

FORMULA FINANCING AGREEMENT MADE THIS 3rd

DAY OF APRIL , 1991

BETWEEN

The Government of Canada
represented herein by the
Minister of Finance,
(hereinafter called "Canada"),

OF THE FIRST PART,

AND

The Government of the
Northwest Territories (NWT)
represented herein by the
Minister of Finance of the
Northwest Territories
(hereinafter called the
"GNWT"),

OF THE SECOND PART.

WHEREAS pursuant to Treasury Board approval for inclusion in Indian Affairs and Northern Development Estimates for fiscal years 1990-1991 to 1994-1995, Canada is authorized to make certain payments to the GNWT;

WHEREAS the Commissioner-in-Council has authorized the Minister of Finance of the Northwest Territories to enter into this Agreement;

WHEREAS the approval of the Governor-in-Council has been obtained for the entry by Canada into this Agreement;

AND WHEREAS it is understood that neither Canada nor the GNWT shall be deemed by reason of having entered into this Agreement to have surrendered, abandoned, impaired or given over to the other any of the powers, rights, privileges or authorities vested in them under the Constitution Acts, 1867 to 1982 and the Northwest Territories Act R.S., c. N-22, s.1 as the case may be.

NOW THEREFORE THIS AGREEMENT WITNESSETH that the parties hereto in consideration of the Covenant and Undertaking herein contained covenant and agree as follows:

1. Definitions

"Calculation Procedures" means the definitions and methods which will govern the calculation and payment of the formula grant as outlined in Appendix and Annexes 1 through 11 attached hereto which shall form part of this Agreement.

"Current Fiscal Year" or "Current Year" is the fiscal year for which the grant is being determined under this Agreement.

"Designated Representatives" means those officials of the GNWT and Canada designated to represent the parties to this Agreement.

"Fiscal Year" means the period of twelve months commencing on and including the 1st day of April and ending on and including the 31st day of March next following.

"Formula Financing" or "Formula" means the funding formula which is used by the Minister of Indian Affairs and Northern Development to calculate the annual Formula Financing Grant to the GNWT as outlined in the "Calculation Procedures".

"Formula Financing Grant" or "Formula Grant" means the amount of the grant that Canada shall pay to the GNWT for each of the fiscal years 1990-1991 to 1994-1995, in accordance with this Agreement.

"Previous Formula Financing Agreement" means the Formula Financing Agreement between the parties entered into on June 12, 1985, and amended February 8, 1989 with respect to the fiscal years 1985-1986 to 1989-1990.

Formula Financing Grant

2. Canada shall pay to the GNWT the Formula Financing Grant for each of the fiscal years from 1990-1991 to 1994-1995 inclusive.

Annual Implementation Agreement

3. An Annual Implementation Agreement, in the format specified in Annex 11, shall be entered into by the Minister of Indian Affairs and Northern Development for Canada and by the Minister of Finance for the GNWT. It shall be for the purpose of:
 - a) Specifying the initial estimate and schedule of monthly payments of the grant for the current fiscal year including any adjustments to the Gross Expenditure Base and Eligible Revenues, if applicable, based on agreements of the parties in accordance with paragraphs 9 and/or 10 of this Agreement.
 - b) Providing for the making of adjustments to the payments under 3(a) above for the current fiscal year, and all previous fiscal years under this Agreement, in accordance with Annex 6 of this Agreement.
 - c) Providing for the making of adjustments to the payments under 3(a) above for the applicable fiscal years in accordance with the Previous Formula Financing Agreement.
4. In the event that the Annual Implementation Agreement has not been signed by the beginning of the fiscal year, the initial estimates of the grant for a fiscal year shall be calculated by the Minister of Indian Affairs and Northern Development in accordance with the Calculation Procedures and any agreements between the parties under paragraphs 9 and/or 10, and payment shall be made in accordance with Annex 6.

Adjustments and Amendments

5. The schedule and amounts of payment resulting from adjustments in grant entitlements, based on the interim and final estimates of the grant for the fiscal years covered by this Agreement, shall be made in accordance with Annex 6, unless otherwise agreed to by the Designated Representatives.



6. The data sources and methods outlined in Annex 4 may be amended from time to time by the agreement of the Designated Representatives, provided that the resulting changes are made for administrative clarification or convenience only.
7. Data used in the derivation of the unadjusted 1987-1988 Tax Effort Adjustment Factor, as defined in the Appendix, and as computed in Annex 10, is subject to verification and correction for a period of two years from the date of signing this Agreement. Such adjustments, if any, will be made at the same time, as soon as possible following this two year period, or on an earlier date if the parties agree.

Senior Financial Arrangements Committee

8. A Senior Financial Arrangements Committee shall be comprised of a senior official representing each of the Ministers of Indian Affairs and Northern Development, Finance, and Treasury Board for Canada, and the Departments of Finance of both the GNWT and the Government of the Yukon. Unless otherwise agreed to by all members, Canada shall convene a meeting of the Committee at least once each fiscal year to discuss and review fiscal and financial issues.

Program Transfers

9. Adjustments to the Gross Expenditure Base, resulting from program transfers from Canada to the GNWT shall be made in accordance with Annex 7 of this Agreement. Any adjustments to eligible revenues, if applicable, resulting from program transfers will be made in accordance with the relevant transfer agreement.

New Initiatives

10. Funds in addition to the Formula Financing Grant will be provided to the GNWT to cover significant costs arising out of new initiatives created by Canada, or unforeseen events that create new responsibilities for the GNWT and which are beyond the powers of the GNWT to control or to absorb financially. Any additional funding requirements of this nature, identified by the GNWT will require the appropriate approvals. With the approval of the Minister of Indian Affairs and Northern Development the GNWT may seek Cabinet approval of policy funding.

No variance

11. Nothing contained in this Agreement shall be deemed to vary or terminate any of the rights or obligations of the GNWT or Canada under any previous Agreements between them or to limit their authority to enter into any agreement in addition to or by way of amendment to this Agreement.

Termination

12. This Agreement shall come into effect on April 1, 1990 and shall terminate on March 31, 1995, unless terminated earlier by agreement in writing by both parties, or pursuant to paragraph 14 of this Agreement.
13. During fiscal year 1993-1994, the parties shall review this Agreement based on guidelines which will be agreed to by the parties.

- 14. This Agreement shall terminate in the event that federal legislation to dissolve the Government of the Northwest Territories and create two separate Governmental jurisdictions comes into force.
- 15. Paragraphs 2 and 5 shall survive the termination of this Agreement and shall remain in force until the provisions therein have been complied with or unless otherwise agreed to by the parties.

Involvement of Parliament

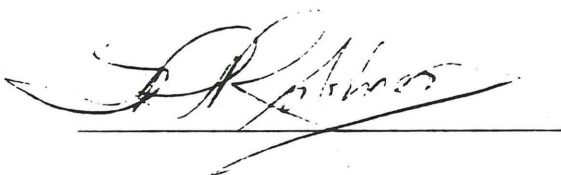
- 16. No member of the House of Commons or Senate shall be admitted to any share or part of this Agreement or to any benefit arising there from.
- 17. This Agreement is subject to the appropriation of funds by the Parliament of Canada.

In witness whereof the Minister of Finance has hereto set his hand on behalf of Canada, and the Minister of Finance has hereto set his hand on behalf of the GNWT.

Signed on behalf of Canada
by the Honourable


Minister of Finance

Minister of Finance
in the presence of



Signed on behalf of the GNWT by


Minister of Finance

Minister of Finance
in the presence of



TABLE OF CONTENTS OF CALCULATION PROCEDURES

Appendix - Formula Financing Grant Determination

Annex 1	Floor Grant Calculation
2	Calculation Methods
3	Annual Tax Effort Keep-Up Factor
4	Data Sources and Methods
5	Schedule of Grant Estimates and Schedule of Data Sources
6	Schedule and Amounts of Payment and Adjustments
7	Program Transfers and other Adjustments
8	Exclusions
9	Revenues, Recoveries and Transfer Payments
10	Tax Effort Adjustment Factor Summary and Computation Tables
11	Annual Implementation Agreement

APPENDIX

TERRITORIAL FORMULA FINANCING GRANT DETERMINATION
1990-1991 to 1994-1995

- 1.0 "Formula Financing Grant" to the GNWT for the current fiscal year under this Agreement is equal to the greater of:
- i. The Closed Gross Expenditure Base for the current fiscal year less Eligible Revenues for the current fiscal year; and
 - ii. for fiscal years 1990-1991 and 1991-1992, the "Floor Grant" for each of those years respectively as specified in Annex 1.
- 2.0 "Gross Expenditure Base" for the current fiscal year is an amount equal to the aggregate of:
- i. the final estimate of the "1985-1986 Gross Expenditure Base" under the Previous Formula Financing Agreement, multiplied by the product of the Annual Population-Adjusted Gross Expenditure Escalators for each of the fiscal years in the period beginning April 1, 1986 and ending March 31 of the current year;
 - ii. each "Entry-Year Value" of an adjustment to the Gross Expenditure Base in fiscal years beginning 1986-1987 and ending in the year prior to the current year, multiplied by the product of the Annual Population-Adjusted Gross Expenditure Escalators for the consecutive period beginning one year following the "Entry-Year" and ending with the current year, for all adjustments to the Gross Expenditure Base, excluding one time adjustments, under paragraphs 9 and/or 10 of this Agreement or under the Previous Formula Financing Agreement; and

iii. the "Entry-Year Value" of any adjustments to the Gross Expenditure Base under paragraphs 9 and/or 10 of this Agreement in the current fiscal year.

2.0.1 "Entry-Year Value" of an adjustment to the Gross Expenditure Base, is the value of the adjustment to the Gross Expenditure Base in the "Entry Year".

2.0.2 "Entry-Year of an Adjustment to the Gross Expenditure Base" is the first fiscal year that the adjustment to the Gross Expenditure Base results in a change in the value of the grant.

2.0.3 "Closed Gross Expenditure Base", for each of the fiscal years 1990-1991 to 1994-1995 under this Agreement, is the Final Estimate of the Gross Expenditure Base determined in accordance with Annexes 4 and 5.

The Closed Gross Expenditure Base for a given fiscal year shall be computed using the final official data on:

- i. Consolidated Provincial/
Territorial-Local Government
Expenditures for Canada for all fiscal
years beginning in 1982-1983;
- ii. Nominal Gross Domestic Product at Market
Prices for Canada for all fiscal years
beginning in 1985-1986; and
- iii. Population for Canada and the Northwest
Territories beginning June 1, 1987;

that are provided by Statistics Canada.

Once the "Closed Gross Expenditure Base" for a given fiscal year has been computed in accordance within Annexes 4 and 5, it shall not be subsequently modified, for purposes of determining the Formula Grant for that fiscal year, unless mutually agreed to by the Designated Representatives.

- 2.0.4 "Closed Fiscal Year" is a fiscal year for which a Closed Gross Expenditure Base has been computed.
- 2.1 "1985-1986 Gross Expenditure Base" under this Agreement is the final estimate of the Gross Expenditure Base for fiscal year 1985-1986, under the Previous Formula Financing Agreement having a value of \$596,864,289.
- 2.2 "Annual Population-Adjusted Gross Expenditure Escalator" for the current fiscal year is the product of the Annual Gross Expenditure Escalator for the Current Fiscal Year and the Annual Population Adjustment Factor for the current fiscal year.
- 2.2.1 "Annual Gross Expenditure Escalator" for the current fiscal year is equal to:
- a) for fiscal years 1986-1987 and 1987-1988 the Annual Provincial/Territorial-Local Expenditure Escalator; and
 - b) for all fiscal years thereafter the lesser of (i) the Annual Provincial/Territorial-Local (P-L) Expenditure Escalator for the current year and (ii) the Annual GDP Ceiling Escalator for the current fiscal year.
- 2.2.1.1 "Annual Provincial/Territorial-Local (P-L) Expenditure Escalator" for the current fiscal year is equal to the sum of 1.0 plus the three-year moving average, for the current fiscal year, of the rate of change in Consolidated Provincial/ Territorial-Local Government Expenditures, calculated in accordance with the procedures specified in Annex 2 and the data sources specified in Annex 4.
- 2.2.1.2 "Annual GDP Ceiling Escalator" for the current fiscal year is equal to the sum of 1.0 plus the three-year moving average, for the current fiscal year, of the rate of change in nominal Gross Domestic Product at Market Prices for

Canada, calculated in accordance with the procedures specified in Annex 2 and the data sources specified in Annex 4.

2.2.2 "Annual Population Adjustment Factor" for the current fiscal year is equal to:

- a) for fiscal years 1986-1987, 1987-1988, 1988-1989, and 1989-1990, one (1.0); and
- b) for all fiscal years beginning 1990-1991, the ratio of:

1.0 plus the three-year moving average, for the current fiscal year, of the rate of change of the population of the NWT to:

1.0 plus the three-year moving average, for the current fiscal year, of the rate of change of population for Canada, calculated in accordance with the procedures specified in Annex 2 and the data sources specified in Annex 4.

3.0 "Eligible Revenues" means the sum of:

- i. Transfer payments from Canada, as listed in Annex 9 of this Agreement, excluding the Formula Grant as determined in this Agreement;
- ii. Adjusted Hypothetical Own-Revenues and Own-Recoveries;
- iii. Unadjusted Hypothetical Own-Revenues and Own-Recoveries;
- iv. "Other Revenues and Recoveries " as listed in Annex 9;
- v. any Revenues or Transfer Payments from Canada, designated to be included as Eligible Revenues by mutual agreement between the parties under paragraphs 9 and/or 10 of this Agreement;

less:

- vi. those Revenues, Recoveries and Transfer Payments specified as exclusions from eligible revenues in Annex 8.

3.1 **"Hypothetical Own-Revenues and Own-Recoveries"** for the current fiscal year are the yield of Own-Revenues and Own-Recoveries at average tax and recovery rates in effect during 1987-1988 applied to current year bases of Own-Revenues and Own-Recoveries for those revenue sources as listed in Annex 9. Average tax or recovery rates shall be calculated in accordance with Annex 2.

3.1.1 **"Adjusted Hypothetical Own-Revenues and Own-Recoveries"** for the current fiscal year are the product of:

- i) Hypothetical Own-Revenues and Own-Recoveries subject to adjustment as listed in Annex 9;
- ii) the Tax Effort Adjustment Factor for the Current Fiscal year; and
- iii) the Cumulative Tax Effort Keep-Up Factor for the Current Fiscal Year.

3.1.1.1 **"Unadjusted Hypothetical Own-Revenues and Own-Recoveries"** for the current fiscal year are Hypothetical Own-Revenues and Own-Recoveries not subject to adjustment as listed in Annex 9.

3.1.1.2 **"Other Revenues and Recoveries"** are those other revenues and recoveries not subject to adjustment as listed in Annex 9.

3.1.2 **"Tax Effort Adjustment Factor"** for the Current Fiscal Year is computed as the product of:

- i. The Unadjusted 1987-1988 Tax Effort Adjustment Factor having a value of 1.37538, as calculated in Annex 10 unless amended by mutual agreement; and

ii. 0.85.

To yield a value of 1.16907

For fiscal years 1990-1991 and 1991-1992, the Tax Effort Adjustment Factor will be phased-in as follows:

- for 1990-1991, by reducing the Tax Effort Adjustment Factor by 50 percent of its value in excess of 1.0, that is, by .08453, to yield a Tax Effort Adjustment Factor of 1.08454.
- for 1991-1992, by reducing the Tax Effort Adjustment Factor by 25 percent of its value in excess of 1.0, that is, by .04227, to yield a Tax Effort Adjustment Factor of 1.12680.

