

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF A REFERENCE to the Court of Appeal pursuant to section 8 of the *Courts of Justice Act*, RSO 1990, c. C.34, by Order-in-Council 1014/2018 respecting the constitutionality of the *Greenhouse Gas Pollution Pricing Act*, Part 5 of the *Budget Implementation Act, 2018, No. 1*, SC 2018, c. 12

**REPLY FACTUM OF THE
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PART I – OVERVIEW

1. Canada’s attempt to reframe the constitutional “matter” at issue as the “cumulative dimensions of greenhouse gas emissions” does not change the fact that its proposed new head of federal jurisdiction would allow Parliament to regulate virtually every aspect of human activity insofar as those activities generate greenhouse gas emissions. The “cumulative dimensions of greenhouse gas emissions” are not a single, indivisible, and distinct matter of national concern that is *qualitatively* different from the various activities in the provinces that generate those emissions. Recognizing them as such would drastically shift the division of powers towards greater centralization in a manner that is inconsistent with Canada’s constitutional architecture.
2. The various other heads of power on which the interveners, but not Canada, rely also cannot be used to support the validity of the *Greenhouse Gas Pollution Pricing Act* (the “Act”). The Act is not temporary in nature as required under the emergency doctrine. It does not prohibit anyone from emitting greenhouse gases as required under the criminal law power. Nor does it concern trade as a whole as required under the general trade and commerce power.
3. Finally, even if the cumulative dimensions of greenhouse gas emissions do fall within federal jurisdiction, the “charges” the Act imposes are neither valid regulatory charges nor valid taxes. Contrary to Canada’s submissions, the funds raised by behavioural-modification regulatory charges must be used in a manner that has a nexus with the regulatory purpose for which the charges are levied. Similarly, the federal Executive cannot affirmatively deny legislation imposes a tax when it is asking Parliament to pass the legislation and then attempt to defend the legislation under

Parliament's taxation power. To accept either of these arguments is to completely undermine the protections provided by section 53 of the *Constitution Act, 1867* against taxation without representation.

PART II – FACTS

A. The Facts Relied Upon by Canada and the Interveners Supporting Canada Are Irrelevant to the Determination of this Reference

4. The facts relied upon by Canada and the interveners supporting Canada are irrelevant to the determination of this reference. For the reasons set out at paragraphs 55 and 76 of Ontario's factum, the importance of fighting climate change by reducing greenhouse gas emissions (which Ontario does not dispute), the desirability or efficiency of carbon pricing as a policy option for reducing greenhouse gas emissions, and the international agreements to which the federal Executive has committed Canada are all irrelevant to whether Parliament had jurisdiction to enact the Act.

B. Pricing Carbon Is a Policy Preference, Not the Only Way to Reduce Greenhouse Gas Emissions

5. Even if such evidence were relevant, Canada and British Columbia are incorrect when they assert that carbon pricing is "essential" or "necessary" to achieve the reductions in greenhouse gas emissions Canada has committed to achieve. Carbon pricing is simply one policy instrument among many that can reduce greenhouse gas emissions. Canada's own expert, Dr. Nicholas Rivers, has stated in a work he co-published that carbon management standards and command and control policies "can be made to work" to seriously reduce greenhouse gases. Canada's own affiant, Mr. Moffet, refers to an International Monetary Fund report that states regulations can effectively reduce greenhouse gas emissions. Mr. Moffett also refers to two reports by Canada's Ecofiscal Commission that state non-pricing-based policies can effectively reduce

greenhouse gas emissions. Christopher Ragan, the Chair of the Ecofiscal Commission, has stated the same in his affidavit. Whatever the relative efficacy of using pricing and non-pricing-based measures, it is clear from the record that non-carbon pricing measures can also effectively reduce greenhouse gas emissions.

Jeffrey Simpson, Mark Jaccard & Nic Rivers, *Hot Air: Meeting Canada's Climate Change Challenge* (Toronto: McLelland & Stewart, 2007) at 257–58; Affidavit of John Moffett, Ex. N, Canada's Record, Vol. 2, Tab 1N, p. 485; Ex. O, Canada's Record, Tab 1O, p. 533; and Ex. P, Canada's Record, Tab 1P, p. 587; Affidavit of Christopher Ragan, Canada's Ecofiscal Commission's Record, paras. 13-21

C. Canada's Factum Fails to Analyze the Potential Effectiveness of Alternative, Non-Pricing Based Measures or the Adverse Impacts the Act Will Have on Ordinary Ontarians

6. In its factum, Canada has not considered the impact these other, non-pricing-based measures to address greenhouse gas emissions could have. At paragraph 18 of its factum, however, Canada does note that Ontario's greenhouse gas emissions in 2016 accounted for only 22.8% of Canada's national emissions (even though Ontario had 38.2% of Canada's population) and that the primary cause of the substantial emission reductions Ontario has achieved (22% from 2005 to 2016) was caused by shutting down coal-fired electricity generation plants, a non-pricing-based greenhouse gas emission reduction measure.

Affidavit of Dr. Dominique Blain, Canada's Record, Vol. 3, Tab 2, paras. 21 and 24-26; Statistics Canada, "Population and Dwelling Count Highlight Tables, 2016 Census"

7. Canada also fails to discuss the adverse effects the Act will have on ordinary Ontarians who have no choice but to burn carbon-based fuels to heat their homes and drive their families and children to work, school, and social activities. For example, Enbridge Gas, Canada's largest natural gas distributor, has recently applied to the

Ontario Energy Board for permission to increase its rates to recover the costs imposed on it by the Act. If approved, the rate increases would cost the typical residential consumer between \$86.18 and \$93.93 more per year (between 8 and 17 times the annual rate increase Enbridge is seeking due to other increases in its costs of operation). The Ontario Energy Board is still considering the application but has approved the creation of interim deferral accounts to track the costs imposed on Enbridge Gas by the Act.

Ontario Energy Board, Notice to Customers of Enbridge Gas Inc. (formerly Enbridge Gas Distribution Inc. and Union Gas Limited), Case No. EB-2018-0305; Ontario Energy Board, Notice to Customers of Enbridge Gas Inc. (formerly Enbridge Gas Distribution Inc. and Union Gas Limited), Case No. EB-2018-0205; Ontario Energy Board, Interim Decision and Accounting Orders, Case No. EB-2018-0205 (28 February 2019)

D. Ontario Continues to Fight Climate Change in a Manner Responsive to Ontario's Unique Needs

8. Ontario remains committed to addressing climate change in a way that considers the province's specific priorities, region-based challenges and opportunities, and respect for hardworking taxpayers. That is why it is continuing to develop its own made-in-Ontario plan to reduce greenhouse gas emissions which considers Ontario's specific priorities, challenges and opportunities, and commits to reducing Ontario's emissions to 30 percent below 2005 levels by 2030, a target that aligns with the federal government's *Paris Agreement* commitments, without imposing a carbon tax. Through the efforts of industry and individuals, Ontario is already most of the way to this target, with the province's emissions down 22 percent since 2005.

Ontario, Ministry of the Environment, Conservation, and Parks, *Preserving and Protecting our Environment for Future Generations: A Made-in-Ontario Environment Plan* (2018), Ontario's Record, Vol. I, Tab 4

9. Environmental Registry consultations on Ontario's proposed Environment Plan closed on January 28, 2019. Over 1400 comments and ideas were received and will be

considered as the government completes consultations with stakeholders and works towards finalizing the environment plan in the coming weeks and months.

Ontario, News Release, “Ontario Announces Next Stage in Environment Plan” (12 February 2019)

10. As contemplated by the draft Environmental Plan, Ontario has now released an emissions performance standards plan for public consultation. Ontario’s plan is to regulate large emitters with a system that is tough but fair, cost-effective, and addresses the unique circumstances of Ontario’s industrial sectors. Ontario’s proposed plan includes consideration of the unique competitiveness concerns of Ontario’s trade-dependent manufacturing base and of managing industrial process emissions in industries concentrated in Ontario such as cement manufacturing and iron and steel production.

Ontario, Ministry of the Environment, Conservation and Parks, *Making Polluters Accountable: Industrial Emission Performance Standards* (February 2019); Ontario, News Release, “Ontario’s Plan to Regulate Large Emitters” (18 December 2018); Ontario, News Release, “Ontario Announces Next Stage in Environment Plan” (12 February 2019)

11. Ontario is also consulting on requiring gasoline fuel suppliers to increase the amount of renewable content (e.g. ethanol) that has lower greenhouse gas emissions than petroleum gasoline on a lifecycle basis to 15% by as early as 2025. That is three times higher than the renewable content mandated by federal legislation.

Ontario, Ministry of the Environment, Conservation and Parks, “Increasing renewable content in fuels” (February 2019); *Renewable Fuels Regulations*, SOR/2010-189, s. 5; Ontario, News Release, “Ontario Announces Next Stage in Environment Plan” (12 February 2019)

12. Nevertheless, the Part 1 fuel charge came into force in Ontario on April 1, 2019.

Regulations Amending Part 1 of Schedule 1 and Schedule 2 to the Greenhouse Gas Pollution Pricing Act, SOR/2019-79

PART III – ISSUES AND LAW

A. The Act Cannot Be Supported Under the National Concern Doctrine

13. Ordinarily, the analysis of whether a law is *intra vires* first looks to determine the pith and substance of the impugned law and then assesses whether the law can be supported by one or more of the enacting legislature’s heads of power. Where, however, Canada seeks to establish a new head of federal jurisdiction under the national concern doctrine, it makes sense to start by analyzing whether the proposed new “matter” is suitable for recognition under the national concern doctrine. Recognizing a “matter” under the national concern doctrine in effect permanently adds a new enumerated head of power to s. 91. Such a step should not be taken lightly.

Reference re Firearms Act (Can.), 2000 SCC 31 at para. 15, [2000] 1 SCR 783;
Reference re Securities Act, 2011 SCC 66 at paras. 63-66, [2011] 3 SCR 837;
Reference re Pan-Canadian Securities Regulation, 2018 SCC 48 at para. 86

14. Only after a new “matter” has been recognized under the national concern doctrine is it necessary to consider whether an impugned Act can be supported by it.

(1) **The Cumulative Dimensions of Greenhouse Gas Emissions Are No More a Matter of National Concern than Greenhouse Gas Emissions *Simpliciter***

15. In response to Ontario’s argument that Canada is asserting jurisdiction over all aspects of greenhouse gas emissions under the national concern doctrine, Canada has attempted to narrow the scope of the new “matter” which it seeks to add to federal jurisdiction. It now claims jurisdiction only over the “cumulative dimensions” of greenhouse gas emissions, not all greenhouse gas emissions.

16. This proposed qualification on the scope of the claimed new head of federal power does not address any of the concerns with recognizing greenhouse gas emissions as a matter of national concern set out in paragraphs 54 to 92 of Ontario’s factum.

17. Regulating cumulative greenhouse gas emissions is no different than regulating greenhouse gas emissions *simpliciter*. Every molecule of greenhouse gas emitted anywhere in Canada adds to Canada's cumulative greenhouse gas emissions. As Canada states at paragraph 11 of its factum, "GHG emissions circulate in the atmosphere, so emissions anywhere raise concentration everywhere." Accordingly, a power to regulate Canada's cumulative greenhouse gas emissions is a power to regulate all greenhouse gas emissions and the diverse range of human activities that cause them.

18. The term "cumulative dimensions" does not mark out a single, distinct, and indivisible matter which Parliament can regulate without unduly affecting the balance of federal-provincial powers because the cumulative dimensions of greenhouse gas emissions are not *qualitatively* different than the local dimensions of those emissions; they are merely quantitatively different.

19. The two references that were brought to oppose a national securities regulator, although decided under the general trade and commerce power rather than the national concern doctrine, provide a useful example of which matters are and are not suitable for federal regulation because they transcend the ability of provincial legislatures to regulate them. In the *Securities Reference*, the unanimous Supreme Court held that proposed federal legislation was unconstitutional because it attempted to regulate all aspects of the securities industry, not just matters of systemic risk. In the *Pan-Canadian Securities Reference*, the Court upheld proposed federal legislation that was limited to regulating such systemic risks.

Securities Reference, supra; Pan-Canadian Securities Reference, supra

20. Systemic risks were suitable for federal regulation because they were not merely an accumulation of local risks which the provinces working together could regulate.

Rather, they were *qualitatively* different. Systemic risks are “risks that occasion a ‘domino effect’ whereby the risk of default by one market participant will impact the ability of others to fulfil their legal obligations, setting off a chain of negative economic consequences that pervade an entire financial system.” Rather than being risks to individual participants in the market, systemic risks are risks to the market itself.

Securities Reference, supra at paras. 102-05, 112-17, and 123-25; *Pan-Canadian Securities Reference, supra* at paras. 106-07, 111-12, and 115-16; Steven L. Schwarcz, “Systemic Risk” (2008) 97 *Georgetown LJ* 193 at 198-204 and 207

21. The cumulative dimensions of greenhouse gas emissions, however, are not *qualitatively* different from local greenhouse gas emissions. On the contrary, they are simply the sum of those emissions. The qualifier Canada has proposed therefore does not place any limits on the scope of the proposed new federal power. Canada would remain free to regulate all aspects of greenhouse gas emissions as all such emissions directly affect Canada’s cumulative emissions.

22. Similarly, the reframing of the “matter” proposed by Canada’s Ecofiscal Commission provides no greater clarity than Canada’s proposed definition. As discussed at paragraphs 74 to 80 of Ontario’s factum, the provinces are capable of regulating their greenhouse gas emissions without federal assistance. Given the mobility of greenhouse gases in the atmosphere once emitted, “the extra-provincial and international pollution caused by GHG emissions” are all caused by those provincial greenhouse gas emissions just as Canada’s cumulative greenhouse gas emissions are.

23. Either definition would still allow Parliament to regulate almost every aspect of local provincial economic activity so long as it did so in an attempt to reduce greenhouse gas emissions. The proposed new “matter” would still extend to a virtually

limitless range of human activities that cannot be seen as a single, indivisible, and distinct subject matter. It would also still radically shift the balance of the federation towards greater centralization.

24. The narrower framing of the “matter” suggested by *Équiterre* also does not address these concerns. Arguing that enacting a national minimum carbon price is a “matter” suitable for recognition under the national concern doctrine presupposes that pricing-based mechanisms are the only possible way to reduce greenhouse gas emissions. As set out above, they are not. Carbon pricing is a means to an end, not the end itself. As Canada recognizes, the end goal, and thus the “matter” at issue, is reducing Canada’s cumulative greenhouse gas emissions.

25. The potential desirability of establishing national targets for greenhouse gas reductions is not sufficient reason to treat the cumulative dimensions of greenhouse gases as a single, indivisible, and distinct matter of national concern. National standards are beneficial in many areas of provincial jurisdiction, such as health care, industrial standards, and securities regulation. But they must be established by cooperation, discussion, and agreement (as they frequently are) or, where applicable, by legislation under Parliament’s enumerated powers which contain internal limitations to ensure they do not destroy the provincial-federal balance of powers. National standards cannot be established by transferring exclusive jurisdiction over all important matters to Parliament under the national concern doctrine. Otherwise, Canada would rapidly become a unitary state, not a federation where provinces are free to determine for themselves what standards are appropriate and what measures should be taken to achieve them.

Canada (AG) v. Ontario (AG) (Labour Conventions), [1937] AC 326 at 352-54 (PC); *Securities Reference*, *supra* at para. 128; *RJR-Macdonald Inc. v. Canada (AG)*, [1995] 3 SCR 199 at para. 32 (La Forest J. dissenting on other grounds)

26. Similarly, the fact that the chemical composition of the substances that can act as greenhouse gases can be specified does not mean that the regulation of greenhouse gas emissions is a single, indivisible, and distinct matter of national concern. It is the scope of human activities that give rise to greenhouse gases, not the gases themselves, which are too diverse to be properly regulated as a matter of national concern.

27. Contrary to paragraph 64 of Canada's factum, regulating greenhouse gas emissions does not impinge on only one narrow aspect of the many economic sectors that produce greenhouse gas emissions. Allowing Canada to regulate those sectors' greenhouse gas emissions allows it almost unlimited scope to regulate every aspect of the economy. For example, the types of products industrial facilities produce, how often they operate, where they are located, the types of fuel they use, etc. all influence how much greenhouse gas emissions they produce and thus Canada's cumulative greenhouse gas emissions. Similarly, where individual consumers live, the social and employment activities they take part in, the type of residence they live in, the type of transportation they use, all affect the greenhouse gas emissions they produce and thus Canada's cumulative greenhouse gas emissions.

28. Contrary to paragraph 77 of Canada's factum, no pretext or colourable legislation would be required to oust provincial jurisdiction if the cumulative aspects of greenhouse gases were found to be a matter of national concern. Regulating almost any matter would fall squarely within federal jurisdiction insofar as doing so affected cumulative greenhouse gas emissions. The potential impact of expanding federal jurisdiction to include regulating all activities that affect Canada's cumulative

greenhouse gas emissions (i.e. virtually every human activity) on the federal-provincial balance of powers is enormous. Such a drastic rewriting of the constitutional division of powers could only be done through a constitutional amendment (as was done when it was thought desirable to give Parliament jurisdiction to enact old age security and unemployment insurance).

(2) Even if the Cumulative Dimensions of Greenhouse Gas Emissions Were a Matter of National Concern, the Act Is Not Limited to Those Dimensions

29. Even if the cumulative dimensions of greenhouse gas emissions were a suitable subject for federal regulation under the national concern doctrine, the Act does not limit itself to those dimensions. It does not, as British Columbia suggests, merely set a national greenhouse gas budget, allocate that budget among the provinces, and leave it up to the provinces to decide how best to achieve the necessary reductions in their greenhouse gas emissions. Nor does it only apply to greenhouse gas emissions that have a significant impact on Canada's cumulative emissions.

30. Instead, the Act requires the provinces to regulate greenhouse gas emissions in the way Parliament thinks best (no matter how effective other, non-price-based mechanisms might be) or risk having Canada impose a price on virtually every activity that takes place in those provinces. A province that, like Ontario, relies primarily on non-pricing-based mechanisms to meet its share of Canada's *Paris Agreement* greenhouse gas reduction targets would not satisfy the requirements of the Act even if it achieved greater reductions than provinces that do adopt carbon pricing. That displacement of the provincial legislatures' freedom to regulate the myriad of activities that cause greenhouse gas emissions as they think best is the kind of undue intrusion

into provincial jurisdiction the Supreme Court found to be unconstitutional in the *Securities Reference*.

(3) International Treaties Do Not Make the Cumulative Dimensions of Greenhouse Gas Emissions a Matter of National Concern

31. Canada and several of the interveners rely on Canada's international commitments, most notably the *Paris Agreement*, to argue that cumulative greenhouse gas emissions should be considered a matter of national concern. The existence and contents of those treaties are wholly irrelevant to the division of powers between Parliament and the provincial legislatures.

32. As set out at paragraph 55 of Ontario's factum, the Privy Council's decision in the *Labour Conventions Case*, recently reaffirmed by a unanimous Supreme Court in the *Pan-Canadian Securities Reference*, makes it clear that international treaties are binding on Canada in international law but can *only* be implemented in spheres of provincial jurisdiction with the consent of the provincial legislatures. If the federal executive wishes to fulfill its international obligations, it must convince the provincial legislatures to pass the necessary legislation by persuasion or incentives funded by the federal spending power. It cannot simply ask Parliament to legislate on the basis that treaty compliance is a matter of national concern. It is not.

Labour Conventions, supra at 350-52; *Pan-Canadian Securities Reference, supra* at para. 66

33. Not only is the *Labour Conventions* case binding on this Court, it is necessary to sustain Canada's constitutional architecture. Unlike the constitutions of some other federations such as the United States or Australia, Canada's constitution does not give the federal Parliament an express power to implement treaties (save for the largely spent

power to implement Imperial treaties binding on Canada provided by section 132 of the *Constitution Act, 1867*).

Reference re Senate Reform, 2014 SCC 32 at paras. 26-27, [2014] 1 SCR 32; United States, *Constitution*, Art. II, §2, cl. 2 and Art. VI, §2; *Constitution* (Cth.), s. 51(xxix); *Constitution Act, 1867* (UK), 30&31 Vict., c. 3, s. 132

34. Rather, in Canada, the power to legislate over all possible matters is divided between Parliament and the provincial legislatures by sections 91 to 94A of the *Constitution Act, 1867*. Since 1982, that division of powers can only be changed by a constitutional amendment under the general amending formula. The provinces must have a say in constitutional amendments that significantly affect their powers. The federal government cannot change the constitutional bargain without the substantial degree of provincial consent needed to pass a constitutional amendment.

Constitution Act, 1867, supra, ss. 91-95; *Constitution Act, 1982*, s. 38, Schedule B to the *Canada Act, 1982* (UK), 1982, c. 11; *Senate Reference, supra* at paras. 29-31

35. The general amending formula requires the consent of both houses of Parliament (not just the federal Executive – although the Senate’s consent can be dispensed with in certain circumstances) and the Legislative Assemblies (not the Executives) of at least seven provinces comprising at least 50% of the aggregate provincial population. It also grants the provinces the right to “opt out” of constitutional amendments that derogate from “the legislative powers, the proprietary rights or any other rights or privileges of the legislature or government of a province.”

Constitution Act, 1982, supra, s. 38; *Senate Reference, supra* at paras. 33-34

36. As the Supreme Court has held, the “underlying purpose” of section 38 “is to protect the provinces from having their rights or purposes negatively affected without their consent.” It applies to all constitutional amendments unless one of the more

specific provisions in Part V applies (which they do not in the case of amendments to the division of powers).

Senate Reference, supra at paras. 35-36

37. Finding a matter to be within federal jurisdiction under the national concern doctrine just because doing so would assist Canada to implement international treaties agreed to by the federal Executive would be inconsistent with this constitutional architecture. The division of powers would no longer be fixed and certain, changeable only with federal and significant provincial *legislative* consent. With the stroke of a pen on an international treaty (perhaps even with only one other nation), the federal *Executive* could, without the consent of any provincial legislature (or of the Senate that is intended to represent provincial interests), give Parliament broad new powers it was never intended to have.

Senate Reference, supra at paras. 54-63

38. The *Labour Conventions* doctrine continues to be good law. Canada's international commitments remain binding in the international law context alone. To make them binding in domestic law in spheres of provincial jurisdiction, Canada must convince the provinces to cooperate, not attempt to compel them.

(4) The Unwritten Constitutional Principle of Respect for Minority Rights Does Not Make the Cumulative Dimensions of Greenhouse Gas Emissions a Matter of National Concern

39. The unwritten principle of respect for minority rights also does not assist the Court in determining whether Parliament has jurisdiction to enact the Act. Unwritten constitutional principles do not determine whether one level of government or the other has jurisdiction over a particular matter. Both Parliament and the Ontario Legislature

regularly take action to respect minority rights within the scope of their respective legislative jurisdictions.

40. The fact that some interveners believe that the pricing scheme the Act imposes better respects minority rights than legislation that Ontario and other provinces have chosen to enact (a belief Ontario does not share) says nothing about whether the Act is *intra vires* Parliament or the proper scope of the national concern doctrine.

41. Whether Parliament should permanently be granted jurisdiction over cumulative greenhouse gas emissions should not turn on an assessment of whether an existing Act (which may be repealed by a future federal government) better protects minorities than alternative measures for combatting greenhouse gas emissions. As discussed at paragraph 76 of Ontario's factum, whether the Act is desirable as a policy matter is irrelevant to the issues before this Court.

