

## Draft Part 1 of the Greenhouse Gas Pollution Pricing Act Regulations (Alberta)

### Adjustment Day

#### Prescribed day

1 For the purposes of the definition *adjustment day* in section 3 of the *Greenhouse Gas Pollution Pricing Act*, January 1, 2020 is a prescribed day.

#### Adaptation

2 For the purposes of the *fuel charge system*, as defined in subsection 168(1) of the *Greenhouse Gas Pollution Pricing Act*, and of applying subsection 38(1) of that Act in respect of the adjustment day that is January 1, 2020, paragraph (a) of the description of B in subsection 38(1) of that Act is adapted as follows:

- (a) if the listed province is Alberta, zero, and

### Amendments to the Greenhouse Gas Pollution Pricing Act

3 Table 1 of Part 1 of Schedule 1 to the *Greenhouse Gas Pollution Pricing Act* is amended by adding the following in numerical order:

Item	Name of Province
4.1	Alberta

4 The portion of items 1 to 22 of Table 1 of Schedule 2 to the Act in columns 4 and 5 is replaced by the following:

Column 1 Item	Column 4 Listed Province	Column 5 Rate
1	(a) Ontario	0.0498
	(b) New Brunswick	0.0498
	(c) Manitoba	0.0498

## Avant-projet de règlement relatif à la partie 1 de la Loi sur la tarification de la pollution causée par les gaz à effet de serre (Alberta)

### Date d'ajustement

#### Date visée

1 Pour l'application de la définition de *date d'ajustement*, à l'article 3 de la *Loi sur la tarification de la pollution causée par les gaz à effet de serre*, le 1<sup>er</sup> janvier 2020 est une date visée.

#### Adaptation

2 Pour l'application du *régime de redevance sur les combustibles*, au sens du paragraphe 168(1) de la *Loi sur la tarification de la pollution causée par les gaz à effet de serre*, et du paragraphe 38(1) de cette loi relativement à la date d'ajustement du 1<sup>er</sup> janvier 2020, l'alinéa a) de l'élément B de la formule figurant au paragraphe 38(1) de cette loi est adapté de la façon suivante :

- (a) si la province assujettie est l'Alberta, zéro,

### Modification de la Loi sur la tarification de la pollution causée par les gaz à effet de serre

3 Le tableau 1 de la partie 1 de l'annexe 1 de la *Loi sur la tarification de la pollution causée par les gaz à effet de serre* est modifié par adjonction, selon l'ordre numérique, de ce qui suit :

Article	Nom de la province
4.1	Alberta

4 Le passage des articles 1 à 22 du tableau 1 de l'annexe 2 de la même loi figurant dans les colonnes 4 et 5 est remplacé par ce qui suit :

Colonne 1 Article	Colonne 4 Province assujettie	Colonne 5 Taux
1	(a) Ontario	0,0498
	(b) Nouveau-Brunswick	0,0498
	(c) Manitoba	0,0498

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>		
<b>2</b>	<b>(d)</b> Saskatchewan	0.0498	<b>2</b>	<b>d)</b> Saskatchewan	0,0498		
	<b>(e)</b> Alberta	0.0498		<b>e)</b> Alberta	0,0498		
	<b>(f)</b> Yukon	0		<b>f)</b> Yukon	0		
	<b>(g)</b> Nunavut	0		<b>g)</b> Nunavut	0		
	<b>(a)</b> Ontario	0.0516		<b>a)</b> Ontario	0,0516		
	<b>(b)</b> New Brunswick	0.0516		<b>b)</b> Nouveau-Brunswick	0,0516		
	<b>(c)</b> Manitoba	0.0516		<b>c)</b> Manitoba	0,0516		
	<b>(d)</b> Saskatchewan	0.0516		<b>d)</b> Saskatchewan	0,0516		
	<b>(e)</b> Alberta	0.0516		<b>e)</b> Alberta	0,0516		
<b>3</b>	<b>(f)</b> Yukon	0	<b>3</b>	<b>f)</b> Yukon	0		
	<b>(g)</b> Nunavut	0		<b>g)</b> Nunavut	0		
	<b>(a)</b> Ontario	0.0356		<b>a)</b> Ontario	0,0356		
	<b>(b)</b> New Brunswick	0.0356		<b>b)</b> Nouveau-Brunswick	0,0356		
	<b>(c)</b> Manitoba	0.0356		<b>c)</b> Manitoba	0,0356		
	<b>(d)</b> Saskatchewan	0.0356		<b>d)</b> Saskatchewan	0,0356		
	<b>(e)</b> Alberta	0.0356		<b>e)</b> Alberta	0,0356		
	<b>(f)</b> Yukon	0.0356		<b>f)</b> Yukon	0,0356		
	<b>(g)</b> Nunavut	0.0356		<b>g)</b> Nunavut	0,0356		
<b>4</b>	<b>(a)</b> Ontario	0.0204	<b>4</b>	<b>a)</b> Ontario	0,0204		
	<b>(b)</b> New Brunswick	0.0204		<b>b)</b> Nouveau-Brunswick	0,0204		
	<b>(c)</b> Manitoba	0.0204		<b>c)</b> Manitoba	0,0204		
	<b>(d)</b> Saskatchewan	0.0204		<b>d)</b> Saskatchewan	0,0204		
	<b>(e)</b> Alberta	0.0204		<b>e)</b> Alberta	0,0204		
	<b>(f)</b> Yukon	0.0204		<b>f)</b> Yukon	0,0204		
	<b>(g)</b> Nunavut	0.0204		<b>g)</b> Nunavut	0,0204		
	<b>(a)</b> Ontario	0.0333		<b>5</b>	<b>a)</b> Ontario	0,0333	
	<b>(b)</b> New Brunswick	0.0333			<b>b)</b> Nouveau-Brunswick	0,0333	
<b>(c)</b> Manitoba	0.0333	<b>c)</b> Manitoba	0,0333				
<b>(d)</b> Saskatchewan	0.0333	<b>d)</b> Saskatchewan	0,0333				
<b>(e)</b> Alberta	0.0333	<b>e)</b> Alberta	0,0333				
<b>(f)</b> Yukon	0.0333	<b>f)</b> Yukon	0,0333				
<b>(g)</b> Nunavut	0.0333	<b>g)</b> Nunavut	0,0333				
<b>6</b>	<b>(a)</b> Ontario	0.0442	<b>6</b>		<b>a)</b> Ontario	0,0442	
	<b>(b)</b> New Brunswick	0.0442			<b>b)</b> Nouveau-Brunswick	0,0442	
	<b>(c)</b> Manitoba	0.0442		<b>c)</b> Manitoba	0,0442		
	<b>(d)</b> Saskatchewan	0.0442		<b>d)</b> Saskatchewan	0,0442		
	<b>(e)</b> Alberta	0.0442		<b>e)</b> Alberta	0,0442		
	<b>(f)</b> Yukon	0.0442		<b>f)</b> Yukon	0,0442		
	<b>(g)</b> Nunavut	0.0442		<b>g)</b> Nunavut	0,0442		
	<b>7</b>	<b>(a)</b> Ontario		0.0637	<b>7</b>	<b>a)</b> Ontario	0,0637
		<b>(b)</b> New Brunswick		0.0637		<b>b)</b> Nouveau-Brunswick	0,0637
<b>(c)</b> Manitoba		0.0637	<b>c)</b> Manitoba	0,0637			
<b>(d)</b> Saskatchewan		0.0637	<b>d)</b> Saskatchewan	0,0637			

