CANADA: SOURCES

Policies or transfers

- Alberta Agriculture and Rural Development (various years), *Ministry of Agriculture and Rural Development Annual Reports*, Government of Alberta, available at: www.agric.gov.ab.ca/app21/ministrypage?cat1=Ministry&cat2=Reports
- Alberta Energy (various years), *Ministry of Energy Annual Reports*, Government of Alberta, available at: www.energy.alberta.ca/About_Us/1001.asp.
- Alberta Energy (2010), CCS Funding Agreement The Alberta Carbon Trunk Line Project, Government of Alberta, available at: www.energy.alberta.ca/CCS_FA_ACTL_-_consolidated_-_02_21_14.pdf.
- Alberta Energy (2011), *CCS Funding Agreement Quest Project*, Government of Alberta, available at: www.energy.alberta.ca/CCS_FA_Quest_-consolidated_-02_21_14.pdf.
- Alberta Energy (2014), *Carbon Capture and Storage*, Government of Alberta, available at: www.energy.alberta.ca/Initiatives/1438.asp#fund.
- Alberta Tax and Revenue Administration (2014) personal communication [October 2014].
- BC Ministry of Finance (2009), *Mineral Tax Handbook*, Government of British Columbia, April 2009, available at: www.sbr.gov.bc.ca/business/natural_resources/Mineral_Tax/MinTax_Handbook.pdf.
- Boadway, Robin and Neil Bruce (1984), "A General Proposition on the Design of a Neutral Business Tax", *Journal of Public Economics*, Vol. 24/2, Elsvier, Amsterdam, pp. 231-239.
- Canada Revenue Agency (2019), *Fuel charge relief*, available at: https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge/relief.html
- Department of Finance Canada (2007), *The Budget Plan 2007*, Government of Canada, available at: www.budget.gc.ca/2007/pdf/bp2007e.pdf.
- Department of Finance Canada (2008), *Letter from the Minister of Finance dated 28 March 2008*, Government of Canada, available at: www.oag-bvg.gc.ca/internet/English/pet_222_e_30317.html.
- Department of Finance Canada (2018), *Fall economic statement 2018*, available at: https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.
- Department of Finance Canada (various years), *Report on Federal Tax Expenditures*, Government of Canada, available at: https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html

- Energy and Utilities Board (2012), *Information on Petroleum Products Pricing*, available at: www.nbeub.ca/index.php/en/petroleum-products.
- Energy Plan (2007), *Focusing Our Energy: Energy Plan*, available at: www.nr.gov.nl.ca/nr/energy/plan/pdf/energy-report.pdf.
- Energy Solutions Centre, Government of Yukon (2015) personal communication [July 2015]
- Finances Québec (various years), *Dépenses fiscales*, Gouvernement du Québec, available at: www.budget.finances.gouv.qc.ca/index.asp.
- Geoscience BC (various years), *Financial Statements*, available at: www.geosciencebc.com/s/FinancialStatements.asp?numCols=1&page=0.
- Government of Alberta (various years), *Budget Documents & Quarterlies*, available at: www.finance.alberta.ca/publications/budget/index.html#01_02.
- Government of British Columbia (various years), *Budgets*, available at: https://www.bcbudget.gov.bc.ca/default.htm.
- Government of British Columbia (2018[a]), *Clean infrastructure royalty credit program*, available at: https://www2.gov.bc.ca/gov/content/industry/natural-gas-oil/oil-gas-royalties/clean-infrastructure-royaltycredit-program
- Government of British Columbia (2018[b]), *Natural gas development framework: Update and technical briefing*, available at: https://news.gov.bc.ca/files/Natural_Gas_Technical_Briefing_Final.pdf
- Government of British Columbia (2019[a]), *Motor fuel tax regulation*, available at: http://www.bclaws.ca/civix/document/id/complete/statreg/414_85
- Government of British Columbia (2019[b]), *Motor Fuel Tax & Carbon Tax Exemptions*, available at: https://www2.gov.bc.ca/gov/content/taxes/sales-taxes/motor-fuel-carbon-tax/business/exemptions
- Government of Canada (2011), *A Low-Tax Plan for Jobs and Growth*, available at: www.budget.gc.ca/2011/plan/Budget2011-eng.pdf.
- Government of Canada (2012), *Jobs, Growth and Long-Term prosperity Economic Action Plan 2012*, available at: www.budget.gc.ca/2012/plan/pdf/Plan2012-eng.pdf.
- Government of Canada (2019), *Investing in the Middle Class*, available at: https://www.budget.gc.ca/2019/docs/plan/toc-tdm-en.html
- Government of Newfoundland and Labrador (1985), *The Atlantic Accord*, Available at: www.gs.gov.nl.ca/printer/publications/aa_mou.pdf
- Government of Newfoundland and Labrador (various years), *Provincial Budget*, Available at: www.budget.gov.nl.ca/
- Government of Nova Scotia (2014), *Fuel Tax*, Available at: https://novascotia.ca/sns/access/business/tax-commission/fuel-tax.asp