Reference re Secession of Quebec, [1998] 2 SCR 217 at para. 49; *Securities Reference*, *supra* at para. 90; *Pan-Canadian Securities Reference*, *supra* at para. 82

(5) Section 35 of the *Constitution Act, 1982* and the Honour of the Crown Do Not Make the Cumulative Dimensions of Greenhouse Gas Emissions a Matter of National Concern

42. Several of the interveners argue that either the Indigenous rights protected by section 35 of the *Constitution Act, 1982* or the Honour of the Crown require Canada to have jurisdiction to regulate the cumulative dimensions of greenhouse gases because of the potential impact of climate change on Indigenous peoples. Neither section 35 nor the Honour of the Crown, however, determine which level of government has jurisdiction under the *Constitution Act, 1867* to regulate greenhouse gases.

43. Both Canada and the provinces are constitutionally required to respect section 35 rights within their respective spheres of action. Similarly, both the Crown in right of

Canada and the Crown in right of the provinces must act in accordance with the Honour of the Crown. Accordingly, whether a matter falls within federal or provincial jurisdiction does not change the scope of the protections section 35 provides or limit the obligations imposed by the Honour of the Crown. If there is an allegation that those rights have been infringed by any particular federal or provincial action, that allegation should be considered in appropriate proceedings with a proper factual matrix.

Manitoba Metis Federation Inc. v. Canada (AG), 2013 SCC 14 at para. 69, [2013] 1 SCR 623

Constitution Act, 1867, supra, ss. 91-95

Constitution Act, 1982, supra, s. 35

44. Section 35 does not alter the division of powers between the federal and provincial governments under the *Constitution Act, 1867*. Rather, it operates as a limit on those powers. The Constitution was patriated with the substantial consent of the provinces, who agreed to a carefully negotiated package of amendments. These amendments did not include modifying the division of powers as between the two governments beyond what was directly agreed to by those provinces.

45. Where the framers of the *Constitution Act, 1982* did intend to modify the division of powers, they did so expressly. Sections 50 and 51, found in Part VI of the *Constitution Act, 1982* entitled “Amendment to the *Constitution Act, 1867*,” enacted section 92A and the Sixth Schedule to the *Constitution Act, 1867*, modifying the division of powers with respect to non-renewable natural resources. By contrast, Section 35 is found in Part II of the *Constitution Act, 1982* entitled “Rights of the Aboriginal Peoples of Canada” and provides constitutional protections against the exercise of government powers, whether federal or provincial.

Tsilhqot'in Nation v British Columbia, 2014 SCC 44 at para. 142, [2014] 2 SCR 257

Constitution Act, 1867, *supra*, s. 92A and Sixth Schedule

Constitution Act, 1982, *supra*, ss. 35 and 50-51

46. Contrary to the submissions of the United Chiefs and Councils of Mniidoo Mnising, a finding that the Act is *ultra vires* Parliament would also not result in a jurisdictional vacuum. The provincial legislatures would continue to have unquestioned authority to combat climate change and take cooperative action with each other and Canada to reduce greenhouse gas emissions. They would continue to be required to do so in a manner that respects section 35 rights and the Honour of the Crown. All that would change is that Canada would not be able to compel the provinces to adopt its preferred policy tool: a carbon tax.

B. The Act Cannot Be Supported Under Any Other Head of Federal Power

47. In its factum, Canada relies solely on the national concern doctrine and the federal taxation power to support the Act's validity. Several of the interveners propose other heads of power that they claim can also support the Act. Ontario submits that if the enacting jurisdiction chooses not to rely on a particular head of power to support its legislation, no further consideration should be given to it. In any event, none of the other proposed heads of federal power can support the validity of the Act.

(1) The Act Cannot Be Supported Under the Emergency Doctrine

48. The Act cannot be supported under the emergency branch of the peace, order, and good government power. The Supreme Court has repeatedly held that the national emergency doctrine can only be invoked to support "legislation of a temporary nature."

R. v. Crown Zellerbach, [1988] 1 SCR 401 at 430; *Reference re Anti-Inflation*, [1976] 2 SCR 373 at 427 (Laskin CJ), 437 (Ritchie J), and 461 (Beetz J)

49. Nothing about the Act suggests it is temporary. The Act's Preamble shows the Act is aimed at an ongoing problem requiring ongoing measures. It begins by saying "anthropogenic greenhouse gas emissions contribute to global climate change" and adds these emissions are "at the highest level in history." It then states "the pricing of greenhouse gas emissions on a basis *that increases over time* is an appropriate and efficient way to create incentives for [. . .] behavioural change." The Preamble goes on to say that Canada has ratified the *Paris Agreement*, whose aim is "*holding* the increase in the global average temperature to well below 2°C above pre-industrial levels." It adds that Canada is committed to achieving its contribution under the *Paris Agreement* "and *increasing it over time*." None of this language suggests Parliament sees greenhouse gas emissions as a temporary problem requiring temporary legislation.

Greenhouse Gas Pollution Pricing Act, SC 2018, c. 12, s. 186, Preamble
[Emphasis added]

50. The Preamble also refers to documents that show the Act is intended to operate indefinitely because Parliament believes the issue of greenhouse gas emissions will be ongoing. The Preamble states Canada has ratified the *United Nations Framework Convention on Climate Change* (the "Convention"), whose objective is "the *stabilization* of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system." There is no reference to how long measures will be necessary to maintain such a stabilization once it is achieved. The Convention itself sets no time limit on its operation. Similarly, the *Paris Agreement* also sets no time limit on its operation.

Greenhouse Gas Pollution Pricing Act, *supra*, Preamble; Affidavit of John Moffet, Ex. H, *United Nations Framework Convention on Climate Change* (9 May 1992), Canada's Record, Vol. 2, Tab 1H [Emphasis added]; and Ex. I,

Paris Agreement (12 December 2015), Canada's Record, Vol. 2, Tab 1I, pp. 364-79

51. The charges the Act imposes are not set to end at any particular time. With respect to the Part 1 fuel charge, Schedule 2 sets out fuel charge rates that increase each year from 2018 to 2021, with even higher rates applicable “after 2021.” With respect to the Part 2 excess emissions charge, Schedule 4 similarly sets out a cost per tonne of CO₂ that increases each year from 2018 to 2022, with the 2022 rate applying to all subsequent calendar years. The Governor in Council has the power to increase both the fuel charge rate and the excess emissions charge rate even further by regulation.

Greenhouse Gas Pollution Pricing Act, supra, ss. 166(4), 168(1), 168(2)(b) and (c), 168(3), 174(3)(b), 174(5), 178(2), 181(3), and 191 and Schedules 2 and 4

52. The Act's administrative provisions also demonstrate Parliament's intent to have the Act operate indefinitely. For example, s. 100(1) gives the Minister of National Revenue the power to waive, cancel, or reduce any amount or interest payable by a person under Part I “on or before the day that is **10 calendar years** after the end of a reporting period of a person.” Subsection 104(7) says every person required under Part 1 to keep records must retain them “until the expiry of **six years** after the end of the year to which they relate or for any other period that may be prescribed.” Subsection 187(5) requires records for covered facilities under Part 2 to be kept for **seven years**. All these provisions (of which there are many more) show the Act is intended to operate for a lengthy period of time, if not indefinitely.

Greenhouse Gas Pollution Pricing Act, supra, ss. 100(1), 104(7), 187(5)
[Emphasis added]

53. The indefinite operation of the Act makes sense given its premise: carbon pricing is needed to provide price signals to encourage rational economic actors to

reduce their greenhouse gas emissions. If that theory is correct, the removal of those incentives in the future would result in greenhouse gas emissions increasing once more as the cost of emitting greenhouse gases falls.

54. The David Suzuki Foundation incorrectly suggests “Canada . . . has placed a timeline on itself in its ‘Nationally Determined Contribution’ under the *Paris Agreement*.” That is not so. The *Paris Agreement* itself sets no end point on its operation and does not mention 2030 at all. It is true that Canada’s current commitment under the agreement is to reduce greenhouse gas emissions by 30% below their 2005 levels by 2030. But Article 4, paragraph 3 of the *Paris Agreement* states that “[e]ach Party’s successive nationally determined contribution will represent a progression beyond the Party’s then nationally determined contribution.” The *Paris Agreement* thus contemplates parties like Canada progressively making their greenhouse gas emission reduction targets more stringent over time, not merely addressing the issue temporarily.

Affidavit of John Moffet, Ex. I, *Paris Agreement* (12 December 2015), Art. 4 para. 3, Canada’s Record, Vol. 2, Tab 1I, p. 366

55. In short, the Act’s Preamble, the documents referenced therein, and the Act’s substantive provisions all make clear the Act is not intended to be “legislation of a temporary nature.” It therefore cannot be upheld under the emergency branch of the peace, order, and good government power.

Crown Zellerbach, supra at 430

(2) The Act Cannot Be Supported Under the Criminal Law Power

56. The Act is not a valid exercise of Parliament’s criminal law power under s. 91(27) of the *Constitution Act, 1867* for two reasons. First, the Act does not impose any prohibition on emitting greenhouse gas emissions. The Supreme Court has said “[t]he

scope of the criminal law power extends to laws that create a prohibition backed by a penalty for a criminal law purpose.” Without a prohibition on emitting greenhouse gases, according to the Supreme Court’s longstanding jurisprudence, the Act cannot be sustained under the criminal law power. The Act does not prohibit greenhouse gas emissions in whole or in part. Persons subject to the Act are free to burn as much fuel or make as many products as they see fit, so long as they pay the charges the Act imposes on the related greenhouse gas emissions. The Act therefore lacks one of the fundamental elements of a criminal law.

Quebec (Attorney General) v Canada (Attorney General), 2015 SCC 14 at para. 33, [2015] 1 SCR 693; *Firearms Reference*, *supra* at para. 27

57. Several interveners argue incorrectly that the Act contains a prohibition insofar as it does not allow “free greenhouse gas emissions” or “emitting over the applicable emissions limit without paying.” Preventing people from engaging in certain activities for free is not a prohibition; it is a price. Accepting the interveners’ contention that legislation structured this way falls within Parliament’s criminal law power would radically expand the scope of the power. On this theory, Parliament could impose a price on any type of activity by “prohibiting” the free conduct of the activity and thereby intrude into any part of provincial jurisdiction. For example, it could “prohibit” the free trading of securities, the free use of municipal roads by cars, or the free use of land that falls below federal density targets. Such an expansion of the criminal law power would seriously undermine the federal-provincial balance of powers in a manner that should not be countenanced.

Canada’s Ecofiscal Commission’s Factum at para. 39; Canadian Environmental Law Association’s Factum at para. 15

58. Several interveners correctly state that complex regulatory schemes have been upheld as valid exercises of Parliament’s criminal law power. In each of those cases, however, there was an underlying prohibition of the activity being regulated, with complex exceptions. In the *Firearms Reference*, the impugned legislation prohibited the possession of a firearm without a licence and/or a registration certificate. Similarly, in *R. v. Hydro-Québec*, the impugned legislation set out a complex scheme wherein certain uses of certain substances were prohibited. The Supreme Court found this to be Parliament “carefully tailoring the prohibited action,” citing earlier authority that stated “definition of the crime, defining the reach of the offence, [is] a constitutionally permissive exercise of the criminal law power.” But there still must be a crime. Here, unlike in either of those cases, there is no careful tailoring of criminal liability because the Act does not contain any underlying prohibition on emitting greenhouse gases.

Firearms Reference, *supra* at paras. 34-40; *R. v. Hydro-Québec*, [1997] 3 SCR 213 at paras. 150-151

59. *RJR-MacDonald* cannot be relied on to save the Act. In that case, the Supreme Court held Parliament could validly use the criminal law power to prohibit tobacco advertising, rather than tobacco consumption itself, as its chosen means of combatting the “evil” of tobacco consumption. Again, however, Parliament actually prohibited an underlying activity even though that prohibition had other desired indirect effects. Parliament could for example prohibit the use of coal in electricity generation in order to reduce greenhouse gas emissions (as it is in fact in the process of doing). But that is not what the Act does.

RJR-MacDonald Inc., *supra* at paras. 44 and 51 (La Forest J. dissenting on other grounds); *Reduction of Carbon Dioxide Emissions from Coal-fired Generation of Electricity Regulations*, SOR/2012-167, s. 3(1)

60. Second, unlike the provisions upheld in the *Firearms Reference*, the prohibitions and penalties that do exist in the Act do not independently serve a valid criminal law purpose and are merely “regulatory in nature.” They are confined to ensuring compliance with the Act’s pricing scheme.

Firearms Reference, supra at paras. 38-39

61. The regulatory nature of the Act’s prohibitions and penalties is apparent on their face. All of the prohibitions and penalties in the Act are directed towards ensuring people pay the prices imposed by the legislation. For example, s. 132(1) makes it an offence to fail to file a return, the purpose of which is to determine the net fuel charge the filer must pay under Part 1 (s. 71(1)). It is also an offence to fail to keep records when directed to do so (ss. 104(6) and 132(1)), to make false or deceptive statements in a document required under Part 1 (s. 133(1)(a)), or to intentionally fail to pay a charge when required under Part 1 (s. 135). Part 2 of the Act contains similar regulatory prohibitions and penalties. For example, it is an offence to knowingly make a false or misleading statement to an enforcement officer (s. 208), provide false or misleading information or samples (s. 232(1)(e)), or destroy records that are required under Part 2 (s. 232(1)(g)).

Greenhouse Gas Pollution Pricing Act, supra, ss. 71(1), 104(6), 132(1), 133(1)(a), 135, 208, 232(1)(e), 232(1)(g)

62. Each of these prohibitions is backed by a penalty. But all these provisions are designed to ensure compliance with the Act’s pricing scheme, not to independently serve a criminal law purpose. They do not prohibit any behaviour that individuals or companies would engage in absent the existence of the Act’s regulatory scheme. These prohibitions can only be said to promote environmental protection when viewed as

incentives to comply with the Act's pricing scheme. Thus, they are ancillary regulatory prohibitions that do not make the Act valid criminal law.

Firearms Reference, supra at paras. 38-39

63. If the existence of ancillary regulatory prohibitions and penalties of this nature were sufficient to make any pricing scheme valid criminal law, the scope of Parliament's already broad criminal law power would be greatly extended. Parliament could use its criminal law power to, for example, impose a road congestion price on cars driving in downtown Toronto at certain times of day by creating a regulatory scheme and enforcing compliance with it through prohibitions and penalties (e.g. prohibiting failing to have a working transponder or falsifying car location data). Such a broad interpretation of the criminal law power would unduly expand the scope of federal legislative authority and should not be accepted.

(3) The Act Cannot Be Supported Under the Trade and Commerce Power

64. The Act is not a valid exercise of Parliament's trade and commerce jurisdiction. If the creation of a "marketable commodity" within a regulatory scheme targeting a specific activity were sufficient for a federal law to satisfy the requirement under the third *General Motors* requirement that it be "concerned with trade as a whole rather than with a particular industry," the federal regulatory power would be nearly limitless. Any otherwise *ultra vires* regulatory law could be saved through the addition of tradeable permits to its scheme. The better view is that while greenhouse gas emissions may be important to the economy as a whole, the emitting activity governed by the Act is the type of "day-to-day conduct" that can be and is managed by provincial laws.

General Motors of Canada Ltd. v. City National Leasing, [1989] 1 S.C.R. 641; *Securities Reference, supra* at paras. 112-116

65. Like the proposed federal legislation struck down in the *Securities Reference* and unlike that upheld in the *Pan-Canadian Securities Reference*, the Act does not confine itself to regulating only those aspects of greenhouse gas emissions that are *qualitatively* different from the local activities that the provinces can and long have regulated. Instead, it reaches beyond such matters and descends into imposing a price on almost *all* activities that cause greenhouse gas emissions, most of which have long been viewed as provincial.

Securities Reference, supra at paras. 70, 79, and 113-14; *Pan-Canadian Securities Reference, supra* at paras. 107 and 110-12

66. Under the fourth *General Motors* requirement – that the legislation should be of a nature that the provinces jointly or severally would be constitutionally incapable of enacting – the provinces, as set out at paragraphs 74 to 80 of Ontario’s factum, possess constitutional capacity to jointly agree to greenhouse gas emission reduction targets and pass the legislation necessary to do so. All of the provinces have in fact done so, they just have not all done so using Parliament’s preferred policy tool.

67. The fact that individual provinces could change their approach to greenhouse gas emission reduction (as Ontario is doing by moving from a cap-and-trade system to a balanced mix of incentives, regulation, and a more targeted emissions performance standards plan) does not mean that the provinces acting in concert are unable to effectively reduce greenhouse gas emissions.

Securities Reference, supra at para. 118

68. The fact that the provinces can never fetter themselves against some future legislative action cannot mean that the fourth *General Motors* requirement will always be met. As the Supreme Court itself noted, “it is in the nature of a federation that

different provinces adopt their own unique approaches consistent with their unique priorities when addressing social or economic issues.”

Securities Reference, supra at paras. 119-20

69. Rather, the Court’s concern was that the provinces acting in concert could not sustain a viable national scheme aimed at genuine national goals that were *qualitatively* different than matters subject to provincial jurisdiction. As discussed above, however, there is nothing *qualitatively* different and national about the cumulative dimensions of greenhouse gas emissions. The cumulative dimensions are simply the sum of the provinces’ individual emissions, which the provinces can and have agreed to collectively reduce.

Securities Reference, supra at paras. 121-22; *Pan-Canadian Securities Reference, supra* at paras. 113-14

70. Viewed in its entirety, the Act, for the same reasons that it is not supportable under the national concern doctrine, does not address “a matter of genuine national importance and scope going to trade as a whole in a way that is distinct and different from provincial concerns.” The regulation of a series of local industries is still the regulation of local industries, not the regulation of trade as a whole. The Act therefore cannot be supported under the general trade and commerce power.

Securities Reference, supra at paras. 124-25; *Pan-Canadian Securities Reference, supra* at para. 116; *Labatt Breweries of Canada Ltd. v. Canada (AG)*, [1980] 1 SCR 914 at 941-44; *Canada (AG) v. Canadian National Transportation Ltd.*, [1983] 2 SCR 206 at 262-68 (Dickson J. concurring)

C. The “Charges” the Act Imposes Are neither Valid Regulatory Charges nor Valid Taxation

71. Ontario agrees with Canada that no court has explicitly determined what use can be made of revenues generated by a charge with a regulatory purpose. Any implicit

guidance the existing case law does provide, however, does not support Canada's position that there does not need to be any nexus between the funds raised by a behavioural-modification regulatory charge. Instead, Ontario relies on the explicit rejection of a very similar argument by the unanimous Supreme Court in *Allard*, discussed at paragraph 108 of Ontario's factum.

Canada's Factum at paragraph 86; *Allard Contractors Ltd. v. Coquitlam (District)*, [1993] 4 SCR 371 at 404-05, indicating disagreement with J. E. Magnet, "The Constitutional Distribution of Taxation Powers in Canada" (1978), 10 Ottawa L. Rev. 473 at 522-27

72. As indicated at paragraph 109 of Ontario's factum, the authorities cited in *Westbank* do not support the unrestrained use of revenue raised from non-tax charges. As noted by Professor La Forest, as he then was, the Privy Council's unanimous explicit reasoning in *Johnnie Walker* was that despite s. 125 of the *Constitution Act, 1867*, British Columbia was required to pay **both** customs duties and taxes to the federal government. *Johnnie Walker* is therefore not of any assistance in distinguishing between the two types of exactions. Similarly, the Court's reasons in *Exported Natural Gas*, which describe the *Johnnie Walker* reasoning as "ambiguous" and "equivocal," are concerned with the scope of s. 125 and not the definition of a valid regulatory charge. The other two cases cited in the relevant *obiter* discussion in *Westbank* dealt with schemes where the regulatory charge revenues **were** used to recoup regulatory costs.

Westbank First Nation v. British Columbia Hydro and Power Authority, [1999] 3 SCR 134 at para. 29; *British Columbia (AG) v. Canada (AG) (Johnnie Walker)*, [1924] AC 222 (PC); Gérard La Forest, *The Allocation of Taxing Power under the Canadian Constitution*, Canadian Tax Paper No. 65, 2nd ed. (Toronto: Canadian Tax Foundation, 1981) at 185; *Cape Breton Beverages v. Nova Scotia (AG)* (1997), 144 DLR (4th) 536 at paras. 8-9 (NS SC), aff'd (1997), 151 DLR (4th) 575 (NS CA), leave to appeal to SCC dismissed [1997] SCCA No. 403; *Ottawa-Carleton (Regional Municipality) By-law 234-1992 (Re)*, [1996] OMBD No. 553 at paras. 71 and 76-78; *Reference re Exported Natural Gas*, [1982] 1 SCR 1004 at 1068-69

73. Contrary to Canada's argument at paragraph 89 of its factum, it would not be an "undue hindrance" to require the federal government to seek Parliament's explicit approval to levy charges that provide revenue to be used for general purposes, the classic definition of taxation. Such parliamentary approval is simply what section 53 requires. The only "hindrance" flowing from Ontario's argument is the requirement for the executive branch to be transparent with legislators.

74. It is not necessary to expressly use the word "tax" for an Act to impose taxation. The Executive cannot, however, as the Parliamentary Secretary to the Minister of Finance did when the Act was before Parliament, expressly tell Parliament that the Act does not impose taxes and then later attempt to support the Act's *vires* under Parliament's taxation power. If the Executive could do so, section 53's requirement that the power to tax be exercised "expressly and unambiguously" would become meaningless.

Canada, *House of Commons Debates*, 42nd Parl., 1st Sess., Vol. 148, No. 279 (16 April 2018) at 18317, Ontario's Record, Vol. IV, Tab 52

75. British Columbia's argument at paragraph 61 of its factum that the Act's charges are not taxes because they are the price of a proprietary right to emit, in the same manner as provincial timber or oil royalties, is completely divorced from the Act's Preamble, which makes no reference to any intention to create property rights or allocate access to a resource, and from the behavior-modification purpose of the Act advanced by Canada in this Court. More importantly, for a proprietary charge theory to prevail, the property in question must be the federal government's to sell. The federal government does not and cannot claim to own the atmosphere.

PART IV – ANSWER REQUESTED

76. Part 3 of the Act merely allows the Governor in Council to pass regulations applying provincial legislation relating to the control or pricing of greenhouse gas emissions to federal works or undertakings, federal land, Indigenous land, and Canada’s internal waters, territorial sea, exclusive economic zone, and continental shelf. As all of those works, undertakings, lands, and waters are matters which Parliament can undisputedly regulate, Ontario does not object to the constitutionality of Part 3. Similarly, as Part 4 of the Act merely requires the Minister of the Environment to prepare a report on the administration of the Act and table it in Parliament, Ontario does not object to the constitutionality of Part 4.

Greenhouse Gas Pollution Pricing Act, supra, Parts 3 and 4

77. Ontario therefore respectfully requests that this Court answer the reference question as follows: “Parts 1 and 2 and the Schedules of the *Greenhouse Gas Pollution Pricing Act*, Part 5 of the *Budget Implementation Act, 2018, No. 1*, SC 2018, c.12, are unconstitutional in their entirety.”

