

**COMPARATIVE TAX RATES AS OF September, 2005**

	<b>NFLD</b>	<b>PEI</b>	<b>*NS</b>	<b>NB</b>	<b>PQ</b>	<b>ONT</b>	<b>MAN</b>	<b>SASK</b>	<b>*ALB</b>	<b>BC</b>	<b>Federal</b>
<b><u>Personal Income Tax</u></b>											
<b>Low Rate</b>	10.57%	9.80%	8.79%	9.68%	16.00%	6.05%	10.90%	11.00%	10.00%	6.05%	16.00%
<b>Middle Rate</b>	16.16%	13.80%	14.95%	14.82%	20.00%	9.15%	14.00%	13.00%	10.00%	9.15%	22.00%
<b>Middle Rate 2</b>	-	-	-	-	-	-	-	-	10.00%	11.70%	26.00%
<b>High Rate</b>	18.02%	16.70%	16.70%	16.52%	24.00%	11.16%	17.40%	15.00%	10.00%	13.70%	29.00%
<b>High Rate 2</b>	-	-	17.50%	17.84%	-	-	-	-	10.00%	14.70%	-
<b><u>Corporate Income Tax</u></b>											
<b>% of CTI</b>	14.00%	16.00%	16.00%	13.00%	8.90%	14.00%	15.00%	17.00%	11.50%	12.00%	21.00%
<b>Man. &amp; Processing</b>	5.00%	7.50%	16.00%	13.00%	8.90%	12.00%	15.00%	10.00%	11.50%	12.00%	21.00%
<b>Small Business Rate</b>	5.00%	6.50%	5.00%	2.00%	8.90%	5.50%	5.00%	5.00%	3.00%	4.50%	12.00%
<b>Small Business Rate Threshold</b>	\$ 300,000	\$ 300,000	\$ 350,000	\$ 450,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 300,000	\$ 400,000	\$ 400,000	\$ 300,000
<b><u>Corporation Capital Tax</u></b>											
<b>General Rate</b>	-	-	0.30%	0.30%	0.60%	0.30%	0.3 - 0.5%	0.60%	0.00%	-	0.175%
<b>Financial Services</b>	4.00%	5.00%	4.00%	3.00%	1.20%	0.6 - 0.9%	3.00%	0.7% - 3.25	-	1.0% - 3.0%	1% - 1.25%
<b><u>Retail Sales</u></b>											
<b>General Rate (%)</b>	8.00%	10.00%	8.00%	8.00%	7.50%	8.00%	7.00%	6.00%	-	7.00%	7.00%
<b><u>Tobacco Tax</u></b>											
<b>Cigarettes</b>	\$ 0.1700	\$ 0.1745	\$ 0.1552	\$ 0.1175	\$ 0.1030	\$ 0.1173	\$ 0.1750	\$ 0.1750	\$ 0.1600	\$ 0.1790	\$ 0.0793
<b>Carton (200)</b>	\$ 34.00	\$ 34.90	\$ 31.04	\$ 23.50	\$ 20.60	\$ 23.45	\$ 35.00	\$ 35.00	\$ 32.00	\$ 35.80	\$ 15.85
<b>Fine Cut (per gram)</b>	\$ 0.2500	\$ 0.1400	\$ 0.1400	\$ 0.0849	\$ 0.1030	\$ 0.1173	\$ 0.1650	\$ 0.1750	\$ 0.1600	\$ 0.1790	\$ 0.0540
<b>Tobacco Sticks</b>	\$ 0.1700	\$ 0.1745	\$ 0.1552	\$ 0.0945	\$ 0.1030	\$ 0.1173	\$ 0.1750	\$ 0.1750	\$ 0.1600	\$ 0.1790	\$ 0.0580
<b><u>Gasoline Tax</u></b>											
<b>Unleaded (cents/litre)</b>	\$ 16.50	\$ 21.30	\$ 15.50	\$ 14.50	\$ 15.20	\$ 14.70	\$ 11.50	\$ 15.00	\$ 9.00	\$ 14.50	\$ 10.00
<b>Diesel</b>	\$ 16.50	\$ 20.10	\$ 15.40	\$ 16.90	\$ 16.20	\$ 14.30	\$ 11.50	\$ 15.00	\$ 9.00	\$ 15.00	\$ 4.00