

Methods for reporting gasoline sales across the country are generally consistent, since the use of gasoline is greater and more widespread than that of diesel or LPG in motor vehicles.

Net diesel sales are frequently influenced by fluctuations in the payment of rebates for off-road uses, such as farming, commercial fishing and logging. Users pay the full road-use tax when they purchase the fuel. As rebates are paid, the related quantity is deleted from the net sales by the province or territory concerned. Similar situations arise with retroactive rebate claims on gasoline. Generally, however, these are not large enough to cause a noticeable distortion.

LPG sales for road use have been declining gradually since 1993 for Canada as a whole. In some jurisdictions, the removal of a road-use tax on LPG was responsible for this decline, as the quantities sold are no longer reported through the taxation mechanism.

Effective April 1, 1999, the Northwest Territories was divided into two jurisdictions, the Northwest Territories and Nunavut. For 1993-1998, data for the entire region were included in the Northwest Territories, but beginning in 1999, the activity attributed to Nunavut was separated from the total. In tables with monthly information, reporting for Nunavut begins with its creation in April, 1999.

Changes in Provincial Road Fuel Taxes

Some major changes in provincial regulations related to energy consumption have occurred over the years. These policy changes impact on the data collected, and influence both comparisons between years and between jurisdictions in Canada.

- The province of Quebec removed tax on liquefied petroleum gas (LPG) as of May 1997.
- Alberta abolished the road-use tax effective April 1978 and reinstated this tax effective July 1987.
- The Government of Saskatchewan:
 - Abolished the road-use tax in April 1982 and reinstated it in July 1987;
 - Introduced a Fuel Tax Rebate Program on June 22, 1988, including fuel purchased for personal use, retroactive to June 22, 1987. Revisions were made to the net fuel sales data for the years 1987 and 1988;

- Introduced changes to the tax rates and the rebate programs on March 31, 1989. For fuel purchased in 1989, the program rebated only half of the tax paid on fuel for personal use while fuel purchased for farming and other primary producing activities was still eligible for a full rebate;
 - Eliminated the rebate for fuel purchased for personal use on January 1, 1990; and,
 - Eliminated the rebate for farm-use gasoline on May 8, 1992.
- Since January 1986, the Government of New Brunswick has given a 25% rebate to farmers, fishermen and truckers. This rebate is part of the International Fuel Tax Agreement (IFTA).
 - The Government of British Columbia removed the road-use tax on LPG effective April 1982. In British Columbia, tax is collected on LPGs at the time of sale and remitted with the vendor's social service tax return (FIN 400). However, when completing this tax, return retailers are not required to separate the tax collected on LPGs from the tax collected on sales of other items subject to social service tax. Therefore, the figure is not available.