3.1.3

"Cumulative Tax Effort Keep-Up Factor" for the Current Fiscal Year is equal to the product of:

- i. the Cumulative Tax Effort Keep-Up Factor for the immediately preceding fiscal year, and
- ii. the Annual Tax Effort Keep-Up Factor for the current fiscal year, as specified in Annex 3.

The Cumulative Tax Effort Keep-Up Factor for the 1987-1988 fiscal year is equal to 1.0.

FLOOR GRANT

1. For fiscal years 1990-1991 and 1991-1992 the Floor Grant shall be computed as:

The final estimate of the Gross Expenditure Base for fiscal year 1989-1990, excluding any one-time adjustments for that fiscal year, under the Previous Formula Financing Agreement;

plus

- a) for 1990-1991, the "Entry Year Values" of any adjustments to the Gross Expenditure Base for fiscal year 1990-1991 based on mutual agreements between the parties under paragraphs 9 and/or 10 of this Agreement, or under the Previous Formula Financing Agreement; or
- b) for 1991-1992, any "Entry Year Values" under 1(a) above for 1990-1991 excluding any One-Time Adjustments for 1990-1991, multiplied by the Population-Adjusted Gross Expenditure Escalator for fiscal year 1991-1992, plus the "Entry Year Values" of any adjustments to the Gross Expenditure Base in fiscal year 1991-1992, based on mutual agreement between the parties under paragraphs 9 and/or 10 of this Agreement.

less

Eligible Revenues for fiscal year 1990-1991 or 1991-1992, as the case may be, computed in accordance with the Previous Formula Financing Agreement, as if that former Agreement had remained in effect.

2. The Floor Grants for fiscal years 1990-1991 and 1991-1992 shall be determined at the same times that the Closed Gross Expenditure Bases for those respective fiscal years are computed in accordance with Annex 5.

CALCULATION METHODSGeneral

Fiscal Year T designates the fiscal year beginning April 1 of a calendar year T and ending March 31, of the immediately following calendar year (T+1).

1. Three-Year Moving Averages

The three-year moving averages for the current fiscal year T (or for short - year T) of the rates of change in consolidated provincial/territorial-local government expenditures, territorial and national population, and nominal Gross Domestic Product at Market Prices for Canada shall be computed as follows:

$$M = (R_T + R_{T-1} + R_{T-2}) / 3$$

where

M = the three-year moving average, and

R

T = the rate of change of the variable in question from fiscal year T-1 to fiscal year T, where

$$R_T = \frac{X_T - X_{T-1}}{X_{T-1}}$$

where

X

T = the value of the variable in question for fiscal year T; and is measured in accordance with the data sources and methods specified in Annex 4.

2. Data on a Fiscal Year Basis

All variables used to compute consolidated provincial/territorial-local government expenditures for Canada, and nominal Gross Domestic Product at Market Prices for Canada, for the purpose of the formula, shall be measured on a fiscal year basis.

A variable for fiscal year T shall be computed as the sum of the variable for the 2nd, 3rd and 4th quarters of calendar year T and the 1st quarter of calendar year (T+1) whether seasonally-adjusted or non-seasonally adjusted basis, as the case may be. If

the variable is recorded at annual rates, then the sum of the quarterly values shall be divided by 4.0.

3. Measurement of Average Tax and Recovery Rates

- a) For the purpose of measuring Hypothetical Own-Revenues and Own-Recoveries for the current fiscal year, the average tax and recovery rates for each of the revenue sources listed below, for the current fiscal year and for 1987-1988, shall be specified on a per unit basis.

Tobacco Products; Gasoline; Diesel Fuel; Non-Commercial Vehicle Licenses; Sale of Spirits; Sale of Wine; Sale of Beer; Hospital and Medical Insurance Premiums; Highway Filing Fees; Library Fees; Electrical Permits; Document Registration Fees; Insurance Licences; Business Licences; Public Trustee Fees; Securities Registries Fees; Vital Statistics Fees; Boiler Registrations; Professional Licences; Gas Inspections; Gun Control Permits; Lottery Licences; Miscellaneous Inspections; Vendors Fees; Public Trustee Management Fees; Insurance Agent Licences; Game Licences and Fees; Timber Permits; Quarry and Timber Fees; Medical Transportation User Fees; Campground Fees; Lodge and Outfitters Fees; GED Exam Fees.

- b) For all other revenue and recovery sources the average tax and recovery rates for the current fiscal year and for 1987-1988 shall be specified on an "ad valorem" basis, except in those cases where it is agreed by the Designated Representatives of the parties that the tax and recovery rates cannot reasonably be specified as an "ad valorem" rate using the generally accepted measure and definition of an "ad valorem" rate.

4. Calculation of Average Tax and Recovery Rates

The average tax and recovery rates for 1987-1988 and for the current fiscal year shall be computed as the average of the tax and recovery rates in effect in the respective fiscal year weighted by the number of months the rates were in effect. For this purpose a tax

change made at any time during a month shall be considered to have been in effect for the full month.

5. Decimal Places

All moving averages, the Tax Effort Adjustment Factor, and the Cumulative Tax Effort Keep-Up Factor shall be computed to an accuracy of five decimal places. For example 6.234 percent = .06234.

ANNUAL TAX EFFORT KEEP-UP FACTOR

1. "Annual Tax Effort Keep-Up Factor" for the current fiscal year is equal to the ratio of:

(a) the sum of the products of:

- i) each of the revenue bases for the total of the ten provinces for the immediately preceding fiscal year; and
- ii) the National Average Rate of Tax for the corresponding revenue bases for the current fiscal year;

to

- (b) total revenues to be equalized for all provinces and all revenue bases in the immediately preceding fiscal year;

where the revenue bases, national average rates of tax, and revenues to be equalized in the fiscal year in question are as defined in the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1976-1977, c.10, s.1; 1984, c.13, s.1 and the Federal Provincial Fiscal Arrangements Regulations, 1987, as amended from time to time, except as specifically noted in paragraphs 2, 3, 4 following.

2. Where the definition of a revenue base differs between the immediately preceding and the current fiscal years, the revenue base for the current fiscal year in paragraph 1(a)(i) above shall be measured in accordance with the definition used for the immediately preceding fiscal year.
3. In the case of the Personal Income Tax Base, the value of the revenue base shall be measured by Basic Federal Tax for the sum of the ten provinces, from Line 1 in the tax computation table for that revenue base, in the Department of Finance (Canada) Publication, Provincial

Fiscal Equalization, both for measuring the revenue base in paragraph 1(a)(i) and the national average rate of tax in paragraph 1(a)(ii).

4. Where the definition of revenues to be equalized for a revenue base differs between the immediately preceding and the current fiscal years, revenues to be equalized for that revenue base for the current fiscal year under paragraph 1(b) shall be measured in accordance with the definition used for the immediately preceding fiscal year.
5. The Annual Tax Effort Keep-Up Factor for a fiscal year shall be computed using the latest official estimate of Equalization calculations for that fiscal year and the same numbered estimate of Equalization calculations for the immediately preceding fiscal year.
6. The first estimate of the Annual Tax Effort Keep-Up Factor for the Current Fiscal Year shall be computed as the average of the most recent estimates of the Annual Tax Effort Keep-Up Factors for the two immediately preceding fiscal years.

DATA SOURCES AND METHODSGeneral

The Statistics Canada Matrix and Series Numbers listed in this Annex are those in use at the time this Agreement was signed. Should these Series or Matrix Numbers change subsequent to the signing of this Agreement, the Designated Representatives will, by mutual agreement, determine the data series corresponding to those listed below.

1. Consolidated Provincial/Territorial-Local Government Expenditures for Fiscal Year T

Except as prescribed in paragraphs 1.5 and 1.6 following:

- 1.1 The source of data for this variable shall be taken from the most current official estimates of the "National Income and Expenditure Accounts" provided by Statistics Canada at the time that an estimate for the grant is to be computed, in accordance with the Schedule of Estimates and Data Sources in Annex 5.
- 1.2 This variable shall be computed from non-seasonally adjusted data.
- 1.3 The estimates provided by Statistics Canada used to derive this variable shall be taken from the CANSIM Matrix and Series number specified in Table 4.1.
- 1.4 The variable shall be computed on a fiscal year basis in accordance with paragraph 2 of Annex 2 from the components, as described in Table 4.1.
- 1.5 In the establishment of estimates of the grant for any fiscal year, if Statistics Canada data for a full fiscal year is not available for this variable, then data for the full fiscal year (on a seasonally-adjusted basis) from the most recent medium term forecast of the Conference Board of Canada will be used, as specified in Table 4.2.

TABLE 4.1

COMPUTATION OF CONSOLIDATED PROVINCIAL/TERRITORIAL-LOCAL GOVERNMENT
EXPENDITURES FOR CANADA FOR FISCAL YEAR T
ON A NON-SEASONALLY-ADJUSTED BASIS
FROM STATISTICS CANADA DATA

	<u>Matrix #</u>	<u>CANSIM Series #</u>
For the Provincial/Territorial Government Sector for Canada:		
1. Total Current Expenditures,	6711	D10203
<u>less</u>		
2. Transfers to Local Governments,	6711	D10208
<u>less</u>		
3. Capital Consumption Allowances,	6711	D10212
<u>plus</u>		
4. Investment in Fixed Capital,	6711	D10213
<u>plus</u>		
For the Local Government Sector for Canada:		
5. Total Current Expenditures,	6712	D10222
<u>less</u>		
6. Transfers to Provincial/Territorial Governments,	6712	D10226
<u>less</u>		
7. Capital Consumption Allowances,	6712	D10230
<u>plus</u>		
8. Investment in Fixed Capital	6712	D10231

TABLE 4.2

COMPUTATION OF CONSOLIDATED PROVINCIAL/TERRITORIAL-LOCAL
GOVERNMENT EXPENDITURES FOR CANADA FOR FISCAL YEAR T
ON A SEASONALLY-ADJUSTED BASIS FROM
THE CONFERENCE BOARD OF CANADA FORECAST DATA

For the Consolidated Provincial/Territorial-Local-Hospital Sector:		
1. Total Current Expenditures,		
<u>less</u>		
2. Capital Consumption Allowances,		
<u>plus</u>		
3. Gross Capital Formation		

2. Nominal Gross Domestic Product at Market Prices for Canada for Fiscal Year T

Except as prescribed in paragraph 2.3 following:

- 2.1 The source for this variable shall be the most current official estimate, based on non-seasonally adjusted National Income and Expenditure Accounts data, provided by Statistics Canada at the time that the estimates for the grant are to be computed, as specified in the Schedule of Estimates and Data Sources in Annex 5.
- 2.2 The quarterly non-seasonally adjusted estimates shall be taken from CANSIM Series # D10011 in Matrix # 6702.
- 2.3 In the establishment of estimates of the grant for any fiscal year, if Statistics Canada data for a full fiscal year is not available for this variable, then data for the full fiscal year (on a seasonally-adjusted basis) from the Conference Board of Canada medium term forecast will be used.

3. National and Territorial Population Estimates

- 3.1 Except as noted in paragraphs 3.2 and 3.3 the source for these variables shall be the most current official estimates of population for Canada and the Northwest Territories provided by Statistics Canada in CANSIM Series D-14 and D-26 respectively in Matrix 60 at the time that the estimates for the grant are to be computed, as specified in the Schedule of Estimates and Data Sources (Annex 5).
- 3.2 For the first estimate of the grant for fiscal year T, the rate of change in population for Canada and the Northwest Territories for year T used to calculate the population adjustment factor will be equal to the rate of change in the population for Canada in Year T-1.

- 3.3 The final estimates of population for Canada and the Northwest Territories to be used in computing the final estimates of the grant for a fiscal year shall be Statistics Canada's official estimates for June 1 of a census year, and official intercensal estimates for June 1 for all other years, as recorded in series D-14 for Canada and D-26 for the Northwest Territories in CANSIM Matrix 60.
- 3.4 Once the Gross Expenditure Base for a given fiscal year has been closed for more than one year after the final estimate, in accordance with Annex 5 and the source of population data specified in 3.3 above, it shall not be changed should Statistics Canada subsequently provide revised population estimates for that year and/or prior years, unless the parties to this Agreement agree otherwise.

SCHEDULE OF ESTIMATE AND DATA SOURCES FOR FISCAL YEAR T

1. Table 5.1 sets out the schedule and sources of data for each of the estimates (from the 1st or initial to the 7th or final) of the grant, for any fiscal year T, (from 1990-1991 to 1994-1995 inclusive) covered by this Agreement.

2. In the case that the official census and intercensal estimates of population are not available in October of fiscal year (T+5) in order to compute the final estimate of the grant for fiscal year T, the determination of the final estimate of the grant for fiscal year T shall await the availability of these official population estimates in accordance with paragraphs 3.3 and 3.4 of Annex 4.

SCHEDULE OF ESTIMATES AND DATA SOURCES FOR FISCAL YEAR T

ANNEX 5
Table 5.1

ESTIMATE		1	2	3	4	5	6	7 & FINAL
TIMING OF ESTIMATES		Oct (T-1)	Oct (T)	Oct (T+1)	Oct (T+2)	Oct (T+3)	Oct (T+4)	Oct (T+5)
DATA ITEM	SOURCE OF DATA							
Gross Expenditure Base Items								
P/T-L Expenditure	Conference Board Statistics Canada	MTFM Forecast (1) CANSIM (T-1) Matrix 6711 & 6712	MTFM Forecast CANSIM (T) Matrix 6711 & 6712	CANSIM (T+1) Matrix 6711 & 6712	CANSIM (T+2) Matrix 6711 & 6712	CANSIM (T+3) Matrix 6711 & 6712	CANSIM (T+4) Matrix 6711 & 6712	CANSIM (T+5) Matrix 6711 & 6712
Nominal Gross Domestic Product	Conference Board Statistics Canada	MTFM Forecast CANSIM (T-1) Matrix 6702, Series D10011	MTFM Forecast CANSIM (T) Matrix 6702, Series D10011	CANSIM (T+1) Matrix 6702, Series D10011	CANSIM (T+2) Matrix 6702, Series D10011	CANSIM (T+3) Matrix 6702, Series D10011	CANSIM (T+4) Matrix 6702, Series D10011	CANSIM (T+5) Matrix 6702, Series D10011
Population Estimates	Statistics Canada	CANSIM Matrix 0060 Rate of growth used for year T equals rate of change for Canada in year T-1	CANSIM Matrix 0060	CANSIM Matrix 0060	CANSIM Matrix 0060	CANSIM Matrix 0060	CANSIM Matrix 0060	CANSIM Matrix 0060
Eligible Revenues Items								
Personal and Corporate Income Taxes (2)	Finance Canada	Preliminary Estimate	July (T) 2nd Estimate	Jan (T+1) 3rd Estimate	March (T+2) Final Calc.	Final Calc.	Final Calc.	Final Calc.
E.P.F. (2)	Finance Canada	Preliminary Estimate	Sep (T) 1st Adjustment	Jan (T+1) 2nd Adj.	Feb (T+2) 1st Interim adjustment	Oct (T+3) Final Calc.	Final Calc.	Final Calc.
All other revenues & recoveries	NWT Finance	Preliminary Estimate	No Revision	Final Public Accounts	Final Public Accounts	Final Public Accounts	Final Public Accounts	Final Public Accounts
Annual Keep-Up Factor	Finance Canada	2 year moving average of years T-2, T-1	Year T Latest Estimate Year T-1 Corresp. Estimate	Year T Latest Estimate Year T-1 Corresp. Estimate	Year T Latest Estimate Year T-1 Corresp. Estimate	Year T Final Calculation Year T-1 Final Calculation	Final Calc.	Final Calc.

