

## Methodology Notes

### Gasoline, Diesel and Automotive Propane Pump Prices

Gasoline and diesel prices are collected directly from individual dealers (gas stations), Monday to Friday morning at 10:00 AM local time by telephone. Automotive propane pump prices are collected every Tuesday morning at 10:00 AM local time. The prices reported in all the reports are a 'snapshot' of the prices on that day. The telephone survey encompasses 77 cities across Canada and includes dealers from the major (branded) oil companies as well as independents. Only self-serve prices are collected for gasoline and a combination of self-serve and full serve prices are collected for both diesel and propane.

Pump prices include all applicable federal, provincial, urban (municipal), and carbon taxes as well as sales taxes where applicable. The ex-tax price represents the price of the fuel before any taxes are levied.

The Canada average represents a weighted average based on annual retail sales volumes collected from Kalibrate Canada, Inc. (formerly Kent Group Ltd.) using the following 10 cities: St. John's, Charlottetown, Halifax, St. John, Montréal, Toronto, Winnipeg, Regina, Calgary, and Vancouver.

The prices presented in the monthly reports represent an average of the prices from the four or five weekly reports for Auto propane and all the daily prices for gasoline and diesel contained in the respective month. Prices are for specific urban centres and do not represent provincial or state averages.

### Wholesale Prices for Regular and Premium Unleaded Gasoline and Low Sulfur Diesel

The tables compare wholesale regular unleaded gasoline and low sulfur diesel prices in 29 Canadian cities. The prices are collected directly from Canadian wholesalers and are reported daily in Canadian cents per litre. Wholesale prices are not taxed; all taxes are applied to the pump price at the retail level.

The prices reflect a snapshot of wholesale prices at a particular point in time and at specific locations. Prices can vary significantly from day to day and city to city. Prices are for specific urban centres and do not represent provincial or state averages.

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## Crude Prices

Crude prices are collected daily from various oil companies, and the exchange rates used are from the Bank of Canada. These amounts are used in calculations to produce daily averages. All prices have taken into account tariffs, exchange rates, and conversions to metric measurements. As the oil companies do not report their prices Saturday through Sunday, there are no values for these days. Weekly and monthly amounts are calculated using an average of the daily totals.

## Regular Unleaded Gasoline and Diesel Pump Price Margins and Components

For crude component of the pump price, prior to October 2011, all cities used the monthly average of Edmonton Par. As of October 2011, the crude price used in Montreal and all cities to the east is the Brent crude price. As of January 2014, the crude price used in Ontario is a light/heavy blend using Canada Light Sweet and Western Canadian Select (WCS) and the crude price used for all cities west of Ontario is a light/heavy blend using Edmonton Synthetic Crude (SCO) and Western Canadian Select (WCS). The various crude prices used in each region provide a close approximation of the types of crudes being refined in these areas and their relative costs.

The pump and ex-tax pump prices used in these documents to compute the tax component of the pump price are calculated from the daily pump price survey.

The rack prices used in the calculations for refiner and retail margin components are calculated from the daily averages for the corresponding Unbranded Rack Price as reported in the wholesale document for regular unleaded gasoline (RUL) and low sulfur diesel (LSD). The respective rack price is matched with its corresponding tax and extax prices based on city (refer **TABLE 1: Wholesale & Crude Sources**). Rack Prices Prior to 1999 are sourced from Bloomberg OBG.

The Canadian average values are weighted from the corresponding daily reports.

## Consumption Taxes on Petroleum Products

The order in which taxes are applied is described as follows: 1) consumption and excise taxes (municipal, provincial, federal, and carbon) are added to the extax price, then 2) the GST/HST is calculated and added onto the sum from 1).

Federal and provincial tax reductions, exemptions, rebates or refunds are available in some cases.

The Department of Finance provides Federal tax information, and each respective provincial finance department provides provincial tax levels.

## Residential Furnace Oil Prices

Historical data available from January 1987 to 1995: This data was gathered by Natural Resources Canada during the heating season (September to April) and compares residential heating oil prices at the end of the month in selected markets across Canada. The data is a composite of prices reported in NRCan's monthly survey of residential heating oil prices and information provided by Canadian refiners. The prices represent effective prices including any temporary allowances in place at the time of reporting. The Canadian average represents the weighted average price of seven city prices including St. John's, Charlottetown, Halifax, Saint John, Montréal, and Toronto.

Markets in the Prairies are not displayed because residential furnace oil accounts for less than one percent of all residential heating requirements in Manitoba, Saskatchewan, and Alberta.

Prices including and excluding taxes are published separately. The including taxes document incorporates the federal GST, and the QST in Québec and Montréal, where applicable.

Current Furnace Oil Prices: This data represents a weekly telephone survey of furnace oil suppliers in 32 Canadian cities. Again, the Prairie Provinces are excluded. Both tax and extax prices are available.

## Natural Gas Prices

As natural gas for automobiles is primarily available at retail outlets in British Columbia and Alberta, the natural gas survey is conducted each Tuesday in Vancouver, and Edmonton. The table shows the retail price (including tax) for the current year in cents per kilogram.

