



PRINCE EDWARD ISLAND
ÎLE-DU-PRINCE-ÉDOUARD

GASOLINE TAX ACT

PLEASE NOTE

This document, prepared by the *Legislative Counsel Office*, is an office consolidation of this Act, current to March 22, 2025. It is intended for information and reference purposes only.

This document is *not* the official version of the Act. The Act and the amendments as printed under the authority of the King's Printer for the province should be consulted to determine the authoritative statement of the law.

For more information concerning the history of this Act, please see the *Table of Public Acts* on the Prince Edward Island Government web site (www.princeedwardisland.ca).

If you find any errors or omissions in this consolidation, please contact:

Legislative Counsel Office
Tel: (902) 368-4292
Email: legislation@gov.pe.ca



GASOLINE TAX ACT

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CHAPTER G-3.1

GASOLINE TAX ACT

PART 1 - INTERPRETATION, ADMINISTRATION

1. Definitions

In this Act,

- (a) “**agent**”, except in clause (h), means a wholesaler or other person who is registered with the Commissioner as an agent for the collection of the tax or levy under this Act;
- (b) “**agricultural operations**” means the operations of cultivating soil, harvesting crops, including crops grown in greenhouses and market gardens, and raising livestock for commercial purposes, including all the stages of production and uses of farm machinery and farm trucks that are incidental to those purposes, except as specified in the regulations;
- (c) “**aquaculture operations**” means the commercial production by an aquaculturist of aquatic plants or animals or both, and includes the use of a boat or other equipment by an aquaculturist for that purpose, except as specified in the regulations;
- (d) “**aquaculturist**” means an aquaculturist as defined in the *Climate Leadership Act* R.S.P.E.I. 1988, Cap. C-9.1;
- (e) “**aviation fuel**” means any gas or liquid that is sold to be used or is used to create power to propel an aircraft and includes any product that is designated as aviation fuel in the regulations;
- (f) “**commercial fishing operation**” means the practice of commercial fishing by a fisher and includes the use of a boat by a fisher for that purpose, except as specified in the regulations;
- (g) “**Commissioner**” means the Provincial Tax Commissioner appointed under the *Revenue Administration Act* R.S.P.E.I. 1988, Cap. R-13.2;
- (h) “**consumer**” means a person who consumes or uses fuel in the province, whether for the consumer’s own use or as an agent, employee, partner, or part-owner of a business enterprise;
- (i) “**custom agricultural contracting operations**” means the carrying out of agricultural operations by a custom agricultural contractor on a farm on behalf of a farmer and includes the use of farm machinery by the custom agricultural contractor for that purpose, except as specified in the regulations;
- (j) “**custom agricultural contractor**” means a custom agricultural contractor as defined in the *Climate Leadership Act*;
- (k) “**diesel**” means the products distilled from petroleum that are capable of developing the power required for operating internal combustion engines and that are commonly

- known as diesel, semi-diesel oil or fuel oil, and includes furnace oil and any other products determined by the Minister to be diesel;
- (l) “**farm**” means a farm as defined in the *Climate Leadership Act*;
 - (m) “**farm machinery**” means farm machinery as defined in the *Climate Leadership Act*;
 - (n) “**farm truck**” means a farm truck as defined in the Farm Truck Registration Regulations (EC356/74) made under the *Highway Traffic Act* R.S.P.E.I. 1988, Cap. H-5;
 - (o) “**farmer**” means a farmer as defined in the *Climate Leadership Act*;
 - (p) “**fisher**” means a fisher as defined in the *Climate Leadership Act*;
 - (q) “**fuel**” means gasoline, diesel and aviation fuel;
 - (r) “**gasoline**” means the product distilled from petroleum which by combustion develops the power required for operating internal combustion engines, and also means every other liquid product that fulfils the same purpose by the same means and for the same end, and includes any other product determined by the Minister to be gasoline, but does not include propane;
 - (s) “**inspector**” means an inspector as defined in the *Revenue Administration Act* or a person appointed by the Minister as an inspector under section 2 of this Act;
 - (t) “**interjurisdictional road carrier**” means an interjurisdictional road carrier as defined in the *Climate Leadership Act*;
 - (u) “**marked diesel**” means diesel to which a dye or chemical marker has been added in accordance with the regulations and includes diesel to which the dye or marker has not been added if the tax has not been paid on that diesel;
 - (v) “**marked fuel**” means marked gasoline or marked diesel;
 - (w) “**marked gasoline**” means gasoline to which a dye or chemical marker has been added in accordance with the regulations and includes gasoline to which the dye or marker has not been added if the tax has not been paid on that gasoline;
 - (x) “**Minister**” means the member of the Executive Council charged by order of the Lieutenant Governor in Council with the administration of this Act;
 - (y) “**motor vehicle**” means a motor vehicle registered or required to be registered under the *Highway Traffic Act*, but does not include a farm truck;
 - (z) “**naphtha**” means naphtha as defined in the Schedule to the *Climate Leadership Act*;
 - (aa) “**owner**”, with reference to a motor vehicle or farm truck, means the person in whose name the motor vehicle is registered as stated in a certificate or report signed or purporting to be signed by the Registrar of Motor Vehicles;
 - (bb) “**purchase**” means to purchase or otherwise obtain fuel, with or without giving consideration;
 - (cc) “**purchaser**” means a person who purchases fuel
 - (i) for the person’s own consumption or use in the province,
 - (ii) for consumption or use in the province by another person at the expense of the person purchasing the fuel, or
 - (iii) on behalf of a principal, if the fuel is for consumption or use in the province by the principal or by another person at the expense of that principal;
 - (dd) “**subagent**” means a person designated by an agent as a subagent for the collection of the tax;
 - (ee) “**tax**” means the tax imposed under the authority of this Act;