(1) Medium Term Forecast (2) On an entitlements basis. All other revenues based on territorial public accounts.

SCHEDULE AND AMOUNTS OF PAYMENTS AND ADJUSTMENTS

1. Interim payments in respect of the grant for the current fiscal year shall be made in accordance with the amounts and the schedule of monthly payments set out in the Annual Implementation Agreement for that fiscal year.
2. In the absence of a signed Implementation Agreement at the beginning of the current fiscal year, a schedule of monthly payments for the estimated grant shall be established by written agreement between the Designated Representatives of the Department of Indian Affairs and Northern Development for Canada and the Department of Finance for the GNWT.
3. Monthly payments for the current fiscal year, as determined under paragraphs 1 or 2 above, shall be rounded up or down to the nearest thousand dollars except for the last payment.
4. Except as specified in paragraph 7 following, as soon as possible on or after November 1, in each fiscal year, beginning April 1, 1990 and ending March 31, 2000 monthly payments for the current year as specified under paragraph 1 through 3 of this annex for fiscal years 1990-1991 through 1994-1995, under this Agreement, and where possible monthly payments under the successor(s) to this agreement in effect for fiscal year 1995-1996 and thereafter, shall be adjusted for:
 - i) the aggregate of changes in the estimates of the grants for each of the fiscal years under this Agreement that are not closed; and
 - ii) if applicable, the aggregate of changes in estimates of the grants for fiscal years 1985-1986 to 1989-1990 in accordance with the Previous Formula Financing Agreement.

For reference purposes, these adjustments shall be referred to as the "November Adjustments."

5. The change in the estimate of the grant for a fiscal year under this Agreement that is not yet closed referred to in paragraph 4(i) above is equal to the most recent estimate of the grant for that fiscal year, in accordance with Annex 5 of this Agreement, less the aggregate of all previous payments and adjustments in respect of that fiscal year.
6. Any overpayments under this agreement by Canada in respect of a fiscal year shall be recoverable as a debt due Her Majesty from any amount payable to the Government of the NWT.
7. If, as the result of a Census of Population, the official June 1 population estimates for any of the years 1987 to 1994 inclusive, give rise to an aggregate adjustment (excluding adjustments from all other sources) for all fiscal years not yet closed, of greater than two percent of the latest estimate of the grant for the current fiscal year, then:
 - i) in the case of a negative aggregate adjustment (decrease) at the request of the Designated Representative of the GNWT, the aggregate adjustment shall be divided equally among the November payments of three consecutive years, beginning with the most recent;
 - ii) in the case of a positive aggregate adjustment (increase) at the request of the Designated Representative of the Department of Indian Affairs and Northern Development, the aggregate adjustment shall be divided equally among the November payments of three consecutive years beginning with the most recent.

PROGRAM TRANSFERS AND OTHER ADJUSTMENTS
UNDER PARAGRAPHS 9 AND/OR 10 OF THIS AGREEMENT

1. The "Entry-Year Value" of an adjustment to the Gross Expenditure Base in the current fiscal year under an agreement between the parties, under paragraph 9 and/or 10 of this Agreement, unless otherwise specified in that agreement, shall be equal to the product of:
 - i) The "Initial-Year Value" of the adjustment to the Gross Expenditure Base as specified in the agreement between the parties; and
 - ii) the product, for each of the immediately following fiscal years up to and including the "Entry Year", of:
 - a) for fiscal years prior to 1990-1991 the annual Gross Expenditure Escalator as defined in this Agreement;
 - b) for fiscal years 1990-1991 to 1994-1995, the Annual Population-Adjusted Gross Expenditure Escalator as defined in this Agreement.
2. The "Entry-Year" is the first fiscal year in which the adjustment is made to the determination of the grant.
3. The "Initial-Year Value" of an Adjustment to the Gross Expenditure Base is the current (nominal) dollar value of an adjustment in the current (nominal) dollars of the "Initial Year", as specified in the agreement between the parties under paragraphs 9 and/or 10 of this Agreement.
4. The "Initial-Year" is the fiscal year for which the adjustment amount is established under the agreement between the parties under paragraphs 9 and/or 10 of this Agreement.
5. When the Initial and Entry Years coincide, the Entry-Year Value of an Adjustment is equal to the "Initial-Year Value" of that Adjustment.

NORTHWEST TERRITORIESEXCLUSIONS FROM FORMULA FINANCING AGREEMENTELIGIBLE REVENUE CALCULATION

1. New Recovery or Transfer Programs introduced during the fiscal year. If these are ongoing programs, a mutually agreed to annual adjustment may be made to the Gross Expenditure Base in subsequent formula financing periods, for which no exclusion will be allowed.
2. Any amounts appearing in the territorial accounts as being, "Work performed on behalf of 3rd Parties".
3. Any amounts appearing in the territorial accounts as being "Interest on Mortgages and Debentures recovery".
4. Department of Indian Affairs and Northern Development contribution for Hospital and Medical Care for Indian and Inuit.
5. Economic Development agreements between the GNWT and Canada.
6. Any amounts appearing in the territorial accounts as being "capital recoveries and sale of capital items".
7. Any recovery or transfer programs excluded by mutual agreement, between 1985-1986 and 1989-1990 inclusive, which will continue in 1990-1991 and beyond, and for which no annual adjustment was made to the Gross Expenditure Base.
8. Any amounts appearing in the territorial accounts as being "recovery of prior year's expenditures".

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	1	2	3	4	5	Misc
LEGISLATIVE ASSEMBLY							
Sundry	2,812	1					1
Sundry-prior years	4,229				1	1	
TOTAL REVENUES	7,041						
TOTAL PROGRAM	7,041						
EXECUTIVE							
Revenues							
Hwy filing fees	111,935	1					1
TOTAL REVENUES	111,935						
Recoveries							
NOGAP	81,489				1	1	
Sundry	1,019	1					1
Sundry-Prior Years	4,851				1	1	
TOTAL RECOVERIES	87,359						
TOTAL PROGRAM	199,294						
FIN MAN SECRETARIAT							
Revenues							
TOTAL REVENUES	0						
TOTAL PROGRAM	0						

1	2	3	4	5	Miscellaneous
\$0	\$2,812	\$0	\$0	\$0	2812
\$0	\$0	\$0	\$4,229	\$4,229	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$111,935	\$0	\$0	\$0	111935
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$81,489	\$81,489	0
\$0	\$1,019	\$0	\$0	\$0	1019
\$0	\$0	\$0	\$4,851	\$4,851	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous
FINANCE													0
Revenues								\$0	\$0	\$0	\$0	\$0	0
Income tax PIT	39,550,299	1						\$0	\$39,550,299	\$0	\$0	\$0	0
Income tax CIT	5,541,678	1						\$0	\$5,541,678	\$0	\$0	\$0	0
Fuel tax	8,981,703	1						\$0	\$8,981,703	\$0	\$0	\$0	0
Investment interest	6,176,414				1			\$0	\$0	\$0	\$6,176,414	\$0	0
Tobacco tax	5,361,796	1						\$0	\$5,361,796	\$0	\$0	\$0	0
Debenture interest	2,063,214				1	1		\$0	\$0	\$0	\$2,063,214	\$2,063,214	0
Nanisivik interest	86,519				1			\$0	\$0	\$0	\$86,519	\$0	0
Other interest	0				1	1		\$0	\$0	\$0	\$0	\$0	0
Mortgage interest	3,162				1	1		\$0	\$0	\$0	\$3,162	\$3,162	0
TOTAL REVENUES	67,764,785							\$0	\$0	\$0	\$0	\$0	0
Recoveries								\$0	\$0	\$0	\$0	\$0	0
Power subsidy fee	146,963				1			\$0	\$0	\$0	\$146,963	\$0	0
Uninsured losses	192,400				1	1		\$0	\$0	\$0	\$192,400	\$192,400	0
WCB admin fees	31,710				1			\$0	\$0	\$0	\$31,710	\$0	0
Insurance recoveries	72,885				1	1	1	\$0	\$0	\$0	\$72,885	\$72,885	72885
Recovery super prior yrs	24,269				1	1		\$0	\$0	\$0	\$24,269	\$24,269	0
Teachers' deferred salary	400				1			\$0	\$0	\$0	\$400	\$0	0
Power subsidy prior yrs	2,249				1	1		\$0	\$0	\$0	\$2,249	\$2,249	0
Sundry	10,898	1					1	\$0	\$10,898	\$0	\$0	\$0	10898
Sundry-prior years	7,136				1	1		\$0	\$0	\$0	\$7,136	\$7,136	0
TOTAL RECOVERIES	488,910							\$0	\$0	\$0	\$0	\$0	0
GRANT FROM CANADA	572,213,325	1						\$572,213,325	\$0	\$0	\$0	\$0	0
TOTAL PROGRAM	640,467,020							\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE											
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous
CULTURE & COMMUNICATION													
Recoveries													
Sale of govt publications	84,372		1				1	\$0	\$84,372	\$0	\$0	\$0	84372
Library fees	1,005		1				1	\$0	\$1,005	\$0	\$0	\$0	1005
Sundry	1,861		1				1	\$0	\$1,861	\$0	\$0	\$0	1861
Sundry-prior years	4,506				1	1		\$0	\$0	\$0	\$4,506	\$4,506	0
TOTAL RECOVERIES	91,744							\$0	\$0	\$0	\$0	\$0	0
TOTAL PROGRAM	91,744							\$0	\$0	\$0	\$0	\$0	0
EQUAL EMPL. DIRECTORATE								\$0	\$0	\$0	\$0	\$0	0
TOTAL PROGRAM	0							\$0	\$0	\$0	\$0	\$0	0
PERSONNEL								\$0	\$0	\$0	\$0	\$0	0
Recoveries								\$0	\$0	\$0	\$0	\$0	0
Food & transport assist	117,244				1			\$0	\$0	\$0	\$117,244	\$0	0
Travel recov.-prior years	1,459				1	1		\$0	\$0	\$0	\$1,459	\$1,459	0
Salary recov-WCB prior yrs	449				1	1		\$0	\$0	\$0	\$449	\$449	0
Sundry-prior years	25,724				1	1		\$0	\$0	\$0	\$25,724	\$25,724	0
TOTAL RECOVERIES	144,876							\$0	\$0	\$0	\$0	\$0	0
TOTAL PROGRAM	144,876							\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE					1987-88 REVENUES AND RECOVERIES						
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous
JUSTICE													
Revenues													
Insurance taxes	636,218		1					\$0	\$636,218	\$0	\$0	\$0	\$0
Liquor licensing board	558,878		1					\$0	\$558,878	\$0	\$0	\$0	\$0
Fines & court fees	327,201			1		1		\$0	\$0	\$327,201	\$0	\$0	327,201
Co, Society/coop reg fees	215,386		1			1		\$0	\$215,386	\$0	\$0	\$0	215,386
Electrical permits	146,828		1			1		\$0	\$146,828	\$0	\$0	\$0	146,828
Document registry fees	91,863		1			1		\$0	\$91,863	\$0	\$0	\$0	91,863
Insurance licencing	88,592		1			1		\$0	\$88,592	\$0	\$0	\$0	88,592
Business licencing	75,803		1			1		\$0	\$75,803	\$0	\$0	\$0	75,803
Public trustee fees	53,140		1			1		\$0	\$53,140	\$0	\$0	\$0	53,140
Securities fees	68,965		1			1		\$0	\$68,965	\$0	\$0	\$0	68,965
Vital statistics fees	26,977		1			1		\$0	\$26,977	\$0	\$0	\$0	26,977
Boiler/pressure registration	36,019		1			1		\$0	\$36,019	\$0	\$0	\$0	36,019
Profesional licencing	26,186		1			1		\$0	\$26,186	\$0	\$0	\$0	26,186
Gas inspections	9,995		1			1		\$0	\$9,995	\$0	\$0	\$0	9,995
Gun control permits	16,928		1			1		\$0	\$16,928	\$0	\$0	\$0	16,928
Lottery licencing	15,435		1			1		\$0	\$15,435	\$0	\$0	\$0	15,435
Misc inspections	5,136		1			1		\$0	\$5,136	\$0	\$0	\$0	5,136
Vendors/agent fees	5,899		1			1		\$0	\$5,899	\$0	\$0	\$0	5,899
Summary offence fees	476		1			1		\$0	\$476	\$0	\$0	\$0	476
Public trustees man fees	55,120		1			1		\$0	\$55,120	\$0	\$0	\$0	55,120
Insurance agent licencing	7,788		1			1		\$0	\$7,788	\$0	\$0	\$0	7,788
TOTAL REVENUES	2,468,833							\$0	\$0	\$0	\$0	\$0	0
								\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE											
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous
Recoveries													
Mine assessment fees	63,422				1		1	\$0	\$0	\$0	\$0	\$0	\$0
NWTHC lawyer's salary	68,928				1			\$0	\$0	\$0	\$0	\$0	\$0
Legal aid repayments	16,145				1			\$0	\$0	\$0	\$0	\$0	\$0
Native court workers-prior yrs	121,661				1	1		\$0	\$0	\$0	\$121,661	\$121,661	\$0
Courts library-misc	6,874		1				1	\$0	\$6,874	\$0	\$0	\$0	\$6,874
Sundry	1,152		1				1	\$0	\$1,152	\$0	\$0	\$0	\$1,152
Sundry-prior years	1,250				1	1		\$0	\$0	\$0	\$1,250	\$1,250	\$0
TOTAL RECOVERIES	279,432							\$0	\$0	\$0	\$0	\$0	\$0
Transfer payments								\$0	\$0	\$0	\$0	\$0	\$0
Legal aid	1,211,000	1				1		\$1,211,000	\$0	\$0	\$0	\$197,000	\$0
Native court worker	316,631	1						\$316,631	\$0	\$0	\$0	\$0	\$0
Air charter & transcripts	241,147				1			\$0	\$0	\$0	\$241,147	\$0	\$0
Justice info system	35,000	1				1		\$35,000	\$0	\$0	\$0	\$35,000	\$0
Labour Canada agreement	113,768	1						\$113,768	\$0	\$0	\$0	\$0	\$0
Criminal injuries	46,512	1						\$46,512	\$0	\$0	\$0	\$0	\$0
Gun control	61,369	1						\$61,369	\$0	\$0	\$0	\$0	\$0
Legal aid-YOA-prior years	67,500	1				1		\$67,500	\$0	\$0	\$0	\$67,500	\$0
Public legal education	70,000	1				1		\$70,000	\$0	\$0	\$0	\$70,000	\$0
Legal aid-prior years	58,903	1				1		\$58,903	\$0	\$0	\$0	\$58,903	\$0
Criminal injuries-prior years	20,160	1				1		\$20,160	\$0	\$0	\$0	\$20,160	\$0
TOTAL TRANSFER PAYMENTS	2,241,990							\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROGRAM	4,990,255							\$0	\$0	\$0	\$0	\$0	\$0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES.