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>8</b>	<b>(e)</b> Alberta	0.0637	<b>8</b>	<b>e)</b> Alberta	0,0637
	<b>(f)</b> Yukon	0.0637		<b>f)</b> Yukon	0,0637
	<b>(g)</b> Nunavut	0.0637		<b>g)</b> Nunavut	0,0637
	<b>(a)</b> Ontario	0.0516		<b>a)</b> Ontario	0,0516
	<b>(b)</b> New Brunswick	0.0516		<b>b)</b> Nouveau-Brunswick	0,0516
	<b>(c)</b> Manitoba	0.0516		<b>c)</b> Manitoba	0,0516
	<b>(d)</b> Saskatchewan	0.0516		<b>d)</b> Saskatchewan	0,0516
<b>9</b>	<b>(e)</b> Alberta	0.0516	<b>9</b>	<b>e)</b> Alberta	0,0516
	<b>(f)</b> Yukon	0.0516		<b>f)</b> Yukon	0,0516
	<b>(g)</b> Nunavut	0.0516		<b>g)</b> Nunavut	0,0516
	<b>(a)</b> Ontario	0.0537		<b>a)</b> Ontario	0,0537
	<b>(b)</b> New Brunswick	0.0537		<b>b)</b> Nouveau-Brunswick	0,0537
	<b>(c)</b> Manitoba	0.0537		<b>c)</b> Manitoba	0,0537
	<b>(d)</b> Saskatchewan	0.0537		<b>d)</b> Saskatchewan	0,0537
<b>10</b>	<b>(e)</b> Alberta	0.0537	<b>10</b>	<b>e)</b> Alberta	0,0537
	<b>(f)</b> Yukon	0.0537		<b>f)</b> Yukon	0,0537
	<b>(g)</b> Nunavut	0.0537		<b>g)</b> Nunavut	0,0537
	<b>(a)</b> Ontario	0.0220		<b>a)</b> Ontario	0,0220
	<b>(b)</b> New Brunswick	0.0220		<b>b)</b> Nouveau-Brunswick	0,0220
	<b>(c)</b> Manitoba	0.0220		<b>c)</b> Manitoba	0,0220
	<b>(d)</b> Saskatchewan	0.0220		<b>d)</b> Saskatchewan	0,0220
<b>11</b>	<b>(e)</b> Alberta	0.0220	<b>11</b>	<b>e)</b> Alberta	0,0220
	<b>(f)</b> Yukon	0.0220		<b>f)</b> Yukon	0,0220
	<b>(g)</b> Nunavut	0.0220		<b>g)</b> Nunavut	0,0220
	<b>(a)</b> Ontario	0.0451		<b>a)</b> Ontario	0,0451
	<b>(b)</b> New Brunswick	0.0451		<b>b)</b> Nouveau-Brunswick	0,0451
	<b>(c)</b> Manitoba	0.0451		<b>c)</b> Manitoba	0,0451
	<b>(d)</b> Saskatchewan	0.0451		<b>d)</b> Saskatchewan	0,0451
<b>12</b>	<b>(e)</b> Alberta	0.0451	<b>12</b>	<b>e)</b> Alberta	0,0451
	<b>(f)</b> Yukon	0.0451		<b>f)</b> Yukon	0,0451
	<b>(g)</b> Nunavut	0.0451		<b>g)</b> Nunavut	0,0451
	<b>(a)</b> Ontario	0.0767		<b>a)</b> Ontario	0,0767
	<b>(b)</b> New Brunswick	0.0767		<b>b)</b> Nouveau-Brunswick	0,0767
	<b>(c)</b> Manitoba	0.0767		<b>c)</b> Manitoba	0,0767
	<b>(d)</b> Saskatchewan	0.0767		<b>d)</b> Saskatchewan	0,0767
<b>13</b>	<b>(e)</b> Alberta	0.0767	<b>13</b>	<b>e)</b> Alberta	0,0767
	<b>(f)</b> Yukon	0.0767		<b>f)</b> Yukon	0,0767
	<b>(g)</b> Nunavut	0.0767		<b>g)</b> Nunavut	0,0767
	<b>(a)</b> Ontario	0.0356		<b>a)</b> Ontario	0,0356
	<b>(b)</b> New Brunswick	0.0356		<b>b)</b> Nouveau-Brunswick	0,0356
	<b>(c)</b> Manitoba	0.0356		<b>c)</b> Manitoba	0,0356
	<b>(d)</b> Saskatchewan	0.0356		<b>d)</b> Saskatchewan	0,0356
	<b>(e)</b> Alberta	0.0356		<b>e)</b> Alberta	0,0356

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>14</b>	<b>(f)</b> Yukon	0.0356	<b>14</b>	<b>f)</b> Yukon	0,0356
	<b>(g)</b> Nunavut	0.0356		<b>g)</b> Nunavut	0,0356
	<b>(a)</b> Ontario	0.0310		<b>a)</b> Ontario	0,0310
	<b>(b)</b> New Brunswick	0.0310		<b>b)</b> Nouveau-Brunswick	0,0310
	<b>(c)</b> Manitoba	0.0310		<b>c)</b> Manitoba	0,0310
	<b>(d)</b> Saskatchewan	0.0310		<b>d)</b> Saskatchewan	0,0310
	<b>(e)</b> Alberta	0.0310		<b>e)</b> Alberta	0,0310
<b>15</b>	<b>(f)</b> Yukon	0.0310	<b>15</b>	<b>f)</b> Yukon	0,0310
	<b>(g)</b> Nunavut	0.0310		<b>g)</b> Nunavut	0,0310
	<b>(a)</b> Ontario	0.0140		<b>a)</b> Ontario	0,0140
	<b>(b)</b> New Brunswick	0.0140		<b>b)</b> Nouveau-Brunswick	0,0140
	<b>(c)</b> Manitoba	0.0140		<b>c)</b> Manitoba	0,0140
	<b>(d)</b> Saskatchewan	0.0140		<b>d)</b> Saskatchewan	0,0140
	<b>(e)</b> Alberta	0.0140		<b>e)</b> Alberta	0,0140
<b>16</b>	<b>(f)</b> Yukon	0.0140	<b>16</b>	<b>f)</b> Yukon	0,0140
	<b>(g)</b> Nunavut	0.0140		<b>g)</b> Nunavut	0,0140
	<b>(a)</b> Ontario	0.0391		<b>a)</b> Ontario	0,0391
	<b>(b)</b> New Brunswick	0.0391		<b>b)</b> Nouveau-Brunswick	0,0391
	<b>(c)</b> Manitoba	0.0391		<b>c)</b> Manitoba	0,0391
	<b>(d)</b> Saskatchewan	0.0391		<b>d)</b> Saskatchewan	0,0391
	<b>(e)</b> Alberta	0.0391		<b>e)</b> Alberta	0,0391
<b>17</b>	<b>(f)</b> Yukon	0.0391	<b>17</b>	<b>f)</b> Yukon	0,0391
	<b>(g)</b> Nunavut	0.0391		<b>g)</b> Nunavut	0,0391
	<b>(a)</b> Ontario	0.0517		<b>a)</b> Ontario	0,0517
	<b>(b)</b> New Brunswick	0.0517		<b>b)</b> Nouveau-Brunswick	0,0517
	<b>(c)</b> Manitoba	0.0517		<b>c)</b> Manitoba	0,0517
	<b>(d)</b> Saskatchewan	0.0517		<b>d)</b> Saskatchewan	0,0517
	<b>(e)</b> Alberta	0.0517		<b>e)</b> Alberta	0,0517
<b>18</b>	<b>(f)</b> Yukon	0.0517	<b>18</b>	<b>f)</b> Yukon	0,0517
	<b>(g)</b> Nunavut	0.0517		<b>g)</b> Nunavut	0,0517
	<b>(a)</b> Ontario	0.0540		<b>a)</b> Ontario	0,0540
	<b>(b)</b> New Brunswick	0.0540		<b>b)</b> Nouveau-Brunswick	0,0540
	<b>(c)</b> Manitoba	0.0540		<b>c)</b> Manitoba	0,0540
	<b>(d)</b> Saskatchewan	0.0540		<b>d)</b> Saskatchewan	0,0540
	<b>(e)</b> Alberta	0.0540		<b>e)</b> Alberta	0,0540
<b>19</b>	<b>(f)</b> Yukon	0.0540	<b>19</b>	<b>f)</b> Yukon	0,0540
	<b>(g)</b> Nunavut	0.0540		<b>g)</b> Nunavut	0,0540
	<b>(a)</b> Ontario	63.59		<b>a)</b> Ontario	63,59
	<b>(b)</b> New Brunswick	63.59		<b>b)</b> Nouveau-Brunswick	63,59
	<b>(c)</b> Manitoba	63.59		<b>c)</b> Manitoba	63,59
	<b>(d)</b> Saskatchewan	63.59		<b>d)</b> Saskatchewan	63,59
	<b>(e)</b> Alberta	63.59		<b>e)</b> Alberta	63,59
	<b>(f)</b> Yukon	63.59	<b>f)</b> Yukon	63,59	