- (ff) “**vendor**” means an agent or subagent who in the ordinary course of business, either on the vendor’s own behalf or on behalf of another, sells fuel to a purchaser;
- (gg) “**wholesaler**” means a person licensed or required to be licensed as a wholesaler under the *Petroleum Products Act* R.S.P.E.I. 1988, Cap. P-5. *2022,c.75,s.1.*

2. Administration of Act

- (1) The Minister is responsible for the administration of this Act.

Supervision by Commissioner

- (2) The Commissioner shall act under the instructions of the Minister and have general supervision over all matters relating to the administration of this Act.

Appointment of inspectors

- (3) The Minister may appoint persons as inspectors for the purposes of this Act. *2022,c.75,s.2.*

PART 2 - TAX PAYABLE

3. Tax payable, gasoline

- (1) Every purchaser shall pay a tax on all gasoline purchased by or delivered to the purchaser at the rate set out in the Table in the Schedule to this Act.

Tax payable by consumer

- (2) Every consumer shall pay a tax at the rate set out in the Table in the Schedule to this Act on all gasoline used or consumed by the consumer within the province and in respect of which the tax has not been paid.

To whom payable

- (3) The tax shall be paid to the Minister or an agent at the time and in the manner prescribed by the regulations. *2022,c.75,s.3.*

4. Tax payable, aviation fuel

- (1) Every purchaser of aviation fuel shall pay a tax at the rate set out in the Table in the Schedule to this Act on all aviation fuel purchased by or delivered to the purchaser.

Tax payable by consumer

- (2) Every consumer shall pay a tax at the rate set out in the Table in the Schedule to this Act on all aviation fuel used or consumed by the consumer within the province and in respect of which the tax has not been paid.

To whom payable

- (3) The tax shall be paid to the Minister or an agent at the time and in the manner prescribed by the regulations. *2022,c.75,s.4.*

5. Tax payable, diesel

- (1) Every purchaser shall pay a tax on all diesel purchased by or delivered to the purchaser at the rate set out in the Table in the Schedule to this Act.

Tax payable by consumer

- (2) Every consumer shall pay a tax at the rate set out in the Table in the Schedule to this Act on all diesel used or consumed by the consumer within Prince Edward Island and in respect of which the tax has not been paid.

To whom payable

- (3) The tax shall be paid to the Minister or an agent at the time and in the manner prescribed by the regulations. *2022,c.75,s.5.*

6. Prohibition

Except as may be provided by this Act or the regulations, no person shall

- (a) sell or deliver gasoline, aviation fuel or diesel to any person unless the tax is paid; or
(b) use or consume gasoline, aviation fuel or diesel unless the tax is paid. *2022,c.75,s.6.*

7. Tax payable for non-exempt use

A purchaser who purchases gasoline or diesel exempt from the tax and who subsequently uses or permits that gasoline or diesel to be used for any use other than a use permitted under section 12 shall

- (a) report the use to the Commissioner; and
(b) pay to the Minister the tax on the gasoline or diesel used in an amount equal to the tax the purchaser would have been required to pay had the gasoline or diesel not been purchased exempt from the tax. *2022,c.75,s.7.*

PART 3 - AGREEMENT ON APPORTIONMENT OF TAX

8. Agreement on apportionment of tax

- (1) The Minister may, with the approval of the Lieutenant Governor in Council, enter into an agreement either directly or through an association or other entity with
- (a) any province or territory of Canada;
(b) the District of Columbia or any state of the United States; or
(c) any state of the United Mexican States,

to collect and apportion gasoline and diesel tax on interjurisdictional road carriers engaged in interprovincial or international travel, based on the distance travelled by the vehicles within each jurisdiction that is a party to the agreement.