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	1	2	3	4	5	Misc
GOVERNMENT SERVICES							
Revenues							
Liquor commission net rev	10,484,137		1				
Motor vehicle plates	1,585,460		1				
Drivers' licences	161,114		1				
Drivers' test fees	90,328		1				1
Licence registration fees	225		1				
Sundry	42		1				1
TOTAL REVENUES	12,321,306						

1	2	3	4	5	Miscellaneous
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$10,484,137	\$0	\$0	\$0	0
\$0	\$1,585,460	\$0	\$0	\$0	0
\$0	\$161,114	\$0	\$0	\$0	0
\$0	\$90,328	\$0	\$0	\$0	90328
\$0	\$225	\$0	\$0	\$0	0
\$0	\$42	\$0	\$0	\$0	42
\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	1	2	3	4	5	Misc
Recoveries							
Home heating admin fee	1,483		1			1	1
Recov. overpayment-prior yrs	1,350				1	1	
Revenue restitution-prior year	2,116				1	1	
Arctic College recoveries	1,679				1	1	1
Sundry	2,139		1				1
Sundry-prior years	1,704				1	1	
TOTAL RECOVERIES	10,471						
TOTAL PROGRAM	12,331,777						

1	2	3	4	5	Miscellaneous
					0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$1,483	\$0	\$0	\$1,483	1483
\$0	\$0	\$0	\$1,350	\$1,350	0
\$0	\$0	\$0	\$2,116	\$2,116	0
\$0	\$0	\$0	\$1,679	\$1,679	1679
\$0	\$2,139	\$0	\$0	\$0	2139
\$0	\$0	\$0	\$1,704	\$1,704	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	1987-88					1988-89						
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous
PUBLIC WORKS & HIGHWAYS													
Recoveries													
Staff housing	10,839,074		1				1						
Rental to others	2,534,819		1				1						
Sale of steam heat	438,309		1				1						
Engineering administration	380,422				1					1			
Special transport permits	174,607		1				1						
Lease to purchase	104,562		1				1						
Sale of electrical power (Sani.)	123,815		1				1						
Hwy maintenance National Parks	141,217				1					1			
Misc utilities	33,629		1				1						
Board casuals	21,651		1				1						
Stall rentals	24,470		1				1						
Buildings	18,494				1					1			
Transient centres	0		1				1						
Tenant damage	59,355				1					1			
Equipment repair	29,924				1					1			
Coin laundry	11,662		1				1						
Accrual credits	208,488				1	1					1	1	
Reimburse printing expenses	15,369				1	1					1	1	
Lease recov. Simons & Co	119,358				1	1					1	1	
Municipal services subsidy	2,139,690				1	1					1	1	
Petroleum Products tank farm	21,225				1	1					1	1	
Lease overpayments	25,231				1	1					1	1	
Sale of inventory-vehi/equip	19,851				1	1					1	1	
Hold back write offs	6,161				1	1					1	1	
Overpayment prior years	41,581				1	1					1	1	
Sundry	21,354		1				1						
TOTAL RECOVERIES	17,554,318												
TOTAL PROGRAM	17,554,318												
RENEWABLE RESOURCES													

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE					Misc							
		1	2	3	4	5		1	2	3	4	5	Miscellaneous	
Revenues								\$0	\$0	\$0	\$0	\$0	\$0	0
Game licences & fees	328,777		1				1	\$0	\$328,777	\$0	\$0	\$0	\$0	328,777
Timber permits	4,327		1				1	\$0	\$4,327	\$0	\$0	\$0	\$0	4,327
Bear deterrent manuals	1,142		1				1	\$0	\$1,142	\$0	\$0	\$0	\$0	1,142
Wildlife publication	316		1				1	\$0	\$316	\$0	\$0	\$0	\$0	316
TOTAL REVENUES	334,562							\$0	\$0	\$0	\$0	\$0	\$0	0
Recoveries								\$0	\$0	\$0	\$0	\$0	\$0	0
Refund of trappers' assistance	23,547				1			\$0	\$0	\$0	\$23,547	\$0	\$0	0
Travel recovery-prior year	1,851				1	1		\$0	\$0	\$0	\$1,851	\$1,851	\$0	0
Sundry	4,761		1				1	\$0	\$4,761	\$0	\$0	\$0	\$0	4,761
Sundry-prior year	13,080				1	1		\$0	\$0	\$0	\$13,080	\$13,080	\$0	0
TOTAL RECOVERIES	43,239							\$0	\$0	\$0	\$0	\$0	\$0	0
Transfer payment								\$0	\$0	\$0	\$0	\$0	\$0	0
Northern Land Use Planning	475,000		1				1	\$475,000	\$0	\$0	\$0	\$0	\$475,000	0
TOTAL TRANSFER PAYMENTS	475,000							\$0	\$0	\$0	\$0	\$0	\$0	0
TOTAL PROGRAM	852,801							\$0	\$0	\$0	\$0	\$0	\$0	0
								\$0	\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE											
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous
MUNICIPAL & COMM. AFFAIRS													
Revenues													
Property taxes	2,527,314		1					\$0	\$0	\$0	\$0	\$0	\$0
School levies	1,619,931		1					\$0	\$0	\$0	\$0	\$0	\$0
Quarry & timber fees	20,442		1				1	\$0	\$0	\$0	\$0	\$0	\$0
in lieu	780,481		1					\$0	\$0	\$0	\$0	\$0	\$0
licensing fees	2,235		1				1	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	4,950,403							\$0	\$0	\$0	\$0	\$0	\$0
Recoveries								\$0	\$0	\$0	\$0	\$0	\$0
Land leases	593,728		1				1	\$0	\$0	\$0	\$0	\$0	\$0
Water & sewer services	56,904		1				1	\$0	\$0	\$0	\$0	\$0	\$0
Garbage & waste collection	1,156		1				1	\$0	\$0	\$0	\$0	\$0	\$0
primary	9,190		1				1	\$0	\$0	\$0	\$0	\$0	\$0
Sundry-prior years	5,566				1	1		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RECOVERIES	666,544							\$0	\$0	\$0	\$0	\$0	\$0
Transfer payments								\$0	\$0	\$0	\$0	\$0	\$0
Emergency measures	57,299		1					\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TRANSFER PAYMENTS	57,299							\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROGRAM	5,674,246							\$0	\$0	\$0	\$0	\$0	\$0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE												
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous	
HEALTH														0
Recoveries								\$0	\$0	\$0	\$0	\$0	\$0	0
Physician recruitment	1,262,349				1			\$0	\$0	\$0	\$1,262,349	\$0	\$0	0
Reciprocal billing/other prov	506,922				1			\$0	\$0	\$0	\$506,922	\$0	\$0	0
Tungsten mine nursing clinic	(1,260)				1			\$0	\$0	\$0	(\$1,260)	\$0	\$0	0
Training bursaries	9,515				1	1		\$0	\$0	\$0	\$9,515	\$9,515	\$0	0
Medical transport user fees	44,002		1				1	\$0	\$44,002	\$0	\$0	\$0	\$0	44002
Inuvik physician billing	116,677		1				1	\$0	\$116,677	\$0	\$0	\$0	\$0	116677
Medical transport other agents	510,022				1		1	\$0	\$0	\$0	\$510,022	\$0	\$0	510022
Legal recovery THIS	52,550				1	1		\$0	\$0	\$0	\$52,550	\$52,550	\$0	0
Travel recovery prior years	1,159				1	1		\$0	\$0	\$0	\$1,159	\$1,159	\$0	0
Health care plan misc	599		1				1	\$0	\$599	\$0	\$0	\$0	\$0	599
Health care plan suppl.	318		1				1	\$0	\$318	\$0	\$0	\$0	\$0	318
Legal recovery medical prior yrs	6,241				1	1		\$0	\$0	\$0	\$6,241	\$6,241	\$0	0
Physician recruitment rent	21,726		1				1	\$0	\$21,726	\$0	\$0	\$0	\$0	21726
Medical transport ambulance	8,437				1			\$0	\$0	\$0	\$8,437	\$0	\$0	0
Medical transport sundy	68,467				1		1	\$0	\$0	\$0	\$68,467	\$0	\$0	68467
Legal recovery travel prior yrs	2,024				1	1		\$0	\$0	\$0	\$2,024	\$2,024	\$0	0
Keewatin Reg Health Board	3,439				1	1		\$0	\$0	\$0	\$3,439	\$3,439	\$0	0
Hospital & Medical prior years	64,282				1	1		\$0	\$0	\$0	\$64,282	\$64,282	\$0	0
Sundry	47		1				1	\$0	\$47	\$0	\$0	\$0	\$0	47
Sundry prior years	5,022				1	1		\$0	\$0	\$0	\$5,022	\$5,022	\$0	0
TOTAL RECOVERIES	2,682,538							\$0	\$0	\$0	\$0	\$0	\$0	0
								\$0	\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE												
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous	
														0
								\$0	\$0	\$0	\$0	\$0	\$0	0
								\$0	\$0	\$0	\$0	\$0	\$0	0
Transfer payments								\$15,232,940	\$0	\$0	\$0	\$15,232,940	\$0	0
Grant hospital care I&I	15,232,940	1				1		\$15,492,000	\$0	\$0	\$0	\$0	\$0	0
Insured health services	15,492,000	1						\$3,560,362	\$0	\$0	\$0	\$3,560,362	\$0	0
Grant medical care I&I	3,560,362	1				1		\$2,705,971	\$0	\$0	\$0	\$2,705,971	\$0	0
Provision of non-insured services	2,705,971	1				1		\$2,597,000	\$0	\$0	\$0	\$0	\$0	0
Extended health care	2,597,000	1						\$0	\$685,960	\$0	\$0	\$0	\$0	0
Medical services	685,960		1					\$0	\$0	\$0	\$290,139	\$0	\$0	0
Medical travel	290,139				1			\$0	\$0	\$0	\$540,522	\$0	\$0	0
Pharmacare	540,522				1			\$0	\$0	\$0	\$434,700	\$150,000	\$0	0
Medical boarding home Churchill	434,700				1	1		\$0	\$0	\$0	\$420,451	\$420,451	\$0	0
Medical boarding home Montreal	420,451				1	1		\$0	\$0	\$0	\$273,036	\$0	\$0	0
Medical boarding home Winnipeg	273,036				1			\$507,321	\$0	\$0	\$0	\$507,321	\$0	0
Health transfer	507,321	1				1		\$0	\$0	\$0	\$0	\$0	\$0	0
TOTAL TRANSFER PAYMENTS	42,740,402							\$0	\$0	\$0	\$0	\$0	\$0	0
								\$0	\$0	\$0	\$0	\$0	\$0	0
TOTAL PROGRAM	45,422,940							\$0	\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE											
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous
SOCIAL SERVICES													0
Recoveries							\$0	\$0	\$0	\$0	\$0	\$0	0
Special allowances	106,263				1		\$0	\$0	\$0	\$106,263	\$0	\$0	0
Personal care	21,510		1			1	\$0	\$21,510	\$0	\$0	\$0	\$0	21510
Board & lodging corrections	12,382		1			1	\$0	\$12,382	\$0	\$0	\$0	\$0	12382
Children care	4,524				1		\$0	\$0	\$0	\$4,524	\$0	\$0	0
Board & lodging sr citizens	13,176		1			1	\$0	\$13,176	\$0	\$0	\$0	\$0	13176
Contribution prior years	7,188				1	1	\$0	\$0	\$0	\$7,188	\$7,188	\$0	0
Family & child family allowance	150				1		\$0	\$0	\$0	\$150	\$0	\$0	0
Social assist. reimb. prior yrs	17,310				1	1	\$0	\$0	\$0	\$17,310	\$17,310	\$0	0
Sundry	9,154		1			1	\$0	\$9,154	\$0	\$0	\$0	\$0	9154
TOTAL RECOVERIES	191,657						\$0	\$0	\$0	\$0	\$0	\$0	0
Transfer payments							\$0	\$0	\$0	\$0	\$0	\$0	0
Canada Assistance Plan	15,383,582	1					\$15,383,582	\$0	\$0	\$0	\$0	\$0	0
Canada Assistance Plan prior yrs	49,064	1					\$49,064	\$0	\$0	\$0	\$0	\$0	0
C.A.P. spousal assault	829,000	1				1	\$829,000	\$0	\$0	\$0	\$829,000	\$0	0
Exchange of services (penitentiary)	522,465	1				1	\$522,465	\$0	\$0	\$0	\$344,000	\$0	0
Vocational rehab of disabled perso	458,363	1					\$458,363	\$0	\$0	\$0	\$0	\$0	0
Federal parole	0	1					\$0	\$0	\$0	\$0	\$0	\$0	0
Community parole supervision	28,378				1		\$0	\$0	\$0	\$28,378	\$0	\$0	0
Young Offenders Act	1,557,000				1	1	\$0	\$0	\$0	\$1,557,000	\$1,557,000	\$0	0
TOTAL TRANSFER PAYMENTS	18,827,852						\$0	\$0	\$0	\$0	\$0	\$0	0
							\$0	\$0	\$0	\$0	\$0	\$0	0
TOTAL PROGRAM	19,019,509						\$0	\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	1987-88					Misc	1987-88							
		1	2	3	4	5		1	2	3	4	5	Miscellaneous		
ECONOMIC DEV. & TOURISM															
Revenues															
Interest Bus loans/Guarantee fund	1,042,677				1						\$1,042,677				
Campground, ordinance & permit	29,632		1			1		\$29,632							29,632
Lodging & outfitting fees	5,150		1			1		\$5,150							5,150
Guarantee fes Bus. loan fund	1,562		1			1		\$1,562							1,562
TOTAL REVENUES	1,079,021														
Recoveries															
Sale of commercial goods	1,523,729		1			1		\$1,523,729							1,523,729
Accountable advance prior years	(11,159)				1	1					(\$11,159)		(\$11,159)		
Special ARDA prior years	37				1	1					\$37		\$37		
Inuit comm. res. strategy devel.	83,915				1	1					\$83,915		\$83,915		
Expo 86 sale of merchandise	19,293		1			1		\$19,293							19,293
Recovery Expo 86 merchandise	1,820		1			1		\$1,820							1,820
Sundry prior years	58				1	1					\$58		\$58		
TOTAL RECOVERIES	1,617,693														
Transfer payments															
E.D.A.	1,629,054		1			1		\$1,629,054					\$1,629,054		
Parks Planner	14,868		1			1		\$14,868					\$14,868		
TOTAL TRANSFER PAYMENTS	1,643,922														
TOTAL PROGRAM	4,340,636														

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	SEE LEGEND LAST PAGE											
		1	2	3	4	5	Misc	1	2	3	4	5	Miscellaneous
EDUCATION													
Revenues								\$0	\$0	\$0	\$0	\$0	0
Interest - Student loan fund	103,294				1			\$0	\$0	\$0	\$0	\$0	0
General education dev. exam	297		1				1	\$0	\$0	\$0	\$103,294	\$0	0
TOTAL REVENUES	103,591							\$0	\$297	\$0	\$0	\$0	297
Recoveries								\$0	\$0	\$0	\$0	\$0	0
Arctic College revenue	0		1					\$0	\$0	\$0	\$0	\$0	0
3rd Party course fees	(16,081)				1			\$0	\$0	\$0	(\$16,081)	\$0	0
Traning services course fees	27,467		1				1	\$0	\$27,467	\$0	\$0	\$0	27467
Teaching certification fees	7,032		1				1	\$0	\$7,032	\$0	\$0	\$0	7032
Hostel receipts	5,001		1				1	\$0	\$5,001	\$0	\$0	\$0	5001
Certified nursing assistant fees	1,720		1				1	\$0	\$1,720	\$0	\$0	\$0	1720
French reimbursement	5,305				1	1		\$0	\$0	\$0	\$5,305	\$5,305	0
Arctic College course fees	(888)				1			\$0	\$0	\$0	(\$888)	\$0	0
Traning service course fees prior	480				1	1		\$0	\$0	\$0	\$480	\$480	0
Salary recovery prior years	3,015				1	1		\$0	\$0	\$0	\$3,015	\$3,015	0
Professional improvement sundry	428				1			\$0	\$0	\$0	\$428	\$0	0
Married accommodation rent recov	(8,595)				1			\$0	\$0	\$0	(\$8,595)	\$0	0
Salary recovery teachers	30,076				1			\$0	\$0	\$0	\$30,076	\$0	0
Travel recoveries prior years	26,001				1	1		\$0	\$0	\$0	\$26,001	\$26,001	0
Student grant prior years	11,162				1	1		\$0	\$0	\$0	\$11,162	\$11,162	0
Sundry	5,871		1				1	\$0	\$5,871	\$0	\$0	\$0	5871
Sundry prior years	7,682				1	1		\$0	\$0	\$0	\$7,682	\$7,682	0
TOTAL RECOVERIES	105,676							\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	1	2	3	4	5	Misc
Transfer payments							
Post-secondary education	6,616,000	1					
Continuing education	4,210,100	1				1	
University college entrance progra	20,000	1				1	
TOTAL TRANSFER PAYMENT	10,846,100						
TOTAL PROGRAM	11,055,367						
TOTAL OPERATION & MAINTENANCE	762,151,824						