Column 1 Item	Column 4 Listed Province	Column 5 Rate
20	(g) Nunavut	63.59
	(a) Ontario	45.03
	(b) New Brunswick	45.03
	(c) Manitoba	45.03
	(d) Saskatchewan	45.03
	(e) Alberta	45.03
	(f) Yukon	45.03
21	(g) Nunavut	45.03
	(a) Ontario	35.45
	(b) New Brunswick	35.45
	(c) Manitoba	35.45
	(d) Saskatchewan	35.45
	(e) Alberta	35.45
	(f) Yukon	35.45
22	(g) Nunavut	35.45
	(a) Ontario	39.95
	(b) New Brunswick	39.95
	(c) Manitoba	39.95
	(d) Saskatchewan	39.95
	(e) Alberta	39.95
	(f) Yukon	39.95
(g) Nunavut	39.95	

Colonne 1 Article	Colonne 4 Province assujettie	Colonne 5 Taux
20	(g) Nunavut	63,59
	(a) Ontario	45,03
	(b) Nouveau-Brunswick	45,03
	(c) Manitoba	45,03
	(d) Saskatchewan	45,03
	(e) Alberta	45,03
	(f) Yukon	45,03
21	(g) Nunavut	45,03
	(a) Ontario	35,45
	(b) Nouveau-Brunswick	35,45
	(c) Manitoba	35,45
	(d) Saskatchewan	35,45
	(e) Alberta	35,45
	(f) Yukon	35,45
22	(g) Nunavut	35,45
	(a) Ontario	39,95
	(b) Nouveau-Brunswick	39,95
	(c) Manitoba	39,95
	(d) Saskatchewan	39,95
	(e) Alberta	39,95
	(f) Yukon	39,95
(g) Nunavut	39,95	

**5 The portion of items 1 to 22 of Table 2 of Schedule 2 to the Act in columns 4 and 5 is replaced by the following:**

**5 Le passage des articles 1 à 22 du tableau 2 de l'annexe 2 de la même loi figurant dans les colonnes 4 et 5 est remplacé par ce qui suit :**

Column 1 Item	Column 4 Listed Province	Column 5 Rate
1	(a) Ontario	0.0747
	(b) New Brunswick	0.0747
	(c) Manitoba	0.0747
	(d) Saskatchewan	0.0747
	(e) Alberta	0.0747
	(f) Yukon	0
	(g) Nunavut	0
2	(a) Ontario	0.0775
	(b) New Brunswick	0.0775
	(c) Manitoba	0.0775
	(d) Saskatchewan	0.0775
	(e) Alberta	0.0775
	(f) Yukon	0
	(g) Nunavut	0
3	(a) Ontario	0.0534
	(b) New Brunswick	0.0534

Colonne 1 Article	Colonne 4 Province assujettie	Colonne 5 Taux
1	(a) Ontario	0,0747
	(b) Nouveau-Brunswick	0,0747
	(c) Manitoba	0,0747
	(d) Saskatchewan	0,0747
	(e) Alberta	0,0747
	(f) Yukon	0
	(g) Nunavut	0
2	(a) Ontario	0,0775
	(b) Nouveau-Brunswick	0,0775
	(c) Manitoba	0,0775
	(d) Saskatchewan	0,0775
	(e) Alberta	0,0775
	(f) Yukon	0
	(g) Nunavut	0
3	(a) Ontario	0,0534
	(b) Nouveau-Brunswick	0,0534

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>
<b>4</b>	<b>(c)</b> Manitoba	0.0534
	<b>(d)</b> Saskatchewan	0.0534
	<b>(e)</b> Alberta	0.0534
	<b>(f)</b> Yukon	0.0534
	<b>(g)</b> Nunavut	0.0534
	<b>(a)</b> Ontario	0.0306
	<b>(b)</b> New Brunswick	0.0306
	<b>(c)</b> Manitoba	0.0306
	<b>(d)</b> Saskatchewan	0.0306
	<b>(e)</b> Alberta	0.0306
<b>5</b>	<b>(f)</b> Yukon	0.0306
	<b>(g)</b> Nunavut	0.0306
	<b>(a)</b> Ontario	0.0499
	<b>(b)</b> New Brunswick	0.0499
	<b>(c)</b> Manitoba	0.0499
	<b>(d)</b> Saskatchewan	0.0499
	<b>(e)</b> Alberta	0.0499
<b>6</b>	<b>(f)</b> Yukon	0.0499
	<b>(g)</b> Nunavut	0.0499
	<b>(a)</b> Ontario	0.0663
	<b>(b)</b> New Brunswick	0.0663
	<b>(c)</b> Manitoba	0.0663
	<b>(d)</b> Saskatchewan	0.0663
	<b>(e)</b> Alberta	0.0663
<b>7</b>	<b>(f)</b> Yukon	0.0663
	<b>(g)</b> Nunavut	0.0663
	<b>(a)</b> Ontario	0.0956
	<b>(b)</b> New Brunswick	0.0956
	<b>(c)</b> Manitoba	0.0956
	<b>(d)</b> Saskatchewan	0.0956
	<b>(e)</b> Alberta	0.0956
<b>8</b>	<b>(f)</b> Yukon	0.0956
	<b>(g)</b> Nunavut	0.0956
	<b>(a)</b> Ontario	0.0775
	<b>(b)</b> New Brunswick	0.0775
	<b>(c)</b> Manitoba	0.0775
	<b>(d)</b> Saskatchewan	0.0775
	<b>(e)</b> Alberta	0.0775
<b>9</b>	<b>(f)</b> Yukon	0.0775
	<b>(g)</b> Nunavut	0.0775
	<b>(a)</b> Ontario	0.0805
	<b>(b)</b> New Brunswick	0.0805
	<b>(c)</b> Manitoba	0.0805

<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>4</b>	<b>(c)</b> Manitoba	0,0534
	<b>(d)</b> Saskatchewan	0,0534
	<b>(e)</b> Alberta	0,0534
	<b>(f)</b> Yukon	0,0534
	<b>(g)</b> Nunavut	0,0534
	<b>(a)</b> Ontario	0,0306
	<b>(b)</b> Nouveau-Brunswick	0,0306
	<b>(c)</b> Manitoba	0,0306
	<b>(d)</b> Saskatchewan	0,0306
	<b>(e)</b> Alberta	0,0306
<b>5</b>	<b>(f)</b> Yukon	0,0306
	<b>(g)</b> Nunavut	0,0306
	<b>(a)</b> Ontario	0,0499
	<b>(b)</b> Nouveau-Brunswick	0,0499
	<b>(c)</b> Manitoba	0,0499
	<b>(d)</b> Saskatchewan	0,0499
	<b>(e)</b> Alberta	0,0499
<b>6</b>	<b>(f)</b> Yukon	0,0499
	<b>(g)</b> Nunavut	0,0499
	<b>(a)</b> Ontario	0,0663
	<b>(b)</b> Nouveau-Brunswick	0,0663
	<b>(c)</b> Manitoba	0,0663
	<b>(d)</b> Saskatchewan	0,0663
	<b>(e)</b> Alberta	0,0663
<b>7</b>	<b>(f)</b> Yukon	0,0663
	<b>(g)</b> Nunavut	0,0663
	<b>(a)</b> Ontario	0,0956
	<b>(b)</b> Nouveau-Brunswick	0,0956
	<b>(c)</b> Manitoba	0,0956
	<b>(d)</b> Saskatchewan	0,0956
	<b>(e)</b> Alberta	0,0956
<b>8</b>	<b>(f)</b> Yukon	0,0956
	<b>(g)</b> Nunavut	0,0956
	<b>(a)</b> Ontario	0,0775
	<b>(b)</b> Nouveau-Brunswick	0,0775
	<b>(c)</b> Manitoba	0,0775
	<b>(d)</b> Saskatchewan	0,0775
	<b>(e)</b> Alberta	0,0775
<b>9</b>	<b>(f)</b> Yukon	0,0775
	<b>(g)</b> Nunavut	0,0775
	<b>(a)</b> Ontario	0,0805
	<b>(b)</b> Nouveau-Brunswick	0,0805
	<b>(c)</b> Manitoba	0,0805