ALL OF WHICH IS RESPECTFULLY SUBMITTED, THIS 8TH DAY OF APRIL,
2019

Josh Hunter

Padraic Ryan

Thomas Lipton

SCHEDULE A – AUTHORITIES CITED

CASES

1. *Reference re Firearms Act (Can.)*, 2000 SCC 31, [2000] 1 SCR 783
2. *Reference re Securities Act*, 2011 SCC 66, [2011] 3 SCR 837
3. *Reference re Pan-Canadian Securities Regulation*, 2018 SCC 48
4. *Canada (AG) v. Ontario (AG) (Labour Conventions)*, [1937] AC 326 (PC)
5. *RJR-Macdonald Inc. v. Canada (AG)*, [1995] 3 SCR 199
6. *Reference re Senate Reform*, 2014 SCC 32, [2014] 1 SCR 32
7. *Reference re Secession of Quebec*, [1998] 2 SCR 217
8. *Manitoba Metis Federation Inc. v. Canada (AG)*, 2013 SCC 14, [2013] 1 SCR 623
9. *Tsilhqot'in Nation v British Columbia*, 2014 SCC 44, [2014] 2 SCR 257
10. *R. v. Crown Zellerbach*, [1988] 1 SCR 401
11. *Reference re Anti-Inflation*, [1976] 2 SCR 373
12. *Quebec (Attorney General) v Canada (Attorney General)*, 2015 SCC 14, [2015] 1 SCR 693
13. *R. v. Hydro-Québec*, [1997] 3 SCR 213
14. *General Motors of Canada Ltd. v. City National Leasing*, [1989] 1 S.C.R. 641
15. *Labatt Breweries of Canada Ltd. v. Canada (AG)*, [1980] 1 SCR 914
16. *Canada (AG) v. Canadian National Transportation Ltd.*, [1983] 2 SCR 206
17. *Allard Contractors Ltd. v. Coquitlam (District)*, [1993] 4 SCR 371
18. *Westbank First Nation v. British Columbia Hydro and Power Authority*, [1999] 3 SCR 134
19. *British Columbia (AG) v. Canada (AG) (Johnnie Walker)*, [1924] AC 222 (PC)
20. *Cape Breton Beverages v. Nova Scotia (AG)* (1997), 144 DLR (4th) 536 (NS SC), aff'd (1997), 151 DLR (4th) 575 (NS CA), leave to appeal to SCC dismissed [1997] SCCA No. 403

21. *Ottawa-Carleton (Regional Municipality) By-law 234-1992 (Re)*, [1996] OMBD No. 553
22. *Reference re Exported Natural Gas*, [1982] 1 SCR 1004

TEXTS

23. Steven L. Schwarcz, "Systemic Risk" (2008) 97 *Georgetown LJ* 193
24. J. E. Magnet, "The Constitutional Distribution of Taxation Powers in Canada" (1978), 10 *Ottawa L. Rev.* 473
25. Gérard La Forest, *The Allocation of Taxing Power under the Canadian Constitution*, Canadian Tax Paper No. 65, 2nd ed. (Toronto: Canadian Tax Foundation, 1981)

SCHEDULE B – LEGISLATION CITED

1. *Greenhouse Gas Pollution Pricing Act*, SC 2018, c. 12, s. 186, Preamble, ss. 71(1), 100(1), 104(6)-(7), 132(1), 133(1)(a), 135, 166(4), 168(1), 168(2)(b) and (c), 168(3), 174(3)(b), 174(5), 178(2), 181(3), 187(5), 191, 208, 232(1)(e), and 232(1)(g), Parts 3 and 4, and Schedules 2 and 4
2. *Regulations Amending Part 1 of Schedule 1 and Schedule 2 to the Greenhouse Gas Pollution Pricing Act*, SOR/2019-79
3. *Constitution Act, 1867* (UK), 30&31 Vict., c. 3, ss. 91-95 and 132 and Sixth Schedule
4. *Constitution Act, 1982*, ss. 35, 38, and 50-51, Schedule B to the *Canada Act, 1982* (UK), 1982, c. 11
5. United States, *Constitution*, Art. II, §2, cl. 2 and Art. VI, §2
6. *Constitution* (Cth.), s. 51(xxix)
7. *Renewable Fuels Regulations*, SOR/2010-189, s. 5
8. *Reduction of Carbon Dioxide Emissions from Coal-fired Generation of Electricity Regulations*, SOR/2012-167, s. 3(1)

Greenhouse Gas Pollution Pricing Act, SC 2018, c. 12, s. 186

**Preamble, ss. 71(1), 100(1), 104(6)-(7), 132(1), 133(1)(a), 135, 166(4), 168(1), 168(2)(b) and (c), 168(3), 174(3)(b), 174(5), 178(2), 181(3), 187(5), 191, 208, 232(1)(e), and 232(1)(g),
Parts 3 and 4, and Schedules 2 and 4**

See Ontario's Factum, Schedule B, Tab 2

Registration
SOR/2019-79 March 26, 2019

GREENHOUSE GAS POLLUTION PRICING ACT

P.C. 2019-218 March 25, 2019

Her Excellency the Governor General in Council, on the recommendation of the Minister of Finance, pursuant to section 166 of the *Greenhouse Gas Pollution Pricing Act*^a, taking into account, as the primary factor, the stringency of the provincial pricing mechanisms for greenhouse gas emissions, makes the annexed *Regulations Amending Part 1 of Schedule 1 and Schedule 2 to the Greenhouse Gas Pollution Pricing Act*.

Regulations Amending Part 1 of Schedule 1 and Schedule 2 to the Greenhouse Gas Pollution Pricing Act

Amendments

1 Part 1 of Schedule 1 to the *Greenhouse Gas Pollution Pricing Act*¹ is amended by adding the following after the heading “Provinces and Areas for the Purposes of Part 1 of the Act”:

Table 1

List of Provinces

Item	Name of Province
1	Ontario
2	New Brunswick
3	Manitoba
4	Saskatchewan

2 Table 1 of Part 1 of Schedule 1 to the Act is amended by adding the following in numerical order:

Item	Name of Province
5	Yukon
6	Nunavut

^a S.C. 2018, c. 12, s. 186

¹ S.C. 2018, c. 12, s. 186

Enregistrement
DORS/2019-79 Le 26 mars 2019

LOI SUR LA TARIFICATION DE LA POLLUTION CAUSÉE PAR LES GAZ À EFFET DE SERRE

C.P. 2019-218 Le 25 mars 2019

Sur recommandation du ministre des Finances et en vertu de l'article 166 de la *Loi sur la tarification de la pollution causée par les gaz à effet de serre*^a, Son Excellence la Gouverneure générale en conseil, tenant compte avant tout de la rigueur des systèmes provinciaux de tarification des émissions de gaz à effet de serre, prend le *Règlement modifiant la partie 1 de l'annexe 1 et l'annexe 2 de la Loi sur la tarification de la pollution causée par les gaz à effet de serre*, ci-après.

Règlement modifiant la partie 1 de l'annexe 1 et l'annexe 2 de la Loi sur la tarification de la pollution causée par les gaz à effet de serre

Modifications

1 La partie 1 de l'annexe 1 de la *Loi sur la tarification de la pollution causée par les gaz à effet de serre*¹ est modifiée par adjonction, après le titre « Provinces et zones pour l'application de la partie 1 de la loi », de ce qui suit :

Tableau 1

Liste des provinces

Article	Nom de la province
1	Ontario
2	Nouveau-Brunswick
3	Manitoba
4	Saskatchewan

2 Le tableau 1 de la partie 1 de l'annexe 1 de la Loi est modifié par adjonction, selon l'ordre numérique, de ce qui suit :

Article	Nom de la province
5	Yukon
6	Nunavut

^a L.C. 2018, ch. 12, art. 186

¹ L.C. 2018, ch. 12, art. 186

3 Tables 1 to 5 of Schedule 2 to the Act are replaced with the following:

3 Les tableaux 1 à 5 de l'annexe 2 de la Loi sont remplacés par ce qui suit :

TABLE 1

Rates of charge applicable for the period beginning on April 1, 2019 and ending on March 31, 2020

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
1	Aviation gasoline	\$/litre	(a) Ontario	0.0498
			(b) New Brunswick	0.0498
			(c) Manitoba	0.0498
			(d) Saskatchewan	0.0498
2	Aviation turbo fuel	\$/litre	(a) Ontario	0.0516
			(b) New Brunswick	0.0516
			(c) Manitoba	0.0516
			(d) Saskatchewan	0.0516
3	Butane	\$/litre	(a) Ontario	0.0356
			(b) New Brunswick	0.0356
			(c) Manitoba	0.0356
			(d) Saskatchewan	0.0356
4	Ethane	\$/litre	(a) Ontario	0.0204
			(b) New Brunswick	0.0204
			(c) Manitoba	0.0204
			(d) Saskatchewan	0.0204
5	Gas liquids	\$/litre	(a) Ontario	0.0333
			(b) New Brunswick	0.0333
			(c) Manitoba	0.0333
			(d) Saskatchewan	0.0333
6	Gasoline	\$/litre	(a) Ontario	0.0442
			(b) New Brunswick	0.0442
			(c) Manitoba	0.0442
			(d) Saskatchewan	0.0442
7	Heavy fuel oil	\$/litre	(a) Ontario	0.0637
			(b) New Brunswick	0.0637
			(c) Manitoba	0.0637
			(d) Saskatchewan	0.0637
8	Kerosene	\$/litre	(a) Ontario	0.0516
			(b) New Brunswick	0.0516
			(c) Manitoba	0.0516
			(d) Saskatchewan	0.0516

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
9	Light fuel oil	\$/litre	(a) Ontario	0.0537
			(b) New Brunswick	0.0537
			(c) Manitoba	0.0537
			(d) Saskatchewan	0.0537
10	Methanol	\$/litre	(a) Ontario	0.0220
			(b) New Brunswick	0.0220
			(c) Manitoba	0.0220
			(d) Saskatchewan	0.0220
11	Naphtha	\$/litre	(a) Ontario	0.0451
			(b) New Brunswick	0.0451
			(c) Manitoba	0.0451
			(d) Saskatchewan	0.0451
12	Petroleum coke	\$/litre	(a) Ontario	0.0767
			(b) New Brunswick	0.0767
			(c) Manitoba	0.0767
			(d) Saskatchewan	0.0767
13	Pentanes plus	\$/litre	(a) Ontario	0.0356
			(b) New Brunswick	0.0356
			(c) Manitoba	0.0356
			(d) Saskatchewan	0.0356
14	Propane	\$/litre	(a) Ontario	0.0310
			(b) New Brunswick	0.0310
			(c) Manitoba	0.0310
			(d) Saskatchewan	0.0310
15	Coke oven gas	\$/cubic metre	(a) Ontario	0.0140
			(b) New Brunswick	0.0140
			(c) Manitoba	0.0140
			(d) Saskatchewan	0.0140
16	Marketable natural gas	\$/cubic metre	(a) Ontario	0.0391
			(b) New Brunswick	0.0391
			(c) Manitoba	0.0391
			(d) Saskatchewan	0.0391
17	Non-marketable natural gas	\$/cubic metre	(a) Ontario	0.0517
			(b) New Brunswick	0.0517
			(c) Manitoba	0.0517
			(d) Saskatchewan	0.0517
18	Still gas	\$/cubic metre	(a) Ontario	0.0540
			(b) New Brunswick	0.0540
			(c) Manitoba	0.0540
			(d) Saskatchewan	0.0540

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
19	Coke	\$/tonne	(a) Ontario	63.59
			(b) New Brunswick	63.59
			(c) Manitoba	63.59
			(d) Saskatchewan	63.59
20	High heat value coal	\$/tonne	(a) Ontario	45.03
			(b) New Brunswick	45.03
			(c) Manitoba	45.03
			(d) Saskatchewan	45.03
21	Low heat value coal	\$/tonne	(a) Ontario	35.45
			(b) New Brunswick	35.45
			(c) Manitoba	35.45
			(d) Saskatchewan	35.45
22	Combustible waste	\$/tonne	(a) Ontario	39.95
			(b) New Brunswick	39.95
			(c) Manitoba	39.95
			(d) Saskatchewan	39.95

TABLEAU 1**Taux des redevances applicables pour la période commençant le 1^{er} avril 2019 et se terminant le 31 mars 2020**

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
1	essence d'aviation	\$/litre	(a) Ontario	0,0498
			(b) Nouveau-Brunswick	0,0498
			(c) Manitoba	0,0498
			(d) Saskatchewan	0,0498
2	carburacteur	\$/litre	(a) Ontario	0,0516
			(b) Nouveau-Brunswick	0,0516
			(c) Manitoba	0,0516
			(d) Saskatchewan	0,0516
3	butane	\$/litre	(a) Ontario	0,0356
			(b) Nouveau-Brunswick	0,0356
			(c) Manitoba	0,0356
			(d) Saskatchewan	0,0356
4	éthane	\$/litre	(a) Ontario	0,0204
			(b) Nouveau-Brunswick	0,0204
			(c) Manitoba	0,0204
			(d) Saskatchewan	0,0204

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
5	liquides de gaz	\$/litre	a) Ontario	0,0333
			b) Nouveau-Brunswick	0,0333
			c) Manitoba	0,0333
			d) Saskatchewan	0,0333
6	essence	\$/litre	a) Ontario	0,0442
			b) Nouveau-Brunswick	0,0442
			c) Manitoba	0,0442
			d) Saskatchewan	0,0442
7	mazout lourd	\$/litre	a) Ontario	0,0637
			b) Nouveau-Brunswick	0,0637
			c) Manitoba	0,0637
			d) Saskatchewan	0,0637
8	kérosène	\$/litre	a) Ontario	0,0516
			b) Nouveau-Brunswick	0,0516
			c) Manitoba	0,0516
			d) Saskatchewan	0,0516
9	mazout léger	\$/litre	a) Ontario	0,0537
			b) Nouveau-Brunswick	0,0537
			c) Manitoba	0,0537
			d) Saskatchewan	0,0537
10	méthanol	\$/litre	a) Ontario	0,0220
			b) Nouveau-Brunswick	0,0220
			c) Manitoba	0,0220
			d) Saskatchewan	0,0220
11	naphta	\$/litre	a) Ontario	0,0451
			b) Nouveau-Brunswick	0,0451
			c) Manitoba	0,0451
			d) Saskatchewan	0,0451
12	coke de pétrole	\$/litre	a) Ontario	0,0767
			b) Nouveau-Brunswick	0,0767
			c) Manitoba	0,0767
			d) Saskatchewan	0,0767
13	pentanes plus	\$/litre	a) Ontario	0,0356
			b) Nouveau-Brunswick	0,0356
			c) Manitoba	0,0356
			d) Saskatchewan	0,0356
14	propane	\$/litre	a) Ontario	0,0310
			b) Nouveau-Brunswick	0,0310
			c) Manitoba	0,0310
			d) Saskatchewan	0,0310

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
15	gaz de four à coke	\$/mètre cube	a) Ontario	0,0140
			b) Nouveau-Brunswick	0,0140
			c) Manitoba	0,0140
			d) Saskatchewan	0,0140
16	gaz naturel commercialisable	\$/mètre cube	a) Ontario	0,0391
			b) Nouveau-Brunswick	0,0391
			c) Manitoba	0,0391
			d) Saskatchewan	0,0391
17	gaz naturel non commercialisable	\$/mètre cube	a) Ontario	0,0517
			b) Nouveau-Brunswick	0,0517
			c) Manitoba	0,0517
			d) Saskatchewan	0,0517
18	gaz de distillation	\$/mètre cube	a) Ontario	0,0540
			b) Nouveau-Brunswick	0,0540
			c) Manitoba	0,0540
			d) Saskatchewan	0,0540
19	coke	\$/tonne	a) Ontario	63,59
			b) Nouveau-Brunswick	63,59
			c) Manitoba	63,59
			d) Saskatchewan	63,59
20	charbon à pouvoir calorifique supérieur	\$/tonne	a) Ontario	45,03
			b) Nouveau-Brunswick	45,03
			c) Manitoba	45,03
			d) Saskatchewan	45,03
21	charbon à pouvoir calorifique inférieur	\$/tonne	a) Ontario	35,45
			b) Nouveau-Brunswick	35,45
			c) Manitoba	35,45
			d) Saskatchewan	35,45
22	déchet combustible	\$/tonne	a) Ontario	39,95
			b) Nouveau-Brunswick	39,95
			c) Manitoba	39,95
			d) Saskatchewan	39,95

TABLE 2**Rates of charge applicable for the period beginning on April 1, 2020 and ending on March 31, 2021**

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
1	Aviation gasoline	\$/litre	(a) Ontario	0.0747
			(b) New Brunswick	0.0747
			(c) Manitoba	0.0747
			(d) Saskatchewan	0.0747
2	Aviation turbo fuel	\$/litre	(a) Ontario	0.0775
			(b) New Brunswick	0.0775
			(c) Manitoba	0.0775
			(d) Saskatchewan	0.0775
3	Butane	\$/litre	(a) Ontario	0.0534
			(b) New Brunswick	0.0534
			(c) Manitoba	0.0534
			(d) Saskatchewan	0.0534
4	Ethane	\$/litre	(a) Ontario	0.0306
			(b) New Brunswick	0.0306
			(c) Manitoba	0.0306
			(d) Saskatchewan	0.0306
5	Gas liquids	\$/litre	(a) Ontario	0.0499
			(b) New Brunswick	0.0499
			(c) Manitoba	0.0499
			(d) Saskatchewan	0.0499
6	Gasoline	\$/litre	(a) Ontario	0.0663
			(b) New Brunswick	0.0663
			(c) Manitoba	0.0663
			(d) Saskatchewan	0.0663
7	Heavy fuel oil	\$/litre	(a) Ontario	0.0956
			(b) New Brunswick	0.0956
			(c) Manitoba	0.0956
			(d) Saskatchewan	0.0956
8	Kerosene	\$/litre	(a) Ontario	0.0775
			(b) New Brunswick	0.0775
			(c) Manitoba	0.0775
			(d) Saskatchewan	0.0775
9	Light fuel oil	\$/litre	(a) Ontario	0.0805
			(b) New Brunswick	0.0805
			(c) Manitoba	0.0805
			(d) Saskatchewan	0.0805

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
10	Methanol	\$/litre	(a) Ontario	0.0329
			(b) New Brunswick	0.0329
			(c) Manitoba	0.0329
			(d) Saskatchewan	0.0329
11	Naphtha	\$/litre	(a) Ontario	0.0676
			(b) New Brunswick	0.0676
			(c) Manitoba	0.0676
			(d) Saskatchewan	0.0676
12	Petroleum coke	\$/litre	(a) Ontario	0.1151
			(b) New Brunswick	0.1151
			(c) Manitoba	0.1151
			(d) Saskatchewan	0.1151
13	Pentanes plus	\$/litre	(a) Ontario	0.0534
			(b) New Brunswick	0.0534
			(c) Manitoba	0.0534
			(d) Saskatchewan	0.0534
14	Propane	\$/litre	(a) Ontario	0.0464
			(b) New Brunswick	0.0464
			(c) Manitoba	0.0464
			(d) Saskatchewan	0.0464
15	Coke oven gas	\$/cubic metre	(a) Ontario	0.0210
			(b) New Brunswick	0.0210
			(c) Manitoba	0.0210
			(d) Saskatchewan	0.0210
16	Marketable natural gas	\$/cubic metre	(a) Ontario	0.0587
			(b) New Brunswick	0.0587
			(c) Manitoba	0.0587
			(d) Saskatchewan	0.0587
17	Non-marketable natural gas	\$/cubic metre	(a) Ontario	0.0776
			(b) New Brunswick	0.0776
			(c) Manitoba	0.0776
			(d) Saskatchewan	0.0776
18	Still gas	\$/cubic metre	(a) Ontario	0.0810
			(b) New Brunswick	0.0810
			(c) Manitoba	0.0810
			(d) Saskatchewan	0.0810
19	Coke	\$/tonne	(a) Ontario	95.39
			(b) New Brunswick	95.39
			(c) Manitoba	95.39
			(d) Saskatchewan	95.39

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
20	High heat value coal	\$/tonne	(a) Ontario	67.55
			(b) New Brunswick	67.55
			(c) Manitoba	67.55
			(d) Saskatchewan	67.55
21	Low heat value coal	\$/tonne	(a) Ontario	53.17
			(b) New Brunswick	53.17
			(c) Manitoba	53.17
			(d) Saskatchewan	53.17
22	Combustible waste	\$/tonne	(a) Ontario	59.92
			(b) New Brunswick	59.92
			(c) Manitoba	59.92
			(d) Saskatchewan	59.92

TABLEAU 2**Taux des redevances applicables pour la période commençant le 1^{er} avril 2020 et se terminant le 31 mars 2021**

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
1	essence d'aviation	\$/litre	a) Ontario	0,0747
			b) Nouveau-Brunswick	0,0747
			c) Manitoba	0,0747
			d) Saskatchewan	0,0747
2	carburéacteur	\$/litre	a) Ontario	0,0775
			b) Nouveau-Brunswick	0,0775
			c) Manitoba	0,0775
			d) Saskatchewan	0,0775
3	butane	\$/litre	a) Ontario	0,0534
			b) Nouveau-Brunswick	0,0534
			c) Manitoba	0,0534
			d) Saskatchewan	0,0534
4	éthane	\$/litre	a) Ontario	0,0306
			b) Nouveau-Brunswick	0,0306
			c) Manitoba	0,0306
			d) Saskatchewan	0,0306
5	liquides de gaz	\$/litre	a) Ontario	0,0499
			b) Nouveau-Brunswick	0,0499
			c) Manitoba	0,0499
			d) Saskatchewan	0,0499

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
6	essence	\$/litre	a) Ontario	0,0663
			b) Nouveau-Brunswick	0,0663
			c) Manitoba	0,0663
			d) Saskatchewan	0,0663
7	mazout lourd	\$/litre	a) Ontario	0,0956
			b) Nouveau-Brunswick	0,0956
			c) Manitoba	0,0956
			d) Saskatchewan	0,0956
8	kérosène	\$/litre	a) Ontario	0,0775
			b) Nouveau-Brunswick	0,0775
			c) Manitoba	0,0775
			d) Saskatchewan	0,0775
9	mazout léger	\$/litre	a) Ontario	0,0805
			b) Nouveau-Brunswick	0,0805
			c) Manitoba	0,0805
			d) Saskatchewan	0,0805
10	méthanol	\$/litre	a) Ontario	0,0329
			b) Nouveau-Brunswick	0,0329
			c) Manitoba	0,0329
			d) Saskatchewan	0,0329
11	naphta	\$/litre	a) Ontario	0,0676
			b) Nouveau-Brunswick	0,0676
			c) Manitoba	0,0676
			d) Saskatchewan	0,0676
12	coke de pétrole	\$/litre	a) Ontario	0,1151
			b) Nouveau-Brunswick	0,1151
			c) Manitoba	0,1151
			d) Saskatchewan	0,1151
13	pentanes plus	\$/litre	a) Ontario	0,0534
			b) Nouveau-Brunswick	0,0534
			c) Manitoba	0,0534
			d) Saskatchewan	0,0534
14	propane	\$/litre	a) Ontario	0,0464
			b) Nouveau-Brunswick	0,0464
			c) Manitoba	0,0464
			d) Saskatchewan	0,0464
15	gaz de four à coke	\$/mètre cube	a) Ontario	0,0210
			b) Nouveau-Brunswick	0,0210
			c) Manitoba	0,0210
			d) Saskatchewan	0,0210

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
16	gaz naturel commercialisable	\$/mètre cube	a) Ontario	0,0587
			b) Nouveau-Brunswick	0,0587
			c) Manitoba	0,0587
			d) Saskatchewan	0,0587
17	gaz naturel non commercialisable	\$/mètre cube	a) Ontario	0,0776
			b) Nouveau-Brunswick	0,0776
			c) Manitoba	0,0776
			d) Saskatchewan	0,0776
18	gaz de distillation	\$/mètre cube	a) Ontario	0,0810
			b) Nouveau-Brunswick	0,0810
			c) Manitoba	0,0810
			d) Saskatchewan	0,0810
19	coke	\$/tonne	a) Ontario	95,39
			b) Nouveau-Brunswick	95,39
			c) Manitoba	95,39
			d) Saskatchewan	95,39
20	charbon à pouvoir calorifique supérieur	\$/tonne	a) Ontario	67,55
			b) Nouveau-Brunswick	67,55
			c) Manitoba	67,55
			d) Saskatchewan	67,55
21	charbon à pouvoir calorifique inférieur	\$/tonne	a) Ontario	53,17
			b) Nouveau-Brunswick	53,17
			c) Manitoba	53,17
			d) Saskatchewan	53,17
22	déchet combustible	\$/tonne	a) Ontario	59,92
			b) Nouveau-Brunswick	59,92
			c) Manitoba	59,92
			d) Saskatchewan	59,92