1	2	3	4	5	Miscellaneous
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$6,616,000	\$0	\$0	\$0	\$0	0
\$4,210,100	\$0	\$0	\$0	\$448,000	0
\$20,000	\$0	\$0	\$0	\$20,000	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0

SCHEDULE OF 1987-88 REVENUES AND RECOVERIES - NORTHWEST TERRITORIES

ANNEX 9

SEE LEGEND LAST PAGE

ITEM	ACTUALS	1	2	3	4	5	Misc
CAPITAL							
Legislative Assembly	0				1	1	
Executive	0				1	1	
Financial Management Secretariat	0				1	1	
Finance	0				1	1	
Culture & Communication	10,000				1	1	
Equal Employment Directorate	0				1	1	
Personnel	282,303				1	1	1
Justice	0				1	1	
Government Services	117,567				1	1	1
Public Works & Hwy	933,444				1	1	1
Renewable Resources	0				1	1	
Municipal & Community Affairs	1,033,717				1	1	1
Health	4,668,239				1	1	
Social Services	0				1	1	
Economic Devl & Tourism	0				1	1	
Education	0				1	1	
TOTAL CAPITAL	7,045,270						
TOTAL REVENUES & RECOVERIES	769,197,094						

1	2	3	4	5	Miscellaneous
					0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$10,000	\$10,000	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$282,303	\$282,303	282303
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$117,567	\$117,567	117567
\$0	\$0	\$0	\$933,444	\$933,444	166222
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$1,033,717	\$1,033,717	242017
\$0	\$0	\$0	\$4,668,239	\$4,668,239	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$0	\$0	0
					0
\$644,574,557	\$96,956,745	\$327,201	\$27,338,591	\$40,919,742	\$20,824,782

	Total 1 to 4 less 5	\$728,277,352
<u>(\$572,213,325)</u>	Less :Grant	<u>(\$572,213,325)</u>
\$72,361,232	Net	\$156,064,027

LEGEND

- 1= Transfer payment from Canada
- 2= Hypothetical own revenues & own recoveries subject to adjustment
- 3=Hypothetical own revenues & own recoveries not subject to adjustment
- 4= Other revenues and recoveries
- 5=Revenues, recoveries and transfer payments excluded under this agreement

Miscellaneous: This is a memo column used to identify "Miscellaneous Revenues" for the purpose of deriving the Tax Effort Factor in Annex 10

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 1: POPULATION AND POPULATION SHARES BY PROVINCE/TERRITORY

Line	Variables	Units	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Population (June 1st)	(Persons)	1987	568100	127300	878000	712300	6592600	9265000	1079000	1015800	2377700	2925000	24500	52000	25617300
2	Population Shares (Line 1 / Sum of Line 1) * 100	(Persons)	1987	2.217642	0.496930	3.427371	2.780543	25.734953	36.166965	4.211997	3.965289	9.281618	11.418065	0.095638	0.202988	100.000000

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 1A: FACTORS RELATED TO THE EVOLUTION OF PROVINCIAL/TERRITORIAL SHARES OF POPULATION

Line	Variables	Units	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Population (June 1st)	(Persons)	1982	566200	122400	849500	696600	6462200	8702500	1033300	977000	2314500	2787700	23900	47400	24583200
2	Population (June 1st)	(Persons)	1983	571400	123700	857000	703200	6474900	8798000	1045600	989300	2338700	2813800	22900	48800	24787300
3	Population (June 1st)	(Persons)	1984	572400	125100	864400	707900	6492000	8901700	1055100	1000500	2338500	2847700	23100	50100	24978500
4	Population (June 1st)	(Persons)	1985	571500	126000	871000	709900	6514200	9006400	1064000	1008400	2348500	2870100	23500	51900	25165400
5	Population (June 1st)	(Persons)	1986	568349	126646	873199	710422	6540276	9113515	1071232	1010198	2375278	2889207	23500	52200	25354022
6	Population (June 1st)	(Persons)	1987	568100	127300	878000	712300	6592600	9265000	1079000	1015800	2377700	2925000	24500	52000	25617300
7	Population Shares (Line 1 / Sum of Line 1) * 100	%	1982	2.303199	0.497901	3.455612	2.833642	26.287058	35.400192	4.203277	3.974259	9.414966	11.339858	0.097221	0.192815	100.000000
8	Population Shares (Line 2 / Sum of Line 2) * 100	%	1983	2.305213	0.499046	3.457416	2.836937	26.121845	35.493983	4.218289	3.991157	9.435074	11.351781	0.092386	0.196875	100.000000
9	Population Shares (Line 3 / Sum of Line 3) * 100	%	1984	2.291571	0.500831	3.460576	2.834037	25.990352	35.637448	4.224033	4.005445	9.362051	11.400605	0.092480	0.200572	100.000000
10	Population Shares (Line 4 / Sum of Line 4) * 100	%	1985	2.270975	0.500687	3.461101	2.820937	25.885541	35.788821	4.228027	4.007089	9.332258	11.404945	0.093382	0.206236	100.000000
11	Population Shares (Line 5 / Sum of Line 5) * 100	%	1986	2.241652	0.499510	3.444026	2.802009	25.795813	35.945047	4.225097	3.984370	9.368447	11.395458	0.092687	0.205884	100.000000
12	Population Shares (Line 6 / Sum of Line 6) * 100	%	1987	2.217642	0.496930	3.427371	2.780543	25.734953	36.166965	4.211997	3.965289	9.281618	11.418065	0.095638	0.202988	100.000000
13	Population Adjustment Factors Population Adjustments (1+(Line 12 / Line 11)) / 2		87-82	0.981426	0.999025	0.995914	0.990630	0.989499	1.010830	1.001037	0.998872	0.992918	1.003448	0.991862	1.026381	
14	Population Adjustments (1+(Line 12 / Line 11)) / 2		87-83	0.981006	0.997880	0.995655	0.990061	0.992594	1.009480	0.999254	0.996759	0.991868	1.002920	1.017603	1.015525	
15	Population Adjustments (1+(Line 12 / Line 11)) / 2		87-84	0.983869	0.996106	0.995202	0.990562	0.995087	1.007429	0.998575	0.994987	0.995704	1.000766	1.017079	1.006021	
16	Population Adjustments (1+(Line 12 / Line 11)) / 2		87-85	0.988258	0.996248	0.995127	0.992840	0.997091	1.005283	0.998104	0.994784	0.997287	1.000575	1.012081	0.992126	
17	Population Adjustments (1+(Line 12 / Line 11)) / 2		87-86	0.994645	0.997417	0.997582	0.996169	0.998820	1.003087	0.998450	0.997606	0.995366	1.000992	1.015919	0.992965	

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 2 : REVENUES SUBJECT TO EQUALIZATION BY PROVINCE/TERRITORY AND REVENUE SOURCE 1987-88

Line	Revenues	Unit	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada	NATR
1	Personal Income Tax	\$'000	336276	77421	693387	511599	8051455	10091452	1009918	768851	2332760	2790142	21289	39550	26724100	
2	Business Income	\$'000	86572	21055	116601	76476	685449	2920390	176635	198351	497927	505223	3905	5836	5294420	0.084008
3	Capital Tax	\$'000	2358	0	6343	4191	674466	522684	58383	55206	0	57019	0	0	1380650	2.039780
4	Sales Tax	\$'000	468158	77691	567314	516906	4526696	6443374	630439	460613	15045	1540504	0	0	15246740	0.079383
5	Tobacco Tax	\$'000	39805	10153	85501	62834	647938	638803	94002	90046	183144	228001	2674	5362	2088263	0.037318
6	Gasoline Tax	\$'000	53185	15163	94712	78353	948714	1036393	121943	125495	152510	330672	2533	4378	2964051	1.093538
7	Diesel Tax	\$'000	16147	2478	23640	26877	231192	289747	71909	35674	56589	123479	1732	4604	884068	1.158895
8	Non-Com. Veh. Lic.	\$'000	11913	2425	24217	21306	654797	321227	34006	32199	79088	69846	516	1146	1252686	0.105572
9	Com. Veh. Lic.	\$'000	13456	1347	16642	16115	213676	210102	7170	35675	54020	67410	984	601	637198	0.024320
10	Spirits	\$'000	29414	9357	55382	35949	219708	544450	78559	2837	204442	195520	3007	5323	1383948	8.607016
11	Wine	\$'000	4086	1910	14609	8393	173893	140679	22258	531	54003	96427	1064	1219	519072	1.967024
12	Beer	\$'000	48206	6734	43264	34840	35933	300728	51768	1629	127294	152417	2925	4114	809852	0.380641
13	Hosp./Med. Insur.	\$'000	0	0	0	0	0	1679831	0	0	242185	407138	0	0	2329154	0.194909
32	Insurance Premiums	\$'000	10707	1444	16807	14415	135373	246583	25143	21980	50097	59309	471	636	582965	0.026054
33	Payroll Taxes	\$'000	0	0	0	0	1983520	0	175099	0	0	0	0	0	2158619	8.030665
34	Prov/Local Property	\$'000	119881	34800	380412	172453	3886691	8181428	719539	733098	1671774	2066143	9692	20031	17995942	42.834967
35	Lottery	\$'000	12219	3243	26142	21227	390000	470000	43527	30857	97962	165064	1260	1210	1262711	0.365849
36	Misc. Prov/Local	\$'000	121741	27011	228461	116903	1827360	2714296	346174	512741	1145536	847145	14046	50868	7952282	0.095220
	Total	\$'000	1374124	292232	2393434	1718837	25286861	36752167	3666472	3105783	6964376	9701459	66098	144878	91466721	

Revenues Subject to Equalization
(Summary Table 2)

	<u>Yukon</u>	<u>N.W.T.</u>
<u>Territorial/Local Property Tax</u>		
Territorial Property Tax	\$ 3,241	\$ 4,927
Local Property Tax	7,471	15,852
Less: Rebates	<u>- 1,020</u>	<u>- 748</u>
 <u>Misc. Territorial/Local Revenues</u>		
 Territorial Government		
	\$10,133	\$20,825
 <u>Local Government</u>		
 Sales of Goods and Services		
Interest and Penalties	<u>\$ 3,731</u>	<u>\$29,492</u>
	182	551
 Misc. Local-Total		
	\$ 3,913	\$30,043
 Total Misc. Revenues		
	\$14,046	\$50,868

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

91466721

SUMMARY TABLE 3 : PERCENTAGE DISTRIBUTION OF REVENUE SUBJECT TO EQUALIZATION 1987-88

Line	Revenues	Unit	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Personal Income Tax	%	24.47	26.49	28.97	29.76	31.84	27.46	27.54	24.76	33.50	28.76	32.21	27.30	29.22
2	Business Income	%	6.30	7.20	4.87	4.45	2.71	7.95	4.82	6.39	7.15	5.21	5.91	4.03	5.79
3	Capital Tax	%	0.17	0.00	0.27	0.24	2.67	1.42	1.59	1.78	0.00	0.59	0.00	0.00	1.51
4	Sales Tax	%	34.07	26.59	23.70	30.07	17.90	17.53	17.19	14.83	0.22	15.88	0.00	0.00	16.67
5	Tobacco Tax	%	2.90	3.47	3.57	3.66	2.56	1.74	2.56	2.90	2.63	2.35	4.05	3.70	2.28
6	Gasoline Tax	%	3.87	5.19	3.96	4.56	3.75	2.82	3.33	4.04	2.19	3.41	3.83	3.02	3.24
7	Diesel Tax	%	1.18	0.85	0.99	1.56	0.91	0.79	1.96	1.15	0.81	1.27	2.62	3.18	0.97
8	Non-Com. Veh. Lic.	%	0.87	0.83	1.01	1.24	2.59	0.87	0.93	1.04	1.14	0.72	0.78	0.79	1.37
9	Com. Veh. Lic.	%	0.98	0.46	0.70	0.94	0.85	0.57	0.20	1.15	0.78	0.69	1.49	0.41	0.70
10	Spirits	%	2.14	3.20	2.31	2.09	0.87	1.48	2.14	0.09	2.94	2.02	4.55	3.67	1.51
11	Wine	%	0.30	0.65	0.61	0.49	0.69	0.38	0.61	0.02	0.78	0.99	1.61	0.84	0.57
12	Beer	%	3.51	2.30	1.81	2.03	0.14	0.82	1.41	0.05	1.83	1.57	4.43	2.84	0.89
13	Hosp./Med. Insur.	%	0.00	0.00	0.00	0.00	0.00	4.57	0.00	0.00	3.48	4.20	0.00	0.00	2.55
32	Insurance Premiums	%	0.78	0.49	0.70	0.84	0.54	0.67	0.69	0.71	0.72	0.61	0.71	0.44	0.64
33	Payroll Taxes	%	0.00	0.00	0.00	0.00	7.84	0.00	4.78	0.00	0.00	0.00	0.00	0.00	2.36
34	Prov/Local Property	%	8.72	11.91	15.89	10.03	15.37	22.26	19.62	23.60	24.00	21.30	14.66	13.83	19.67
35	Lottery	%	0.89	1.11	1.09	1.23	1.54	1.28	1.19	0.99	1.41	1.70	1.91	0.84	1.38
36	Misc. Prov/Local	%	8.86	9.24	9.55	6.80	7.23	7.39	9.44	16.51	16.45	8.73	21.25	35.11	8.69
Total		\$'000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 4 : TAXBASES BY PROVINCE/TERRITORY AND REVENUE SOURCE 1987-88

Line	Variables	Unit	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Personal Income Tax	(%)	1.186721	0.298328	2.620697	1.829676	22.161946	44.509842	3.253668	2.856403	9.350773	11.621994	0.098851	0.211102	100.000000
2	Business Income	\$'000	524458	138383	1167348	1046465	15268998	27185019	1422164	1390554	9325495	5344755	83776	125750	63023166
3	Capital Tax	\$'000,000	7657	1920	12386	10670	139391	277718	17273	15889	127554	62981	775	2647	676862
4	Sales Tax	\$'000	3057180	704625	5800729	4168206	44952962	75449881	7192098	6888937	21109621	21898324	321357	521224	192065145
5	Tobacco Tax	'000 Cig	832741	290086	1911619	1493239	14334912	22572544	2050833	1978120	4578600	5685669	83563	146892	55958817
6	Gasoline Tax	\$'000	46348	13680	92327	76132	565236	1023145	113960	122807	341594	305675	4890	4720	2710516
7	Diesel Tax	\$'000	9008	1410	22428	22284	142982	308613	27786	43126	83611	98622	1734	1250	762854
8	Non-Com. Veh. Lic.	Regist'n	188854	61017	342337	297555	2728071	4460560	547023	431860	1168648	1612554	8440	18758	11865677
9	Com. Veh. Lic.	\$'000	461753	95257	826195	772386	5019191	9706484	1163384	1374257	3957002	2753200	26153	44777	26200040
10	Spirits	'000 Litre	3827	774	5755	3233	21929	67160	7798	7434	19481	22597	309	496	160793
11	Wine	'000 Litre	1760	564	6074	3318	78394	89846	6799	5103	21163	50204	387	275	263887
12	Beer	'000 Litre	53498	8609	62978	49292	557673	841565	80905	61827	169912	233538	3595	4207	2127599
13	Hosp./Med. Insur.	Persons	213407	51160	383737	289232	3206207	4522519	435411	366952	1096516	1353640	11711	19494	11949985
32	Insurance Premiums	\$'000	259806	70928	546478	516831	5740412	9410387	772509	730789	1989558	2286893	21033	29793	22375417
33	Payroll Taxes	\$'000,000	3753	833	7407	5406	63117	114380	9677	7590	25501	29976	355	802	268797
34	Prov/Local Property	\$'000,000	5717	1358	10932	8204	95242	160352	15865	17079	49675	54256	437	1006	420123
35	Lottery	\$'000,000	45327	11524	92530	69567	919801	1337219	126396	108336	299499	432429	3401	5369	3451451
36	Misc. Prov/Local	\$'000	1139629	279310	2274770	1687784	19039731	34238594	2934340	2816818	9060881	9748186	102991	191384	83514419