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>10</b>	<b>(d)</b> Saskatchewan	0.0805	<b>10</b>	<b>d)</b> Saskatchewan	0,0805
	<b>(e)</b> Alberta	0.0805		<b>e)</b> Alberta	0,0805
	<b>(f)</b> Yukon	0.0805		<b>f)</b> Yukon	0,0805
	<b>(g)</b> Nunavut	0.0805		<b>g)</b> Nunavut	0,0805
	<b>(a)</b> Ontario	0.0329		<b>a)</b> Ontario	0,0329
	<b>(b)</b> New Brunswick	0.0329		<b>b)</b> Nouveau-Brunswick	0,0329
	<b>(c)</b> Manitoba	0.0329		<b>c)</b> Manitoba	0,0329
<b>11</b>	<b>(d)</b> Saskatchewan	0.0329	<b>11</b>	<b>d)</b> Saskatchewan	0,0329
	<b>(e)</b> Alberta	0.0329		<b>e)</b> Alberta	0,0329
	<b>(f)</b> Yukon	0.0329		<b>f)</b> Yukon	0,0329
	<b>(g)</b> Nunavut	0.0329		<b>g)</b> Nunavut	0,0329
	<b>(a)</b> Ontario	0.0676		<b>a)</b> Ontario	0,0676
	<b>(b)</b> New Brunswick	0.0676		<b>b)</b> Nouveau-Brunswick	0,0676
	<b>(c)</b> Manitoba	0.0676		<b>c)</b> Manitoba	0,0676
<b>12</b>	<b>(d)</b> Saskatchewan	0.0676	<b>12</b>	<b>d)</b> Saskatchewan	0,0676
	<b>(e)</b> Alberta	0.0676		<b>e)</b> Alberta	0,0676
	<b>(f)</b> Yukon	0.0676		<b>f)</b> Yukon	0,0676
	<b>(g)</b> Nunavut	0.0676		<b>g)</b> Nunavut	0,0676
	<b>(a)</b> Ontario	0.1151		<b>a)</b> Ontario	0,1151
	<b>(b)</b> New Brunswick	0.1151		<b>b)</b> Nouveau-Brunswick	0,1151
	<b>(c)</b> Manitoba	0.1151		<b>c)</b> Manitoba	0,1151
<b>13</b>	<b>(d)</b> Saskatchewan	0.1151	<b>13</b>	<b>d)</b> Saskatchewan	0,1151
	<b>(e)</b> Alberta	0.1151		<b>e)</b> Alberta	0,1151
	<b>(f)</b> Yukon	0.1151		<b>f)</b> Yukon	0,1151
	<b>(g)</b> Nunavut	0.1151		<b>g)</b> Nunavut	0,1151
	<b>(a)</b> Ontario	0.0534		<b>a)</b> Ontario	0,0534
	<b>(b)</b> New Brunswick	0.0534		<b>b)</b> Nouveau-Brunswick	0,0534
	<b>(c)</b> Manitoba	0.0534		<b>c)</b> Manitoba	0,0534
<b>14</b>	<b>(d)</b> Saskatchewan	0.0534	<b>14</b>	<b>d)</b> Saskatchewan	0,0534
	<b>(e)</b> Alberta	0.0534		<b>e)</b> Alberta	0,0534
	<b>(f)</b> Yukon	0.0534		<b>f)</b> Yukon	0,0534
	<b>(g)</b> Nunavut	0.0534		<b>g)</b> Nunavut	0,0534
	<b>(a)</b> Ontario	0.0464		<b>a)</b> Ontario	0,0464
	<b>(b)</b> New Brunswick	0.0464		<b>b)</b> Nouveau-Brunswick	0,0464
	<b>(c)</b> Manitoba	0.0464		<b>c)</b> Manitoba	0,0464
<b>15</b>	<b>(d)</b> Saskatchewan	0.0464	<b>15</b>	<b>d)</b> Saskatchewan	0,0464
	<b>(e)</b> Alberta	0.0464		<b>e)</b> Alberta	0,0464
	<b>(f)</b> Yukon	0.0464		<b>f)</b> Yukon	0,0464
	<b>(g)</b> Nunavut	0.0464		<b>g)</b> Nunavut	0,0464
	<b>(a)</b> Ontario	0.0210		<b>a)</b> Ontario	0,0210
	<b>(b)</b> New Brunswick	0.0210		<b>b)</b> Nouveau-Brunswick	0,0210
	<b>(c)</b> Manitoba	0.0210		<b>c)</b> Manitoba	0,0210
	<b>(d)</b> Saskatchewan	0.0210		<b>d)</b> Saskatchewan	0,0210

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>16</b>	<b>(e)</b> Alberta	0.0210	<b>16</b>	<b>e)</b> Alberta	0,0210
	<b>(f)</b> Yukon	0.0210		<b>f)</b> Yukon	0,0210
	<b>(g)</b> Nunavut	0.0210		<b>g)</b> Nunavut	0,0210
	<b>(a)</b> Ontario	0.0587		<b>a)</b> Ontario	0,0587
	<b>(b)</b> New Brunswick	0.0587		<b>b)</b> Nouveau-Brunswick	0,0587
	<b>(c)</b> Manitoba	0.0587		<b>c)</b> Manitoba	0,0587
	<b>(d)</b> Saskatchewan	0.0587		<b>d)</b> Saskatchewan	0,0587
<b>17</b>	<b>(e)</b> Alberta	0.0587	<b>17</b>	<b>e)</b> Alberta	0,0587
	<b>(f)</b> Yukon	0.0587		<b>f)</b> Yukon	0,0587
	<b>(g)</b> Nunavut	0.0587		<b>g)</b> Nunavut	0,0587
	<b>(a)</b> Ontario	0.0776		<b>a)</b> Ontario	0,0776
	<b>(b)</b> New Brunswick	0.0776		<b>b)</b> Nouveau-Brunswick	0,0776
	<b>(c)</b> Manitoba	0.0776		<b>c)</b> Manitoba	0,0776
	<b>(d)</b> Saskatchewan	0.0776		<b>d)</b> Saskatchewan	0,0776
<b>18</b>	<b>(e)</b> Alberta	0.0776	<b>18</b>	<b>e)</b> Alberta	0,0776
	<b>(f)</b> Yukon	0.0776		<b>f)</b> Yukon	0,0776
	<b>(g)</b> Nunavut	0.0776		<b>g)</b> Nunavut	0,0776
	<b>(a)</b> Ontario	0.0810		<b>a)</b> Ontario	0,0810
	<b>(b)</b> New Brunswick	0.0810		<b>b)</b> Nouveau-Brunswick	0,0810
	<b>(c)</b> Manitoba	0.0810		<b>c)</b> Manitoba	0,0810
	<b>(d)</b> Saskatchewan	0.0810		<b>d)</b> Saskatchewan	0,0810
<b>19</b>	<b>(e)</b> Alberta	0.0810	<b>19</b>	<b>e)</b> Alberta	0,0810
	<b>(f)</b> Yukon	0.0810		<b>f)</b> Yukon	0,0810
	<b>(g)</b> Nunavut	0.0810		<b>g)</b> Nunavut	0,0810
	<b>(a)</b> Ontario	95.39		<b>a)</b> Ontario	95,39
	<b>(b)</b> New Brunswick	95.39		<b>b)</b> Nouveau-Brunswick	95,39
	<b>(c)</b> Manitoba	95.39		<b>c)</b> Manitoba	95,39
	<b>(d)</b> Saskatchewan	95.39		<b>d)</b> Saskatchewan	95,39
<b>20</b>	<b>(e)</b> Alberta	95.39	<b>20</b>	<b>e)</b> Alberta	95,39
	<b>(f)</b> Yukon	95.39		<b>f)</b> Yukon	95,39
	<b>(g)</b> Nunavut	95.39		<b>g)</b> Nunavut	95,39
	<b>(a)</b> Ontario	67.55		<b>a)</b> Ontario	67,55
	<b>(b)</b> New Brunswick	67.55		<b>b)</b> Nouveau-Brunswick	67,55
	<b>(c)</b> Manitoba	67.55		<b>c)</b> Manitoba	67,55
	<b>(d)</b> Saskatchewan	67.55		<b>d)</b> Saskatchewan	67,55
<b>21</b>	<b>(e)</b> Alberta	67.55	<b>21</b>	<b>e)</b> Alberta	67,55
	<b>(f)</b> Yukon	67.55		<b>f)</b> Yukon	67,55
	<b>(g)</b> Nunavut	67.55		<b>g)</b> Nunavut	67,55
	<b>(a)</b> Ontario	53.17		<b>a)</b> Ontario	53,17
	<b>(b)</b> New Brunswick	53.17		<b>b)</b> Nouveau-Brunswick	53,17
	<b>(c)</b> Manitoba	53.17		<b>c)</b> Manitoba	53,17
	<b>(d)</b> Saskatchewan	53.17		<b>d)</b> Saskatchewan	53,17
	<b>(e)</b> Alberta	53.17		<b>e)</b> Alberta	53,17