Details of agreement

- (2) An agreement entered into pursuant to subsection (1) may contain provisions respecting the payment, collection, division or apportionment of tax on gasoline and diesel, licensing, motor vehicle identification, records requirements, reporting, base jurisdiction accounting, auditing assessment and appeal procedures, credits and refunds, penalties and interest, membership and exclusion and any other provisions necessary for the administration of the agreement. *2022,c.75,s.8.*

PART 4 - LEVY UNDER CLIMATE LEADERSHIP ACT

9. Administration and enforcement of levy

Subject to the regulations under the *Climate Leadership Act*, the levy payable by an interjurisdictional road carrier under the *Climate Leadership Act* shall be administered and enforced in accordance with this Act and the regulations as if the levy were a tax imposed under this Act. 2022,c.75,s.9.

10. Adjustment of levy

Subject to the regulations under the *Climate Leadership Act*, any levy paid by an interjurisdictional road carrier under the *Climate Leadership Act* shall be adjusted by the Commissioner in accordance with the terms and conditions of the agreement authorized under section 8 and any resolutions made pursuant to that agreement. 2022,c.75,s.10.

PART 5 - REFUND OF TAX

11. Refund of tax

- (1) The Commissioner may, in accordance with the regulations, on application by a person who has paid a tax under this Act, pay a refund to the applicant in respect of the tax paid on fuel used for an exempt purpose or use under this Act.

Refund of tax - vendor

- (2) The Commissioner may in accordance with the regulations, on application by a vendor, authorize a credit or a refund of the tax or any portion of it to the vendor.

Rounding

- (3) Where the amount of the tax required to be paid or refunded pursuant to this Act includes a fraction of a cent, the amount shall be rounded to the nearest cent, with 1/2 cent counted as one cent.

Notice of disallowance

- (4) Where the Commissioner refuses an application for a refund under subsection (1) or (2) in whole or in part, the Commissioner shall give to the applicant a notice of disallowance specifying the amount of the disallowance and the reasons for it. 2022,c.75,s.11.

PART 6 - MARKED FUEL

12. Exemptions

- (1) Subject to the regulations, no tax is payable by the purchaser or consumer in respect of
 - (a) the purchase, use or consumption of marked gasoline or marked diesel in accordance with this Act or the regulations; and
 - (b) the purchase, use or consumption of naphtha gasoline.

Marked fuel

- (2) Marked fuel may be purchased, stored and used only
- (a) by a person who holds a permit issued under the regulations that authorizes the holder to purchase or use marked fuel;
 - (b) by the Government or an agency or department of the Government, where the marked fuel is used solely for Government purposes, or a board, commission, committee or authority established for public purposes, other than the board or commission referred to in clause (e), where the marked fuel is used only for the purposes of the board, commission, committee or authority;
 - (c) by a person who requires marked fuel for use in a boat that is registered outside Prince Edward Island and is being actually employed in commercial fishing operations;
 - (d) by a person who requires marked fuel for use in a commercial vessel used for
 - (i) the carriage of passengers or freight from Prince Edward Island to another province, territory or country, or
 - (ii) the dredging of the ocean bed in extra-territorial waters;
 - (e) by the Prince Edward Island Public School Branch or the Commission scolaire de langue française de l'Ile-du-Prince-Edouard, or a successor body of either or both of them, where the marked fuel is used only in school buses for the transportation of students; and
 - (f) by a person and for a purpose specified in the regulations.

Prohibited use of marked fuel

- (3) A person who holds a permit issued under the regulations that authorizes the holder to purchase or use marked fuel shall not use the marked fuel in the operation of a motor vehicle or any equipment affixed to a motor vehicle where the equipment is powered by the same engine that powers the motor vehicle except as authorized by this Act or the regulations.

