

The provincial sales taxes do not apply to goods sold for delivery in the other provinces or to exported commodities. All provinces imposing sales taxes provide comprehensive exemptions for foodstuffs and drugs.

#### Amusement Taxes

Each of the provinces, with the exception of Alberta and Saskatchewan, has a tax on admission to places of entertainment. In addition, there is generally a licence fee imposed on the operator or owner of these amusement places. The tax on admissions is within the range of 5 per cent to 15 per cent.

#### Gasoline and Diesel Fuel Oil Taxes

Each of the ten provinces imposes a tax on the purchase of gasoline and diesel fuel by motorists and truckers. The amount of tax borne by one gallon of motor vehicle fuel in each province is as follows:

	<u>Gasoline</u>	<u>Diesel Fuel</u>
Newfoundland	20 cents	20 cents
Prince Edward Island	18 cents	18 cents
Nova Scotia	19 cents	27 cents
New Brunswick	18 cents	23 cents
Quebec	16 cents	22 cents
Ontario	16 cents	22 cents
Manitoba	17 cents	20 cents
Saskatchewan	15 cents	18 cents
Alberta	12 cents	14 cents
British Columbia	13 cents	15 cents

#### Motor Vehicle Licences and Fees

Each province also levies a fee on the annual registration of motor vehicles. This registration is compulsory and each vehicle is issued with licence plates for the year. The rates of this licence fee vary from province to province. The amount to be paid may be assessed in relation to the weight of the car, the number of cylinders of the engine, or at a flat rate. The operator or the driver of a motor vehicle must also register periodically and pay a fee for a new driver's licence; in Alberta and British Columbia, drivers' licences must be renewed every five years at a cost of \$5; in Quebec and Manitoba, they must be renewed every two years at a cost of \$5; in Ontario, they must be renewed every three years at a cost of \$6.

#### Taxes on Mining Operations

All provinces except Prince Edward Island levy taxes of various kinds on mining operations. All provinces except Prince Edward Island and Alberta impose a tax on the income of firms engaged in mining operations in general or in specific kinds of mining operations. British Columbia, Alberta, Saskatchewan, Manitoba and Ontario impose a tax on the assessed value of minerals or a flat rate an acre of mining property.