

### Fuel Tax to Road Fee Transition Examples

Transition period: 35 years	20,000 km/yr	Honda Civic 6.5 L/100 km			20,000 km/yr	Ford F150 10.2 L/100 km		
Annual rate increase 11.02 %	Midsize Cars				Pickup Truck			
Federal 10¢/L, 4¢/L + Provincial	1st Year		35th year		1st Year		35th year	
<b>Newfoundland and Labrador</b>	0.05 ¢/km	10 \$/yr	1.72 ¢/km	345 \$/yr	0.06 ¢/km	12 \$/yr	2.09 ¢/km	418 \$/yr
<b>Prince Edward Island</b>	0.03 ¢/km	7 \$/yr	1.20 ¢/km	240 \$/yr	0.05 ¢/km	11 \$/yr	1.85 ¢/km	370 \$/yr
<b>Nova Scotia</b>	0.05 ¢/km	9 \$/yr	1.66 ¢/km	332 \$/yr	0.06 ¢/km	11 \$/yr	1.98 ¢/km	396 \$/yr
<b>New Brunswick</b>	0.04 ¢/km	8 \$/yr	1.36 ¢/km	271 \$/yr	0.06 ¢/km	11 \$/yr	1.98 ¢/km	397 \$/yr
<b>Quebec (3)</b>	0.05 ¢/km	11 \$/yr	1.90 ¢/km	380 \$/yr	0.07 ¢/km	14 \$/yr	2.47 ¢/km	494 \$/yr
<b>Ontario</b>	0.05 ¢/km	9 \$/yr	1.61 ¢/km	321 \$/yr	0.05 ¢/km	11 \$/yr	1.87 ¢/km	373 \$/yr
<b>Manitoba</b>	0.04 ¢/km	9 \$/yr	1.56 ¢/km	312 \$/yr	0.05 ¢/km	10 \$/yr	1.84 ¢/km	367 \$/yr
<b>Saskatchewan</b>	0.05 ¢/km	9 \$/yr	1.63 ¢/km	325 \$/yr	0.06 ¢/km	11 \$/yr	1.94 ¢/km	388 \$/yr
<b>Alberta</b>	0.04 ¢/km	9 \$/yr	1.50 ¢/km	299 \$/yr	0.05 ¢/km	10 \$/yr	1.73 ¢/km	347 \$/yr
<b>British Columbia</b>								
Vancouver Area	0.07 ¢/km	14 \$/yr	2.41 ¢/km	481 \$/yr	0.09 ¢/km	18 \$/yr	3.21 ¢/km	643 \$/yr
Victoria Area	0.06 ¢/km	11 \$/yr	1.95 ¢/km	390 \$/yr	0.07 ¢/km	14 \$/yr	2.50 ¢/km	500 \$/yr
Rest of province	0.05 ¢/km	9 \$/yr	1.59 ¢/km	319 \$/yr	0.06 ¢/km	11 \$/yr	1.94 ¢/km	388 \$/yr
<b>Yukon</b>	0.03 ¢/km	6 \$/yr	1.05 ¢/km	211 \$/yr	0.03 ¢/km	7 \$/yr	1.14 ¢/km	228 \$/yr
<b>Northwest Territories</b>					0.00 ¢/km	0 \$/yr		
Served by highways	0.04 ¢/km	8 \$/yr	1.35 ¢/km	269 \$/yr	0.04 ¢/km	8 \$/yr	1.34 ¢/km	267 \$/yr
Not served by highways	0.03 ¢/km	6 \$/yr	1.07 ¢/km	213 \$/yr	0.04 ¢/km	8 \$/yr	1.34 ¢/km	267 \$/yr
<b>Nunavut</b>	0.03 ¢/km	6 \$/yr	1.07 ¢/km	213 \$/yr	0.04 ¢/km	8 \$/yr	1.34 ¢/km	267 \$/yr

**Calculations (20,000 km/year)**  
 Table - Federal + Provincial combined  
 Efficiency L/km (EPA)  
 Fuel Used L = Efficiency x Distance  
 Fuel cost \$ = Fuel used x cost  
 Fee Rate \$/km = Fuel Tax x Efficiency  
 Fee \$/year = Rate x Distance  
 Fee - sales taxes not included  
 Electricity \$/km - Wh/km x \$0.13/kWh  
 Electricity - sales tax included  
 Fuel - Fuel tax + sales tax

**Midsize Car - 2021 Honda Civic**  
 Efficiency 6.5 L/100 km  
**Gasoline \$1,800/year**  
 1,300 L/year @\$1.354/L  
 Calgary \$1.211  
 Vancouver 1.496/L (2021/04/13)  
**EV Electricity \$500/year + fee**  
 Estimated @ \$0.025/km (\$0.13/kWh)  
 Quebec \$0.073/kWh  
 Saskatchewan \$0.182/kWh  
**Road Service Fee \$280/year + sales tax (see table)**

**Pickup Truck Standard - 2021 Ford F150**  
 Efficiency 10.2L/100 km  
**Diesel \$2,500/year**  
 2,040 L/year @\$1.235/L  
 Halifax \$1.11  
 Vancouver 1.36/L (2021/04/13)  
**EV Electricity \$1,000/year + fee**  
 Estimated @ \$0.05/km (\$0.23/kWh)  
 Quebec \$0.073/kWh  
 Saskatchewan \$0.182/kWh  
**Road Service Fee \$340/year + sales taxes**