TABLE 3**Rates of charge applicable for the period beginning on April 1, 2021 and ending on March 31, 2022**

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
1	Aviation gasoline	\$/litre	(a) Ontario	0.0995
			(b) New Brunswick	0.0995
			(c) Manitoba	0.0995
			(d) Saskatchewan	0.0995

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
2	Aviation turbo fuel	\$/litre	(a) Ontario	0.1033
			(b) New Brunswick	0.1033
			(c) Manitoba	0.1033
			(d) Saskatchewan	0.1033
3	Butane	\$/litre	(a) Ontario	0.0712
			(b) New Brunswick	0.0712
			(c) Manitoba	0.0712
			(d) Saskatchewan	0.0712
4	Ethane	\$/litre	(a) Ontario	0.0408
			(b) New Brunswick	0.0408
			(c) Manitoba	0.0408
			(d) Saskatchewan	0.0408
5	Gas liquids	\$/litre	(a) Ontario	0.0666
			(b) New Brunswick	0.0666
			(c) Manitoba	0.0666
			(d) Saskatchewan	0.0666
6	Gasoline	\$/litre	(a) Ontario	0.0884
			(b) New Brunswick	0.0884
			(c) Manitoba	0.0884
			(d) Saskatchewan	0.0884
7	Heavy fuel oil	\$/litre	(a) Ontario	0.1275
			(b) New Brunswick	0.1275
			(c) Manitoba	0.1275
			(d) Saskatchewan	0.1275
8	Kerosene	\$/litre	(a) Ontario	0.1033
			(b) New Brunswick	0.1033
			(c) Manitoba	0.1033
			(d) Saskatchewan	0.1033
9	Light fuel oil	\$/litre	(a) Ontario	0.1073
			(b) New Brunswick	0.1073
			(c) Manitoba	0.1073
			(d) Saskatchewan	0.1073
10	Methanol	\$/litre	(a) Ontario	0.0439
			(b) New Brunswick	0.0439
			(c) Manitoba	0.0439
			(d) Saskatchewan	0.0439
11	Naphtha	\$/litre	(a) Ontario	0.0902
			(b) New Brunswick	0.0902
			(c) Manitoba	0.0902
			(d) Saskatchewan	0.0902

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
12	Petroleum coke	\$/litre	(a) Ontario	0.1535
			(b) New Brunswick	0.1535
			(c) Manitoba	0.1535
			(d) Saskatchewan	0.1535
13	Pentanes plus	\$/litre	(a) Ontario	0.0712
			(b) New Brunswick	0.0712
			(c) Manitoba	0.0712
			(d) Saskatchewan	0.0712
14	Propane	\$/litre	(a) Ontario	0.0619
			(b) New Brunswick	0.0619
			(c) Manitoba	0.0619
			(d) Saskatchewan	0.0619
15	Coke oven gas	\$/cubic metre	(a) Ontario	0.0280
			(b) New Brunswick	0.0280
			(c) Manitoba	0.0280
			(d) Saskatchewan	0.0280
16	Marketable natural gas	\$/cubic metre	(a) Ontario	0.0783
			(b) New Brunswick	0.0783
			(c) Manitoba	0.0783
			(d) Saskatchewan	0.0783
17	Non-marketable natural gas	\$/cubic metre	(a) Ontario	0.1034
			(b) New Brunswick	0.1034
			(c) Manitoba	0.1034
			(d) Saskatchewan	0.1034
18	Still gas	\$/cubic metre	(a) Ontario	0.1080
			(b) New Brunswick	0.1080
			(c) Manitoba	0.1080
			(d) Saskatchewan	0.1080
19	Coke	\$/tonne	(a) Ontario	127.19
			(b) New Brunswick	127.19
			(c) Manitoba	127.19
			(d) Saskatchewan	127.19
20	High heat value coal	\$/tonne	(a) Ontario	90.07
			(b) New Brunswick	90.07
			(c) Manitoba	90.07
			(d) Saskatchewan	90.07
21	Low heat value coal	\$/tonne	(a) Ontario	70.90
			(b) New Brunswick	70.90
			(c) Manitoba	70.90
			(d) Saskatchewan	70.90

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
22	Combustible waste	\$/tonne	(a) Ontario	79.89
			(b) New Brunswick	79.89
			(c) Manitoba	79.89
			(d) Saskatchewan	79.89

TABLEAU 3**Taux des redevances applicables pour la période commençant le 1^{er} avril 2021 et se terminant le 31 mars 2022**

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
1	essence d'aviation	\$/litre	a) Ontario	0,0995
			b) Nouveau-Brunswick	0,0995
			c) Manitoba	0,0995
			d) Saskatchewan	0,0995
2	carburacteur	\$/litre	a) Ontario	0,1033
			b) Nouveau-Brunswick	0,1033
			c) Manitoba	0,1033
			d) Saskatchewan	0,1033
3	butane	\$/litre	a) Ontario	0,0712
			b) Nouveau-Brunswick	0,0712
			c) Manitoba	0,0712
			d) Saskatchewan	0,0712
4	éthane	\$/litre	a) Ontario	0,0408
			b) Nouveau-Brunswick	0,0408
			c) Manitoba	0,0408
			d) Saskatchewan	0,0408
5	liquides de gaz	\$/litre	a) Ontario	0,0666
			b) Nouveau-Brunswick	0,0666
			c) Manitoba	0,0666
			d) Saskatchewan	0,0666
6	essence	\$/litre	a) Ontario	0,0884
			b) Nouveau-Brunswick	0,0884
			c) Manitoba	0,0884
			d) Saskatchewan	0,0884
7	mazout lourd	\$/litre	a) Ontario	0,1275
			b) Nouveau-Brunswick	0,1275
			c) Manitoba	0,1275
			d) Saskatchewan	0,1275

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
8	kérosène	\$/litre	a) Ontario	0,1033
			b) Nouveau-Brunswick	0,1033
			c) Manitoba	0,1033
			d) Saskatchewan	0,1033
9	mazout léger	\$/litre	a) Ontario	0,1073
			b) Nouveau-Brunswick	0,1073
			c) Manitoba	0,1073
			d) Saskatchewan	0,1073
10	méthanol	\$/litre	a) Ontario	0,0439
			b) Nouveau-Brunswick	0,0439
			c) Manitoba	0,0439
			d) Saskatchewan	0,0439
11	naphta	\$/litre	a) Ontario	0,0902
			b) Nouveau-Brunswick	0,0902
			c) Manitoba	0,0902
			d) Saskatchewan	0,0902
12	coke de pétrole	\$/litre	a) Ontario	0,1535
			b) Nouveau-Brunswick	0,1535
			c) Manitoba	0,1535
			d) Saskatchewan	0,1535
13	pentanes plus	\$/litre	a) Ontario	0,0712
			b) Nouveau-Brunswick	0,0712
			c) Manitoba	0,0712
			d) Saskatchewan	0,0712
14	propane	\$/litre	a) Ontario	0,0619
			b) Nouveau-Brunswick	0,0619
			c) Manitoba	0,0619
			d) Saskatchewan	0,0619
15	gaz de four à coke	\$/mètre cube	a) Ontario	0,0280
			b) Nouveau-Brunswick	0,0280
			c) Manitoba	0,0280
			d) Saskatchewan	0,0280
16	gaz naturel commercialisable	\$/mètre cube	a) Ontario	0,0783
			b) Nouveau-Brunswick	0,0783
			c) Manitoba	0,0783
			d) Saskatchewan	0,0783
17	gaz naturel non commercialisable	\$/mètre cube	a) Ontario	0,1034
			b) Nouveau-Brunswick	0,1034
			c) Manitoba	0,1034
			d) Saskatchewan	0,1034

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
18	gaz de distillation	\$/mètre cube	a) Ontario	0,1080
			b) Nouveau-Brunswick	0,1080
			c) Manitoba	0,1080
			d) Saskatchewan	0,1080
19	coke	\$/tonne	a) Ontario	127,19
			b) Nouveau-Brunswick	127,19
			c) Manitoba	127,19
			d) Saskatchewan	127,19
20	charbon à pouvoir calorifique supérieur	\$/tonne	a) Ontario	90,07
			b) Nouveau-Brunswick	90,07
			c) Manitoba	90,07
			d) Saskatchewan	90,07
21	charbon à pouvoir calorifique inférieur	\$/tonne	a) Ontario	70,90
			b) Nouveau-Brunswick	70,90
			c) Manitoba	70,90
			d) Saskatchewan	70,90
22	déchet combustible	\$/tonne	a) Ontario	79,89
			b) Nouveau-Brunswick	79,89
			c) Manitoba	79,89
			d) Saskatchewan	79,89

TABLE 4**Rates of charge applicable after March 31, 2022**

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
1	Aviation gasoline	\$/litre	(a) Ontario	0.1244
			(b) New Brunswick	0.1244
			(c) Manitoba	0.1244
			(d) Saskatchewan	0.1244
2	Aviation turbo fuel	\$/litre	(a) Ontario	0.1291
			(b) New Brunswick	0.1291
			(c) Manitoba	0.1291
			(d) Saskatchewan	0.1291
3	Butane	\$/litre	(a) Ontario	0.0890
			(b) New Brunswick	0.0890
			(c) Manitoba	0.0890
			(d) Saskatchewan	0.0890

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
4	Ethane	\$/litre	(a) Ontario	0.0509
			(b) New Brunswick	0.0509
			(c) Manitoba	0.0509
			(d) Saskatchewan	0.0509
5	Gas liquids	\$/litre	(a) Ontario	0.0832
			(b) New Brunswick	0.0832
			(c) Manitoba	0.0832
			(d) Saskatchewan	0.0832
6	Gasoline	\$/litre	(a) Ontario	0.1105
			(b) New Brunswick	0.1105
			(c) Manitoba	0.1105
			(d) Saskatchewan	0.1105
7	Heavy fuel oil	\$/litre	(a) Ontario	0.1593
			(b) New Brunswick	0.1593
			(c) Manitoba	0.1593
			(d) Saskatchewan	0.1593
8	Kerosene	\$/litre	(a) Ontario	0.1291
			(b) New Brunswick	0.1291
			(c) Manitoba	0.1291
			(d) Saskatchewan	0.1291
9	Light fuel oil	\$/litre	(a) Ontario	0.1341
			(b) New Brunswick	0.1341
			(c) Manitoba	0.1341
			(d) Saskatchewan	0.1341
10	Methanol	\$/litre	(a) Ontario	0.0549
			(b) New Brunswick	0.0549
			(c) Manitoba	0.0549
			(d) Saskatchewan	0.0549
11	Naphtha	\$/litre	(a) Ontario	0.1127
			(b) New Brunswick	0.1127
			(c) Manitoba	0.1127
			(d) Saskatchewan	0.1127
12	Petroleum coke	\$/litre	(a) Ontario	0.1919
			(b) New Brunswick	0.1919
			(c) Manitoba	0.1919
			(d) Saskatchewan	0.1919
13	Pentanes plus	\$/litre	(a) Ontario	0.0890
			(b) New Brunswick	0.0890
			(c) Manitoba	0.0890
			(d) Saskatchewan	0.0890

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
14	Propane	\$/litre	(a) Ontario	0.0774
			(b) New Brunswick	0.0774
			(c) Manitoba	0.0774
			(d) Saskatchewan	0.0774
15	Coke oven gas	\$/cubic metre	(a) Ontario	0.0350
			(b) New Brunswick	0.0350
			(c) Manitoba	0.0350
			(d) Saskatchewan	0.0350
16	Marketable natural gas	\$/cubic metre	(a) Ontario	0.0979
			(b) New Brunswick	0.0979
			(c) Manitoba	0.0979
			(d) Saskatchewan	0.0979
17	Non-marketable natural gas	\$/cubic metre	(a) Ontario	0.1293
			(b) New Brunswick	0.1293
			(c) Manitoba	0.1293
			(d) Saskatchewan	0.1293
18	Still gas	\$/cubic metre	(a) Ontario	0.1350
			(b) New Brunswick	0.1350
			(c) Manitoba	0.1350
			(d) Saskatchewan	0.1350
19	Coke	\$/tonne	(a) Ontario	158.99
			(b) New Brunswick	158.99
			(c) Manitoba	158.99
			(d) Saskatchewan	158.99
20	High heat value coal	\$/tonne	(a) Ontario	112.58
			(b) New Brunswick	112.58
			(c) Manitoba	112.58
			(d) Saskatchewan	112.58
21	Low heat value coal	\$/tonne	(a) Ontario	88.62
			(b) New Brunswick	88.62
			(c) Manitoba	88.62
			(d) Saskatchewan	88.62
22	Combustible waste	\$/tonne	(a) Ontario	99.87
			(b) New Brunswick	99.87
			(c) Manitoba	99.87
			(d) Saskatchewan	99.87

TABLEAU 4**Taux des redevances applicables après le 31 mars 2022**

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
1	essence d'aviation	\$/litre	a) Ontario	0,1244
			b) Nouveau-Brunswick	0,1244
			c) Manitoba	0,1244
			d) Saskatchewan	0,1244
2	carburacteur	\$/litre	a) Ontario	0,1291
			b) Nouveau-Brunswick	0,1291
			c) Manitoba	0,1291
			d) Saskatchewan	0,1291
3	butane	\$/litre	a) Ontario	0,0890
			b) Nouveau-Brunswick	0,0890
			c) Manitoba	0,0890
			d) Saskatchewan	0,0890
4	éthane	\$/litre	a) Ontario	0,0509
			b) Nouveau-Brunswick	0,0509
			c) Manitoba	0,0509
			d) Saskatchewan	0,0509
5	liquides de gaz	\$/litre	a) Ontario	0,0832
			b) Nouveau-Brunswick	0,0832
			c) Manitoba	0,0832
			d) Saskatchewan	0,0832
6	essence	\$/litre	a) Ontario	0,1105
			b) Nouveau-Brunswick	0,1105
			c) Manitoba	0,1105
			d) Saskatchewan	0,1105
7	mazout lourd	\$/litre	a) Ontario	0,1593
			b) Nouveau-Brunswick	0,1593
			c) Manitoba	0,1593
			d) Saskatchewan	0,1593
8	kérosène	\$/litre	a) Ontario	0,1291
			b) Nouveau-Brunswick	0,1291
			c) Manitoba	0,1291
			d) Saskatchewan	0,1291
9	mazout léger	\$/litre	a) Ontario	0,1341
			b) Nouveau-Brunswick	0,1341
			c) Manitoba	0,1341
			d) Saskatchewan	0,1341

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
10	méthanol	\$/litre	a) Ontario	0,0549
			b) Nouveau-Brunswick	0,0549
			c) Manitoba	0,0549
			d) Saskatchewan	0,0549
11	naphta	\$/litre	a) Ontario	0,1127
			b) Nouveau-Brunswick	0,1127
			c) Manitoba	0,1127
			d) Saskatchewan	0,1127
12	coke de pétrole	\$/litre	a) Ontario	0,1919
			b) Nouveau-Brunswick	0,1919
			c) Manitoba	0,1919
			d) Saskatchewan	0,1919
13	pentanes plus	\$/litre	a) Ontario	0,0890
			b) Nouveau-Brunswick	0,0890
			c) Manitoba	0,0890
			d) Saskatchewan	0,0890
14	propane	\$/litre	a) Ontario	0,0774
			b) Nouveau-Brunswick	0,0774
			c) Manitoba	0,0774
			d) Saskatchewan	0,0774
15	gaz de four à coke	\$/mètre cube	a) Ontario	0,0350
			b) Nouveau-Brunswick	0,0350
			c) Manitoba	0,0350
			d) Saskatchewan	0,0350
16	gaz naturel commercialisable	\$/mètre cube	a) Ontario	0,0979
			b) Nouveau-Brunswick	0,0979
			c) Manitoba	0,0979
			d) Saskatchewan	0,0979
17	gaz naturel non commercialisable	\$/mètre cube	a) Ontario	0,1293
			b) Nouveau-Brunswick	0,1293
			c) Manitoba	0,1293
			d) Saskatchewan	0,1293
18	gaz de distillation	\$/mètre cube	a) Ontario	0,1350
			b) Nouveau-Brunswick	0,1350
			c) Manitoba	0,1350
			d) Saskatchewan	0,1350
19	coke	\$/tonne	a) Ontario	158,99
			b) Nouveau-Brunswick	158,99
			c) Manitoba	158,99
			d) Saskatchewan	158,99

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
20	charbon à pouvoir calorifique supérieur	\$/tonne	a) Ontario	112,58
			b) Nouveau-Brunswick	112,58
			c) Manitoba	112,58
			d) Saskatchewan	112,58
21	charbon à pouvoir calorifique inférieur	\$/tonne	a) Ontario	88,62
			b) Nouveau-Brunswick	88,62
			c) Manitoba	88,62
			d) Saskatchewan	88,62
22	déchet combustible	\$/tonne	a) Ontario	99,87
			b) Nouveau-Brunswick	99,87
			c) Manitoba	99,87
			d) Saskatchewan	99,87

4 Tables 1 to 4 of Schedule 2 to the Act are replaced with the following:

4 Les tableaux 1 à 4 de l'annexe 2 de la Loi sont remplacés par ce qui suit :

TABLE 1

Rates of charge applicable for the period beginning on April 1, 2019 and ending on March 31, 2020

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
1	Aviation gasoline	\$/litre	(a) Ontario	0.0498
			(b) New Brunswick	0.0498
			(c) Manitoba	0.0498
			(d) Saskatchewan	0.0498
			(e) Yukon	0
			(f) Nunavut	0
2	Aviation turbo fuel	\$/litre	(a) Ontario	0.0516
			(b) New Brunswick	0.0516
			(c) Manitoba	0.0516
			(d) Saskatchewan	0.0516
			(e) Yukon	0
			(f) Nunavut	0
3	Butane	\$/litre	(a) Ontario	0.0356
			(b) New Brunswick	0.0356
			(c) Manitoba	0.0356
			(d) Saskatchewan	0.0356
			(e) Yukon	0.0356
			(f) Nunavut	0.0356

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
4	Ethane	\$/litre	(a) Ontario	0.0204
			(b) New Brunswick	0.0204
			(c) Manitoba	0.0204
			(d) Saskatchewan	0.0204
			(e) Yukon	0.0204
			(f) Nunavut	0.0204
5	Gas liquids	\$/litre	(a) Ontario	0.0333
			(b) New Brunswick	0.0333
			(c) Manitoba	0.0333
			(d) Saskatchewan	0.0333
			(e) Yukon	0.0333
			(f) Nunavut	0.0333
6	Gasoline	\$/litre	(a) Ontario	0.0442
			(b) New Brunswick	0.0442
			(c) Manitoba	0.0442
			(d) Saskatchewan	0.0442
			(e) Yukon	0.0442
			(f) Nunavut	0.0442
7	Heavy fuel oil	\$/litre	(a) Ontario	0.0637
			(b) New Brunswick	0.0637
			(c) Manitoba	0.0637
			(d) Saskatchewan	0.0637
			(e) Yukon	0.0637
			(f) Nunavut	0.0637
8	Kerosene	\$/litre	(a) Ontario	0.0516
			(b) New Brunswick	0.0516
			(c) Manitoba	0.0516
			(d) Saskatchewan	0.0516
			(e) Yukon	0.0516
			(f) Nunavut	0.0516
9	Light fuel oil	\$/litre	(a) Ontario	0.0537
			(b) New Brunswick	0.0537
			(c) Manitoba	0.0537
			(d) Saskatchewan	0.0537
			(e) Yukon	0.0537
			(f) Nunavut	0.0537

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
10	Methanol	\$/litre	(a) Ontario	0.0220
			(b) New Brunswick	0.0220
			(c) Manitoba	0.0220
			(d) Saskatchewan	0.0220
			(e) Yukon	0.0220
			(f) Nunavut	0.0220
11	Naphtha	\$/litre	(a) Ontario	0.0451
			(b) New Brunswick	0.0451
			(c) Manitoba	0.0451
			(d) Saskatchewan	0.0451
			(e) Yukon	0.0451
			(f) Nunavut	0.0451
12	Petroleum coke	\$/litre	(a) Ontario	0.0767
			(b) New Brunswick	0.0767
			(c) Manitoba	0.0767
			(d) Saskatchewan	0.0767
			(e) Yukon	0.0767
			(f) Nunavut	0.0767
13	Pentanes plus	\$/litre	(a) Ontario	0.0356
			(b) New Brunswick	0.0356
			(c) Manitoba	0.0356
			(d) Saskatchewan	0.0356
			(e) Yukon	0.0356
			(f) Nunavut	0.0356
14	Propane	\$/litre	(a) Ontario	0.0310
			(b) New Brunswick	0.0310
			(c) Manitoba	0.0310
			(d) Saskatchewan	0.0310
			(e) Yukon	0.0310
			(f) Nunavut	0.0310
15	Coke oven gas	\$/cubic metre	(a) Ontario	0.0140
			(b) New Brunswick	0.0140
			(c) Manitoba	0.0140
			(d) Saskatchewan	0.0140
			(e) Yukon	0.0140
			(f) Nunavut	0.0140

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
16	Marketable natural gas	\$/cubic metre	(a) Ontario	0.0391
			(b) New Brunswick	0.0391
			(c) Manitoba	0.0391
			(d) Saskatchewan	0.0391
			(e) Yukon	0.0391
			(f) Nunavut	0.0391
17	Non-marketable natural gas	\$/cubic metre	(a) Ontario	0.0517
			(b) New Brunswick	0.0517
			(c) Manitoba	0.0517
			(d) Saskatchewan	0.0517
			(e) Yukon	0.0517
			(f) Nunavut	0.0517
18	Still gas	\$/cubic metre	(a) Ontario	0.0540
			(b) New Brunswick	0.0540
			(c) Manitoba	0.0540
			(d) Saskatchewan	0.0540
			(e) Yukon	0.0540
			(f) Nunavut	0.0540
19	Coke	\$/tonne	(a) Ontario	63.59
			(b) New Brunswick	63.59
			(c) Manitoba	63.59
			(d) Saskatchewan	63.59
			(e) Yukon	63.59
			(f) Nunavut	63.59
20	High heat value coal	\$/tonne	(a) Ontario	45.03
			(b) New Brunswick	45.03
			(c) Manitoba	45.03
			(d) Saskatchewan	45.03
			(e) Yukon	45.03
			(f) Nunavut	45.03
21	Low heat value coal	\$/tonne	(a) Ontario	35.45
			(b) New Brunswick	35.45
			(c) Manitoba	35.45
			(d) Saskatchewan	35.45
			(e) Yukon	35.45
			(f) Nunavut	35.45

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
22	Combustible waste	\$/tonne	(a) Ontario	39.95
			(b) New Brunswick	39.95
			(c) Manitoba	39.95
			(d) Saskatchewan	39.95
			(e) Yukon	39.95
			(f) Nunavut	39.95

TABLEAU 1**Taux des redevances applicables pour la période commençant le 1^{er} avril 2019 et se terminant le 31 mars 2020**