Column 1 Item	Column 4 Listed Province	Column 5 Rate
22	(f) Yukon	53.17
	(g) Nunavut	53.17
	(a) Ontario	59.92
	(b) New Brunswick	59.92
	(c) Manitoba	59.92
	(d) Saskatchewan	59.92
	(e) Alberta	59.92
	(f) Yukon	59.92
	(g) Nunavut	59.92

Colonne 1 Article	Colonne 4 Province assujettie	Colonne 5 Taux
22	f) Yukon	53,17
	g) Nunavut	53,17
	a) Ontario	59,92
	b) Nouveau-Brunswick	59,92
	c) Manitoba	59,92
	d) Saskatchewan	59,92
	e) Alberta	59,92
	f) Yukon	59,92
	g) Nunavut	59,92

**6 The portion of items 1 to 22 of Table 3 of Schedule 2 to the Act in columns 4 and 5 is replaced by the following:**

**6 Le passage des articles 1 à 22 du tableau 3 de l'annexe 2 de la même loi figurant dans les colonnes 4 et 5 est remplacé par ce qui suit :**

Column 1 Item	Column 4 Listed Province	Column 5 Rate
1	(a) Ontario	0.0995
	(b) New Brunswick	0.0995
	(c) Manitoba	0.0995
	(d) Saskatchewan	0.0995
	(e) Alberta	0.0995
	(f) Yukon	0
	(g) Nunavut	0
2	(a) Ontario	0.1033
	(b) New Brunswick	0.1033
	(c) Manitoba	0.1033
	(d) Saskatchewan	0.1033
	(e) Alberta	0.1033
	(f) Yukon	0
	(g) Nunavut	0
3	(a) Ontario	0.0712
	(b) New Brunswick	0.0712
	(c) Manitoba	0.0712
	(d) Saskatchewan	0.0712
	(e) Alberta	0.0712
	(f) Yukon	0.0712
	(g) Nunavut	0.0712
4	(a) Ontario	0.0408
	(b) New Brunswick	0.0408
	(c) Manitoba	0.0408
	(d) Saskatchewan	0.0408
	(e) Alberta	0.0408
	(f) Yukon	0.0408
	(g) Nunavut	0.0408
5	(a) Ontario	0.0666

Colonne 1 Article	Colonne 4 Province assujettie	Colonne 5 Taux
1	a) Ontario	0,0995
	b) Nouveau-Brunswick	0,0995
	c) Manitoba	0,0995
	d) Saskatchewan	0,0995
	e) Alberta	0,0995
	f) Yukon	0
	g) Nunavut	0
2	a) Ontario	0,1033
	b) Nouveau-Brunswick	0,1033
	c) Manitoba	0,1033
	d) Saskatchewan	0,1033
	e) Alberta	0,1033
	f) Yukon	0
	g) Nunavut	0
3	a) Ontario	0,0712
	b) Nouveau-Brunswick	0,0712
	c) Manitoba	0,0712
	d) Saskatchewan	0,0712
	e) Alberta	0,0712
	f) Yukon	0,0712
	g) Nunavut	0,0712
4	a) Ontario	0,0408
	b) Nouveau-Brunswick	0,0408
	c) Manitoba	0,0408
	d) Saskatchewan	0,0408
	e) Alberta	0,0408
	f) Yukon	0,0408
	g) Nunavut	0,0408
5	a) Ontario	0,0666

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>6</b>	<b>(b)</b> New Brunswick	0.0666	<b>6</b>	<b>b)</b> Nouveau-Brunswick	0,0666
	<b>(c)</b> Manitoba	0.0666		<b>c)</b> Manitoba	0,0666
	<b>(d)</b> Saskatchewan	0.0666		<b>d)</b> Saskatchewan	0,0666
	<b>(e)</b> Alberta	0.0666		<b>e)</b> Alberta	0,0666
	<b>(f)</b> Yukon	0.0666		<b>f)</b> Yukon	0,0666
	<b>(g)</b> Nunavut	0.0666		<b>g)</b> Nunavut	0,0666
	<b>(a)</b> Ontario	0.0884		<b>a)</b> Ontario	0,0884
<b>7</b>	<b>(b)</b> New Brunswick	0.0884	<b>7</b>	<b>b)</b> Nouveau-Brunswick	0,0884
	<b>(c)</b> Manitoba	0.0884		<b>c)</b> Manitoba	0,0884
	<b>(d)</b> Saskatchewan	0.0884		<b>d)</b> Saskatchewan	0,0884
	<b>(e)</b> Alberta	0.0884		<b>e)</b> Alberta	0,0884
	<b>(f)</b> Yukon	0.0884		<b>f)</b> Yukon	0,0884
	<b>(g)</b> Nunavut	0.0884		<b>g)</b> Nunavut	0,0884
	<b>(a)</b> Ontario	0.1275		<b>a)</b> Ontario	0,1275
<b>8</b>	<b>(b)</b> New Brunswick	0.1275	<b>8</b>	<b>b)</b> Nouveau-Brunswick	0,1275
	<b>(c)</b> Manitoba	0.1275		<b>c)</b> Manitoba	0,1275
	<b>(d)</b> Saskatchewan	0.1275		<b>d)</b> Saskatchewan	0,1275
	<b>(e)</b> Alberta	0.1275		<b>e)</b> Alberta	0,1275
	<b>(f)</b> Yukon	0.1275		<b>f)</b> Yukon	0,1275
	<b>(g)</b> Nunavut	0.1275		<b>g)</b> Nunavut	0,1275
	<b>(a)</b> Ontario	0.1033		<b>a)</b> Ontario	0,1033
<b>9</b>	<b>(b)</b> New Brunswick	0.1033	<b>9</b>	<b>b)</b> Nouveau-Brunswick	0,1033
	<b>(c)</b> Manitoba	0.1033		<b>c)</b> Manitoba	0,1033
	<b>(d)</b> Saskatchewan	0.1033		<b>d)</b> Saskatchewan	0,1033
	<b>(e)</b> Alberta	0.1033		<b>e)</b> Alberta	0,1033
	<b>(f)</b> Yukon	0.1033		<b>f)</b> Yukon	0,1033
	<b>(g)</b> Nunavut	0.1033		<b>g)</b> Nunavut	0,1033
	<b>(a)</b> Ontario	0.1073		<b>a)</b> Ontario	0,1073
<b>10</b>	<b>(b)</b> New Brunswick	0.1073	<b>10</b>	<b>b)</b> Nouveau-Brunswick	0,1073
	<b>(c)</b> Manitoba	0.1073		<b>c)</b> Manitoba	0,1073
	<b>(d)</b> Saskatchewan	0.1073		<b>d)</b> Saskatchewan	0,1073
	<b>(e)</b> Alberta	0.1073		<b>e)</b> Alberta	0,1073
	<b>(f)</b> Yukon	0.1073		<b>f)</b> Yukon	0,1073
	<b>(g)</b> Nunavut	0.1073		<b>g)</b> Nunavut	0,1073
	<b>(a)</b> Ontario	0.0439		<b>a)</b> Ontario	0,0439
<b>11</b>	<b>(b)</b> New Brunswick	0.0439	<b>11</b>	<b>b)</b> Nouveau-Brunswick	0,0439
	<b>(c)</b> Manitoba	0.0439		<b>c)</b> Manitoba	0,0439
	<b>(d)</b> Saskatchewan	0.0439		<b>d)</b> Saskatchewan	0,0439
	<b>(e)</b> Alberta	0.0439		<b>e)</b> Alberta	0,0439
	<b>(f)</b> Yukon	0.0439		<b>f)</b> Yukon	0,0439
	<b>(g)</b> Nunavut	0.0439		<b>g)</b> Nunavut	0,0439
	<b>(a)</b> Ontario	0.0902		<b>a)</b> Ontario	0,0902
	<b>(b)</b> New Brunswick	0.0902		<b>b)</b> Nouveau-Brunswick	0,0902