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 5 : YIELD OF TAXBASES AT NATIONAL AVERAGE TAX RATES, BY PROVINCE/TERRITORY AND REVENUE SOURCE 1987-88

Line	Variables	Unit	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT.	Canada
1	Personal Income Tax	\$'000	317141	79726	700358	488964	5922581	11894855	869514	763348	2498910	3105873	26417	56415	26724100
2	Business Income	\$'000	44058	11625	98066	87911	1282711	2283746	119472	116817	783412	449000	7038	10564	5294420
3	Capital Tax	\$'000	15619	3916	25265	21765	284326	566484	35234	32410	260181	128468	1582	5400	1380650
4	Sales Tax	\$'000	242689	55935	460480	330885	3568509	5989451	570932	546866	1675749	1738358	25510	41376	15246740
5	Tobacco Tax	\$'000	31076	10825	71338	55724	534948	842359	76533	73819	170864	212177	3118	5482	2088263
6	Gasoline Tax	\$'000	50683	14960	100963	83254	618107	1118847	124620	134294	373546	334267	5347	5162	2964051
7	Diesel Tax	\$'000	10439	1634	25991	25825	165701	357650	32201	49979	96896	114292	2010	1449	884068
8	Non-Com. Veh. Lic.	\$'000	19938	6442	36141	31414	288009	470911	57750	45592	123377	170241	891	1980	1252686
9	Com. Veh. Lic.	\$'000	11230	2317	20093	18785	122069	236067	28294	33423	96236	66959	636	1089	637198
10	Spirits	\$'000	32939	6662	49533	27826	188743	578047	67118	63985	167673	194493	2660	4269	1383948
11	Wine	\$'000	3462	1109	11948	6527	154203	176729	13374	10038	41628	98752	761	541	519072
12	Beer	\$'000	20364	3277	23972	18763	212273	320334	30796	23534	64676	88894	1368	1601	809852
13	Hosp./Med. Insur.	\$'000	41595	9971	74794	56374	624917	881478	84865	71522	213720	263836	2283	3799	2329154
32	Insurance Premiums	\$'000	6769	1848	14238	13465	149560	245176	20127	19040	51836	59582	548	776	582965
33	Payroll Taxes	\$'000	30139	6690	59483	43414	506871	918547	77713	60953	204790	240727	2854	6438	2158619
34	Prov/Local Property	\$'000	244907	58157	468254	351438	4079694	6868692	679556	731565	2127816	2324061	18724	43078	17995942
35	Lottery	\$'000	16583	4216	33852	25451	336508	489221	46242	39635	109571	158204	1244	1964	1262691
36	Misc. Prov/Local	\$'000	108516	26596	216605	160712	1812972	3260215	279409	268219	862781	928227	9807	18224	7952282
Total		\$'000	1248145	305907	2491374	1848496	20852703	37498809	3213749	3085037	9923662	10676413	112798	209608	91466701

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 6 : TAXBASES BY PROVINCE/TERRITORY AND REVENUE SOURCE USED FOR CALCULATION PURPOSES 1987-88

Line	Variables	Unit	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Personal Income Tax	(%)	1.186721	0.298328	2.620697	1.829676	22.161946	44.509842	3.253668	2.856403	9.350773	11.621994	0.098851	0.211102	100.000000
2	Business Income	\$'000	524458	138383	1167348	1046465	15268998	27185019	1422164	1390554	9325495	5344755	83776	125750	63023166
3	Capital Tax	\$'000,000	7657	1920	12386	10670	139391	277718	17273	15889	127554	62981	775	2647	676862
4	Sales Tax	\$'000	3057180	704625	5800729	4168206	44952962	75449881	7192098	6888937	21109621	21898324	321357	521224	192065145
5	Tobacco Tax	'000 Cig	832741	290086	1911619	1493239	14334912	22572544	2050833	1978120	4578600	5685669	83563	146892	55958817
6	Gasoline Tax	\$'000	46348	13680	92327	76132	565236	1023145	113960	122807	341594	305675	4890	4720	2710516
7	Diesel Tax	\$'000	9008	1410	22428	22284	142982	308613	27786	43126	83611	98622	1734	1250	762854
8	Non-Com. Veh. Lic.	Regist'n	188854	61017	342337	297555	2728071	4460560	547023	431860	1168648	1612554	8440	18758	11865677
9	Com. Veh. Lic.	\$'000	461753	95257	826195	772386	5019191	9706484	1163384	1374257	3957002	2753200	26153	44777	26200040
10	Spirits*	'000 Litre	3827	774	5755	3233	21929	67160	7798	7434	19481	22597	309	496	160793
11	Wine*	'000 Litre	1760	564	6074	3318	78394	89846	6799	5103	21163	50204	387	275	263887
12	Beer*	'000 Litre	53498	8609	62978	49292	557673	841565	80905	61827	169912	233538	3595	4207	2127599
13	Hosp./Med. Insur.*	Persons	213407	51160	383737	289232	3206207	4522519	435411	366952	1096516	1353640	11711	19494	11949985
32	Insurance Premiums	\$'000	259806	70928	546478	516831	5740412	9410387	772509	730789	1989558	2286893	21033	29793	22375417
33	Payroll Taxes	\$'000,000	3753	833	7407	5406	63117	114380	9677	7590	25501	29976	355	802	268797
34	Prov/Local Property	\$'000,000	5717	1358	10932	8204	95242	160352	15865	17079	49675	54256	437	1006	420123
35	Lottery	\$'000,000	45327	11524	92530	69567	919801	1337219	126396	108336	299499	432429	3401	5369	3451451
36	Misc. Prov/Local *	\$'000	1139629	279310	2274770	1687784	19039731	34238594	2934340	2816818	9060881	9748186	102991	191384	83514419
Population Adjustments		87-86	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

Adjusted for the evolution of population shares pursuant to Section 8(3)(d) of the Regulations.

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 7 : YIELD OF ADJUSTED TAXBASES AT NATIONAL AVERAGE TAX RATES, BY PROVINCE/TERRITORY AND REVENUE SOURCE 1987-88

Line	Variables	Unit	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Personal Income Tax	\$'000	317141	79726	700358	488964	5922581	11894855	869514	763348	2498910	3105873	26417	56415	26724100
2	Business Income	\$'000	44058	11625	98066	87911	1282711	2283746	119472	116817	783412	449000	7038	10564	5294420
3	Capital Tax	\$'000	15619	3916	25265	21765	284326	566484	35234	32410	260181	128468	1582	5400	1380650
4	Sales Tax	\$'000	242689	55935	460480	330885	3568509	5989451	570932	546866	1675749	1738358	25510	41376	15246740
5	Tobacco Tax	\$'000	31076	10825	71338	55724	534948	842359	76533	73819	170864	212177	3118	5482	2088263
6	Gasoline Tax	\$'000	50683	14960	100963	83254	618107	1118847	124620	134294	373546	334267	5347	5162	2964051
7	Diesel Tax	\$'000	10439	1634	25991	25825	165701	357650	32201	49979	96896	114292	2010	1449	884068
8	Non-Com. Veh. Lic.	\$'000	19938	6442	36141	31414	288009	470911	57750	45592	123377	170241	891	1980	1252686
9	Com. Veh. Lic.	\$'000	11230	2317	20093	18785	122069	236067	28294	33423	96236	66959	636	1089	637198
10	Spirits*	\$'000	32939	6662	49533	27826	188743	578047	67118	63985	167673	194493	2660	4269	1383948
11	Wine*	\$'000	3462	1109	11948	6527	154203	176729	13374	10038	41628	98752	761	541	519072
12	Beer*	\$'000	20364	3277	23972	18763	212273	320334	30796	23534	64676	88894	1368	1601	809852
13	Hosp./Med. Insur.*	\$'000	41595	9971	74794	56374	624917	881478	84865	71522	213720	263836	2283	3799	2329154
32	Insurance Premiums	\$'000	6769	1848	14238	13465	149560	245176	20127	19040	51836	59582	548	776	582965
33	Payroll Taxes	\$'000	30139	6690	59483	43414	506871	918547	77713	60953	204790	240727	2854	6438	2158619
34	Prov/Local Property	\$'000	244907	58157	468254	351438	4079694	6868692	679556	731565	2127816	2324061	18724	43078	17995942
35	Lottery	\$'000	16583	4216	33852	25451	336508	489221	46242	39635	109571	158204	1244	1964	1262691
36	Misc. Prov/Local *	\$'000	108516	26596	216605	160712	1812972	3260215	279409	268219	862781	928227	9807	18224	7952282
Total		\$'000	1248145	305907	2491374	1848496	20852703	37498809	3213749	3085037	9923662	10676413	112798	209608	91466701

Adjusted for the evolution of population shares pursuant to Section 8(3)(d) of the Regulations.

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 8 : PERCENTAGE DISTRIBUTION OF THE YIELD OF ADJUSTED TAXBASES AT NATIONAL AVERAGE TAX RATES, BY PROVINCE/TERRITORY AND REVENUE SOURCE 1987-88

Line	Variables	Unit	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Personal Income Tax	%	25.41	26.06	28.11	26.45	28.40	31.72	27.06	24.74	25.18	29.09	23.42	26.91	29.22
2	Business Income	%	3.53	3.80	3.94	4.76	6.15	6.09	3.72	3.79	7.89	4.21	6.24	5.04	5.79
3	Capital Tax	%	1.25	1.28	1.01	1.18	1.36	1.51	1.10	1.05	2.62	1.20	1.40	2.58	1.51
4	Sales Tax	%	19.44	18.29	18.48	17.90	17.11	15.97	17.77	17.73	16.89	16.28	22.62	19.74	16.67
5	Tobacco Tax	%	2.49	3.54	2.86	3.01	2.57	2.25	2.38	2.39	1.72	1.99	2.76	2.62	2.28
6	Gasoline Tax	%	4.06	4.89	4.05	4.50	2.96	2.98	3.88	4.35	3.76	3.13	4.74	2.46	3.24
7	Diesel Tax	%	0.84	0.53	1.04	1.40	0.79	0.95	1.00	1.62	0.98	1.07	1.78	0.69	0.97
8	Non-Com. Veh. Lic.	%	1.60	2.11	1.45	1.70	1.38	1.26	1.80	1.48	1.24	1.59	0.79	0.94	1.37
9	Com. Veh. Lic.	%	0.90	0.76	0.81	1.02	0.59	0.63	0.88	1.08	0.97	0.63	0.56	0.52	0.70
10	Spirits*	%	2.64	2.18	1.99	1.51	0.91	1.54	2.09	2.07	1.69	1.82	2.36	2.04	1.51
11	Wine*	%	0.28	0.36	0.48	0.35	0.74	0.47	0.42	0.33	0.42	0.92	0.67	0.26	0.57
12	Beer*	%	1.63	1.07	0.96	1.02	1.02	0.85	0.96	0.76	0.65	0.83	1.21	0.76	0.89
13	Hosp./Med. Insur.*	%	3.33	3.26	3.00	3.05	3.00	2.35	2.64	2.32	2.15	2.47	2.02	1.81	2.55
32	Insurance Premiums	%	0.54	0.60	0.57	0.73	0.72	0.65	0.63	0.62	0.52	0.56	0.49	0.37	0.64
33	Payroll Taxes	%	2.41	2.19	2.39	2.35	2.43	2.45	2.42	1.98	2.06	2.25	2.53	3.07	2.96
34	Prov/Local Property	%	19.62	19.01	18.79	19.01	19.56	18.32	21.15	23.71	21.44	21.77	16.60	20.55	19.67
35	Lottery	%	1.33	1.38	1.36	1.38	1.61	1.30	1.44	1.28	1.10	1.48	1.10	0.94	1.38
36	Misc. Prov/Local *	%	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69
Total		\$'000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Adjusted for the evolution of population shares pursuant to Section 8(3)(d) of the Regulations.

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 10 : INDEX OF PER CAPITA YIELD OF ADJUSTED TAXBASES AT NATIONAL AVERAGE TAX RATES, BY PROVINCE/TERRITORY AND REVENUE SOURCE 1987-88
1.00 = NATIONAL AVERAGE

Line	Variables	Unit	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Personal Income Tax	\$'000	0.54	0.60	0.76	0.66	0.86	1.23	0.77	0.72	1.01	1.02	1.03	1.04	1.00
2	Business Income	\$'000	0.38	0.44	0.54	0.60	0.94	1.19	0.54	0.56	1.59	0.74	1.39	0.98	1.00
3	Capital Tax	\$'000	0.51	0.57	0.53	0.57	0.80	1.13	0.61	0.59	2.03	0.81	1.20	1.93	1.00
4	Sales Tax	\$'000	0.72	0.74	0.88	0.78	0.91	1.09	0.89	0.90	1.18	1.00	1.75	1.34	1.00
5	Tobacco Tax	\$'000	0.67	1.04	1.00	0.96	1.00	1.12	0.87	0.89	0.88	0.89	1.56	1.29	1.00
6	Gasoline Tax	\$'000	0.77	1.02	0.99	1.01	0.81	1.04	1.00	1.14	1.36	0.99	1.89	0.86	1.00
7	Diesel Tax	\$'000	0.53	0.37	0.86	1.05	0.73	1.12	0.86	1.43	1.18	1.13	2.38	0.81	1.00
8	Non-Com. Veh. Lic.	\$'000	0.72	1.03	0.84	0.90	0.89	1.04	1.09	0.92	1.06	1.19	0.74	0.78	1.00
9	Com. Veh. Lic.	\$'000	0.79	0.73	0.92	1.06	0.74	1.02	1.05	1.32	1.63	0.92	1.04	0.84	1.00
10	Spirits*	\$'000	1.07	0.97	1.04	0.72	0.53	1.15	1.15	1.17	1.31	1.23	2.01	1.52	1.00
11	Wine*	\$'000	0.30	0.43	0.67	0.45	1.15	0.94	0.61	0.49	0.86	1.67	1.53	0.51	1.00
12	Beer*	\$'000	1.13	0.81	0.86	0.83	1.02	1.09	0.90	0.73	0.86	0.96	1.77	0.97	1.00
13	Prop. Med. Insur.*	\$'000	0.81	0.86	0.94	0.87	1.04	1.05	0.87	0.77	0.99	0.99	1.02	0.80	1.00
14	Prop. Med. Insur. Premiums	\$'000	0.52	0.64	0.71	0.83	1.00	1.16	0.82	0.82	0.96	0.90	0.98	0.66	1.00
15	Prop. Tax	\$'000	0.63	0.62	0.80	0.72	0.91	1.18	0.85	0.71	1.02	0.98	1.38	1.47	1.00
16	Prop/Local Property	\$'000	0.61	0.65	0.76	0.70	0.88	1.06	0.90	1.03	1.27	1.13	1.09	1.18	1.00
35	Lottery	\$'000	0.59	0.67	0.78	0.72	1.04	1.07	0.87	0.79	0.93	1.10	1.03	0.77	1.00
36	Misc. Prov/Local *	\$'000	0.62	0.67	0.79	0.73	0.89	1.13	0.83	0.85	1.17	1.02	1.29	1.13	1.00
	Total	\$'000	0.62	0.67	0.79	0.73	0.89	1.13	0.83	0.85	1.17	1.02	1.29	1.13	1.00

Adjusted for the evolution of population shares pursuant to Section 8(3)(d) of the Regulations.