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
1	essence d'aviation	\$/litre	a) Ontario	0,0498
			b) Nouveau-Brunswick	0,0498
			c) Manitoba	0,0498
			d) Saskatchewan	0,0498
			e) Yukon	0
			f) Nunavut	0
2	carburacteur	\$/litre	a) Ontario	0,0516
			b) Nouveau-Brunswick	0,0516
			c) Manitoba	0,0516
			d) Saskatchewan	0,0516
			e) Yukon	0
			f) Nunavut	0
3	butane	\$/litre	a) Ontario	0,0356
			b) Nouveau-Brunswick	0,0356
			c) Manitoba	0,0356
			d) Saskatchewan	0,0356
			e) Yukon	0,0356
			f) Nunavut	0,0356
4	éthane	\$/litre	a) Ontario	0,0204
			b) Nouveau-Brunswick	0,0204
			c) Manitoba	0,0204
			d) Saskatchewan	0,0204
			e) Yukon	0,0204
			f) Nunavut	0,0204

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
5	liquides de gaz	\$/litre	a) Ontario	0,0333
			b) Nouveau-Brunswick	0,0333
			c) Manitoba	0,0333
			d) Saskatchewan	0,0333
			e) Yukon	0,0333
			f) Nunavut	0,0333
6	essence	\$/litre	a) Ontario	0,0442
			b) Nouveau-Brunswick	0,0442
			c) Manitoba	0,0442
			d) Saskatchewan	0,0442
			e) Yukon	0,0442
			f) Nunavut	0,0442
7	mazout lourd	\$/litre	a) Ontario	0,0637
			b) Nouveau-Brunswick	0,0637
			c) Manitoba	0,0637
			d) Saskatchewan	0,0637
			e) Yukon	0,0637
			f) Nunavut	0,0637
8	kérosène	\$/litre	a) Ontario	0,0516
			b) Nouveau-Brunswick	0,0516
			c) Manitoba	0,0516
			d) Saskatchewan	0,0516
			e) Yukon	0,0516
			f) Nunavut	0,0516
9	mazout léger	\$/litre	a) Ontario	0,0537
			b) Nouveau-Brunswick	0,0537
			c) Manitoba	0,0537
			d) Saskatchewan	0,0537
			e) Yukon	0,0537
			f) Nunavut	0,0537
10	méthanol	\$/litre	a) Ontario	0,0220
			b) Nouveau-Brunswick	0,0220
			c) Manitoba	0,0220
			d) Saskatchewan	0,0220
			e) Yukon	0,0220
			f) Nunavut	0,0220

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
11	naphta	\$/litre	a) Ontario	0,0451
			b) Nouveau-Brunswick	0,0451
			c) Manitoba	0,0451
			d) Saskatchewan	0,0451
			e) Yukon	0,0451
			f) Nunavut	0,0451
12	coke de pétrole	\$/litre	a) Ontario	0,0767
			b) Nouveau-Brunswick	0,0767
			c) Manitoba	0,0767
			d) Saskatchewan	0,0767
			e) Yukon	0,0767
			f) Nunavut	0,0767
13	pentanes plus	\$/litre	a) Ontario	0,0356
			b) Nouveau-Brunswick	0,0356
			c) Manitoba	0,0356
			d) Saskatchewan	0,0356
			e) Yukon	0,0356
			f) Nunavut	0,0356
14	propane	\$/litre	a) Ontario	0,0310
			b) Nouveau-Brunswick	0,0310
			c) Manitoba	0,0310
			d) Saskatchewan	0,0310
			e) Yukon	0,0310
			f) Nunavut	0,0310
15	gaz de four à coke	\$/mètre cube	a) Ontario	0,0140
			b) Nouveau-Brunswick	0,0140
			c) Manitoba	0,0140
			d) Saskatchewan	0,0140
			e) Yukon	0,0140
			f) Nunavut	0,0140
16	gaz naturel commercialisable	\$/mètre cube	a) Ontario	0,0391
			b) Nouveau-Brunswick	0,0391
			c) Manitoba	0,0391
			d) Saskatchewan	0,0391
			e) Yukon	0,0391
			f) Nunavut	0,0391

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
17	gaz naturel non commercialisable	\$/mètre cube	a) Ontario	0,0517
			b) Nouveau-Brunswick	0,0517
			c) Manitoba	0,0517
			d) Saskatchewan	0,0517
			e) Yukon	0,0517
			f) Nunavut	0,0517
18	gaz de distillation	\$/mètre cube	a) Ontario	0,0540
			b) Nouveau-Brunswick	0,0540
			c) Manitoba	0,0540
			d) Saskatchewan	0,0540
			e) Yukon	0,0540
			f) Nunavut	0,0540
19	coke	\$/tonne	a) Ontario	63,59
			b) Nouveau-Brunswick	63,59
			c) Manitoba	63,59
			d) Saskatchewan	63,59
			e) Yukon	63,59
			f) Nunavut	63,59
20	charbon à pouvoir calorifique supérieur	\$/tonne	a) Ontario	45,03
			b) Nouveau-Brunswick	45,03
			c) Manitoba	45,03
			d) Saskatchewan	45,03
			e) Yukon	45,03
			f) Nunavut	45,03
21	charbon à pouvoir calorifique inférieur	\$/tonne	a) Ontario	35,45
			b) Nouveau-Brunswick	35,45
			c) Manitoba	35,45
			d) Saskatchewan	35,45
			e) Yukon	35,45
			f) Nunavut	35,45
22	déchet combustible	\$/tonne	a) Ontario	39,95
			b) Nouveau-Brunswick	39,95
			c) Manitoba	39,95
			d) Saskatchewan	39,95
			e) Yukon	39,95
			f) Nunavut	39,95

TABLE 2**Rates of charge applicable for the period beginning on April 1, 2020 and ending on March 31, 2021**

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
1	Aviation gasoline	\$/litre	(a) Ontario	0.0747
			(b) New Brunswick	0.0747
			(c) Manitoba	0.0747
			(d) Saskatchewan	0.0747
			(e) Yukon	0
			(f) Nunavut	0
2	Aviation turbo fuel	\$/litre	(a) Ontario	0.0775
			(b) New Brunswick	0.0775
			(c) Manitoba	0.0775
			(d) Saskatchewan	0.0775
			(e) Yukon	0
			(f) Nunavut	0
3	Butane	\$/litre	(a) Ontario	0.0534
			(b) New Brunswick	0.0534
			(c) Manitoba	0.0534
			(d) Saskatchewan	0.0534
			(e) Yukon	0.0534
			(f) Nunavut	0.0534
4	Ethane	\$/litre	(a) Ontario	0.0306
			(b) New Brunswick	0.0306
			(c) Manitoba	0.0306
			(d) Saskatchewan	0.0306
			(e) Yukon	0.0306
			(f) Nunavut	0.0306
5	Gas liquids	\$/litre	(a) Ontario	0.0499
			(b) New Brunswick	0.0499
			(c) Manitoba	0.0499
			(d) Saskatchewan	0.0499
			(e) Yukon	0.0499
			(f) Nunavut	0.0499
6	Gasoline	\$/litre	(a) Ontario	0.0663
			(b) New Brunswick	0.0663
			(c) Manitoba	0.0663
			(d) Saskatchewan	0.0663
			(e) Yukon	0.0663
			(f) Nunavut	0.0663

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
7	Heavy fuel oil	\$/litre	(a) Ontario	0.0956
			(b) New Brunswick	0.0956
			(c) Manitoba	0.0956
			(d) Saskatchewan	0.0956
			(e) Yukon	0.0956
			(f) Nunavut	0.0956
8	Kerosene	\$/litre	(a) Ontario	0.0775
			(b) New Brunswick	0.0775
			(c) Manitoba	0.0775
			(d) Saskatchewan	0.0775
			(e) Yukon	0.0775
			(f) Nunavut	0.0775
9	Light fuel oil	\$/litre	(a) Ontario	0.0805
			(b) New Brunswick	0.0805
			(c) Manitoba	0.0805
			(d) Saskatchewan	0.0805
			(e) Yukon	0.0805
			(f) Nunavut	0.0805
10	Methanol	\$/litre	(a) Ontario	0.0329
			(b) New Brunswick	0.0329
			(c) Manitoba	0.0329
			(d) Saskatchewan	0.0329
			(e) Yukon	0.0329
			(f) Nunavut	0.0329
11	Naphtha	\$/litre	(a) Ontario	0.0676
			(b) New Brunswick	0.0676
			(c) Manitoba	0.0676
			(d) Saskatchewan	0.0676
			(e) Yukon	0.0676
			(f) Nunavut	0.0676
12	Petroleum coke	\$/litre	(a) Ontario	0.1151
			(b) New Brunswick	0.1151
			(c) Manitoba	0.1151
			(d) Saskatchewan	0.1151
			(e) Yukon	0.1151
			(f) Nunavut	0.1151

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
13	Pentanes plus	\$/litre	(a) Ontario	0.0534
			(b) New Brunswick	0.0534
			(c) Manitoba	0.0534
			(d) Saskatchewan	0.0534
			(e) Yukon	0.0534
			(f) Nunavut	0.0534
14	Propane	\$/litre	(a) Ontario	0.0464
			(b) New Brunswick	0.0464
			(c) Manitoba	0.0464
			(d) Saskatchewan	0.0464
			(e) Yukon	0.0464
			(f) Nunavut	0.0464
15	Coke oven gas	\$/cubic metre	(a) Ontario	0.0210
			(b) New Brunswick	0.0210
			(c) Manitoba	0.0210
			(d) Saskatchewan	0.0210
			(e) Yukon	0.0210
			(f) Nunavut	0.0210
16	Marketable natural gas	\$/cubic metre	(a) Ontario	0.0587
			(b) New Brunswick	0.0587
			(c) Manitoba	0.0587
			(d) Saskatchewan	0.0587
			(e) Yukon	0.0587
			(f) Nunavut	0.0587
17	Non-marketable natural gas	\$/cubic metre	(a) Ontario	0.0776
			(b) New Brunswick	0.0776
			(c) Manitoba	0.0776
			(d) Saskatchewan	0.0776
			(e) Yukon	0.0776
			(f) Nunavut	0.0776
18	Still gas	\$/cubic metre	(a) Ontario	0.0810
			(b) New Brunswick	0.0810
			(c) Manitoba	0.0810
			(d) Saskatchewan	0.0810
			(e) Yukon	0.0810
			(f) Nunavut	0.0810

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
19	Coke	\$/tonne	(a) Ontario	95.39
			(b) New Brunswick	95.39
			(c) Manitoba	95.39
			(d) Saskatchewan	95.39
			(e) Yukon	95.39
			(f) Nunavut	95.39
20	High heat value coal	\$/tonne	(a) Ontario	67.55
			(b) New Brunswick	67.55
			(c) Manitoba	67.55
			(d) Saskatchewan	67.55
			(e) Yukon	67.55
			(f) Nunavut	67.55
21	Low heat value coal	\$/tonne	(a) Ontario	53.17
			(b) New Brunswick	53.17
			(c) Manitoba	53.17
			(d) Saskatchewan	53.17
			(e) Yukon	53.17
			(f) Nunavut	53.17
22	Combustible waste	\$/tonne	(a) Ontario	59.92
			(b) New Brunswick	59.92
			(c) Manitoba	59.92
			(d) Saskatchewan	59.92
			(e) Yukon	59.92
			(f) Nunavut	59.92

TABLEAU 2**Taux des redevances applicables pour la période commençant le 1^{er} avril 2020 et se terminant le 31 mars 2021**

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
1	essence d'aviation	\$/litre	(a) Ontario	0,0747
			(b) Nouveau-Brunswick	0,0747
			(c) Manitoba	0,0747
			(d) Saskatchewan	0,0747
			(e) Yukon	0
			(f) Nunavut	0

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
2	carburéacteur	\$/litre	a) Ontario	0,0775
			b) Nouveau-Brunswick	0,0775
			c) Manitoba	0,0775
			d) Saskatchewan	0,0775
			e) Yukon	0
			f) Nunavut	0
3	butane	\$/litre	a) Ontario	0,0534
			b) Nouveau-Brunswick	0,0534
			c) Manitoba	0,0534
			d) Saskatchewan	0,0534
			e) Yukon	0,0534
			f) Nunavut	0,0534
4	éthane	\$/litre	a) Ontario	0,0306
			b) Nouveau-Brunswick	0,0306
			c) Manitoba	0,0306
			d) Saskatchewan	0,0306
			e) Yukon	0,0306
			f) Nunavut	0,0306
5	liquides de gaz	\$/litre	a) Ontario	0,0499
			b) Nouveau-Brunswick	0,0499
			c) Manitoba	0,0499
			d) Saskatchewan	0,0499
			e) Yukon	0,0499
			f) Nunavut	0,0499
6	essence	\$/litre	a) Ontario	0,0663
			b) Nouveau-Brunswick	0,0663
			c) Manitoba	0,0663
			d) Saskatchewan	0,0663
			e) Yukon	0,0663
			f) Nunavut	0,0663
7	mazout lourd	\$/litre	a) Ontario	0,0956
			b) Nouveau-Brunswick	0,0956
			c) Manitoba	0,0956
			d) Saskatchewan	0,0956
			e) Yukon	0,0956
			f) Nunavut	0,0956

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
8	kérosène	\$/litre	a) Ontario	0,0775
			b) Nouveau-Brunswick	0,0775
			c) Manitoba	0,0775
			d) Saskatchewan	0,0775
			e) Yukon	0,0775
			f) Nunavut	0,0775
9	mazout léger	\$/litre	a) Ontario	0,0805
			b) Nouveau-Brunswick	0,0805
			c) Manitoba	0,0805
			d) Saskatchewan	0,0805
			e) Yukon	0,0805
			f) Nunavut	0,0805
10	méthanol	\$/litre	a) Ontario	0,0329
			b) Nouveau-Brunswick	0,0329
			c) Manitoba	0,0329
			d) Saskatchewan	0,0329
			e) Yukon	0,0329
			f) Nunavut	0,0329
11	naphta	\$/litre	a) Ontario	0,0676
			b) Nouveau-Brunswick	0,0676
			c) Manitoba	0,0676
			d) Saskatchewan	0,0676
			e) Yukon	0,0676
			f) Nunavut	0,0676
12	coke de pétrole	\$/litre	a) Ontario	0,1151
			b) Nouveau-Brunswick	0,1151
			c) Manitoba	0,1151
			d) Saskatchewan	0,1151
			e) Yukon	0,1151
			f) Nunavut	0,1151
13	pentanes plus	\$/litre	a) Ontario	0,0534
			b) Nouveau-Brunswick	0,0534
			c) Manitoba	0,0534
			d) Saskatchewan	0,0534
			e) Yukon	0,0534
			f) Nunavut	0,0534

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
14	propane	\$/litre	a) Ontario	0,0464
			b) Nouveau-Brunswick	0,0464
			c) Manitoba	0,0464
			d) Saskatchewan	0,0464
			e) Yukon	0,0464
			f) Nunavut	0,0464
15	gaz de four à coke	\$/mètre cube	a) Ontario	0,0210
			b) Nouveau-Brunswick	0,0210
			c) Manitoba	0,0210
			d) Saskatchewan	0,0210
			e) Yukon	0,0210
			f) Nunavut	0,0210
16	gaz naturel commercialisable	\$/mètre cube	a) Ontario	0,0587
			b) Nouveau-Brunswick	0,0587
			c) Manitoba	0,0587
			d) Saskatchewan	0,0587
			e) Yukon	0,0587
			f) Nunavut	0,0587
17	gaz naturel non commercialisable	\$/mètre cube	a) Ontario	0,0776
			b) Nouveau-Brunswick	0,0776
			c) Manitoba	0,0776
			d) Saskatchewan	0,0776
			e) Yukon	0,0776
			f) Nunavut	0,0776
18	gaz de distillation	\$/mètre cube	a) Ontario	0,0810
			b) Nouveau-Brunswick	0,0810
			c) Manitoba	0,0810
			d) Saskatchewan	0,0810
			e) Yukon	0,0810
			f) Nunavut	0,0810
19	coke	\$/tonne	a) Ontario	95,39
			b) Nouveau-Brunswick	95,39
			c) Manitoba	95,39
			d) Saskatchewan	95,39
			e) Yukon	95,39
			f) Nunavut	95,39

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
20	charbon à pouvoir calorifique supérieur	\$/tonne	a) Ontario	67,55
			b) Nouveau-Brunswick	67,55
			c) Manitoba	67,55
			d) Saskatchewan	67,55
			e) Yukon	67,55
			f) Nunavut	67,55
21	charbon à pouvoir calorifique inférieur	\$/tonne	a) Ontario	53,17
			b) Nouveau-Brunswick	53,17
			c) Manitoba	53,17
			d) Saskatchewan	53,17
			e) Yukon	53,17
			f) Nunavut	53,17
22	déchet combustible	\$/tonne	a) Ontario	59,92
			b) Nouveau-Brunswick	59,92
			c) Manitoba	59,92
			d) Saskatchewan	59,92
			e) Yukon	59,92
			f) Nunavut	59,92

TABLE 3**Rates of charge applicable for the period beginning on April 1, 2021 and ending on March 31, 2022**

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
1	Aviation gasoline	\$/litre	(a) Ontario	0.0995
			(b) New Brunswick	0.0995
			(c) Manitoba	0.0995
			(d) Saskatchewan	0.0995
			(e) Yukon	0
			(f) Nunavut	0
2	Aviation turbo fuel	\$/litre	(a) Ontario	0.1033
			(b) New Brunswick	0.1033
			(c) Manitoba	0.1033
			(d) Saskatchewan	0.1033
			(e) Yukon	0
			(f) Nunavut	0

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
3	Butane	\$/litre	(a) Ontario	0.0712
			(b) New Brunswick	0.0712
			(c) Manitoba	0.0712
			(d) Saskatchewan	0.0712
			(e) Yukon	0.0712
			(f) Nunavut	0.0712
4	Ethane	\$/litre	(a) Ontario	0.0408
			(b) New Brunswick	0.0408
			(c) Manitoba	0.0408
			(d) Saskatchewan	0.0408
			(e) Yukon	0.0408
			(f) Nunavut	0.0408
5	Gas liquids	\$/litre	(a) Ontario	0.0666
			(b) New Brunswick	0.0666
			(c) Manitoba	0.0666
			(d) Saskatchewan	0.0666
			(e) Yukon	0.0666
			(f) Nunavut	0.0666
6	Gasoline	\$/litre	(a) Ontario	0.0884
			(b) New Brunswick	0.0884
			(c) Manitoba	0.0884
			(d) Saskatchewan	0.0884
			(e) Yukon	0.0884
			(f) Nunavut	0.0884
7	Heavy fuel oil	\$/litre	(a) Ontario	0.1275
			(b) New Brunswick	0.1275
			(c) Manitoba	0.1275
			(d) Saskatchewan	0.1275
			(e) Yukon	0.1275
			(f) Nunavut	0.1275
8	Kerosene	\$/litre	(a) Ontario	0.1033
			(b) New Brunswick	0.1033
			(c) Manitoba	0.1033
			(d) Saskatchewan	0.1033
			(e) Yukon	0.1033
			(f) Nunavut	0.1033

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
9	Light fuel oil	\$/litre	(a) Ontario	0.1073
			(b) New Brunswick	0.1073
			(c) Manitoba	0.1073
			(d) Saskatchewan	0.1073
			(e) Yukon	0.1073
			(f) Nunavut	0.1073
10	Methanol	\$/litre	(a) Ontario	0.0439
			(b) New Brunswick	0.0439
			(c) Manitoba	0.0439
			(d) Saskatchewan	0.0439
			(e) Yukon	0.0439
			(f) Nunavut	0.0439
11	Naphtha	\$/litre	(a) Ontario	0.0902
			(b) New Brunswick	0.0902
			(c) Manitoba	0.0902
			(d) Saskatchewan	0.0902
			(e) Yukon	0.0902
			(f) Nunavut	0.0902
12	Petroleum coke	\$/litre	(a) Ontario	0.1535
			(b) New Brunswick	0.1535
			(c) Manitoba	0.1535
			(d) Saskatchewan	0.1535
			(e) Yukon	0.1535
			(f) Nunavut	0.1535
13	Pentanes plus	\$/litre	(a) Ontario	0.0712
			(b) New Brunswick	0.0712
			(c) Manitoba	0.0712
			(d) Saskatchewan	0.0712
			(e) Yukon	0.0712
			(f) Nunavut	0.0712
14	Propane	\$/litre	(a) Ontario	0.0619
			(b) New Brunswick	0.0619
			(c) Manitoba	0.0619
			(d) Saskatchewan	0.0619
			(e) Yukon	0.0619
			(f) Nunavut	0.0619

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
15	Coke oven gas	\$/cubic metre	(a) Ontario	0.0280
			(b) New Brunswick	0.0280
			(c) Manitoba	0.0280
			(d) Saskatchewan	0.0280
			(e) Yukon	0.0280
			(f) Nunavut	0.0280
16	Marketable natural gas	\$/cubic metre	(a) Ontario	0.0783
			(b) New Brunswick	0.0783
			(c) Manitoba	0.0783
			(d) Saskatchewan	0.0783
			(e) Yukon	0.0783
			(f) Nunavut	0.0783
17	Non-marketable natural gas	\$/cubic metre	(a) Ontario	0.1034
			(b) New Brunswick	0.1034
			(c) Manitoba	0.1034
			(d) Saskatchewan	0.1034
			(e) Yukon	0.1034
			(f) Nunavut	0.1034
18	Still gas	\$/cubic metre	(a) Ontario	0.1080
			(b) New Brunswick	0.1080
			(c) Manitoba	0.1080
			(d) Saskatchewan	0.1080
			(e) Yukon	0.1080
			(f) Nunavut	0.1080
19	Coke	\$/tonne	(a) Ontario	127.19
			(b) New Brunswick	127.19
			(c) Manitoba	127.19
			(d) Saskatchewan	127.19
			(e) Yukon	127.19
			(f) Nunavut	127.19
20	High heat value coal	\$/tonne	(a) Ontario	90.07
			(b) New Brunswick	90.07
			(c) Manitoba	90.07
			(d) Saskatchewan	90.07
			(e) Yukon	90.07
			(f) Nunavut	90.07

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
21	Low heat value coal	\$/tonne	(a) Ontario	70.90
			(b) New Brunswick	70.90
			(c) Manitoba	70.90
			(d) Saskatchewan	70.90
			(e) Yukon	70.90
			(f) Nunavut	70.90
22	Combustible waste	\$/tonne	(a) Ontario	79.89
			(b) New Brunswick	79.89
			(c) Manitoba	79.89
			(d) Saskatchewan	79.89
			(e) Yukon	79.89
			(f) Nunavut	79.89

TABLEAU 3**Taux des redevances applicables pour la période commençant le 1^{er} avril 2021 et se terminant le 31 mars 2022**

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
1	essence d'aviation	\$/litre	a) Ontario	0,0995
			b) Nouveau-Brunswick	0,0995
			c) Manitoba	0,0995
			d) Saskatchewan	0,0995
			e) Yukon	0
			f) Nunavut	0
2	carburacteur	\$/litre	a) Ontario	0,1033
			b) Nouveau-Brunswick	0,1033
			c) Manitoba	0,1033
			d) Saskatchewan	0,1033
			e) Yukon	0
			f) Nunavut	0
3	butane	\$/litre	a) Ontario	0,0712
			b) Nouveau-Brunswick	0,0712
			c) Manitoba	0,0712
			d) Saskatchewan	0,0712
			e) Yukon	0,0712
			f) Nunavut	0,0712