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>		
<b>12</b>	<b>(c)</b> Manitoba	0.0902	<b>12</b>	<b>c)</b> Manitoba	0,0902		
	<b>(d)</b> Saskatchewan	0.0902		<b>d)</b> Saskatchewan	0,0902		
	<b>(e)</b> Alberta	0.0902		<b>e)</b> Alberta	0,0902		
	<b>(f)</b> Yukon	0.0902		<b>f)</b> Yukon	0,0902		
	<b>(g)</b> Nunavut	0.0902		<b>g)</b> Nunavut	0,0902		
	<b>(a)</b> Ontario	0.1535		<b>a)</b> Ontario	0,1535		
	<b>(b)</b> New Brunswick	0.1535		<b>b)</b> Nouveau-Brunswick	0,1535		
	<b>(c)</b> Manitoba	0.1535		<b>c)</b> Manitoba	0,1535		
	<b>(d)</b> Saskatchewan	0.1535		<b>d)</b> Saskatchewan	0,1535		
<b>13</b>	<b>(e)</b> Alberta	0.1535	<b>13</b>	<b>e)</b> Alberta	0,1535		
	<b>(f)</b> Yukon	0.1535		<b>f)</b> Yukon	0,1535		
	<b>(g)</b> Nunavut	0.1535		<b>g)</b> Nunavut	0,1535		
	<b>(a)</b> Ontario	0.0712		<b>a)</b> Ontario	0,0712		
	<b>(b)</b> New Brunswick	0.0712		<b>b)</b> Nouveau-Brunswick	0,0712		
	<b>(c)</b> Manitoba	0.0712		<b>c)</b> Manitoba	0,0712		
	<b>(d)</b> Saskatchewan	0.0712		<b>d)</b> Saskatchewan	0,0712		
	<b>(e)</b> Alberta	0.0712		<b>e)</b> Alberta	0,0712		
	<b>(f)</b> Yukon	0.0712		<b>f)</b> Yukon	0,0712		
<b>14</b>	<b>(g)</b> Nunavut	0.0712	<b>14</b>	<b>g)</b> Nunavut	0,0712		
	<b>(a)</b> Ontario	0.0619		<b>a)</b> Ontario	0,0619		
	<b>(b)</b> New Brunswick	0.0619		<b>b)</b> Nouveau-Brunswick	0,0619		
	<b>(c)</b> Manitoba	0.0619		<b>c)</b> Manitoba	0,0619		
	<b>(d)</b> Saskatchewan	0.0619		<b>d)</b> Saskatchewan	0,0619		
	<b>(e)</b> Alberta	0.0619		<b>e)</b> Alberta	0,0619		
	<b>(f)</b> Yukon	0.0619		<b>f)</b> Yukon	0,0619		
	<b>(g)</b> Nunavut	0.0619		<b>g)</b> Nunavut	0,0619		
	<b>(a)</b> Ontario	0.0280		<b>15</b>	<b>a)</b> Ontario	0,0280	
<b>(b)</b> New Brunswick	0.0280	<b>b)</b> Nouveau-Brunswick	0,0280				
<b>(c)</b> Manitoba	0.0280	<b>c)</b> Manitoba	0,0280				
<b>(d)</b> Saskatchewan	0.0280	<b>d)</b> Saskatchewan	0,0280				
<b>(e)</b> Alberta	0.0280	<b>e)</b> Alberta	0,0280				
<b>(f)</b> Yukon	0.0280	<b>f)</b> Yukon	0,0280				
<b>(g)</b> Nunavut	0.0280	<b>g)</b> Nunavut	0,0280				
<b>16</b>	<b>(a)</b> Ontario	0.0783	<b>16</b>		<b>a)</b> Ontario	0,0783	
	<b>(b)</b> New Brunswick	0.0783			<b>b)</b> Nouveau-Brunswick	0,0783	
	<b>(c)</b> Manitoba	0.0783		<b>c)</b> Manitoba	0,0783		
	<b>(d)</b> Saskatchewan	0.0783		<b>d)</b> Saskatchewan	0,0783		
	<b>(e)</b> Alberta	0.0783		<b>e)</b> Alberta	0,0783		
	<b>(f)</b> Yukon	0.0783		<b>f)</b> Yukon	0,0783		
	<b>(g)</b> Nunavut	0.0783		<b>g)</b> Nunavut	0,0783		
	<b>17</b>	<b>(a)</b> Ontario		0.1034	<b>17</b>	<b>a)</b> Ontario	0,1034
		<b>(b)</b> New Brunswick		0.1034		<b>b)</b> Nouveau-Brunswick	0,1034
<b>(c)</b> Manitoba		0.1034	<b>c)</b> Manitoba	0,1034			

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	
<b>18</b>	<b>(d)</b> Saskatchewan	0.1034	
	<b>(e)</b> Alberta	0.1034	
	<b>(f)</b> Yukon	0.1034	
	<b>(g)</b> Nunavut	0.1034	
	<b>(a)</b> Ontario	0.1080	
	<b>(b)</b> New Brunswick	0.1080	
	<b>(c)</b> Manitoba	0.1080	
	<b>(d)</b> Saskatchewan	0.1080	
	<b>(e)</b> Alberta	0.1080	
<b>19</b>	<b>(f)</b> Yukon	0.1080	
	<b>(g)</b> Nunavut	0.1080	
	<b>(a)</b> Ontario	127.19	
	<b>(b)</b> New Brunswick	127.19	
	<b>(c)</b> Manitoba	127.19	
	<b>(d)</b> Saskatchewan	127.19	
	<b>(e)</b> Alberta	127.19	
	<b>(f)</b> Yukon	127.19	
	<b>(g)</b> Nunavut	127.19	
<b>20</b>	<b>(a)</b> Ontario	90.07	
	<b>(b)</b> New Brunswick	90.07	
	<b>(c)</b> Manitoba	90.07	
	<b>(d)</b> Saskatchewan	90.07	
	<b>(e)</b> Alberta	90.07	
	<b>(f)</b> Yukon	90.07	
	<b>(g)</b> Nunavut	90.07	
	<b>21</b>	<b>(a)</b> Ontario	70.90
		<b>(b)</b> New Brunswick	70.90
<b>(c)</b> Manitoba		70.90	
<b>(d)</b> Saskatchewan		70.90	
<b>(e)</b> Alberta		70.90	
<b>(f)</b> Yukon		70.90	
<b>(g)</b> Nunavut		70.90	
<b>22</b>		<b>(a)</b> Ontario	79.89
		<b>(b)</b> New Brunswick	79.89
	<b>(c)</b> Manitoba	79.89	
	<b>(d)</b> Saskatchewan	79.89	
	<b>(e)</b> Alberta	79.89	
	<b>(f)</b> Yukon	79.89	
	<b>(g)</b> Nunavut	79.89	

<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>	
<b>18</b>	<b>(d)</b> Saskatchewan	0,1034	
	<b>(e)</b> Alberta	0,1034	
	<b>(f)</b> Yukon	0,1034	
	<b>(g)</b> Nunavut	0,1034	
	<b>(a)</b> Ontario	0,1080	
	<b>(b)</b> Nouveau-Brunswick	0,1080	
	<b>(c)</b> Manitoba	0,1080	
	<b>(d)</b> Saskatchewan	0,1080	
	<b>(e)</b> Alberta	0,1080	
<b>19</b>	<b>(f)</b> Yukon	0,1080	
	<b>(g)</b> Nunavut	0,1080	
	<b>(a)</b> Ontario	127,19	
	<b>(b)</b> Nouveau-Brunswick	127,19	
	<b>(c)</b> Manitoba	127,19	
	<b>(d)</b> Saskatchewan	127,19	
	<b>(e)</b> Alberta	127,19	
	<b>(f)</b> Yukon	127,19	
	<b>(g)</b> Nunavut	127,19	
<b>20</b>	<b>(a)</b> Ontario	90,07	
	<b>(b)</b> Nouveau-Brunswick	90,07	
	<b>(c)</b> Manitoba	90,07	
	<b>(d)</b> Saskatchewan	90,07	
	<b>(e)</b> Alberta	90,07	
	<b>(f)</b> Yukon	90,07	
	<b>(g)</b> Nunavut	90,07	
	<b>21</b>	<b>(a)</b> Ontario	70,90
		<b>(b)</b> Nouveau-Brunswick	70,90
<b>(c)</b> Manitoba		70,90	
<b>(d)</b> Saskatchewan		70,90	
<b>(e)</b> Alberta		70,90	
<b>(f)</b> Yukon		70,90	
<b>(g)</b> Nunavut		70,90	
<b>22</b>		<b>(a)</b> Ontario	79,89
		<b>(b)</b> Nouveau-Brunswick	79,89
	<b>(c)</b> Manitoba	79,89	
	<b>(d)</b> Saskatchewan	79,89	
	<b>(e)</b> Alberta	79,89	
	<b>(f)</b> Yukon	79,89	
	<b>(g)</b> Nunavut	79,89	

