

Gasoline and diesel fuel oil taxes All provinces impose a tax on the purchasers of gasoline and diesel fuel. The amount of tax borne by one gallon of motor-vehicle fuel in each province is as follows:

Province	Gasoline	Diesel fuel
	Cents	
Newfoundland.....	25	25
Prince Edward Island.....	21	21
Nova Scotia.....	21	27
New Brunswick.....	20	23
Quebec.....	19	25
Ontario.....	19	25
Manitoba.....	17	20
Saskatchewan.....	19	21
Alberta.....	15	17
British Columbia.....	15	17

Some provinces provide relief from this tax where fuel is used for farming or fishing operations, or other off-highway purposes.

Motor-vehicle licences and fees

All provinces levy a fee on the compulsory annual registration of motor vehicles. The rates of this fee vary from province to province. In the case of passenger cars, the fee may be assessed on the weight or the wheel-base of the car or the number of cylinders of the engine, or at a flat rate. The fees for commercial motor vehicles and trailers are based on the gross weight for which each vehicle is registered. Every operator or driver of a motor vehicle is required to register periodically and pay a fee for a driver's licence. These licences are valid for periods of from one to five years and the fees range from \$1 to \$7 a year.

Succession duties and gift taxes

All provinces except Alberta, Prince Edward Island and New Brunswick levy succession duties for 1973. These duties are a tax upon property inherited from a deceased person. Ontario, Quebec and British Columbia collect their own succession duties. The duties levied by Newfoundland, Nova Scotia, Manitoba and Saskatchewan are collected by the federal Department of National Revenue as agent under three-year collection agreements. Newfoundland and Nova Scotia have repealed their respective succession duty acts, effective in 1974. Those provinces that levy succession duties also impose a tax on gifts made during lifetime.