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
4	éthane	\$/litre	a) Ontario	0,0408
			b) Nouveau-Brunswick	0,0408
			c) Manitoba	0,0408
			d) Saskatchewan	0,0408
			e) Yukon	0,0408
			f) Nunavut	0,0408
5	liquides de gaz	\$/litre	a) Ontario	0,0666
			b) Nouveau-Brunswick	0,0666
			c) Manitoba	0,0666
			d) Saskatchewan	0,0666
			e) Yukon	0,0666
			f) Nunavut	0,0666
6	essence	\$/litre	a) Ontario	0,0884
			b) Nouveau-Brunswick	0,0884
			c) Manitoba	0,0884
			d) Saskatchewan	0,0884
			e) Yukon	0,0884
			f) Nunavut	0,0884
7	mazout lourd	\$/litre	a) Ontario	0,1275
			b) Nouveau-Brunswick	0,1275
			c) Manitoba	0,1275
			d) Saskatchewan	0,1275
			e) Yukon	0,1275
			f) Nunavut	0,1275
8	kérosène	\$/litre	a) Ontario	0,1033
			b) Nouveau-Brunswick	0,1033
			c) Manitoba	0,1033
			d) Saskatchewan	0,1033
			e) Yukon	0,1033
			f) Nunavut	0,1033
9	mazout léger	\$/litre	a) Ontario	0,1073
			b) Nouveau-Brunswick	0,1073
			c) Manitoba	0,1073
			d) Saskatchewan	0,1073
			e) Yukon	0,1073
			f) Nunavut	0,1073

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
10	méthanol	\$/litre	a) Ontario	0,0439
			b) Nouveau-Brunswick	0,0439
			c) Manitoba	0,0439
			d) Saskatchewan	0,0439
			e) Yukon	0,0439
			f) Nunavut	0,0439
11	naphta	\$/litre	a) Ontario	0,0902
			b) Nouveau-Brunswick	0,0902
			c) Manitoba	0,0902
			d) Saskatchewan	0,0902
			e) Yukon	0,0902
			f) Nunavut	0,0902
12	coke de pétrole	\$/litre	a) Ontario	0,1535
			b) Nouveau-Brunswick	0,1535
			c) Manitoba	0,1535
			d) Saskatchewan	0,1535
			e) Yukon	0,1535
			f) Nunavut	0,1535
13	pentanes plus	\$/litre	a) Ontario	0,0712
			b) Nouveau-Brunswick	0,0712
			c) Manitoba	0,0712
			d) Saskatchewan	0,0712
			e) Yukon	0,0712
			f) Nunavut	0,0712
14	propane	\$/litre	a) Ontario	0,0619
			b) Nouveau-Brunswick	0,0619
			c) Manitoba	0,0619
			d) Saskatchewan	0,0619
			e) Yukon	0,0619
			f) Nunavut	0,0619
15	gaz de four à coke	\$/mètre cube	a) Ontario	0,0280
			b) Nouveau-Brunswick	0,0280
			c) Manitoba	0,0280
			d) Saskatchewan	0,0280
			e) Yukon	0,0280
			f) Nunavut	0,0280

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
16	gaz naturel commercialisable	\$/mètre cube	a) Ontario	0,0783
			b) Nouveau-Brunswick	0,0783
			c) Manitoba	0,0783
			d) Saskatchewan	0,0783
			e) Yukon	0,0783
			f) Nunavut	0,0783
17	gaz naturel non commercialisable	\$/mètre cube	a) Ontario	0,1034
			b) Nouveau-Brunswick	0,1034
			c) Manitoba	0,1034
			d) Saskatchewan	0,1034
			e) Yukon	0,1034
			f) Nunavut	0,1034
18	gaz de distillation	\$/mètre cube	a) Ontario	0,1080
			b) Nouveau-Brunswick	0,1080
			c) Manitoba	0,1080
			d) Saskatchewan	0,1080
			e) Yukon	0,1080
			f) Nunavut	0,1080
19	coke	\$/tonne	a) Ontario	127,19
			b) Nouveau-Brunswick	127,19
			c) Manitoba	127,19
			d) Saskatchewan	127,19
			e) Yukon	127,19
			f) Nunavut	127,19
20	charbon à pouvoir calorifique supérieur	\$/tonne	a) Ontario	90,07
			b) Nouveau-Brunswick	90,07
			c) Manitoba	90,07
			d) Saskatchewan	90,07
			e) Yukon	90,07
			f) Nunavut	90,07
21	charbon à pouvoir calorifique inférieur	\$/tonne	a) Ontario	70,90
			b) Nouveau-Brunswick	70,90
			c) Manitoba	70,90
			d) Saskatchewan	70,90
			e) Yukon	70,90
			f) Nunavut	70,90

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
22	déchet combustible	\$/tonne	a) Ontario	79,89
			b) Nouveau-Brunswick	79,89
			c) Manitoba	79,89
			d) Saskatchewan	79,89
			e) Yukon	79,89
			f) Nunavut	79,89

TABLE 4**Rates of charge applicable after March 31, 2022**

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
1	Aviation gasoline	\$/litre	(a) Ontario	0.1244
			(b) New Brunswick	0.1244
			(c) Manitoba	0.1244
			(d) Saskatchewan	0.1244
			(e) Yukon	0
			(f) Nunavut	0
2	Aviation turbo fuel	\$/litre	(a) Ontario	0.1291
			(b) New Brunswick	0.1291
			(c) Manitoba	0.1291
			(d) Saskatchewan	0.1291
			(e) Yukon	0
			(f) Nunavut	0
3	Butane	\$/litre	(a) Ontario	0.0890
			(b) New Brunswick	0.0890
			(c) Manitoba	0.0890
			(d) Saskatchewan	0.0890
			(e) Yukon	0.0890
			(f) Nunavut	0.0890
4	Ethane	\$/litre	(a) Ontario	0.0509
			(b) New Brunswick	0.0509
			(c) Manitoba	0.0509
			(d) Saskatchewan	0.0509
			(e) Yukon	0.0509
			(f) Nunavut	0.0509

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
5	Gas liquids	\$/litre	(a) Ontario	0.0832
			(b) New Brunswick	0.0832
			(c) Manitoba	0.0832
			(d) Saskatchewan	0.0832
			(e) Yukon	0.0832
			(f) Nunavut	0.0832
6	Gasoline	\$/litre	(a) Ontario	0.1105
			(b) New Brunswick	0.1105
			(c) Manitoba	0.1105
			(d) Saskatchewan	0.1105
			(e) Yukon	0.1105
			(f) Nunavut	0.1105
7	Heavy fuel oil	\$/litre	(a) Ontario	0.1593
			(b) New Brunswick	0.1593
			(c) Manitoba	0.1593
			(d) Saskatchewan	0.1593
			(e) Yukon	0.1593
			(f) Nunavut	0.1593
8	Kerosene	\$/litre	(a) Ontario	0.1291
			(b) New Brunswick	0.1291
			(c) Manitoba	0.1291
			(d) Saskatchewan	0.1291
			(e) Yukon	0.1291
			(f) Nunavut	0.1291
9	Light fuel oil	\$/litre	(a) Ontario	0.1341
			(b) New Brunswick	0.1341
			(c) Manitoba	0.1341
			(d) Saskatchewan	0.1341
			(e) Yukon	0.1341
			(f) Nunavut	0.1341
10	Methanol	\$/litre	(a) Ontario	0.0549
			(b) New Brunswick	0.0549
			(c) Manitoba	0.0549
			(d) Saskatchewan	0.0549
			(e) Yukon	0.0549
			(f) Nunavut	0.0549

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
11	Naphtha	\$/litre	(a) Ontario	0.1127
			(b) New Brunswick	0.1127
			(c) Manitoba	0.1127
			(d) Saskatchewan	0.1127
			(e) Yukon	0.1127
			(f) Nunavut	0.1127
12	Petroleum coke	\$/litre	(a) Ontario	0.1919
			(b) New Brunswick	0.1919
			(c) Manitoba	0.1919
			(d) Saskatchewan	0.1919
			(e) Yukon	0.1919
			(f) Nunavut	0.1919
13	Pentanes plus	\$/litre	(a) Ontario	0.0890
			(b) New Brunswick	0.0890
			(c) Manitoba	0.0890
			(d) Saskatchewan	0.0890
			(e) Yukon	0.0890
			(f) Nunavut	0.0890
14	Propane	\$/litre	(a) Ontario	0.0774
			(b) New Brunswick	0.0774
			(c) Manitoba	0.0774
			(d) Saskatchewan	0.0774
			(e) Yukon	0.0774
			(f) Nunavut	0.0774
15	Coke oven gas	\$/cubic metre	(a) Ontario	0.0350
			(b) New Brunswick	0.0350
			(c) Manitoba	0.0350
			(d) Saskatchewan	0.0350
			(e) Yukon	0.0350
			(f) Nunavut	0.0350
16	Marketable natural gas	\$/cubic metre	(a) Ontario	0.0979
			(b) New Brunswick	0.0979
			(c) Manitoba	0.0979
			(d) Saskatchewan	0.0979
			(e) Yukon	0.0979
			(f) Nunavut	0.0979

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Type	Unit	Listed Province	Rate
17	Non-marketable natural gas	\$/cubic metre	(a) Ontario	0.1293
			(b) New Brunswick	0.1293
			(c) Manitoba	0.1293
			(d) Saskatchewan	0.1293
			(e) Yukon	0.1293
			(f) Nunavut	0.1293
18	Still gas	\$/cubic metre	(a) Ontario	0.1350
			(b) New Brunswick	0.1350
			(c) Manitoba	0.1350
			(d) Saskatchewan	0.1350
			(e) Yukon	0.1350
			(f) Nunavut	0.1350
19	Coke	\$/tonne	(a) Ontario	158.99
			(b) New Brunswick	158.99
			(c) Manitoba	158.99
			(d) Saskatchewan	158.99
			(e) Yukon	158.99
			(f) Nunavut	158.99
20	High heat value coal	\$/tonne	(a) Ontario	112.58
			(b) New Brunswick	112.58
			(c) Manitoba	112.58
			(d) Saskatchewan	112.58
			(e) Yukon	112.58
			(f) Nunavut	112.58
21	Low heat value coal	\$/tonne	(a) Ontario	88.62
			(b) New Brunswick	88.62
			(c) Manitoba	88.62
			(d) Saskatchewan	88.62
			(e) Yukon	88.62
			(f) Nunavut	88.62
22	Combustible waste	\$/tonne	(a) Ontario	99.87
			(b) New Brunswick	99.87
			(c) Manitoba	99.87
			(d) Saskatchewan	99.87
			(e) Yukon	99.87
			(f) Nunavut	99.87

TABLEAU 4**Taux des redevances applicables après le 31 mars 2022**

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
1	essence d'aviation	\$/litre	a) Ontario	0,1244
			b) Nouveau-Brunswick	0,1244
			c) Manitoba	0,1244
			d) Saskatchewan	0,1244
			e) Yukon	0
			f) Nunavut	0
2	carburacteur	\$/litre	a) Ontario	0,1291
			b) Nouveau-Brunswick	0,1291
			c) Manitoba	0,1291
			d) Saskatchewan	0,1291
			e) Yukon	0
			f) Nunavut	0
3	butane	\$/litre	a) Ontario	0,0890
			b) Nouveau-Brunswick	0,0890
			c) Manitoba	0,0890
			d) Saskatchewan	0,0890
			e) Yukon	0,0890
			f) Nunavut	0,0890
4	éthane	\$/litre	a) Ontario	0,0509
			b) Nouveau-Brunswick	0,0509
			c) Manitoba	0,0509
			d) Saskatchewan	0,0509
			e) Yukon	0,0509
			f) Nunavut	0,0509
5	liquides de gaz	\$/litre	a) Ontario	0,0832
			b) Nouveau-Brunswick	0,0832
			c) Manitoba	0,0832
			d) Saskatchewan	0,0832
			e) Yukon	0,0832
			f) Nunavut	0,0832
6	essence	\$/litre	a) Ontario	0,1105
			b) Nouveau-Brunswick	0,1105
			c) Manitoba	0,1105
			d) Saskatchewan	0,1105
			e) Yukon	0,1105
			f) Nunavut	0,1105

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
7	mazout lourd	\$/litre	a) Ontario	0,1593
			b) Nouveau-Brunswick	0,1593
			c) Manitoba	0,1593
			d) Saskatchewan	0,1593
			e) Yukon	0,1593
			f) Nunavut	0,1593
8	kérosène	\$/litre	a) Ontario	0,1291
			b) Nouveau-Brunswick	0,1291
			c) Manitoba	0,1291
			d) Saskatchewan	0,1291
			e) Yukon	0,1291
			f) Nunavut	0,1291
9	mazout léger	\$/litre	a) Ontario	0,1341
			b) Nouveau-Brunswick	0,1341
			c) Manitoba	0,1341
			d) Saskatchewan	0,1341
			e) Yukon	0,1341
			f) Nunavut	0,1341
10	méthanol	\$/litre	a) Ontario	0,0549
			b) Nouveau-Brunswick	0,0549
			c) Manitoba	0,0549
			d) Saskatchewan	0,0549
			e) Yukon	0,0549
			f) Nunavut	0,0549
11	naphta	\$/litre	a) Ontario	0,1127
			b) Nouveau-Brunswick	0,1127
			c) Manitoba	0,1127
			d) Saskatchewan	0,1127
			e) Yukon	0,1127
			f) Nunavut	0,1127
12	coke de pétrole	\$/litre	a) Ontario	0,1919
			b) Nouveau-Brunswick	0,1919
			c) Manitoba	0,1919
			d) Saskatchewan	0,1919
			e) Yukon	0,1919
			f) Nunavut	0,1919

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
13	pentanes plus	\$/litre	a) Ontario	0,0890
			b) Nouveau-Brunswick	0,0890
			c) Manitoba	0,0890
			d) Saskatchewan	0,0890
			e) Yukon	0,0890
			f) Nunavut	0,0890
14	propane	\$/litre	a) Ontario	0,0774
			b) Nouveau-Brunswick	0,0774
			c) Manitoba	0,0774
			d) Saskatchewan	0,0774
			e) Yukon	0,0774
			f) Nunavut	0,0774
15	gaz de four à coke	\$/mètre cube	a) Ontario	0,0350
			b) Nouveau-Brunswick	0,0350
			c) Manitoba	0,0350
			d) Saskatchewan	0,0350
			e) Yukon	0,0350
			f) Nunavut	0,0350
16	gaz naturel commercialisable	\$/mètre cube	a) Ontario	0,0979
			b) Nouveau-Brunswick	0,0979
			c) Manitoba	0,0979
			d) Saskatchewan	0,0979
			e) Yukon	0,0979
			f) Nunavut	0,0979
17	gaz naturel non commercialisable	\$/mètre cube	a) Ontario	0,1293
			b) Nouveau-Brunswick	0,1293
			c) Manitoba	0,1293
			d) Saskatchewan	0,1293
			e) Yukon	0,1293
			f) Nunavut	0,1293
18	gaz de distillation	\$/mètre cube	a) Ontario	0,1350
			b) Nouveau-Brunswick	0,1350
			c) Manitoba	0,1350
			d) Saskatchewan	0,1350
			e) Yukon	0,1350
			f) Nunavut	0,1350

Colonne 1	Colonne 2	Colonne 3	Colonne 4	Colonne 5
Article	Type	Unité	Province assujettie	Taux
19	coke	\$/tonne	a) Ontario	158,99
			b) Nouveau-Brunswick	158,99
			c) Manitoba	158,99
			d) Saskatchewan	158,99
			e) Yukon	158,99
			f) Nunavut	158,99
20	charbon à pouvoir calorifique supérieur	\$/tonne	a) Ontario	112,58
			b) Nouveau-Brunswick	112,58
			c) Manitoba	112,58
			d) Saskatchewan	112,58
			e) Yukon	112,58
			f) Nunavut	112,58
21	charbon à pouvoir calorifique inférieur	\$/tonne	a) Ontario	88,62
			b) Nouveau-Brunswick	88,62
			c) Manitoba	88,62
			d) Saskatchewan	88,62
			e) Yukon	88,62
			f) Nunavut	88,62
22	déchet combustible	\$/tonne	a) Ontario	99,87
			b) Nouveau-Brunswick	99,87
			c) Manitoba	99,87
			d) Saskatchewan	99,87
			e) Yukon	99,87
			f) Nunavut	99,87

Coming into Force

5 (1) Sections 1 and 3 come into force on April 1, 2019.

(2) Sections 2 and 4 come into force on July 1, 2019.

Entrée en vigueur

5 (1) Les articles 1 et 3 entrent en vigueur le 1^{er} avril 2019.

(2) Les articles 2 et 4 entrent en vigueur le 1^{er} juillet 2019.

CONSTITUTION ACT, 1867

30 & 31 Victoria, c. 3 (U.K.)

An Act for the Union of Canada, Nova Scotia, and New Brunswick, and the Government thereof; and for Purposes connected therewith

(29th March 1867)

WHEREAS the Provinces of Canada, Nova Scotia, and New Brunswick have expressed their Desire to be federally united into One Dominion under the Crown of the United Kingdom of Great Britain and Ireland, with a Constitution similar in Principle to that of the United Kingdom:

And whereas such a Union would conduce to the Welfare of the Provinces and promote the Interests of the British Empire:

And whereas on the Establishment of the Union by Authority of Parliament it is expedient, not only that the Constitution of the Legislative Authority in the Dominion be provided for, but also that the Nature of the Executive Government therein be declared:

And whereas it is expedient that Provision be made for the eventual Admission into the Union of other Parts of British North America: ⁽¹⁾

I. PRELIMINARY

Short title

1. This Act may be cited as the *Constitution Act, 1867*. ⁽²⁾
2. Repealed. ⁽³⁾

(1) The enacting clause was repealed by the *Statute Law Revision Act, 1893, 56-57 Vict., c. 14 (U.K.)*. It read as follows:

Be it therefore enacted and declared by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

(2) As amended by the *Constitution Act, 1982*, which came into force on April 17, 1982. The section originally read as follows:

1. This Act may be cited as *The British North America Act, 1867*.

(3) Section 2, repealed by the *Statute Law Revision Act, 1893, 56-57 Vict., c. 14 (U.K.)*, read as follows:

2. The Provisions of this Act referring to Her Majesty the Queen extend also to the Heirs and Successors of Her Majesty, Kings and Queens of the United Kingdom of Great Britain and Ireland.

of the Governor General for the Queen and for a Secretary of State, of One Year for Two Years, and of the Province for Canada.

VI. DISTRIBUTION OF LEGISLATIVE POWERS

POWERS OF THE PARLIAMENT

Legislative Authority of Parliament of Canada

91. It shall be lawful for the Queen, by and with the Advice and Consent of the Senate and House of Commons, to make Laws for the Peace, Order, and good Government of Canada, in relation to all Matters not coming within the Classes of Subjects by this Act assigned exclusively to the Legislatures of the Provinces; and for greater Certainty, but not so as to restrict the Generality of the foregoing Terms of this Section, it is hereby declared that (notwithstanding anything in this Act) the exclusive Legislative Authority of the Parliament of Canada extends to all Matters coming within the Classes of Subjects next hereinafter enumerated; that is to say,

1. Repealed. ⁽⁴⁴⁾
- 1A. The Public Debt and Property. ⁽⁴⁵⁾
2. The Regulation of Trade and Commerce.
- 2A. Unemployment insurance. ⁽⁴⁶⁾
3. The raising of Money by any Mode or System of Taxation.
4. The borrowing of Money on the Public Credit.

⁽⁴⁴⁾ **A new class 1 was added by the *British North America (No. 2) Act, 1949*, 13 Geo. VI, c. 81 (U.K.). That Act and class 1 were repealed by the *Constitution Act, 1982*. The matters referred to in class 1 are provided for in subsection 4(2) and Part V of the *Constitution Act, 1982*. As enacted, class 1 read as follows:**

1. The amendment from time to time of the Constitution of Canada, except as regards matters coming within the classes of subjects by this Act assigned exclusively to the Legislatures of the provinces, or as regards rights or privileges by this or any other Constitutional Act granted or secured to the Legislature or the Government of a province, or to any class of persons with respect to schools or as regards the use of the English or the French language or as regards the requirements that there shall be a session of the Parliament of Canada at least once each year, and that no House of Commons shall continue for more than five years from the day of the return of the Writs for choosing the House: provided, however, that a House of Commons may in time of real or apprehended war, invasion or insurrection be continued by the Parliament of Canada if such continuation is not opposed by the votes of more than one-third of the members of such House.

⁽⁴⁵⁾ **The original class 1 was re-numbered by the *British North America (No. 2) Act, 1949*, 13 Geo. VI, c. 81 (U.K.), as class 1A.**

⁽⁴⁶⁾ **Added by the *Constitution Act, 1940*, 3-4 Geo. VI, c. 36 (U.K.).**

5. Postal Service.
6. The Census and Statistics.
7. Militia, Military and Naval Service, and Defence.
8. The fixing of and providing for the Salaries and Allowances of Civil and other Officers of the Government of Canada.
9. Beacons, Buoys, Lighthouses, and Sable Island.
10. Navigation and Shipping.
11. Quarantine and the Establishment and Maintenance of Marine Hospitals.
12. Sea Coast and Inland Fisheries.
13. Ferries between a Province and any British or Foreign Country or between Two Provinces.
14. Currency and Coinage.
15. Banking, Incorporation of Banks, and the Issue of Paper Money.
16. Savings Banks.
17. Weights and Measures.
18. Bills of Exchange and Promissory Notes.
19. Interest.
20. Legal Tender.
21. Bankruptcy and Insolvency.
22. Patents of Invention and Discovery.
23. Copyrights.
24. Indians, and Lands reserved for the Indians.
25. Naturalization and Aliens.
26. Marriage and Divorce.

27. The Criminal Law, except the Constitution of Courts of Criminal Jurisdiction, but including the Procedure in Criminal Matters.
28. The Establishment, Maintenance, and Management of Penitentiaries.
29. Such Classes of Subjects as are expressly excepted in the Enumeration of the Classes of Subjects by this Act assigned exclusively to the Legislatures of the Provinces.

And any Matter coming within any of the Classes of Subjects enumerated in this Section shall not be deemed to come within the Class of Matters of a local or private Nature comprised in the Enumeration of the Classes of Subjects by this Act assigned exclusively to the Legislatures of the Provinces. ⁽⁴⁷⁾

EXCLUSIVE POWERS OF PROVINCIAL LEGISLATURES

Subjects of exclusive Provincial Legislation

92. In each Province the Legislature may exclusively make Laws in relation to Matters coming within the Classes of Subjects next hereinafter enumerated; that is to say,

1. Repealed. ⁽⁴⁸⁾
2. Direct Taxation within the Province in order to the raising of a Revenue for Provincial Purposes.
3. The borrowing of Money on the sole Credit of the Province.
4. The Establishment and Tenure of Provincial Offices and the Appointment and Payment of Provincial Officers.
5. The Management and Sale of the Public Lands belonging to the Province and of the Timber and Wood thereon.
6. The Establishment, Maintenance, and Management of Public and Reformatory Prisons in and for the Province.

⁽⁴⁷⁾ Legislative authority has been conferred on Parliament by other Acts. For further details, see endnote 3.

⁽⁴⁸⁾ Class 1 was repealed by the *Constitution Act, 1982*. As enacted, it read as follows:

1. The Amendment from Time to Time, notwithstanding anything in this Act, of the Constitution of the Province, except as regards the Office of Lieutenant Governor.

Section 45 of the *Constitution Act, 1982* now authorizes legislatures to make laws amending the constitution of the province. Sections 38, 41, 42 and 43 of that Act authorize legislative assemblies to give their approval by resolution to certain other amendments to the Constitution of Canada.