Permitted use of marked fuel

- (4) A person who holds a permit issued under the regulations that authorizes the holder to purchase or use marked fuel may use the marked fuel
- (a) to furnish power for agricultural operations undertaken by a farmer on a farm, excluding the use of any vehicle or any farm truck being used for hire, personal use or the transportation of agricultural products, inputs, or machines for the purpose of sales or marketing;
 - (b) to furnish power for a boat, only when the boat is being used by a fisher in commercial fishing operations;
 - (c) to furnish power for a boat and equipment, only when the boat and equipment are being used by an aquaculturist in aquaculture operations;
 - (d) in a stationary engine, only when it is operated for manufacturing or industrial purposes;
 - (e) in a ski-tow operated in the province;
 - (f) in operating a curling, skating or hockey rink owned or operated by a municipality or non-profit organization;
 - (g) in operating a golf course located in the province;
 - (h) in equipment used in a sawmill operation;
 - (i) in equipment used only in a plant for the production of fertilizer, lime or feed grains;
 - (j) in equipment used for commercial forestry operation;

- (k) in equipment used in a custom potato grading operation;
- (l) in equipment designed for grooming snowmobile trails;
- (m) to furnish power for boats used to provide water tours where the operator of the boat holds a valid inspection certificate issued by the federal government;
- (n) to furnish power for a boat used in the piloting of ships;
- (o) in equipment used in a peat moss operation;
- (p) in motorized equipment for use in agricultural and aquaculture operations owned and operated by AVC Incorporated; and
- (q) in equipment used by a custom agricultural contractor to provide custom agricultural services to farmers and for no other commercial purpose. *2022, c.75, s.12.*

13. Removal of fuel from vehicle for inspection

- (1) An inspector may, with the consent of any person with apparent authority to give that consent, at any time or place remove from the carburetor, fuel line, fuel tank, fuel container or fuel system of a motor vehicle a quantity of fuel as considered necessary for the purpose of the inspection and retain the fuel to determine whether the fuel is marked fuel.

Seizure during inspection and audit

- (2) Where, under subsection (1) or subsection 18(1) of the *Revenue Administration Act*, the Commissioner or an inspector enters upon any premises or place where any business is carried on and discovers that the owner or manager of the property or business or any other person on the premises or place is in possession of marked fuel, the Commissioner or the inspector may seize, take away, impound, hold and dispose of the marked fuel if the Commissioner or inspector, as the case may be, has reasonable and probable grounds to believe that the possession is contrary to this Act or the regulations.

Entry and search

- (3) Where an inspector believes, on reasonable grounds, that there is in any premises, or in or on any motor vehicle, vessel or aircraft, anything
 - (a) that was used or is being used in connection with a contravention of this Act or the regulations; or
 - (b) that will afford evidence relevant to a contravention of this Act or the regulations;the inspector may, with a warrant issued under subsection (5),
 - (c) enter and search the premises, motor vehicle, vessel or aircraft;
 - (d) open any container or package that the inspector believes, on reasonable grounds, contains anything that will provide evidence with respect to a contravention of this Act or the regulations;
 - (e) request the production for inspection of documents or things that may be relevant to the search;
 - (f) inspect and, upon giving a receipt for them, remove, for the purpose of making copies or extracts, documents or things relevant to the search;
 - (g) conduct any tests that are reasonably necessary;
 - (h) remove materials or substances for examination or test purposes subject to the occupier of the premises, or the operator of the motor vehicle, vessel or aircraft, being notified of the removal; and

- (i) seize, take away, impound and hold anything, including marked fuel, documents, computers, money and any motor vehicle, vessel or aircraft, that the inspector believes, on reasonable grounds,
 - (i) was used or is being used in connection with a contravention of this Act or the regulations, or
 - (ii) will afford evidence relevant to a contravention of this Act or the regulations.

Entry to dwelling-house

- (4) An inspector shall not enter and search a dwelling-house without the consent of the occupier unless a warrant issued under subsection (5) specifically authorizes the entry and search.

Warrant

- (5) A justice of the peace may issue a warrant authorizing the inspector named in the warrant
 - (a) to do anything set out in subsection (3) other than entering and searching a dwelling-house; or
 - (b) to enter and search a dwelling-house and to do anything there as set out in subsection (4).