**7 The portion of items 1 to 22 of Table 4 of Schedule 2 to the Act in columns 4 and 5 is replaced by the following:**

**7 Le passage des articles 1 à 22 du tableau 4 de l'annexe 2 de la même loi figurant dans les colonnes 4 et 5 est remplacé par ce qui suit :**

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>1</b>	<b>(a)</b> Ontario	0.1244	<b>1</b>	<b>a)</b> Ontario	0,1244
	<b>(b)</b> New Brunswick	0.1244		<b>b)</b> Nouveau-Brunswick	0,1244
	<b>(c)</b> Manitoba	0.1244		<b>c)</b> Manitoba	0,1244
	<b>(d)</b> Saskatchewan	0.1244		<b>d)</b> Saskatchewan	0,1244
	<b>(e)</b> Alberta	0.1244		<b>e)</b> Alberta	0,1244
	<b>(f)</b> Yukon	0		<b>f)</b> Yukon	0
	<b>(g)</b> Nunavut	0		<b>g)</b> Nunavut	0
<b>2</b>	<b>(a)</b> Ontario	0.1291	<b>2</b>	<b>a)</b> Ontario	0,1291
	<b>(b)</b> New Brunswick	0.1291		<b>b)</b> Nouveau-Brunswick	0,1291
	<b>(c)</b> Manitoba	0.1291		<b>c)</b> Manitoba	0,1291
	<b>(d)</b> Saskatchewan	0.1291		<b>d)</b> Saskatchewan	0,1291
	<b>(e)</b> Alberta	0.1291		<b>e)</b> Alberta	0,1291
	<b>(f)</b> Yukon	0		<b>f)</b> Yukon	0
	<b>(g)</b> Nunavut	0		<b>g)</b> Nunavut	0
<b>3</b>	<b>(a)</b> Ontario	0.0890	<b>3</b>	<b>a)</b> Ontario	0,0890
	<b>(b)</b> New Brunswick	0.0890		<b>b)</b> Nouveau-Brunswick	0,0890
	<b>(c)</b> Manitoba	0.0890		<b>c)</b> Manitoba	0,0890
	<b>(d)</b> Saskatchewan	0.0890		<b>d)</b> Saskatchewan	0,0890
	<b>(e)</b> Alberta	0.0890		<b>e)</b> Alberta	0,0890
	<b>(f)</b> Yukon	0.0890		<b>f)</b> Yukon	0,0890
	<b>(g)</b> Nunavut	0.0890		<b>g)</b> Nunavut	0,0890
<b>4</b>	<b>(a)</b> Ontario	0.0509	<b>4</b>	<b>a)</b> Ontario	0,0509
	<b>(b)</b> New Brunswick	0.0509		<b>b)</b> Nouveau-Brunswick	0,0509
	<b>(c)</b> Manitoba	0.0509		<b>c)</b> Manitoba	0,0509
	<b>(d)</b> Saskatchewan	0.0509		<b>d)</b> Saskatchewan	0,0509
	<b>(e)</b> Alberta	0.0509		<b>e)</b> Alberta	0,0509
	<b>(f)</b> Yukon	0.0509		<b>f)</b> Yukon	0,0509
	<b>(g)</b> Nunavut	0.0509		<b>g)</b> Nunavut	0,0509
<b>5</b>	<b>(a)</b> Ontario	0.0832	<b>5</b>	<b>a)</b> Ontario	0,0832
	<b>(b)</b> New Brunswick	0.0832		<b>b)</b> Nouveau-Brunswick	0,0832
	<b>(c)</b> Manitoba	0.0832		<b>c)</b> Manitoba	0,0832
	<b>(d)</b> Saskatchewan	0.0832		<b>d)</b> Saskatchewan	0,0832
	<b>(e)</b> Alberta	0.0832		<b>e)</b> Alberta	0,0832
	<b>(f)</b> Yukon	0.0832		<b>f)</b> Yukon	0,0832
	<b>(g)</b> Nunavut	0.0832		<b>g)</b> Nunavut	0,0832
<b>6</b>	<b>(a)</b> Ontario	0.1105	<b>6</b>	<b>a)</b> Ontario	0,1105
	<b>(b)</b> New Brunswick	0.1105		<b>b)</b> Nouveau-Brunswick	0,1105
	<b>(c)</b> Manitoba	0.1105		<b>c)</b> Manitoba	0,1105
	<b>(d)</b> Saskatchewan	0.1105		<b>d)</b> Saskatchewan	0,1105
	<b>(e)</b> Alberta	0.1105		<b>e)</b> Alberta	0,1105
	<b>(f)</b> Yukon	0.1105		<b>f)</b> Yukon	0,1105
	<b>(g)</b> Nunavut	0.1105		<b>g)</b> Nunavut	0,1105
<b>7</b>	<b>(a)</b> Ontario	0.1593	<b>7</b>	<b>a)</b> Ontario	0,1593

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>8</b>	<b>(b)</b> New Brunswick	0.1593	<b>8</b>	<b>b)</b> Nouveau-Brunswick	0,1593
	<b>(c)</b> Manitoba	0.1593		<b>c)</b> Manitoba	0,1593
	<b>(d)</b> Saskatchewan	0.1593		<b>d)</b> Saskatchewan	0,1593
	<b>(e)</b> Alberta	0.1593		<b>e)</b> Alberta	0,1593
	<b>(f)</b> Yukon	0.1593		<b>f)</b> Yukon	0,1593
	<b>(g)</b> Nunavut	0.1593		<b>g)</b> Nunavut	0,1593
	<b>(a)</b> Ontario	0.1291		<b>a)</b> Ontario	0,1291
<b>9</b>	<b>(b)</b> New Brunswick	0.1291	<b>9</b>	<b>b)</b> Nouveau-Brunswick	0,1291
	<b>(c)</b> Manitoba	0.1291		<b>c)</b> Manitoba	0,1291
	<b>(d)</b> Saskatchewan	0.1291		<b>d)</b> Saskatchewan	0,1291
	<b>(e)</b> Alberta	0.1291		<b>e)</b> Alberta	0,1291
	<b>(f)</b> Yukon	0.1291		<b>f)</b> Yukon	0,1291
	<b>(g)</b> Nunavut	0.1291		<b>g)</b> Nunavut	0,1291
	<b>(a)</b> Ontario	0.1341		<b>a)</b> Ontario	0,1341
<b>10</b>	<b>(b)</b> New Brunswick	0.1341	<b>10</b>	<b>b)</b> Nouveau-Brunswick	0,1341
	<b>(c)</b> Manitoba	0.1341		<b>c)</b> Manitoba	0,1341
	<b>(d)</b> Saskatchewan	0.1341		<b>d)</b> Saskatchewan	0,1341
	<b>(e)</b> Alberta	0.1341		<b>e)</b> Alberta	0,1341
	<b>(f)</b> Yukon	0.1341		<b>f)</b> Yukon	0,1341
	<b>(g)</b> Nunavut	0.1341		<b>g)</b> Nunavut	0,1341
	<b>(a)</b> Ontario	0.0549		<b>a)</b> Ontario	0,0549
<b>11</b>	<b>(b)</b> New Brunswick	0.0549	<b>11</b>	<b>b)</b> Nouveau-Brunswick	0,0549
	<b>(c)</b> Manitoba	0.0549		<b>c)</b> Manitoba	0,0549
	<b>(d)</b> Saskatchewan	0.0549		<b>d)</b> Saskatchewan	0,0549
	<b>(e)</b> Alberta	0.0549		<b>e)</b> Alberta	0,0549
	<b>(f)</b> Yukon	0.0549		<b>f)</b> Yukon	0,0549
	<b>(g)</b> Nunavut	0.0549		<b>g)</b> Nunavut	0,0549
	<b>(a)</b> Ontario	0.1127		<b>a)</b> Ontario	0,1127
<b>12</b>	<b>(b)</b> New Brunswick	0.1127	<b>12</b>	<b>b)</b> Nouveau-Brunswick	0,1127
	<b>(c)</b> Manitoba	0.1127		<b>c)</b> Manitoba	0,1127
	<b>(d)</b> Saskatchewan	0.1127		<b>d)</b> Saskatchewan	0,1127
	<b>(e)</b> Alberta	0.1127		<b>e)</b> Alberta	0,1127
	<b>(f)</b> Yukon	0.1127		<b>f)</b> Yukon	0,1127
	<b>(g)</b> Nunavut	0.1127		<b>g)</b> Nunavut	0,1127
	<b>(a)</b> Ontario	0.1919		<b>a)</b> Ontario	0,1919
<b>13</b>	<b>(b)</b> New Brunswick	0.1919	<b>13</b>	<b>b)</b> Nouveau-Brunswick	0,1919
	<b>(c)</b> Manitoba	0.1919		<b>c)</b> Manitoba	0,1919
	<b>(d)</b> Saskatchewan	0.1919		<b>d)</b> Saskatchewan	0,1919
	<b>(e)</b> Alberta	0.1919		<b>e)</b> Alberta	0,1919
	<b>(f)</b> Yukon	0.1919		<b>f)</b> Yukon	0,1919
	<b>(g)</b> Nunavut	0.1919		<b>g)</b> Nunavut	0,1919
	<b>(a)</b> Ontario	0.0890		<b>a)</b> Ontario	0,0890
	<b>(b)</b> New Brunswick	0.0890		<b>b)</b> Nouveau-Brunswick	0,0890