2

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 9 : PER CAPITA YIELD OF ADJUSTED TAXBASES AT NATIONAL AVERAGE TAX RATES, BY PROVINCE/TERRITORY AND REVENUE SOURCE 1987-88

Line	Variables	Unit	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Personal Income Tax	\$'000	558.25	626.28	797.67	686.46	898.37	1283.85	805.85	751.47	1050.98	1061.84	1078.25	1084.91	1043.21
2	Business Income	\$'000	77.55	91.32	111.69	123.42	194.57	246.49	110.73	115.00	329.48	153.50	287.26	203.15	206.67
3	Capital Tax	\$'000	27.49	30.76	28.78	30.56	43.13	61.14	32.65	31.91	109.43	43.92	64.56	103.84	53.90
4	Sales Tax	\$'000	427.19	439.40	524.46	464.53	541.29	646.46	529.13	538.36	704.78	594.31	1041.24	795.70	595.17
5	Tobacco Tax	\$'000	54.70	85.04	81.25	78.23	81.14	90.92	70.93	72.67	71.86	72.54	127.28	105.42	81.52
6	Gasoline Tax	\$'000	89.21	117.52	114.99	116.88	93.76	120.76	115.50	132.21	157.10	114.28	218.26	99.27	115.71
7	Diesel Tax	\$'000	18.38	12.84	29.60	36.26	25.13	38.60	29.84	49.20	40.75	39.07	82.03	27.86	34.51
8	Non-Com. Veh. Lic.	\$'000	35.10	50.60	41.16	44.10	43.69	50.83	53.52	44.88	51.89	58.20	36.37	38.08	48.90
9	Com. Veh. Lic.	\$'000	19.77	18.20	22.89	26.37	18.52	25.48	26.22	32.90	40.47	22.89	25.96	20.94	24.87
10	Spirits*	\$'000	57.98	52.33	56.42	39.07	28.63	62.39	62.20	62.99	70.52	66.49	108.55	82.10	54.02
11	Wine*	\$'000	6.09	8.71	13.61	9.16	23.39	19.07	12.39	9.88	17.51	33.76	31.07	10.40	20.26
12	Beer*	\$'000	35.85	25.74	27.30	26.34	32.20	34.57	28.54	23.17	27.20	30.39	55.85	30.80	31.61
13	Hosp./Med. Insur.*	\$'000	73.22	78.33	85.19	79.14	94.79	95.14	78.65	70.41	89.89	90.20	93.17	73.07	90.92
32	Insurance Premiums	\$'000	11.92	14.52	16.22	18.90	22.69	26.46	18.65	18.74	21.80	20.37	22.37	14.93	22.76
33	Payroll Taxes	\$'000	53.05	52.55	67.75	60.95	76.88	99.14	72.02	60.00	86.13	82.30	116.47	123.81	84.26
34	Prov/Local Property	\$'000	431.10	456.85	533.32	493.38	618.83	741.36	629.80	720.19	894.91	794.55	764.25	828.42	702.49
35	Lottery	\$'000	29.19	33.12	38.56	35.73	51.04	52.80	42.86	39.02	46.08	54.09	50.78	37.77	49.29
36	Misc. Prov/Local *	\$'000	191.02	208.92	246.70	225.62	275.00	351.89	258.95	264.05	362.86	317.34	400.28	350.46	310.43
	Total	\$'000	2197.05	2403.04	2837.56	2595.11	3163.05	4047.36	2978.45	3037.05	4173.64	3650.06	4603.99	4030.93	3570.51

Adjusted for the evolution of population shares pursuant to Section 8(3)(d) of the Regulations.

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 11 : TAX EFFORT (ACTUAL REVENUES / POTENTIAL REVENUES) 1987-88

Line	Variables	Unit	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT
1	Personal Income Tax	%	1.060337	0.971094	0.990047	1.046291	1.359450	0.848388	1.161475	1.007209	0.933511	0.898344	0.805882	0.701053
2	Business Income	%	1.964936	1.811146	1.189005	0.869926	0.534375	1.278772	1.478458	1.697964	0.635588	1.125219	0.554859	0.552444
3	Capital Tax	%	0.150972	0.000000	0.251056	0.192557	2.372154	0.922680	1.657013	1.703386	0.000000	0.443838	0.000000	0.000000
4	Sales Tax	%	1.929048	1.388943	1.232005	1.562190	1.268512	1.075787	1.104229	0.842278	0.008978	0.886183	0.000000	0.000000
5	Tobacco Tax	%	1.280888	0.937889	1.198542	1.127584	1.211216	0.758350	1.228259	1.219818	1.071873	1.074579	0.857498	0.978164
6	Gasoline Tax	%	1.049371	1.013580	0.938082	0.941136	1.534870	0.926304	0.978519	0.934478	0.408276	0.989245	0.473701	0.848122
7	Diesel Tax	%	1.546804	1.516248	0.909534	1.040732	1.395233	0.810142	2.233102	0.713781	0.584016	1.080380	0.861803	3.177755
8	Non-Com. Veh. Lic.	%	0.597509	0.376456	0.670064	0.678242	2.273533	0.682139	0.588844	0.706236	0.641028	0.410277	0.579105	0.578687
9	Com. Veh. Lic.	%	1.198212	0.581430	0.828229	0.857874	1.750449	0.890012	0.253410	1.067391	0.561327	1.006733	1.547012	0.551881
10	Spirits*	%	0.892983	1.404569	1.118074	1.291899	1.164057	0.941878	1.170469	0.044339	1.219288	1.005282	1.130635	1.246873
11	Wine*	%	1.180256	1.721649	1.222746	1.285971	1.127690	0.796014	1.664300	0.052900	1.297272	0.976452	1.397723	2.253520
12	Beer*	%	2.367269	2.054965	1.804770	1.856888	0.169277	0.938794	1.681009	0.069219	1.968194	1.714589	2.137524	2.569070
13	Hosp./Med. Insur.*	%	0.000000	0.000000	0.000000	0.000000	0.000000	1.905699	0.000000	0.000000	1.133187	1.543148	0.000000	0.000000
32	Insurance Premiums	%	1.581782	0.781411	1.180447	1.070519	0.905144	1.005737	1.249229	1.154422	0.966460	0.995413	0.859490	0.819354
33	Payroll Taxes	%	0.000000	0.000000	0.000000	0.000000	3.913260	0.000000	2.253157	0.000000	0.000000	0.000000	0.000000	0.000000
34	Prov/Local Property	%	0.489496	0.598382	0.812406	0.490707	0.952692	1.191119	1.058837	1.002096	0.785676	0.889023	0.517622	0.464994
35	Lottery	%	0.736850	0.769185	0.772245	0.834038	1.158960	0.960712	0.941289	0.778536	0.894047	1.043362	1.012804	0.615996
36	Misc. Prov/Local *	%	1.121871	1.015601	1.054737	0.727409	1.007936	0.832551	1.238950	1.911653	1.327725	0.912649	1.432266	2.791308
Total			1.100933	0.955298	0.960688	0.929857	1.212642	0.980089	1.140871	1.006725	0.701795	0.908682	0.585987	0.691185

Adjusted for the evolution of population shares pursuant to Section 8(3)(d) of the Regulations.

TAX EFFORT ADJUSTMENT FACTOR SUMMARY

ANNEX 10

SUMMARY TABLE 12: TAX EFFORT FACTOR 1987-88

	YUKON	NWT
REVENUE YIELD (TABLE #5)	112798	209608
ACTUAL REVENUES (TABLE#2)	66098	144878
UNADJUSTED TAX EFFORT FACTOR	1.707	1.447
*85% (NORTHERN CONDITIONS)	1.45054	1.22977
ADJUSTED ACTUAL REVENUE:		
LESS: PIT REVENUE (TABLE #2)	-21289	-39550
PLUS: PIT REVENUE ADJUSTED (TIMING)	<u>20864</u>	<u>42654</u>
NET PIT ADJUSTMENT	-425	3104
LESS: CIT REVENUES (TABLE#2)	-3905	-5836
PLUS: CIT REVENUE ADJUSTED (TIMING)	<u>6344</u>	<u>10254</u>
NET CIT ADJUSTMENT	2439	4418
ADJUSTED ACTUAL REVENUES	68112	152400
ADJUSTED TAX EFFORT FACTOR	1.65606	1.37538
*85% (NORTHERN CONDITIONS)	1.40765	1.16907

COMPUTATION TABLE 1
PERSONAL INCOME TAXES

Line	Variables	Unit	Year of Data	NFLD	P.E.I.	NS.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Canada
Federal Basic Tax Estimates																
1	Tax Collection Agreement	(\$ '000)	1987	528457	132885	1164843	813155	9831260	19770288	1446120	1268378	4152761	5161586	43745	93591	44407069
2	Simulated : PITAX Estimate	(\$ '000)	1987	530590	130319	1128004	780492	9529416	18920823	1384725	1187667	4009515	5305820	38196	75616	43021183
Difference Between Estimates																
3	Distribution : Tax Collection	(%)	1987	1.190029	0.299243	2.623103	1.831139	22.138953	44.520587	3.256509	2.856252	9.351576	11.623343	0.098509	0.210757	100.000000
4	Distribution : PITAX Estimate	(%)	1987	1.233323	0.302918	2.621973	1.814204	22.150521	43.980248	3.218705	2.760656	9.319862	12.333041	0.088784	0.175765	100.000000
5	Difference	(%)	1987	-0.043294	-0.003675	0.001129	0.016935	-0.011568	0.540339	0.037803	0.095596	0.031714	-0.709698	0.009725	0.034992	0.000000
Estimation of Provincial Taxes																
6	Distribution of Provincial Personal Income Taxes Simulated by PITAX Model	(%)	1987	1.230015	0.302004	2.619567	1.812741	22.173514	43.969502	3.215865	2.760807	9.319059	12.331692	0.089126	0.176110	100.000000
Tax Bases For Revenues from Personal Income Taxes																
		(%)	1987	1.186721	0.298328	2.620697	1.829676	22.161946	44.509842	3.253668	2.856403	9.350773	11.621994	0.098851	0.211102	100.000000

COMPUTATION TABLE 2
BUSINESS INCOME REVENUES

Line	Variables	Unit	Year of Data	NFLD	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Canada
Corporation Taxable Income																
1	Assessed Corporation Taxable Income	(\$ '000)	1987	354108	105841	873496	738011	11383825	20128714	1126156	967692	6614271	4031157	62278	90620	46476169
2	Taxable Income- Capital Gains Refunds	(\$ '000)	1987					3525	119852	40399		9163	12811	0	0	185750
3	Taxable Income Eligible for low Tax Rate as per CORPAC	(\$ '000)	1987	130281	47772	322705	264170	5071316	7219629	455602	404804	1660179	1749481	22054	25551	17373544
4	Taxable Income Subject to General Rate	(\$ '000)	1987	223827	58069	550791	473841	6308984	12789233	630155	562888	4944929	2268865	40224	65069	28916875
5	General Tax Rate	(%)	1987	16	15	15	15	5.9	14.5	17	17	8	15	10	10	
6	General Tax Rate - Weighted	(%)	1987	0.123846	0.030122	0.285711	0.245795	1.287242	6.412999	0.370463	0.330917	1.368040	1.176924	0.013910	0.022502	11.668470
7	Low Tax Rate	(%)	1987	10	10	10	9	3.22	10	10	10	0	9.51	5	10	
8	Small Business Rate - Weighted	(%)	1987	0.074988	0.027497	0.185745	0.136848	0.939914	4.155530	0.262239	0.233000	0.000000	0.957638	0.006347	0.014707	6.994453
9	Adjustment Factor for Taxable Income Eligible to Low Tax Rate	(%)	1987													0.599432
10	Oil/Gas Royalty Estimates	(\$ '000)	1987	7039	164	5742	2223	49245	111810	13307	70661	1381290	78966	479	1776	1722702
11	Resource Allowances	(\$ '000)	1987	5276	119	4254	1621	37544	84090	11775	67098	1330551	70509	348	1415	1614600
12	Adjustment for Oil and Gas Royalties and Resources Allowances	(\$ '000)	1987	-1763	-45	-1488	-602	-11701	-27720	-1532	-3563	-50739	-8457	-131	-361	-108102

13	Adjusted Taxable Income - General Tax Rate	(\$ '000)	1987	222064	58024	549303	473239	6297283	12761513	628623	559325	4894190	2260408	40093	64708	28808773
14	Adjusted Taxable Income - Low Tax Rate	(\$ '000)	1987	78095	28636	193440	158352	3039909	4327676	273102	242652	995164	1048695	13220	15316	10414256
15	Corporation Taxable Income Adjusted	(\$ '000)	1987	300159	86660	742743	631591	9337192	17089189	901725	801977	5889354	3309103	53313	80024	39223029
16	Share of Adjusted Corporation Taxable Income	(%)	1987	0.7652611	0.2209418	1.8936392	1.6102553	23.80538092	43.56927334	2.2989692	2.0446596	15.01504176	8.436632154	0.1359224	0.2040232	100.000000
Allocation of Corporate Profits																
17	Total Corporate Profits on a National Accounts Basis	(\$ '000)	1987													61635219
18	Allocation of Corporate Profits	(\$ '000)	1987	471670	136178	1167149	992484	14672499	26854017	1416975	1260230	9254554	5199937	83776	125750	61635219
Adjustment for GBE Profits																
19	Adjustment for Profits of GBE	(\$ '000)	1987	45839	1915	173	46875	517978	287430	4506	113168	61603	125755	0	0	1205242
20	Share of Adjusted GBE Profits	(%)	1987	3.803303	0.158889	0.014354	3.889260	42.977095	23.848323	0.373867	9.389650	5.111256	10.434004	0.000000	0.000000	100.000000
21	Unadjustment Total Profits of GBE	(\$ '000)	1987													1387947
22	Profits of GBE for the Purpose of Equalization	(\$ '000)	1987	52788	2205	199	53981	596499	331002	5189	130323	70942	144818	0	0	1387947
23	Tax Base For Business Income	(\$ '000)	1987	524458	138383	1167348	1046465	15268998	27185019	1422164	1390554	9325495	5344755	83776	125750	63023166