Requirements

- (6) A justice of the peace may issue a warrant under subsection (5) to an inspector where the justice of the peace is satisfied, on information under oath, that,
 - (a) in the case of a warrant to be issued under clause (5)(a), there is in the premises, or in or on any motor vehicle or vessel, anything that there are reasonable grounds to believe
 - (i) was used or is being used in connection with the contravention of this Act or the regulations, or
 - (ii) will afford evidence relevant to the contravention of this Act or the regulations; and
 - (b) in the case of a warrant to be issued under clause (5)(b), it is necessary that a dwelling-house be entered for the purposes of carrying out a search or there is, in a dwelling-house, anything that there are reasonable grounds to believe
 - (i) was used or is being used in connection with a contravention of this Act or the regulations, or
 - (ii) will afford evidence relevant to a contravention of this Act or the regulations.

Execution of warrant

- (7) A warrant issued pursuant to this section shall specify the hours and days during which it may be executed.

Expiry

- (8) Unless renewed, a warrant issued pursuant to this section expires not later than 30 days after the date on which it is issued.

Notice

- (9) A warrant issued pursuant to this section may be issued or renewed before or after expiry upon application without notice.

Renewal

- (10) A warrant issued pursuant to this section may be renewed for any reason for which it may be issued.

Where warrant not necessary

- (11) Notwithstanding subsections (3) and (4), an inspector may exercise the power of search referred to in those subsections without a warrant issued under subsection (5) where the conditions for obtaining the warrant exist but by reason of exigent circumstances it would not be practical to obtain the warrant.

Exigent circumstances

- (12) For the purposes of subsection (11) and section 14, “exigent circumstances” include circumstances in which the delay necessary to obtain a warrant would result in danger to human life or safety or the loss or destruction of evidence. *2022,c.75,s.13.*

14. Stopping and detention of motor vehicles etc.

- (1) Where an inspector believes, on reasonable grounds,
- (a) that there is in or on a motor vehicle or a vessel anything that
 - (i) was used or is being used in connection with a contravention of this Act or the regulations, or
 - (ii) will afford evidence relevant to a contravention of this Act or the regulations; and
 - (b) it is not practical by reason of exigent circumstances to obtain a warrant under subsection 13(5),
the inspector may, without a warrant,
 - (c) stop, detain, enter and search the motor vehicle or vessel;
 - (d) examine its contents, including any cargo, manifests, bills of lading, records, accounts, vouchers, papers or other documents that may afford evidence as to the contravention;
 - (e) remove fuel in accordance with subsection 13(1) for testing; and
 - (f) subject to subsection (2), seize and take away any of the manifests, records, accounts, vouchers, papers or other documents and retain them until they are produced in a court proceeding.

Application for retention of documents

- (2) The inspector who seizes documents pursuant to subsection (1) shall, within 14 days of the seizure, apply to a justice of the peace for an order to permit the retention of the documents until they are produced in a court proceeding, and the application may be heard by and the order may be made, both without notice, upon receipt of information under oath from an inspector who believes, on reasonable grounds, that the documents afford evidence of a contravention of this Act or the regulations.

Person in charge of vehicle

- (3) Where an inspector, pursuant to subsection (1), requests or signals the person in charge of or operating a motor vehicle or a vessel to stop, the person shall immediately bring the motor vehicle or vessel, as the case may be, to a safe stop.

Assistance

- (4) Where an inspector stops a motor vehicle or a vessel, the person in charge of or operating the motor vehicle or vessel, as the case may be, shall
- (a) give the inspector all reasonable assistance in the entry and search of the motor vehicle or vessel; and

- (b) make reasonable efforts to provide all information that the inspector may reasonably require for purposes of the administration and enforcement of this Act and the regulations.

Application of section 13 in respect of vehicle stopped and detained

- (5) Nothing in this section shall be construed to restrict or otherwise affect the application of section 13 in respect of the search of or the seizure of anything from any motor vehicle or vessel that is stopped, detained, entered and searched under this section. *2022,c.75,s.14.*

PART 7- ENFORCEMENT

15. Prohibition

No person shall purchase, use or consume fuel, or any class, type or grade of fuel, for which a permit is required unless the person holds a valid and subsisting permit issued in accordance with the regulations. *2022,c.75,s.15.*

16. Proof of use

Where, in a prosecution under this Act or the regulations for using gasoline or diesel on which the tax has not been paid, evidence is given that gasoline or diesel found in the tank or fuel system of a motor vehicle or vessel contains a dye or marker of the type prescribed by the regulations to identify gasoline or diesel that is purchased without payment of the tax, the evidence is proof, in the absence of evidence to the contrary, that the owner or operator of that motor vehicle or vessel used gasoline or diesel on which the tax had not been paid for the purpose of operating the motor vehicle or vessel. *2022,c.75,s.16.*