Constitution Act, 1867

7. The Establishment, Maintenance, and Management of Hospitals, Asylums, Charities, and Eleemosynary Institutions in and for the Province, other than Marine Hospitals.
8. Municipal Institutions in the Province.
9. Shop, Saloon, Tavern, Auctioneer, and other Licences in order to the raising of a Revenue for Provincial, Local, or Municipal Purposes.
10. Local Works and Undertakings other than such as are of the following Classes:
 - (a) Lines of Steam or other Ships, Railways, Canals, Telegraphs, and other Works and Undertakings connecting the Province with any other or others of the Provinces, or extending beyond the Limits of the Province:
 - (b) Lines of Steam Ships between the Province and any British or Foreign Country:
 - (c) Such Works as, although wholly situate within the Province, are before or after their Execution declared by the Parliament of Canada to be for the general Advantage of Canada or for the Advantage of Two or more of the Provinces.
11. The Incorporation of Companies with Provincial Objects.
12. The Solemnization of Marriage in the Province.
13. Property and Civil Rights in the Province.
14. The Administration of Justice in the Province, including the Constitution, Maintenance, and Organization of Provincial Courts, both of Civil and of Criminal Jurisdiction, and including Procedure in Civil Matters in those Courts.
15. The Imposition of Punishment by Fine, Penalty, or Imprisonment for enforcing any Law of the Province made in relation to any Matter coming within any of the Classes of Subjects enumerated in this Section.
16. Generally all Matters of a merely local or private Nature in the Province.

NON-RENEWABLE NATURAL RESOURCES, FORESTRY RESOURCES AND ELECTRICAL ENERGY

Laws respecting non-renewable natural resources, forestry resources and electrical energy

92A. (1) In each province, the legislature may exclusively make laws in relation to

- (a) exploration for non-renewable natural resources in the province;

(b) development, conservation and management of non-renewable natural resources and forestry resources in the province, including laws in relation to the rate of primary production therefrom; and

(c) development, conservation and management of sites and facilities in the province for the generation and production of electrical energy.

Export from provinces of resources

(2) In each province, the legislature may make laws in relation to the export from the province to another part of Canada of the primary production from non-renewable natural resources and forestry resources in the province and the production from facilities in the province for the generation of electrical energy, but such laws may not authorize or provide for discrimination in prices or in supplies exported to another part of Canada.

Authority of Parliament

(3) Nothing in subsection (2) derogates from the authority of Parliament to enact laws in relation to the matters referred to in that subsection and, where such a law of Parliament and a law of a province conflict, the law of Parliament prevails to the extent of the conflict.

Taxation of resources

(4) In each province, the legislature may make laws in relation to the raising of money by any mode or system of taxation in respect of

(a) non-renewable natural resources and forestry resources in the province and the primary production therefrom, and

(b) sites and facilities in the province for the generation of electrical energy and the production therefrom,

whether or not such production is exported in whole or in part from the province, but such laws may not authorize or provide for taxation that differentiates between production exported to another part of Canada and production not exported from the province.

“Primary production”

(5) The expression “primary production” has the meaning assigned by the Sixth Schedule.

Existing powers or rights

(6) Nothing in subsections (1) to (5) derogates from any powers or rights that a legislature or government of a province had immediately before the coming into force of this section. ⁽⁴⁹⁾

EDUCATION

Legislation respecting Education

93. In and for each Province the Legislature may exclusively make Laws in relation to Education, subject and according to the following Provisions:

- (1) Nothing in any such Law shall prejudicially affect any Right or Privilege with respect to Denominational Schools which any Class of Persons have by Law in the Province at the Union;
- (2) All the Powers, Privileges, and Duties at the Union by Law conferred and imposed in Upper Canada on the Separate Schools and School Trustees of the Queen's Roman Catholic Subjects shall be and the same are hereby extended to the Dissentient Schools of the Queen's Protestant and Roman Catholic Subjects in Quebec;
- (3) Where in any Province a System of Separate or Dissentient Schools exists by Law at the Union or is thereafter established by the Legislature of the Province, an Appeal shall lie to the Governor General in Council from any Act or Decision of any Provincial Authority affecting any Right or Privilege of the Protestant or Roman Catholic Minority of the Queen's Subjects in relation to Education;
- (4) In case any such Provincial Law as from Time to Time seems to the Governor General in Council requisite for the due Execution of the Provisions of this Section is not made, or in case any Decision of the Governor General in Council on any Appeal under this Section is not duly executed by the proper Provincial Authority in that Behalf, then and in every such Case, and as far only as the Circumstances of each Case require, the Parliament of Canada may make remedial Laws for the due Execution of the Provisions of this Section and of any Decision of the Governor General in Council under this Section. ⁽⁵⁰⁾

⁽⁴⁹⁾ **Added by section 50 of the *Constitution Act, 1982*.**

⁽⁵⁰⁾ **Alternative provisions have been enacted for four provinces. For further details, see endnote 4.**

Quebec

93A. Paragraphs (1) to (4) of section 93 do not apply to Quebec. ⁽⁵¹⁾

UNIFORMITY OF LAWS IN ONTARIO, NOVA SCOTIA, AND NEW BRUNSWICK

Legislation for Uniformity of Laws in Three Provinces

94. Notwithstanding anything in this Act, the Parliament of Canada may make Provision for the Uniformity of all or any of the Laws relative to Property and Civil Rights in Ontario, Nova Scotia, and New Brunswick, and of the Procedure of all or any of the Courts in those Three Provinces, and from and after the passing of any Act in that Behalf the Power of the Parliament of Canada to make Laws in relation to any Matter comprised in any such Act shall, notwithstanding anything in this Act, be unrestricted; but any Act of the Parliament of Canada making Provision for such Uniformity shall not have effect in any Province unless and until it is adopted and enacted as Law by the Legislature thereof.

OLD AGE PENSIONS

Legislation respecting old age pensions and supplementary benefits

94A. The Parliament of Canada may make laws in relation to old age pensions and supplementary benefits, including survivors' and disability benefits irrespective of age, but no such law shall affect the operation of any law present or future of a provincial legislature in relation to any such matter. ⁽⁵²⁾

AGRICULTURE AND IMMIGRATION

Concurrent Powers of Legislation respecting Agriculture, etc.

95. In each Province the Legislature may make Laws in relation to Agriculture in the Province, and to Immigration into the Province; and it is hereby declared that the Parliament of Canada may from Time to Time make Laws in relation to Agriculture in all or any of the Provinces, and to Immigration into all or any of the Provinces; and any Law of the Legislature of a Province relative to Agriculture or to Immigration shall have effect in and for the Province as long and as far only as it is not repugnant to any Act of the Parliament of Canada.

⁽⁵¹⁾ Added by the *Constitution Amendment, 1997 (Quebec)* (see SI/97-141).

⁽⁵²⁾ Amended by the *Constitution Act, 1964, 12-13 Eliz. II, c. 73 (U.K.)*. As originally enacted by the *British North America Act, 1951, 14-15 Geo. VI, c. 32 (U.K.)*, which was repealed by the *Constitution Act, 1982, section 94A* read as follows:

94A. It is hereby declared that the Parliament of Canada may from time to time make laws in relation to old age pensions in Canada, but no law made by the Parliament of Canada in relation to old age pensions shall affect the operation of any law present or future of a Provincial Legislature in relation to old age pensions.

nor General, or some Person authorized by him, the Declaration of Qualification contained in the same Schedule.

Continuance of existing Laws, Courts, Officers, etc.

129. Except as otherwise provided by this Act, all Laws in force in Canada, Nova Scotia, or New Brunswick at the Union, and all Courts of Civil and Criminal Jurisdiction, and all legal Commissions, Powers, and Authorities, and all Officers, Judicial, Administrative, and Ministerial, existing therein at the Union, shall continue in Ontario, Quebec, Nova Scotia, and New Brunswick respectively, as if the Union had not been made; subject nevertheless (except with respect to such as are enacted by or exist under Acts of the Parliament of Great Britain or of the Parliament of the United Kingdom of Great Britain and Ireland,) to be repealed, abolished, or altered by the Parliament of Canada, or by the Legislature of the respective Province, according to the Authority of the Parliament or of that Legislature under this Act. ⁽⁶⁵⁾

Transfer of Officers to Canada

130. Until the Parliament of Canada otherwise provides, all Officers of the several Provinces having Duties to discharge in relation to Matters other than those coming within the Classes of Subjects by this Act assigned exclusively to the Legislatures of the Provinces shall be Officers of Canada, and shall continue to discharge the Duties of their respective Offices under the same Liabilities, Responsibilities, and Penalties as if the Union had not been made. ⁽⁶⁶⁾

Appointment of new Officers

131. Until the Parliament of Canada otherwise provides, the Governor General in Council may from Time to Time appoint such Officers as the Governor General in Council deems necessary or proper for the effectual Execution of this Act.

Treaty Obligations

132. The Parliament and Government of Canada shall have all Powers necessary or proper for performing the Obligations of Canada or of any Province thereof, as Part of the British Empire, towards Foreign Countries, arising under Treaties between the Empire and such Foreign Countries.

⁽⁶⁵⁾ **The restriction against altering or repealing laws enacted by or existing under statutes of the United Kingdom was removed by the *Statute of Westminster, 1931*, 22 Geo. V, c. 4 (U.K.), except in respect of certain constitutional documents. Comprehensive procedures for amending enactments forming part of the Constitution of Canada were provided by Part V of the *Constitution Act, 1982*.**

⁽⁶⁶⁾ **Spent.**

cumbrances due or payable out of or charged on or affecting the same, and that I have not collusively or colourably obtained a Title to or become possessed of the said Lands and Tenements or any Part thereof for the Purpose of enabling me to become a Member of the Senate of Canada [*or as the Case may be*], and that my Real and Personal Property are together worth Four thousand Dollars over and above my Debts and Liabilities.

THE SIXTH SCHEDULE ⁽⁷⁹⁾

PRIMARY PRODUCTION FROM NON-RENEWABLE NATURAL
RESOURCES AND FORESTRY RESOURCES

1. For the purposes of section 92A of this Act,
 - (a) production from a non-renewable natural resource is primary production therefrom if
 - (i) it is in the form in which it exists upon its recovery or severance from its natural state, or
 - (ii) it is a product resulting from processing or refining the resource, and is not a manufactured product or a product resulting from refining crude oil, refining upgraded heavy crude oil, refining gases or liquids derived from coal or refining a synthetic equivalent of crude oil; and
 - (b) production from a forestry resource is primary production therefrom if it consists of sawlogs, poles, lumber, wood chips, sawdust or any other primary wood product, or wood pulp, and is not a product manufactured from wood.

⁽⁷⁹⁾ As enacted by section 51 of the *Constitution Act, 1982*.

CONSTITUTION ACT, 1982 ⁽⁸⁰⁾

PART I

CANADIAN CHARTER OF RIGHTS AND FREEDOMS

Whereas Canada is founded upon principles that recognize the supremacy of God and the rule of law:

GUARANTEE OF RIGHTS AND FREEDOMS

Rights and freedoms in Canada

1. The *Canadian Charter of Rights and Freedoms* guarantees the rights and freedoms set out in it subject only to such reasonable limits prescribed by law as can be demonstrably justified in a free and democratic society.

FUNDAMENTAL FREEDOMS

Fundamental freedoms

2. Everyone has the following fundamental freedoms:
- (a) freedom of conscience and religion;
 - (b) freedom of thought, belief, opinion and expression, including freedom of the press and other media of communication;
 - (c) freedom of peaceful assembly; and
 - (d) freedom of association.

⁽⁸⁰⁾ Enacted as Schedule B to the *Canada Act 1982, 1982, c. 11 (U.K.)*, which came into force on April 17, 1982. The *Canada Act 1982*, other than Schedules A and B thereto, reads as follows:

An Act to give effect to a request by the Senate and House of Commons of Canada

Whereas Canada has requested and consented to the enactment of an Act of the Parliament of the United Kingdom to give effect to the provisions hereinafter set forth and the Senate and the House of Commons of Canada in Parliament assembled have submitted an address to Her Majesty requesting that Her Majesty may graciously be pleased to cause a Bill to be laid before the Parliament of the United Kingdom for that purpose.

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. The *Constitution Act, 1982* set out in Schedule B to this Act is hereby enacted for and shall have the force of law in Canada and shall come into force as provided in that Act.
2. No Act of the Parliament of the United Kingdom passed after the *Constitution Act, 1982* comes into force shall extend to Canada as part of its law.
3. So far as it is not contained in Schedule B, the French version of this Act is set out in Schedule A to this Act and has the same authority in Canada as the English version thereof.
4. This Act may be cited as the *Canada Act 1982*.

CITATION

Citation

34. This Part may be cited as the *Canadian Charter of Rights and Freedoms*.

PART II

RIGHTS OF THE ABORIGINAL PEOPLES OF CANADA

Recognition of existing aboriginal and treaty rights

35. (1) The existing aboriginal and treaty rights of the aboriginal peoples of Canada are hereby recognized and affirmed.

Definition of “aboriginal peoples of Canada”

(2) In this Act, “aboriginal peoples of Canada” includes the Indian, Inuit and Métis peoples of Canada.

Land claims agreements

(3) For greater certainty, in subsection (1) “treaty rights” includes rights that now exist by way of land claims agreements or may be so acquired.

Aboriginal and treaty rights are guaranteed equally to both sexes

(4) Notwithstanding any other provision of this Act, the aboriginal and treaty rights referred to in subsection (1) are guaranteed equally to male and female persons. ⁽⁹⁶⁾

Commitment to participation in constitutional conference

35.1 The government of Canada and the provincial governments are committed to the principle that, before any amendment is made to Class 24 of section 91 of the “*Constitution Act, 1867*”, to section 25 of this Act or to this Part,

(a) a constitutional conference that includes in its agenda an item relating to the proposed amendment, composed of the Prime Minister of Canada and the first ministers of the provinces, will be convened by the Prime Minister of Canada; and

(b) the Prime Minister of Canada will invite representatives of the aboriginal peoples of Canada to participate in the discussions on that item. ⁽⁹⁷⁾

⁽⁹⁶⁾ Subsections 35(3) and (4) were added by the *Constitution Amendment Proclamation, 1983* (see SI/84-102).

⁽⁹⁷⁾ Section 35.1 was added by the *Constitution Amendment Proclamation, 1983* (see SI/84-102).

PART IV.I
CONSTITUTIONAL CONFERENCES

37.1 Repealed. ⁽¹⁰⁰⁾

PART V
PROCEDURE FOR AMENDING CONSTITUTION OF CANADA ⁽¹⁰¹⁾

General procedure for amending Constitution of Canada

38. (1) An amendment to the Constitution of Canada may be made by proclamation issued by the Governor General under the Great Seal of Canada where so authorized by

- (a) resolutions of the Senate and House of Commons; and
- (b) resolutions of the legislative assemblies of at least two-thirds of the provinces that have, in the aggregate, according to the then latest general census, at least fifty per cent of the population of all the provinces.

Majority of members

(2) An amendment made under subsection (1) that derogates from the legislative powers, the proprietary rights or any other rights or privileges of the legislature or government of a province shall require a resolution supported by a majority of the

⁽¹⁰⁰⁾ Part IV.1 (section 37.1), which was added by the *Constitution Amendment Proclamation, 1983* (see SI/84-102), was repealed on April 18, 1987 by section 54.1 of the *Constitution Act, 1982*. Section 37.1 read as follows:

37.1 (1) In addition to the conference convened in March 1983, at least two constitutional conferences composed of the Prime Minister of Canada and the first ministers of the provinces shall be convened by the Prime Minister of Canada, the first within three years after April 17, 1982 and the second within five years after that date.

(2) Each conference convened under subsection (1) shall have included in its agenda constitutional matters that directly affect the aboriginal peoples of Canada, and the Prime Minister of Canada shall invite representatives of those peoples to participate in the discussions on those matters.

(3) The Prime Minister of Canada shall invite elected representatives of the governments of the Yukon Territory and the Northwest Territories to participate in the discussions on any item on the agenda of a conference convened under subsection (1) that, in the opinion of the Prime Minister, directly affects the Yukon Territory and the Northwest Territories.

(4) Nothing in this section shall be construed so as to derogate from subsection 35(1).

⁽¹⁰¹⁾ Prior to the enactment of Part V, certain provisions of the Constitution of Canada and the provincial constitutions could be amended pursuant to the *Constitution Act, 1867*. See footnotes (44) and (48) to section 91, Class 1 and section 92, Class 1 of that Act, respectively. Other amendments to the Constitution could only be made by enactment of the Parliament of the United Kingdom.

members of each of the Senate, the House of Commons and the legislative assemblies required under subsection (1).

Expression of dissent

(3) An amendment referred to in subsection (2) shall not have effect in a province the legislative assembly of which has expressed its dissent thereto by resolution supported by a majority of its members prior to the issue of the proclamation to which the amendment relates unless that legislative assembly, subsequently, by resolution supported by a majority of its members, revokes its dissent and authorizes the amendment.

Revocation of dissent

(4) A resolution of dissent made for the purposes of subsection (3) may be revoked at any time before or after the issue of the proclamation to which it relates.

Restriction on proclamation

39. (1) A proclamation shall not be issued under subsection 38(1) before the expiration of one year from the adoption of the resolution initiating the amendment procedure thereunder, unless the legislative assembly of each province has previously adopted a resolution of assent or dissent.

Idem

(2) A proclamation shall not be issued under subsection 38(1) after the expiration of three years from the adoption of the resolution initiating the amendment procedure thereunder.

Compensation

40. Where an amendment is made under subsection 38(1) that transfers provincial legislative powers relating to education or other cultural matters from provincial legislatures to Parliament, Canada shall provide reasonable compensation to any province to which the amendment does not apply.

Amendment by unanimous consent

41. An amendment to the Constitution of Canada in relation to the following matters may be made by proclamation issued by the Governor General under the Great Seal of Canada only where authorized by resolutions of the Senate and House of Commons and of the legislative assembly of each province:

- (a) the office of the Queen, the Governor General and the Lieutenant Governor of a province;
- (b) the right of a province to a number of members in the House of Commons not less than the number of Senators by which the province is entitled to be represented at the time this Part comes into force;

PART VI

AMENDMENT TO THE CONSTITUTION ACT, 1867

50. ⁽¹⁰³⁾

51. ⁽¹⁰⁴⁾

PART VII

GENERAL

Primacy of Constitution of Canada

52. (1) The Constitution of Canada is the supreme law of Canada, and any law that is inconsistent with the provisions of the Constitution is, to the extent of the inconsistency, of no force or effect.

Constitution of Canada

(2) The Constitution of Canada includes

(a) the *Canada Act 1982*, including this Act;

(b) the Acts and orders referred to in the schedule; and

(c) any amendment to any Act or order referred to in paragraph (a) or (b).

Amendments to Constitution of Canada

(3) Amendments to the Constitution of Canada shall be made only in accordance with the authority contained in the Constitution of Canada.

Repeals and new names

53. (1) The enactments referred to in Column I of the schedule are hereby repealed or amended to the extent indicated in Column II thereof and, unless repealed, shall continue as law in Canada under the names set out in Column III thereof.

Consequential amendments

(2) Every enactment, except the *Canada Act 1982*, that refers to an enactment referred to in the schedule by the name in Column I thereof is hereby amended by substituting for that name the corresponding name in Column III thereof, and any British North America Act not referred to in the schedule may be cited as the *Constitution Act* followed by the year and number, if any, of its enactment.

⁽¹⁰³⁾ The text of this amendment is set out in the *Constitution Act, 1867*, as section 92A.

⁽¹⁰⁴⁾ The text of this amendment is set out in the *Constitution Act, 1867*, as the Sixth Schedule.

CONSTITUTION OF THE UNITED STATES ¹

WE THE PEOPLE of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America.

ARTICLE I.

SECTION 1. All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

¹This text of the Constitution follows the engrossed copy signed by Gen. Washington and the deputies from 12 States. The small superior figures preceding the paragraphs designate clauses, and were not in the original and have no reference to footnotes.

The Constitution was adopted by a convention of the States on September 17, 1787, and was subsequently ratified by the several States, on the following dates: Delaware, December 7, 1787; Pennsylvania, December 12, 1787; New Jersey, December 18, 1787; Georgia, January 2, 1788; Connecticut, January 9, 1788; Massachusetts, February 6, 1788; Maryland, April 28, 1788; South Carolina, May 23, 1788; New Hampshire, June 21, 1788.

Ratification was completed on June 21, 1788.

The Constitution was subsequently ratified by Virginia, June 25, 1788; New York, July 26, 1788; North Carolina, November 21, 1789; Rhode Island, May 29, 1790; and Vermont, January 10, 1791.

In May 1785, a committee of Congress made a report recommending an alteration in the Articles of Confederation, but no action was taken on it, and it was left to the State Legislatures to proceed in the matter. In January 1786, the Legislature of Virginia passed a resolution providing for the appointment of five commissioners, who, or any three of them, should meet such commissioners as might be appointed in the other States of the Union, at a time and place to be agreed upon, to take into consideration the trade of the United States; to consider how far a uniform system in their commercial regulations may be necessary to their common interest and their permanent harmony; and to report to the several States such an act, relative to this great object, as, when ratified by them, will enable the United States in Congress effectually to provide for the same. The Virginia commissioners, after some correspondence, fixed the first Monday in September as the time, and the city of Annapolis as the place for the meeting, but only four other States were represented, viz: Delaware, New York, New Jersey, and Pennsylvania; the commissioners appointed by Massachusetts, New Hampshire, North Carolina, and Rhode Island failed to attend. Under the circumstances of so partial a representation, the commissioners present agreed upon a report (drawn by Mr. Hamilton, of New York) expressing their unanimous conviction that it might essentially tend to advance the interests of the Union if the States by which they were respectively delegated would concur, and use their endeavors to procure the concurrence of the other States, in the appointment of commissioners to meet at Philadelphia on the second Monday of May following, to take into consideration the situation of the United States; to devise such further provisions as should appear to them necessary to render the Constitution of the Federal Government adequate to the exigencies of the Union; and to report such an act for that purpose to the United States in Congress assembled as, when agreed to by them and afterwards confirmed by the Legislatures of every State, would effectually provide for the same.

Congress, on the 21st of February, 1787, adopted a resolution in favor of a convention, and the Legislatures of those States which had not already done so (with the exception of Rhode Island) promptly appointed delegates. On the 25th of May, seven States having convened, George Washington, of Virginia, was unanimously elected President, and the consideration of the proposed constitution was commenced. On the 17th of September, 1787, the Constitution as engrossed and agreed upon was signed by all the members present, except Mr. Gerry of Massachusetts, and Messrs. Mason and Randolph, of Virginia. The president of the convention transmitted it to Congress, with a resolution stating how the proposed Federal Government should

Continued

Vessels bound to, or from, one State, be obliged to enter, clear, or pay Duties in another.

⁷No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law; and a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time.

⁸No Title of Nobility shall be granted by the United States: And no Person holding any Office of Profit or Trust under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any kind whatever, from any King, Prince, or foreign State.

SECTION 10. ¹No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of Nobility.

²No State shall, without the Consent of the Congress, lay any Imposts or Duties on Imports or Exports, except what may be absolutely necessary for executing its inspection Laws: and the net Produce of all Duties and Imposts, laid by any State on Imports or Exports, shall be for the Use of the Treasury of the United States; and all such Laws shall be subject to the Revision and Control of the Congress.

³No State shall, without the Consent of Congress, lay any Duty of Tonnage, keep Troops, or Ships of War in time of Peace, enter into any Agreement or Compact with another State, or with a foreign Power, or engage in War, unless actually invaded, or in such imminent Danger as will not admit of delay.

ARTICLE II.

SECTION 1. ¹The executive Power shall be vested in a President of the United States of America. He shall hold his Office during the Term of four Years, and, together with the Vice President, chosen for the same Term, be elected, as follows

²Each State shall appoint, in such Manner as the Legislature thereof may direct, a Number of Electors, equal to the whole Number of Senators and Representatives to which the State may be entitled in the Congress: but no Senator or Representative, or Person holding an Office of Trust or Profit under the United States, shall be appointed an Elector.