- Government of Ontario (2018), *Ontario's Natural Gas Grant Program: 11 New Projects*, available at: https://news.ontario.ca/moi/en/2018/04/ontarios-natural-gas-grant-program-11-new-projects.html
- Government of Ontario (2019), *Natural Gas Expansion Support Program*, available at: https://www.ontario.ca/page/natural-gas-expansion-support-program
- Government of Prince Edward Island (2019). *Carbon Levy Exemptions*, available at: https://www.princeedwardisland.ca/en/information/finance/carbon-levy-exemptions
- Government of Saskatchewan (2006) *La Ronge Natural Gas Service Receives Government Support*, Media release, available at: http://www.saskatchewan.ca/government/news-and-media/2006/october/30/la-ronge-natural-gas-service-receives-government-support
- Government of Saskatchewan (2019[a]), *Drilling Incentives*, available at: https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/oil-and-gas/oil-and-gas-incentives-crown-royalties-and-taxes/drilling-incentives
- Government of Saskatchewan (2019[b]), *High Water-cut Oil Well Program*, available at: https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/oil-and-gas/oil-and-gas-incentives-crown-royalties-and-taxes/high-water-cut-oil-well-program
- Government of Saskatchewan (2019[c]). *Oil and Gas Processing Investment Incentive (OGPII)*, available at: https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/oil-and-gas/oil-and-gas-incentives-crown-royalties-and-taxes/oil-and-gas-processing-investment-incentive
- Government of Saskatchewan (2019[d]). Saskatchewan Mineral Exploratio Tax Credit, available at: https://saskatchewan.ca/business/agriculture-natural-resources-and-industry/mineral-exploration-and-mining/take-advantage-of-the-saskatchewan-mineral-exploration-tax-credit#eligibility
- Government of Saskatchewan (2019[e]). Saskatchewan Petroleum Innovation Incentive (SPII), available at https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/oil-and-gas/oil-and-gas-incentives-crown-royalties-and-taxes/saskatchewan-petroleum-innovation-incentive
- Government of Saskatchewan (2019[f]), Waterflood Development Program, available at: https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/oil-and-gas/oil-and-gas-incentives-crown-royalties-and-taxes/waterflood-development-program
- Government of Northwest Territories (various years). *Fuel tax*, available at: https://www.fin.gov.nt.ca/en/services/licences-taxes-et-droits/fuel-tax
- Government of Northwest Territories (2019). *Main Estimates*, available at: https://www.fin.gov.nt.ca/en/resources?f%5B0%5D=field_resource_category_legacy%3A349&f%5B1%5D=field_resource_category_legacy%3A358
- Legislative Assembly of Alberta (2000), *Alberta Business Tax Review Report and Recommendations*, September 2000, Government of Alberta, Edmonton, AB.
- Manitoba Finance (various years), *Budget Papers*, Government of Manitoba, available at: https://www.gov.mb.ca/finance/budgets/provincialbudgets.html
- Manitoba Innovation, Energy and Mines (2014), *Manitoba Petroleum Fiscal Regime*, Government of Manitoba, available at: http://www.gov.mb.ca/iem/petroleum/regime/regime2014.doc

- Natural Resources Canada (2014[a]), *Mining-Specific Tax Provisions*, Government of Canada, available at: www.nrcan.gc.ca/mining-materials/taxation/mining-taxation-regime/8892.
- Natural Resources Canada (2014[c]), *Large Scale CCS Demonstration Projects*, Clean Energy Fund Program, Government of Canada, available at: www.nrcan.gc.ca/energy/funding/current-funding-programs/4951.
- NB Department of Energy and Mines (2014), *Petroleum Products Pricing Act Review*, available at: www2.gnb.ca/content/gnb/en/departments/energy/petroleum.html.
- NB Department of Finance (various years), *Annual Report* and *Budget*, Government of New Brunswick, available at: www.gnb.ca
- NB Department of Social Development (various years), *Annual Report*, Government of New Brunswick, available at: www2.gnb.ca/content/gnb/en/departments/social_development/publications.html
- NB Department of Social Development (2014) personal communication [April 2014].
- NL Department of Natural Resources (2007), *Province Invests \$5 Million in Onshore Oil and Gas Exploration*, News Release, Government of Newfoundland and Labrador, available at: www.releases.gov.nl.ca/releases/2007/nr/0606n01.htm
- Nova Scotia Finance (various years), *Budget Documents*, Government of Nova Scotia, available at: https://www.novascotia.ca/finance/en/home/budget/budgetdocuments/default.aspx
- Nunavut Department of Family Services (2017), *Senior Fuel Subsidy (SFS)*, available at: https://gov.nu.ca/family-services/information/senior-fuel-subsidy-sfs
- Nunavut Department of Family Services (2014), *Minister's Annual Report on Poverty Reduction*, available at: https://www.gov.nu.ca/sites/default/files/povreduct2013-14_eng_0.pdf
- Nunavut Department of Finance (2019), *The Carbon Tax in Nunavut: Frequently Asked Questions*, available at: https://gov.nu.ca/sites/default/files/faq carbon tax in nunavut-eng.pdf
- Nunavut Department of Finance (various years), *Budgets and Business Plans*, available at: https://www.gov.nu.ca/finance
- Nunavut Housing Corporation (2014), *Heating Oil Tank Replacement Program Guidelines*, available at: http://www.nunavuthousing.ca/docs/hotrp-guidelines.pdf
- Nunavut Housing Corporation (various years), *Annual Reports*, available at: http://www.nunavuthousing.ca/Publications?filter=Annual%20Reports&limit=8
- NWT Department of Education, Culture and Employment (2019), *Senior Home Heating Subsidy Policy Manual*, available at: https://www.ece.gov.nt.ca/sites/ece/files/resources/shhs_policy_manual_-october_2019.pdf
- NWT Executive and Indigenous Affairs (2010), *Territorial Power Subsidy Program*, available at: https://www.eia.gov.nt.ca/sites/eia/files/content/15.01-territorial-power-subsidy-policy.pdf
- OECD (2015), OECD Companion to the Inventory of Support Measures for Fossil Fuels 2015, OECD Publishing, Paris.