17. Proof of permit status

Where, in a prosecution under this Act or the regulations, a certificate purporting to be issued by the Commissioner stating the defendant was or was not the holder of a permit issued in accordance with the regulations at a time specified in the certificate, shall be

- (a) received in evidence without proof that the certificate was signed by the person purporting to sign it or of the official position or authority of that person; and
- (b) proof, in the absence of evidence to the contrary, of the facts stated in it. *2022,c.75,s.17.*

18. Appointment of analyst

- (1) The Minister may appoint a qualified person as a provincial analyst for the purposes of this Act.

Proof of analysis

- (2) In any prosecution under this Act or the regulations, the production by an inspector of a certificate or report signed or purporting to be signed by the provincial analyst appointed under subsection (1) as to the analysis or ingredients of any gasoline or diesel is proof, in the absence of evidence to the contrary, of the facts stated in the certificate or report and of the authority of the person giving or making the report without any proof of appointment or signature. *2022,c.75,s.18.*

19. Evidence of failure to pay levy

Evidence that a person has contravened the *Climate Leadership Act* by failing to pay the levy on fuel under that Act may be deemed to be evidence that the person has contravened this Act or the regulations by failing to pay tax on fuel in accordance with this Act or the regulations. *2022, c.75, s.19.*

20. Suspension of permit

- (1) On receipt of a report of the conviction for an offence under this Act or the *Climate Leadership Act* of a person who has been issued a permit of any kind under this Act, the Commissioner shall suspend the permit for a period of 60 days for the first conviction, six months for the second conviction and one year for any subsequent conviction.

Restriction on issue of permit

- (2) On receipt of a report of the conviction for an offence under this Act or the *Climate Leadership Act* of a person who does not hold a permit under this Act but should have had one, the person shall not have the right to obtain the permit for a period of 60 days after the date of the first conviction, six months after the date of the second conviction and one year after the date of any subsequent conviction.

Penalty

- (3) Every person who contravenes any of the provisions of this Act or the regulations is guilty of an offence and is liable on summary conviction to a fine in an amount
- (a) not less than \$250; and
 - (b) not more than the greater of \$5,000 and 300 per cent of the amount of the tax sought to be evaded. *2022, c.75, s.20.*

PART 8 - REGULATIONS

21. Regulations

The Lieutenant Governor in Council may make regulations

- (a) respecting the collection of the tax and regulating the activities of persons who are constituted agents or sub-agents for the collection of the tax;
- (b) respecting the accounting for and paying over of the tax collected and the time and manner of the accounting and paying;
- (c) prescribing the contents of returns, reports and statements to be made by vendors, consumers and purchasers of gasoline or diesel in the province and the records and accounts to be kept by them;
- (d) authorizing a refund to a consumer or purchaser or class of consumers or purchasers of the tax or any portion of the tax and prescribing the method by which the consumer or purchaser or class of consumers or purchasers may obtain the refund;
- (e) exempting a consumer or purchaser or class of consumers or purchasers from payment of the tax or any portion of the tax and prescribing the methods by which the consumer or purchaser or class of consumers or purchasers may obtain the exemption;
- (f) specifying additional persons by whom and purposes for which marked fuel may be purchased, stored and used;

- (g) providing for the marking or dyeing of gasoline or diesel, or both of them, and regulating or prohibiting, or both, the dealing with, possession, handling, sale, purchase, use and consumption of marked gasoline or marked diesel, or both of them;
- (h) specifying fees for the issue of a permit or other document authorized under this Act;
- (i) providing for the issue, suspension and cancellation of permits to consumers and purchasers of gasoline or diesel, or any class, type or grade of gasoline or diesel;
- (j) generally for the more effective carrying out of this Act. *2022,c.75,s.21.*

PART 9- ADOPTION OF SCHEDULE, REPEAL

22. Schedule adopted

The Schedule to this Act is adopted and forms part of this Act. *2022,c.75,s.22.*

23. Repeal

The *Gasoline Tax Act* R.S.P.E.I. 1988, Cap. G-3, is repealed. *2022,c.75,s.23.*

SCHEDULE
TABLE - RATES OF TAX

	UNIT	January 1, 2022 and subsequent years
AVIATION FUEL	¢/L	.70
GASOLINE	¢/L	8.47
DIESEL	¢/L	14.15