³The Electors shall meet in their respective States, and vote by Ballot for two Persons, of whom one at least shall not be an Inhabitant of the same State with themselves. And they shall make a List of all the Persons voted for, and of the Number of Votes for each; which List they shall sign and certify, and transmit sealed to the Seat of the Government of the United States, directed to the President of the Senate. The President of the Senate shall, in the Presence of the Senate and House of Representatives, open all the Certificates, and the Votes shall then be counted. The Person having the greatest Number of Votes shall be the President, if such Number be a Majority of the whole Number of Electors appointed; and if there be more than one who have such Majority, and have an equal Number of Votes, then the House of Representatives shall

immediately chuse by Ballot one of them for President; and if no Person have a Majority, then from the five highest on the List the said House shall in like Manner chuse the President. But in chusing the President, the Votes shall be taken by States, the Representation from each State having one Vote; A quorum for this Purpose shall consist of a Member or Members from two thirds of the States, and a Majority of all the States shall be necessary to a Choice. In every Case, after the Choice of the President, the Person having the greatest Number of Votes of the Electors shall be the Vice President. But if there should remain two or more who have equal Votes, the Senate shall chuse from them by Ballot the Vice President.⁸

⁴The Congress may determine the Time of chusing the Electors, and the Day on which they shall give their Votes; which Day shall be the same throughout the United States.

⁵No Person except a natural born Citizen, or a Citizen of the United States, at the time of the Adoption of this Constitution, shall be eligible to the Office of President; neither shall any Person be eligible to that Office who shall not have attained to the Age of thirty five Years, and been fourteen Years a Resident within the United States.

⁶In Case of the Removal of the President from Office, or of his Death, Resignation, or Inability to discharge the Powers and Duties of the said Office,⁹ the Same shall devolve on the Vice President, and the Congress may by Law provide for the Case of Removal, Death, Resignation or Inability, both of the President and Vice President, declaring what Officer shall then act as President, and such Officer shall act accordingly, until the Disability be removed, or a President shall be elected.

⁷The President shall, at stated Times, receive for his Services, a Compensation, which shall neither be encreased nor diminished during the Period for which he shall have been elected, and he shall not receive within that Period any other Emolument from the United States, or any of them.

⁸Before he enter on the Execution of his Office, he shall take the following Oath or Affirmation:—"I do solemnly swear (or affirm) that I will faithfully execute the Office of President of the United States, and will to the best of my Ability, preserve, protect and defend the Constitution of the United States."

SECTION 2. ¹The President shall be Commander in Chief of the Army and Navy of the United States, and of the Militia of the several States, when called into the actual Service of the United States; he may require the Opinion, in writing, of the principal Officer in each of the executive Departments, upon any Subject relating to the Duties of their respective Offices, and he shall have Power to grant Reprieves and Pardons for Offences against the United States, except in Cases of Impeachment.

²He shall have Power, by and with the Advice and Consent of the Senate, to make Treaties, provided two thirds of the Senators present concur; and he shall nominate, and by and with the Advice and Consent of the Senate, shall appoint Ambassadors, other pub-

⁸This clause has been superseded by amendment XII.

⁹This clause has been affected by amendment XXV.

lic Ministers and Consuls, Judges of the supreme Court, and all other Officers of the United States, whose Appointments are not herein otherwise provided for, and which shall be established by Law: but the Congress may by Law vest the Appointment of such inferior Officers, as they think proper, in the President alone, in the Courts of Law, or in the Heads of Departments.

³The President shall have Power to fill up all Vacancies that may happen during the Recess of the Senate, by granting Commissions which shall expire at the End of their next Session.

SECTION 3. He shall from time to time give to the Congress Information of the State of the Union, and recommend to their Consideration such Measures as he shall judge necessary and expedient; he may, on extraordinary Occasions, convene both Houses, or either of them, and in Case of Disagreement between them, with Respect to the Time of Adjournment, he may adjourn them to such Time as he shall think proper; he shall receive Ambassadors and other public Ministers; he shall take Care that the Laws be faithfully executed, and shall Commission all the Officers of the United States.

SECTION 4. The President, Vice President and all civil Officers of the United States, shall be removed from Office on Impeachment for, and Conviction of, Treason, Bribery, or other high Crimes and Misdemeanors.

ARTICLE III.

SECTION 1. The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish. The Judges, both of the supreme and inferior Courts, shall hold their Offices during good Behaviour, and shall, at stated Times, receive for their Services, a Compensation, which shall not be diminished during their Continuance in Office.

SECTION 2. ¹The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;—to all Cases affecting Ambassadors, other public Ministers and Consuls;—to all Cases of admiralty and maritime Jurisdiction;—to Controversies to which the United States will be a party;—to Controversies between two or more States;—between a State and Citizens of another State;¹⁰—between Citizens of different States,—between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.

²In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the supreme Court shall have original Jurisdiction. In all the other Cases before mentioned, the supreme Court shall have appellate Jurisdiction, both as to Law and Fact, with such Exceptions, and under such Regulations as the Congress shall make.

³The Trial of all Crimes, except in Cases of Impeachment, shall be by Jury; and such Trial shall be held in the State where the said Crimes shall have been committed; but when not committed

¹⁰This clause has been affected by amendment XI.

in either Case, shall be valid to all Intents and Purposes, as Part of this Constitution, when ratified by the Legislatures of three fourths of the several States, or by Conventions in three fourths thereof, as the one or the other Mode of Ratification may be proposed by the Congress; Provided that no Amendment which may be made prior to the Year One thousand eight hundred and eight shall in any Manner affect the first and fourth Clauses in the Ninth Section of the first Article; and that no State, without its Consent, shall be deprived of its equal Suffrage in the Senate.

ARTICLE VI.

¹All Debts contracted and Engagements entered into, before the Adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation.

²This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.

³The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States.

ARTICLE VII.

The Ratification of the Conventions of nine States, shall be sufficient for the Establishment of this Constitution between the States so ratifying the Same.

DONE in Convention by the Unanimous Consent of the States present the Seventeenth Day of September in the Year of our Lord one thousand seven hundred and Eighty seven and of the Independence of the United States of America the Twelfth

IN WITNESS whereof We have hereunto subscribed our Names,

G^o. WASHINGTON—Presid^t.

and deputy from Virginia

Commonwealth of Australia Constitution Act

An Act to constitute the Commonwealth of Australia

[9th July 1900]

WHEREAS the people of New South Wales, Victoria, South Australia, Queensland, and Tasmania, humbly relying on the blessing of Almighty God, have agreed to unite in one indissoluble Federal Commonwealth under the Crown of the United Kingdom of Great Britain and Ireland, and under the Constitution hereby established:

And whereas it is expedient to provide for the admission into the Commonwealth of other Australasian Colonies and possessions of the Queen:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. Short title

This Act may be cited as the Commonwealth of Australia Constitution Act.¹

2. Act to extend to the Queen's successors

The provisions of this Act referring to the Queen shall extend to Her Majesty's heirs and successors in the sovereignty of the United Kingdom.

3. Proclamation of Commonwealth

It shall be lawful for the Queen, with the advice of the Privy Council, to declare by proclamation² that, on and after a day therein appointed, not being later than one year after the passing of this Act, the people of New South Wales, Victoria, South Australia, Queensland, and Tasmania, and also, if Her Majesty is satisfied that the people of Western Australia have agreed thereto, of Western Australia, shall be united in a Federal Commonwealth under the name of the Commonwealth of Australia. But the Queen may, at any time after the proclamation, appoint a Governor-General for the Commonwealth.

4. Commencement of Act

The Commonwealth shall be established, and the Constitution of the Commonwealth shall take effect, on and after the day so appointed. But the Parliaments of the several colonies may at any time after the passing of this Act make any such laws, to come into operation on the day so appointed, as they might have made if the Constitution had taken effect at the passing of this Act.

5. Operation of the Constitution and laws

This Act, and all laws made by the Parliament of the Commonwealth under the Constitution, shall be binding on the courts, judges, and people of every State and of every part of the Commonwealth, notwithstanding anything in the laws of any State; and the laws of the Commonwealth shall be in force on all British ships, the Queen's ships of war excepted, whose first port of clearance and whose port of destination are in the Commonwealth.³

6. Definitions

The Commonwealth shall mean the Commonwealth of Australia as established under this Act.

The States shall mean such of the colonies of New South Wales, New Zealand, Queensland, Tasmania, Victoria, Western Australia, and South Australia, including the northern territory of South Australia, as for the time being are parts of the Commonwealth, and such colonies or territories as may be admitted into or established by the Commonwealth as States; and each of such parts of the Commonwealth shall be called *a State*.

Original States shall mean such States as are parts of the Commonwealth at its establishment.

7. Repeal of Federal Council Act

The Federal Council of Australasia Act, 1885, is hereby repealed, but so as not to affect any laws passed by the Federal Council of Australasia and in force at the establishment of the Commonwealth.

Any such law may be repealed⁴ as to any State by the Parliament of the Commonwealth, or as to any colony not being a State by the Parliament thereof.

8. Application of Colonial Boundaries Act

After the passing of this Act the Colonial Boundaries Act, 1895, shall not apply to any colony which becomes a State of the Commonwealth; but the Commonwealth shall be taken to be a self-governing colony for the purposes of that Act.

9. Constitution

The Constitution of the Commonwealth shall be as follows:

The Constitution¹

This Constitution is divided as follows:

Chapter I—The Parliament

Part I—General

Part II—The Senate

Part III—The House of Representatives

Part IV—Both Houses of the Parliament

Part V—Powers of the Parliament

Chapter II—The Executive Government

Chapter III—The Judicature

Chapter IV—Finance and Trade

Chapter V—The States

Chapter VI—New States

Chapter VII—Miscellaneous

Chapter VIII—Alteration of the Constitution

The Schedule

- (v) has any direct or indirect pecuniary interest in any agreement with the Public Service of the Commonwealth otherwise than as a member and in common with the other members of an incorporated company consisting of more than twenty-five persons;

shall be incapable of being chosen or of sitting as a senator or a member of the House of Representatives.

But subsection (iv) does not apply to the office of any of the Queen's Ministers of State for the Commonwealth, or of any of the Queen's Ministers for a State, or to the receipt of pay, half pay, or a pension, by any person as an officer or member of the Queen's navy or army, or to the receipt of pay as an officer or member of the naval or military forces of the Commonwealth by any person whose services are not wholly employed by the Commonwealth.

45. Vacancy on happening of disqualification

If a senator or member of the House of Representatives:

- (i) becomes subject to any of the disabilities mentioned in the last preceding section; or
- (ii) takes the benefit, whether by assignment, composition, or otherwise, of any law relating to bankrupt or insolvent debtors; or
- (iii) directly or indirectly takes or agrees to take any fee or honorarium for services rendered to the Commonwealth, or for services rendered in the Parliament to any person or State;

his place shall thereupon become vacant.

46. Penalty for sitting when disqualified

Until the Parliament otherwise provides, any person declared by this Constitution to be incapable of sitting as a senator or as a member of the House of Representatives shall, for every day on which he so sits, be liable to pay the sum of one hundred pounds to any person who sues for it in any court of competent jurisdiction.

47. Disputed elections

Until the Parliament otherwise provides, any question respecting the qualification of a senator or of a member of the House of Representatives, or respecting a vacancy in either House of the Parliament, and any question of a disputed election to either House, shall be determined by the House in which the question arises.

48. Allowance to members

Until the Parliament otherwise provides, each senator and each member of the House of Representatives shall receive an allowance of four hundred pounds a year, to be reckoned from the day on which he takes his seat.

49. Privileges etc. of Houses

The powers, privileges, and immunities of the Senate and of the House of Representatives, and of the members and the committees of each House, shall be such as are declared by the Parliament, and until declared shall be those of the Commons House of Parliament of the United Kingdom, and of its members and committees, at the establishment of the Commonwealth.

50. Rules and orders

Each House of the Parliament may make rules and orders with respect to:

- (i) the mode in which its powers, privileges, and immunities may be exercised and upheld;
- (ii) the order and conduct of its business and proceedings either separately or jointly with the other House.

Part V – Powers of the Parliament

51. Legislative powers of the Parliament

The Parliament shall, subject to this Constitution, have power¹² to make laws for the peace, order, and good government of the Commonwealth with respect to:

- (i) trade and commerce with other countries, and among the States;
- (ii) taxation; but so as not to discriminate between States or parts of States;

- (iii) bounties on the production or export of goods, but so that such bounties shall be uniform throughout the Commonwealth;
- (iv) borrowing money on the public credit of the Commonwealth;
- (v) postal, telegraphic, telephonic, and other like services;
- (vi) the naval and military defence of the Commonwealth and of the several States, and the control of the forces to execute and maintain the laws of the Commonwealth;
- (vii) lighthouses, lightships, beacons and buoys;
- (viii) astronomical and meteorological observations;
- (ix) quarantine;
- (x) fisheries in Australian waters beyond territorial limits;
- (xi) census and statistics;
- (xii) currency, coinage, and legal tender;
- (xiii) banking, other than State banking; also State banking extending beyond the limits of the State concerned, the incorporation of banks, and the issue of paper money;
- (xiv) insurance, other than State insurance; also State insurance extending beyond the limits of the State concerned;
- (xv) weights and measures;
- (xvi) bills of exchange and promissory notes;
- (xvii) bankruptcy and insolvency;
- (xviii) copyrights, patents of inventions and designs, and trade marks;
- (xix) naturalization and aliens;
- (xx) foreign corporations, and trading or financial corporations formed within the limits of the Commonwealth;
- (xxi) marriage;
- (xxii) divorce and matrimonial causes; and in relation thereto, parental rights, and the custody and guardianship of infants;
- (xxiii) invalid and old-age pensions;
- (xxiiiA)¹³ the provision of maternity allowances, widows' pensions, child endowment, unemployment, pharmaceutical, sickness and hospital benefits, medical and dental services (but not so as to authorize any form of civil conscription), benefits to students and family allowances;
- (xxiv) the service and execution throughout the Commonwealth of the civil and criminal process and the judgments of the courts of the States;
- (xxv) the recognition throughout the Commonwealth of the laws, the public Acts and records, and the judicial proceedings of the States;
- (xxvi)¹⁴ the people of any race for whom it is deemed necessary to make special laws;
- (xxvii) immigration and emigration;
- (xxviii) the influx of criminals;
- (xxix) external affairs;
- (xxx) the relations of the Commonwealth with the islands of the Pacific;
- (xxxi) the acquisition of property on just terms from any State or person for any purpose in respect of which the Parliament has power to make laws;
- (xxxii) the control of railways with respect to transport for the naval and military purposes of the Commonwealth;



CANADA

CONSOLIDATION

CODIFICATION

Renewable Fuels Regulations

Règlement sur les carburants renouvelables

SOR/2010-189

DORS/2010-189

Current to March 12, 2019

À jour au 12 mars 2019

Last amended on October 25, 2013

Dernière modification le 25 octobre 2013

PART 1

Requirements Pertaining to Gasoline, Diesel Fuel and Heating Distillate Oil

Prescribed Quantities of Renewable Fuel

Gasoline pool

5 (1) For the purpose of section 139 of the Act, the quantity of renewable fuel, expressed as a volume in litres, calculated in accordance with subsection 8(1), must be at least 5% of the volume, expressed in litres, of a primary supplier's gasoline pool for each gasoline compliance period.

Distillate pool

(2) For the purpose of section 139 of the Act, the quantity of renewable fuel, expressed as a volume in litres, calculated in accordance with subsection 8(2), must be at least 2% of the volume, expressed in litres, of a primary supplier's distillate pool for each distillate compliance period.

Gasoline Pool and Distillate Pool

Gasoline pool

6 (1) A primary supplier's gasoline pool for a gasoline compliance period is the total volume of the batches of gasoline that they

- (a)** produce at a production facility and, during the gasoline compliance period, either
 - (i)** dispatch from the production facility, or
 - (ii)** dispense into the fuel tank of a vehicle or other mobile equipment within the production facility; and
- (b)** import during the gasoline compliance period.

PARTIE 1

Exigences relatives à l'essence, au carburant diesel et au mazout de chauffage

Quantités prescrites de carburant renouvelable

Stocks d'essence

5 (1) Pour l'application de l'article 139 de la Loi, la quantité de carburant renouvelable, correspondant à un volume exprimé en litres et calculée conformément au paragraphe 8(1), ne peut être inférieure à 5 % du volume, exprimé en litres, des stocks d'essence du fournisseur principal au cours de chaque période de conformité visant l'essence.

Stocks de distillat

(2) Pour l'application de l'article 139 de la Loi, la quantité de carburant renouvelable, correspondant à un volume exprimé en litres et calculée conformément au paragraphe 8(2), ne peut être inférieure à 2 % du volume, exprimé en litres, des stocks de distillat du fournisseur principal au cours de chaque période de conformité visant le distillat.

Stocks d'essence et de distillat

Stocks d'essence

6 (1) Les stocks d'essence du fournisseur principal pour une période de conformité visant l'essence sont constitués du volume total des lots d'essence que celui-ci :

- a)** produit à l'installation de production et, au cours de la période de conformité visant l'essence, selon le cas :
 - (i)** expédié à partir de celle-ci,
 - (ii)** utilise pour alimenter le réservoir de carburant d'un véhicule, ou d'un autre équipement mobile, à cette installation de production;
- b)** importe au cours de la période de conformité visant l'essence.



CANADA

CONSOLIDATION

CODIFICATION

**Reduction of Carbon Dioxide
Emissions from Coal-fired
Generation of Electricity
Regulations**

**Règlement sur la réduction des
émissions de dioxyde de
carbone — secteur de
l'électricité thermique au
charbon**

SOR/2012-167

DORS/2012-167

Current to March 12, 2019

À jour au 12 mars 2019

Last amended on November 30, 2018

Dernière modification le 30 novembre 2018

PART 1

Regulated Units and Emission Limit

Emission-intensity Limit

Limit — 420t/GWh

3 (1) A responsible person for a new unit or an old unit must not, on average, emit with an intensity of more than 420 tonnes CO₂ emissions from the combustion of fossil fuels in the unit for each GWh of electricity produced by the unit during a calendar year.

Quantification of electricity and emissions

(2) The quantity of

(a) electricity referred to in subsection (1) is to be determined in accordance with section 19; and

(b) emissions referred to in subsection (1) are to be determined in accordance with the applicable provisions of sections 20 to 24.

CO₂ released from sorbent

(3) The CO₂ emissions released from the use of sorbent to control the emission of sulphur dioxide from a unit are to be included as CO₂ emissions from the combustion of fossil fuels in that unit for the purpose of subsection (1).

Coal gasification systems

(4) Emissions from a gasification system that produces synthetic gas derived from coal or petroleum coke that is used as a fuel to produce electricity from a unit referred to in subsection (1) are to be included as emissions from that unit, for the purpose of subsection (1), if that coal gasification system has at least one responsible person in common with that unit.

CCS excluded

(5) The CO₂ emissions from a unit referred to in subsection (1) do not include emissions that

(a) are captured in accordance with the laws of Canada or a province that regulate that capture;

(b) are transported and stored in accordance with the laws of Canada or a province, or of the United States

PARTIE 1

Groupes réglementés et limite d'émissions

Limite de l'intensité des émissions

420t/GWh

3 (1) Il est interdit à la personne responsable d'un groupe nouveau ou d'un groupe en fin de vie utile d'émettre à une intensité moyenne de plus de 420 tonnes d'émissions de CO₂ provenant de la combustion, par le groupe, de combustibles fossiles pour chaque gigawatt-heure d'électricité produite par le groupe, au cours d'une année civile donnée.

Quantification de l'électricité produite et des émissions

(2) Pour l'application du paragraphe (1) :

a) la quantité d'électricité produite est calculée selon l'article 19;

b) la quantité des émissions de CO₂ est calculée selon celui des articles 20 à 24 qui s'applique.

Émissions de CO₂ provenant de sorbant

(3) Les émissions de CO₂ attribuables au sorbant utilisé pour contrôler les émissions de dioxyde de soufre provenant du groupe en cause sont incluses dans le calcul des émissions de CO₂ visées au paragraphe (1).

Système de gazéification du charbon

(4) Pour l'application du paragraphe (1), les émissions d'un système de gazéification du charbon qui fournit du gaz de synthèse provenant du charbon ou du coke de pétrole utilisé pour la production d'électricité par le groupe en cause entrent dans le calcul des émissions de ce groupe, si au moins une personne responsable de celui-ci est aussi une personne responsable du système de gazéification.

Exclusion

(5) Sont exclues du calcul des émissions de CO₂ provenant d'un groupe visé au paragraphe (1) les émissions qui répondent aux critères suivants :

a) elles sont captées conformément aux règles de droit du Canada ou de la province qui réglemente cette activité;

or one of its states, that regulate that transportation or storage, as the case may be; and

(c) are not subsequently released into the atmosphere.

Partial year application

(6) For greater certainty, if subsection (1) applies in respect of a unit only for a period during a calendar year, that period is considered to be the calendar year for the purpose of that subsection.

SOR/2018-263, s. 2.

Registration

Registration

4 (1) A responsible person for a new unit must register the new unit by sending to the Minister, on or before 30 days after its commissioning date, a registration report that contains the information set out in Schedule 1.

Registration number

(2) On receipt of the registration report, the Minister must assign a registration number to the unit and inform the responsible person of that registration number.

Change of information

(3) If the information provided in the registration report changes or if the unit is decommissioned, the responsible person must, not later than 30 days after the change or decommissioning, send to the Minister a notice that provides the updated information or that indicates the unit has been decommissioned, as the case may be, along with the date of the decommissioning.

SOR/2018-263, s. 3.

Substitution of Units and Deferred Application

Application of subsection 3(1) — substituted units

5 (1) For the purpose of subsection 3(1), a responsible person for a unit (referred to in this section as the “original unit”) that reaches the end of its useful life during a calendar year may apply to the Minister to have another unit (referred to in this section as the “substituted unit”) substituted for the original unit if the following conditions are satisfied:

b) elles sont transportées et séquestrées conformément aux règles de droit du Canada ou de la province qui réglemente ces activités ou à celles des États-Unis ou d'un de ses États lorsque ces activités y sont réglementées;

c) elles ne sont pas ultérieurement rejetées dans l'atmosphère.

Application pour une année partielle

(6) Il est entendu que, lorsque le paragraphe (1) s'applique à l'égard d'un groupe pour une période donnée au cours de l'année civile, cette période a valeur d'une année civile complète.

DORS/2018-263, art. 2.

Enregistrement

Enregistrement

4 (1) La personne responsable d'un groupe nouveau enregistre ce dernier en transmettant au ministre un rapport d'enregistrement comportant les renseignements figurant à l'annexe 1 au plus tard trente jours après la date de mise en service.

Numéro d'enregistrement

(2) Sur réception du rapport d'enregistrement, le ministre assigne un numéro d'enregistrement au groupe et en informe la personne responsable.

Modification des renseignements

(3) En cas de modification des renseignements fournis dans le rapport d'enregistrement, ou en cas de mise hors service du groupe, la personne responsable transmet au ministre, dans les trente jours qui suivent, un avis indiquant les nouveaux renseignements ou un avis mentionnant la mise hors service du groupe ainsi que la date de celle-ci, selon le cas.

DORS/2018-263, art. 3.

Substitution de groupes et application différée

Application du paragraphe 3(1) — substitution de groupes

5 (1) Pour l'application du paragraphe 3(1), la personne responsable d'un groupe qui atteint la fin de sa vie utile au cours d'une année civile peut, sur présentation d'une demande au ministre, être autorisée à substituer au groupe en cause un autre groupe — ci-après le « groupe substitutif » — si les conditions ci-après sont remplies :

a) le groupe substitutif est un groupe existant;

COURT OF APPEAL FOR ONTARIO

Proceedings commenced at Toronto

**REPLY FACTUM OF THE
ATTORNEY GENERAL OF
ONTARIO**

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