<b>Column 1 Item</b>	<b>Column 4 Listed Province</b>	<b>Column 5 Rate</b>	<b>Colonne 1 Article</b>	<b>Colonne 4 Province assujettie</b>	<b>Colonne 5 Taux</b>
<b>14</b>	<b>(c)</b> Manitoba	0.0890	<b>14</b>	<b>c)</b> Manitoba	0,0890
	<b>(d)</b> Saskatchewan	0.0890		<b>d)</b> Saskatchewan	0,0890
	<b>(e)</b> Alberta	0.0890		<b>e)</b> Alberta	0,0890
	<b>(f)</b> Yukon	0.0890		<b>f)</b> Yukon	0,0890
	<b>(g)</b> Nunavut	0.0890		<b>g)</b> Nunavut	0,0890
	<b>(a)</b> Ontario	0.0774		<b>a)</b> Ontario	0,0774
	<b>(b)</b> New Brunswick	0.0774		<b>b)</b> Nouveau-Brunswick	0,0774
	<b>(c)</b> Manitoba	0.0774		<b>c)</b> Manitoba	0,0774
	<b>(d)</b> Saskatchewan	0.0774		<b>d)</b> Saskatchewan	0,0774
<b>15</b>	<b>(e)</b> Alberta	0.0774	<b>15</b>	<b>e)</b> Alberta	0,0774
	<b>(f)</b> Yukon	0.0774		<b>f)</b> Yukon	0,0774
	<b>(g)</b> Nunavut	0.0774		<b>g)</b> Nunavut	0,0774
	<b>(a)</b> Ontario	0.0350		<b>a)</b> Ontario	0,0350
	<b>(b)</b> New Brunswick	0.0350		<b>b)</b> Nouveau-Brunswick	0,0350
	<b>(c)</b> Manitoba	0.0350		<b>c)</b> Manitoba	0,0350
	<b>(d)</b> Saskatchewan	0.0350		<b>d)</b> Saskatchewan	0,0350
	<b>(e)</b> Alberta	0.0350		<b>e)</b> Alberta	0,0350
	<b>(f)</b> Yukon	0.0350		<b>f)</b> Yukon	0,0350
<b>16</b>	<b>(g)</b> Nunavut	0.0350	<b>16</b>	<b>g)</b> Nunavut	0,0350
	<b>(a)</b> Ontario	0.0979		<b>a)</b> Ontario	0,0979
	<b>(b)</b> New Brunswick	0.0979		<b>b)</b> Nouveau-Brunswick	0,0979
	<b>(c)</b> Manitoba	0.0979		<b>c)</b> Manitoba	0,0979
	<b>(d)</b> Saskatchewan	0.0979		<b>d)</b> Saskatchewan	0,0979
	<b>(e)</b> Alberta	0.0979		<b>e)</b> Alberta	0,0979
	<b>(f)</b> Yukon	0.0979		<b>f)</b> Yukon	0,0979
	<b>(g)</b> Nunavut	0.0979		<b>g)</b> Nunavut	0,0979
	<b>(a)</b> Ontario	0.1293		<b>a)</b> Ontario	0,1293
<b>17</b>	<b>(b)</b> New Brunswick	0.1293	<b>17</b>	<b>b)</b> Nouveau-Brunswick	0,1293
	<b>(c)</b> Manitoba	0.1293		<b>c)</b> Manitoba	0,1293
	<b>(d)</b> Saskatchewan	0.1293		<b>d)</b> Saskatchewan	0,1293
	<b>(e)</b> Alberta	0.1293		<b>e)</b> Alberta	0,1293
	<b>(f)</b> Yukon	0.1293		<b>f)</b> Yukon	0,1293
	<b>(g)</b> Nunavut	0.1293		<b>g)</b> Nunavut	0,1293
	<b>(a)</b> Ontario	0.1350		<b>a)</b> Ontario	0,1350
	<b>(b)</b> New Brunswick	0.1350		<b>b)</b> Nouveau-Brunswick	0,1350
	<b>(c)</b> Manitoba	0.1350		<b>c)</b> Manitoba	0,1350
<b>18</b>	<b>(d)</b> Saskatchewan	0.1350	<b>18</b>	<b>d)</b> Saskatchewan	0,1350
	<b>(e)</b> Alberta	0.1350		<b>e)</b> Alberta	0,1350
	<b>(f)</b> Yukon	0.1350		<b>f)</b> Yukon	0,1350
	<b>(g)</b> Nunavut	0.1350		<b>g)</b> Nunavut	0,1350
	<b>(a)</b> Ontario	158.99		<b>a)</b> Ontario	158,99
	<b>(b)</b> New Brunswick	158.99		<b>b)</b> Nouveau-Brunswick	158,99
	<b>(c)</b> Manitoba	158.99		<b>c)</b> Manitoba	158,99

Column 1 Item	Column 4 Listed Province	Column 5 Rate
20	(d) Saskatchewan	158.99
	(e) Alberta	158.99
	(f) Yukon	158.99
	(g) Nunavut	158.99
	(a) Ontario	112.58
	(b) New Brunswick	112.58
	(c) Manitoba	112.58
	(d) Saskatchewan	112.58
	(e) Alberta	112.58
21	(f) Yukon	112.58
	(g) Nunavut	112.58
	(a) Ontario	88.62
	(b) New Brunswick	88.62
	(c) Manitoba	88.62
	(d) Saskatchewan	88.62
	(e) Alberta	88.62
	(f) Yukon	88.62
	(g) Nunavut	88.62
22	(a) Ontario	99.87
	(b) New Brunswick	99.87
	(c) Manitoba	99.87
	(d) Saskatchewan	99.87
	(e) Alberta	99.87
	(f) Yukon	99.87
	(g) Nunavut	99.87

Colonne 1 Article	Colonne 4 Province assujettie	Colonne 5 Taux
20	(d) Saskatchewan	158,99
	(e) Alberta	158,99
	(f) Yukon	158,99
	(g) Nunavut	158,99
	(a) Ontario	112,58
	(b) Nouveau-Brunswick	112,58
	(c) Manitoba	112,58
	(d) Saskatchewan	112,58
	(e) Alberta	112,58
21	(f) Yukon	112,58
	(g) Nunavut	112,58
	(a) Ontario	88,62
	(b) Nouveau-Brunswick	88,62
	(c) Manitoba	88,62
	(d) Saskatchewan	88,62
	(e) Alberta	88,62
	(f) Yukon	88,62
	(g) Nunavut	88,62
22	(a) Ontario	99,87
	(b) Nouveau-Brunswick	99,87
	(c) Manitoba	99,87
	(d) Saskatchewan	99,87
	(e) Alberta	99,87
	(f) Yukon	99,87
	(g) Nunavut	99,87

## Coming into Force

January 1, 2020

**8** These Regulations come into force on January 1, 2020.

## Entrée en vigueur

1<sup>er</sup> janvier 2020

**8** Le présent règlement entre en vigueur le 1<sup>er</sup> janvier 2020.