Fuel Tax Rates

		1997 Apr 1	1995 Jul 1	1994 Oct 1	1992		1991	
					Oct 1	Jan 1	Oct 1	Jul 1
		(tax per litre)						
Gasoline	On-highway	\$0.107	\$0.105	\$0.100	\$0.096	\$0.094	\$0.092	\$0.091
	Off-highway	\$0.064	\$0.063	\$0.060	\$0.058	\$0.056	\$0.055	\$0.055
Diesel	Motive	\$0.091	\$0.089	\$0.085	\$0.082	\$0.080	\$0.078	\$0.077
	Non-motive	\$0.031	\$0.030	\$0.029	\$0.028	\$0.027	\$0.027	\$0.026
Aviation		\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010
Other		\$0.031	\$0.030	\$0.029	\$0.028	\$0.027	\$0.027	\$0.026
Railway		\$0.114	\$0.112	\$0.107	\$0.103	\$0.101	\$0.098	\$0.097