

**COMPARATIVE TAX RATES**

Personal Rates Updated: July 2006  
 Corporate Rates Updated: July 2006  
 Capital Tax Rates Updated: July 2006  
 Sales Tax Rates Updated: July 2006  
 Tobacco Tax Rates Updated: July 2006  
 Fuel Tax Rates Updated: July 2006

	NFLD	PEI	*NS	NB	PQ	ONT	MAN	SASK	*ALB	BC	Federal
<b>Personal Income Tax</b>											
Low Rate	10.57%	9.80%	8.79%	9.68%	16.00%	6.05%	10.90%	11.00%	10.00%	6.05%	15.25%
Middle Rate	16.16%	13.80%	14.95%	14.82%	20.00%	9.15%	13.50%	13.00%	10.00%	9.15%	22.00%
Middle Rate 2	-	-	-	-	-	-	-	-	10.00%	11.70%	26.00%
High Rate	18.02%	16.70%	16.67%	16.52%	24.00%	11.16%	17.40%	15.00%	10.00%	13.70%	29.00%
High Rate 2	-	-	17.50%	17.84%	-	-	-	-	10.00%	14.70%	-
<b>Corporate Income Tax</b>											
% of CTI	14.00%	16.00%	16.00%	13.00%	8.90%	14.00%	14.50%	14.00%	10.00%	12.00%	21.00%
Man. & Processing	5.00%	16.00%	16.00%	13.00%	8.90%	12.00%	14.50%	10.00%	10.00%	12.00%	21.00%
Small Business Rate	5.00%	5.40%	5.00%	1.50%	8.50%	5.50%	4.50%	5.00%	3.00%	4.50%	12.00%
Small Business Rate Threshold	\$ 300,000	\$ 300,000	\$ 400,000	\$ 475,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 300,000
<b>Corporation Capital Tax</b>											
General Rate	-	-	0.25% - 0.5%	0.25%	0.60%	0.30%	0.3 - 0.5%	0.30%	0.00%	-	0.175%
Financial Services	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>Retail Sales</b>											
General Rate (%)	8.00%	10.00%	8.00%	8.00%	7.50%	8.00%	7.00%	6.00%	-	7.00%	6.00%
<b>Tobacco Tax</b>											
Cigarettes	\$ 0.1800	\$ 0.1745	\$ 0.1552	\$ 0.1175	\$ 0.1030	\$ 0.1173	\$ 0.1750	\$ 0.1750	\$ 0.1600	\$ 0.1790	\$ 0.07925
Carton (200)	\$ 36.00	\$ 34.90	\$ 31.04	\$ 23.50	\$ 20.60	\$ 23.45	\$ 35.00	\$ 35.00	\$ 32.00	\$ 35.80	\$ 15.85
Fine Cut (per gram)	\$ 0.3000	\$ 0.1400	\$ 0.1400	\$ 0.0849	\$ 0.1030	\$ 0.1173	\$ 0.1650	\$ 0.1750	\$ 0.1600	\$ 0.1790	\$ 0.0540
Tobacco Sticks	\$ 0.1800	\$ 0.1745	\$ 0.1552	\$ 0.0945	\$ 0.1030	\$ 0.1173	\$ 0.1750	\$ 0.1750	\$ 0.1600	\$ 0.1790	\$ 0.0580
<b>Gasoline Tax</b>											
Unleaded (cents/litre)	\$ 16.50	\$ 21.50	\$ 15.50	\$ 14.50	\$ 15.20	\$ 14.70	\$ 11.50	\$ 15.00	\$ 9.00	\$ 14.50	\$ 10.00
Diesel	\$ 16.50	\$ 20.80	\$ 15.40	\$ 16.90	\$ 16.20	\$ 14.30	\$ 11.50	\$ 15.00	\$ 9.00	\$ 15.00	\$ 4.00