- Ontario Energy Board (n.d.), *Low-Income Emergency Assistance Program*, available at: https://www.oeb.ca/rates-and-your-bill/help-low-income-consumers/low-income-energy-assistance-program
- Ontario Ministry of Finance (various years), *Transparency in Taxation*, Ontario Budget, Government of Ontario, available at: https://budget.ontario.ca/2019/fallstatement/transparency.html //.
- Orphan Well Association (2010), *Orphan Well Association 2009/10 Annual Report*, Alberta Oil and Gas Orphan Abandonment and Reclamation Association, available at: www.orphanwell.ca/pg reports.html.
- Petroleum Technology Research Centre (various years), *Annual Report*, available at: https://ptrc.ca/media/annual-reports
- Prince Edward Island Department of Finance, Energy and Municipal Affairs (2014) personal communication [May 2014].
- Public Accounts of Canada (various years), *Additional Information and Analyses*, Prepared by the Receiver General for Canada, Government of Canada, available at: epe.lac-bac.gc.ca/100/201/301/public_accounts_can/index.html
- RDC (various years), *Annual Report*, Research and Development Corporation of Newfoundland and Labrador, available at: www.rdc.org/%5C/about/index.htm
- Saskatchewan Energy and Resources (various years), *Annual Report*, Government of Saskatchewan, available at: http://www.publications.gov.sk.ca/deplist.cfm?d=15&c=5581.
- Saskatchewan Finance (various years), *Provincial Budget*, Government of Saskatchewan, available at: www.finance.gov.sk.ca/budget/.
- Saskatchewan Finance (2014[b]), *Saskatchewan Provincial Sales Tax Rulings*, Government of Saskatchewan, available at: finance.gov.sk.ca/pst/RulingsManual-May2014.pdf.
- Saskatchewan Finance (2018), *PST Bulletin 14: Information for Oil & Natural Gas Producers*, available at: https://publications.saskatchewan.ca/api/v1/products/7945/formats/11435/download
- Saskatchewan Finance (2019), *Provincial Sales Tax Regulations*, available at: https://publications.saskatchewan.ca/api/v1/products/1066/formats/1769/download
- SaskEnergy (2019), *Tune-Up Assistance Program*, available at: https://www.saskenergy.com/community/SEintheCommunity/tuneupassistance.asp
- Qulliq Energy Corporation (various years), *Annual Reports*, available at: http://www.qec.nu.ca/about/corporate-documents

Energy statistics

BC Ministry of Energy and Mines, *All Minerals Production and Values – 1998 to 2010*, Government of British Columbia, available at:

 $\underline{www.empr.gov.bc.ca/Mining/MineralStatistics/MineralEconomySnapshot/1992 to Present/Production} \\ and Values/Pages/default.aspx.$

CAPP, *Statistical Handbook*, May 2014 Edition, Canadian Association of Petroleum Producers, available at: www.capp.ca/library/statistics/handbook/Pages/default.aspx.

IEA (2019), World Energy Balances, IEA, Paris. DOI: https://doi.org/10.1787/3a876031-en

Natural Resources Canada (2014[b]), *Comprehensive Energy Use Database*, Office of Energy Efficiency, Government of Canada, available at: www.oee.nrcan.gc.ca/corporate/statistics/neud/dpa/data_e/databases.cfm (accessed 10 March 2015).

OECD, *STAN STructural Analysis Database*, available at: www.oecd.org/industry/ind/stanstructuralanalysisdatabase.htm (accessed 13 March 2015).