**TABLE 1: Wholesale & Crude Sources**

<b>Retail Market</b>	<b>Wholesale Price Used</b>	<b>Crude Source</b>
WHITEHORSE	VANCOUVER	Western Crude Average
VANCOUVER	VANCOUVER	Western Crude Average
VICTORIA	NANAIMO	Western Crude Average
PRINCE GEORGE	PRINCE GEORGE	Western Crude Average
KAMLOOPS	KAMLOOPS	Western Crude Average
KELOWNA	KAMLOOPS	Western Crude Average
FORT ST. JOHN	PRINCE GEORGE	Western Crude Average
ABBOTSFORD	VANCOUVER	Western Crude Average
YELLOWKNIFE	EDMONTON	Western Crude Average
CALGARY	CALGARY	Western Crude Average
RED DEER	CALGARY	Western Crude Average
EDMONTON	EDMONTON	Western Crude Average
LETHBRIDGE	CALGARY	Western Crude Average
LLOYDMINSTER	EDMONTON	Western Crude Average
GRANDE PRAIRIE	EDMONTON	Western Crude Average
REGINA	REGINA	Western Crude Average
SASKATOON	SASKATOON	Western Crude Average
PRINCE ALBERT	SASKATOON	Western Crude Average
MOOSE JAW	REGINA	Western Crude Average
WINNIPEG	WINNIPEG	Western Crude Average
BRANDON	WINNIPEG	Western Crude Average
TORONTO	TORONTO	Ontario Crude Average
BRAMPTON	TORONTO	Ontario Crude Average
ETOBICOKE	TORONTO	Ontario Crude Average
MISSISSAUGA	TORONTO	Ontario Crude Average
NORTH YORK	TORONTO	Ontario Crude Average
SCARBOROUGH	TORONTO	Ontario Crude Average
VAUGHAN/MARKHAM	TORONTO	Ontario Crude Average
OTTAWA	OTTAWA	Ontario Crude Average
KINGSTON	KINGSTON	Ontario Crude Average
PETERBOROUGH	BELLEVILLE	Ontario Crude Average
WINDSOR	SARNIA	Ontario Crude Average
LONDON	LONDON	Ontario Crude Average
SUDBURY	SAULT STE MARIE	Ontario Crude Average
SAULT STE MARIE	SAULT STE MARIE	Ontario Crude Average
THUNDER BAY	THUNDER BAY	Ontario Crude Average
NORTH BAY	OTTAWA	Ontario Crude Average
TIMMINS	SAULT STE MARIE	Ontario Crude Average
HAMILTON	HAMILTON	Ontario Crude Average

<b>Retail Market</b>	<b>Wholesale Price Used</b>	<b>Crude Source</b>
ST. CATHARINES	HAMILTON	Ontario Crude Average
BARRIE	TORONTO	Ontario Crude Average
BRANTFORD	HAMILTON	Ontario Crude Average
GUELPH	TORONTO	Ontario Crude Average
KITCHENER	HAMILTON	Ontario Crude Average
OSHAWA	TORONTO	Ontario Crude Average
SARNIA	SARNIA	Ontario Crude Average
MONTRÉAL	MONTRÉAL	Eastern Crude Average
QUÉBEC	QUÉBEC	Eastern Crude Average
SHERBROOKE	MONTRÉAL	Eastern Crude Average
GASPÉ	QUÉBEC	Eastern Crude Average
CHICOUTIMI	QUÉBEC	Eastern Crude Average
RIMOUSKI	QUÉBEC	Eastern Crude Average
TROIS RIVIÈRES	QUÉBEC	Eastern Crude Average
DRUMMONDVILLE	MONTRÉAL	Eastern Crude Average
VAL D'OR	OTTAWA	Eastern Crude Average
GATINEAU	OTTAWA	Eastern Crude Average
SAINT JOHN	SAINT JOHN	Eastern Crude Average
FREDERICTON	SAINT JOHN	Eastern Crude Average
MONCTON	SAINT JOHN	Eastern Crude Average
BATHURST	SAINT JOHN	Eastern Crude Average
EDMUNDSTON	SAINT JOHN	Eastern Crude Average
MIRAMICHI	MIRAMICHI	Eastern Crude Average
CAMPBELLTON	SAINT JOHN	Eastern Crude Average
SUSSEX	SAINT JOHN	Eastern Crude Average
WOODSTOCK	SAINT JOHN	Eastern Crude Average
HALIFAX	HALIFAX	Eastern Crude Average
SYDNEY	SYDNEY	Eastern Crude Average
YARMOUTH	HALIFAX	Eastern Crude Average
TRURO	HALIFAX	Eastern Crude Average
KENTVILLE	HALIFAX	Eastern Crude Average
NEW GLASGOW	HALIFAX	Eastern Crude Average
CHARLOTTETOWN	CHARLOTTETOWN	Eastern Crude Average
ST JOHNS	ST JOHNS	Eastern Crude Average
GANDER	ST JOHNS	Eastern Crude Average
LABRADOR CITY	ST JOHNS	Eastern Crude Average
CORNER BROOK	CORNER BROOK	Eastern Crude Average
GRAND FALLS	ST JOHNS	Eastern Crude Average