COMPUTATION TABLE 3B
CAPITAL TAX REVENUES

Line	Variables	Unit	Year of Data	NFLD	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Canada	
Total Taxable Paid-Up Capital By Sector																	
1	Agriculture	(\$ Millions)	1987														11949.8
2	Mining	(\$ Millions)	1987														69543.6
3	Manufacturing	(\$ Millions)	1987														128453.6
4	Construction	(\$ Millions)	1987														16310.0
5	Utilities	(\$ Millions)	1987														156808.8
6	Wholesale Trade	(\$ Millions)	1987														45572.3
7	Retail Trade	(\$ Millions)	1987														37591.9
8	Services	(\$ Millions)	1987														36211.1
9	Other Finance	(\$ Millions)	1987														118648.1
10	Deposit Accepting Institutions	(\$ Millions)	1987														68855.0
Provincial Allocation of Taxable Income By Sector																	
11	Agriculture	(\$ Millions)	1987	5133	7988	32282	20279	152206	215733	31508	50452	92880	171952	163	96		785562
12	Mining	(\$ Millions)	1987	46292	0	21120	36150	87578	313958	21371	103586	2111056	98249	5547	48960		3030088
13	Manufacturing	(\$ Millions)	1987	92344	20689	317992	277243	3996264	7258722	305058	155528	1227360	1328106	1249	3824		15032332
14	Construction	(\$ Millions)	1987	17976	5281	45430	29314	664024	1018574	50672	48076	173072	158012	3315	4837		2220653
15	Utilities	(\$ Millions)	1987	104044	19678	101981	106274	840787	1679190	103975	164449	975894	591169	2432	31344		4725645
16	Wholesale Trade	(\$ Millions)	1987	35824	9287	77885	54758	1318244	1957203	131854	102202	339483	369161	3500	1972		4407017
17	Retail Trade	(\$ Millions)	1987	36219	11270	82643	63966	840594	1210017	117649	104631	282086	290736	4148	4579		3054834
18	Services	(\$ Millions)	1987	19248	7078	48809	51733	891439	1736153	90200	81344	539120	429888	5566	5494		3914954
19	Other Finance	(\$ Millions)	1987	39020	31426	92303	61680	1803516	3594224	265134	99396	627890	629457	22524	16141		7442385
20	Deposit Accepting Institutions	(\$ Millions)	1987	7970	1948	18614	9170	108443	507118	30294	13974	175058	69277	486	436		1041828

Provincial Allocation of
Taxable Income By Sector

21	Agriculture	(\$ Millions)	1987	0.653418	1.016852	4.109415	2.581464	19.375428	27.462250	4.010886	6.422408	11.823382	21.889042	0.020749	0.012221	99.377516
22	Mining	(\$ Millions)	1987	1.527744	0.000000	0.697009	1.193035	2.890213	10.361349	0.705293	3.418581	69.669792	3.242447	0.183064	1.615795	95.504322
23	Manufacturing	(\$ Millions)	1987	0.614303	0.137630	2.115387	1.844311	26.584458	48.287398	2.029346	1.034623	8.164801	8.834996	0.008309	0.025439	99.681001
24	Construction	(\$ Millions)	1987	0.809492	0.237813	2.045795	1.320062	29.902195	45.868220	2.281851	2.164949	7.793744	7.115565	0.149280	0.217819	99.906784
25	Utilities	(\$ Millions)	1987	2.201689	0.416409	2.158033	2.248878	17.792005	35.533562	2.200229	3.479927	20.651022	12.509806	0.051464	0.663275	99.906299
26	Wholesale Trade	(\$ Millions)	1987	0.812885	0.210732	1.767295	1.242518	29.912387	44.411061	2.991910	2.319074	7.703238	8.376664	0.079419	0.044747	99.871932
27	Retail Trade	(\$ Millions)	1987	1.185629	0.368923	2.705319	2.093927	27.516847	39.609910	3.851240	3.425096	9.234086	9.517244	0.135785	0.149894	99.793900
28	Services	(\$ Millions)	1987	0.491653	0.180794	1.246732	1.321420	22.770102	44.346702	2.303986	2.077777	13.770788	10.980665	0.142173	0.140334	99.773126
29	Other Finance	(\$ Millions)	1987	0.524294	0.422257	1.240234	0.828767	24.233038	48.293981	3.562487	1.335540	8.436677	8.457732	0.302645	0.216879	97.854532
30	Deposit Accepting Institutions	(\$ Millions)	1987	0.765002	0.186979	1.786667	0.880184	10.408916	48.675789	2.907774	1.341296	16.802966	6.649562	0.046649	0.041850	90.493632

Total Taxable Paid-Up
Capital By Sector

31	Agriculture	(\$ Millions)	1987	78.1	121.5	491.1	308.5	2315.3	3281.7	479.3	767.5	1412.9	2615.7	2.5	1.5	11875.4
32	Mining	(\$ Millions)	1987	1062.4	0.0	484.7	829.7	2010.0	7205.7	490.5	2377.4	48450.9	2254.9	127.3	1123.7	66417.1
33	Manufacturing	(\$ Millions)	1987	789.1	176.8	2717.3	2369.1	34148.7	62026.9	2606.8	1329.0	10488.0	11348.9	10.7	32.7	128043.8
34	Construction	(\$ Millions)	1987	132.0	38.8	333.7	215.3	4877.0	7481.1	372.2	353.1	1271.2	1160.5	24.3	35.5	16294.8
35	Utilities	(\$ Millions)	1987	3452.4	653.0	3384.0	3526.4	27899.4	55719.8	3450.2	5456.8	32382.6	19616.5	80.7	1040.1	156661.9
36	Wholesale Trade	(\$ Millions)	1987	370.5	96.0	805.4	566.2	13631.8	20239.1	1363.5	1056.9	3510.5	3817.4	36.2	20.4	45513.9
37	Retail Trade	(\$ Millions)	1987	445.7	138.7	1017.0	787.1	10344.1	14890.1	1447.8	1287.6	3471.3	3577.7	51.0	56.3	37514.4
38	Services	(\$ Millions)	1987	178.0	65.5	451.5	478.5	8245.3	16058.4	834.3	752.4	4986.6	3976.2	51.5	50.8	36128.9
39	Other Finance	(\$ Millions)	1987	622.1	501.0	1471.5	983.3	28752.0	57299.9	4226.8	1584.6	10010.0	10034.9	359.1	257.3	116102.5
40	Deposit Accepting Institutions	(\$ Millions)	1987	526.7	128.7	1230.2	606.1	7167.1	33515.7	2002.1	923.5	11569.7	4578.6	32.1	28.8	62309.4

Tax Base for Capital Tax Revenues

7657.1 1920.0 12386.3 10670.2 139390.7 277718.4 17273.4 15888.8 127553.5 62981.4 775.4 2647.1 676862.3

COMPUTATION TABLE 4A
EXCLUSION OF FOOD AND CLOTHING VALUE FROM RETAIL SALES: GENERAL AND MISCELLANEOUS SALES TAXES

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Retail Sales by Province	(\$000)	1987	2755199	640591	5225349	3794167	38865800	59039329	5769490	5254356	14855273	17116476	161061	255687	153732778
2	Vending Machine Sales	(\$000)	1987	4388	1054	14445	8502	115827	175209	20483	11005	27334	32761	0	0	411008
ESTIMATED DIRECT SALES BY PROVINCE																
3	Total Direct Sales	(\$000)	1987													2757144
4	Direct Sales of Food	(\$000)	1987													506669
5	Non-food Direct Sales	(\$000)	1987													2250475
6	Retail Sales (Incl. Yk. & NWT)	(\$000)	1987													153732778
7	Non-Food Direct Sales Allocated by Prov.	(\$000)	1987	40333	9378	76493	55542	568952	864269	84459	76918	217464	250566	2358	3743	2250475
EXCLUSION OF FOOD:																
8	Combination Stores	(\$000)	1987	419934	98848	1069992	687564	6440907	9916394	1237558	941132	2390236	3493533	30528	48464	26775088
9	Grocery, Confectionary and Sundry Stores	(\$000)	1987	283834	26725	186949	158229	2777102	2525972	215873	200207	554707	746788	5598	8886	7690870
10	All Other Food Stores	(\$000)	1987	28279	3466	50059	52758	1093685	966669	62051	56464	144814	344837	1009	1603	2805694
11	Department Stores	(\$000)	1987	150603	81762	432284	285874	2459602	5207070	599158	394976	1489204	1805472	0	0	12906005
12	General Merchandise Stores	(\$000)	1987	139555	29966	174069	134547	341845	1474979	130093	138886	261906	223302	17321	27497	3093766
13	General Stores	(\$000)	1987	95143	15090	67668	133618	319096	221622	167478	335761	661146	123621	47621	75599	2263463
ESTIMATED PROPORTION OF TOTAL SALES ACCOUNTED FOR BY FOOD																
14	Combination Stores	(%)	1974													83.0
15	Grocery, Confectionary and Sundry Stores	(%)	1974													63.8
16	All Other Food Stores	(%)	1974													77.0
17	Department Stores	(%)	1974													6.6
18	General Merchandise Stores	(%)	1974													5.4
19	General Stores	(%)	1974													27.5
ESTIMATED TOTAL RETAIL SALES OF FOOD																
20	Combination Stores	(\$000)	1987													22223323
21	Grocery, Confectionary and Sundry Stores	(\$000)	1987													4906775
22	All Other Food Stores	(\$000)	1987													2160384
23	Department Stores	(\$000)	1987													851796
24	General Merchandise Stores	(\$000)	1987													167063
25	General Stores	(\$000)	1987													622452
26	TOTAL (Lines 20 to 25)	(\$000)	1987													30931794

ALLOCATION OF TOTAL RETAIL SALES OF FOOD AMONG PROVINCES																
27	Average Family Expenditure on Food Prepared at Home	(\$)	1986	4499	3231	3443	3778	3798	3706	3333	3228	3580	3593	4751	4688	3677
28	Average Family Size	(PERSONS)	1986	3.42	2.65	2.84	3.05	2.67	2.74	2.7	2.72	2.73	2.57	2.84	2.67	2.72
29	Per Capita Expenditure on Food	(\$)	1986	1315.4971	1219.2453	1212.3239	1238.6885	1422.4719	1352.5547	1234.4444	1186.7647	1311.3553	1398.0545	1672.8873	1755.8052	
30	National Per Capita Expenditure on Food	(\$)	1986													1351.838235
31	Relative Per Capita Expenditure on Food (National Average = 100)	(%)	1986	97.311723	90.191655	89.679661	91.629937	105.225009	100.053003	91.315988	87.788958	97.005343	103.418770	123.749076	129.882792	
32	Population (June 1)	(PERSONS)	1987	568100	127300	878000	712300	6592600	9265000	1079000	1015800	2377700	2925000	24500	52000	25617300
33	Weighted Population	(PERSONS)	1987	552828	114814	787387	652680	6937064	9269911	985300	891760	2306496	3024999	30319	67539	25621096
34	Distribution of Weighted Population	(%)	1987	2.157706	0.448123	3.073200	2.547432	27.075594	36.180773	3.845657	3.480570	9.002332	11.806673	0.118334	0.263607	100.000000
35	Estimated Retail Sales of Food	(\$'000)	1987	667417	138612	950596	787966	8374967	11191362	1189531	1076603	2784583	3652016	36603	81538	30931794
EXCLUSION OF CHILDREN'S CLOTHING AND FOOTWEAR																
36	Average Family Expenditure on Children's Clothing and Footwear	(\$)	1986	342	208	206	254	216	209	201	221	239	163	284	373	212
37	Average Number of Children in The Family Aged 13 and Under	(PERSONS)	1986	0.78	0.49	0.62	0.66	0.55	0.54	0.55	0.62	0.64	0.51	0.8	0.76	0.56
38	Average Per Capita Expend. on Children's Clothing and Footwear	(\$)	1986	438.4615	424.4898	332.2581	384.8485	392.7273	387.0370	365.4545	356.4516	373.4375	319.6078	355.0000	490.7895	
39	National Per Capita Exp. on Children's Clothing and Footwear	(\$)	1986													378.5714
40	Relative Per Capita Expend. on Children's Clothing & Footwear (National Average = 100)	(%)	1986	115.8200	112.1294	87.7663	101.6581	103.7393	102.2362	96.5352	94.1570	98.6439	84.4247	93.7736	129.6425	
41	Population Aged 14 and Under	(PERSONS)	1987	142700	29200	185800	159000	1343700	1891400	239700	247100	563900	595900	6200	16900	5421500
42	Weighted Pop. Aged 14 and Under	(PERSONS)	1987	165275	32742	163070	161636	1393945	1933695	231395	232662	556253	503087	5814	21910	5401483
43	Distribution of Weighted Population Aged 14 and Under	(%)	1987	3.059811	0.606163	3.018981	2.992444	25.806702	35.799342	4.283912	4.307373	10.298149	9.313865	0.107636	0.405622	100.000000
44	Total Retail Sales	(\$'000)	1986													139616471
45	Population Aged 14 and Under	(PERSONS)	1986													5391970
46	Total Expenditures on Children's Clothing & Footwear	(\$'000)	1986													2041246
47	Estimated Total Expenditures on Children's Clothing & Footwear In Current Year	(\$'000)	1987													2247632
48	Estimated Expenditure on Children's Clothing & Footwear	(\$'000)	1987	68773	13624	67856	67259	580040	804637	96287	96814	231464	209341	2419	9117	2247632

ATION TABLE 4B
GENERAL AND MISCELLANEOUS SALES TAXES

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	BC.	Yukon	NWT	Canada
1	Tobacco Tax Revenues	(\$'000)	1987	39805	10153	85501	62834	647938	638803	94002	90046	183144	228001	2674	5362	2088263
2	Average Annual Tax Rate Per Cigarette	(\$)	1987	0.047800	0.035000	0.044727	0.042079	0.045200	0.028300	0.045836	0.045521	0.040000	0.040101	0.032000	0.035000	
3	Estimated Number of Cigarettes Sold (Line 1 / Line 2)	('000)	1987	832741	290086	1911619	1493239	14334912	22572544	2050833	1978120	4578600	5685669	83563	153200	55965125
AVERAGE RETAIL PRICE OF A CARTON OF CIGARETTES (1)																
4	April - June	(\$)	1987	26.10	19.94	19.90	21.77	22.79	20.21	20.87	21.63	21.20	21.71	22.07	23.52	
5	July - September	(\$)	1987	26.65	20.40	21.56	21.91	22.83	20.57	22.32	22.11	21.27	22.12	22.20	23.72	
6	October - December	(\$)	1987	27.69	20.34	22.13	22.03	22.52	20.66	22.35	22.38	21.73	22.89	22.20	23.92	
7	January - March	(\$)	1988	27.46	20.55	22.12	22.10	22.94	21.07	24.00	22.52	21.53	23.02	22.19	23.93	
8	Average Annual Retail Price On a Fiscal Year Basis	(\$)	1987	26.975	20.308	21.428	21.953	22.770	20.628	22.385	22.160	21.433	22.435	22.165	23.773	
9	Average Provincial Sales Tax Applicable to Sales of Tobacco	(%)	1987	12					7	6.4						
10	Average Annual Retail Price Adjusted For Sales Taxes - Fiscal Year Basis	(\$)	1987	24.085	20.308	21.428	21.953	22.770	19.279	21.039	22.160	21.433	22.435	22.165	23.773	
11	Estimated Tobacco Sales	(\$'000)	1987	100283	29455	204811	163905	1632030	2175880	215737	219176	490666	637790	9261	18210	5897204
EXCLUSION OF MOTOR VEHICLE FUEL																
12	Volume of Sales of Motor Gasoline	('000 L.)	1987	501100	150100	1010300	843500	6200900	11239400	1188600	1215200	3345700	3124000	51600	29200	28899600
13	Volume of Sales of Diesel Fuel	('000 L.)	1987	20800	3200	49600	100400	829800	1039200	116500	111400	475800	226800	6600	1300	2981400
14	Total (Line 12 + Line 13)	('000 L.)	1987	521900	153300	1059900	943900	7030700	12278600	1305100	1326600	3821500	3350800	58200	30500	31881000
15	Sum of Average Monthly Retail Price Per Litre for Regular Leaded Gasoline	(\$)	1987	6.412	6.197	5.839	5.489	6.381	5.426	5.621	5.328	4.993	5.961	6.472	7.231	
16	Monthly Average	(\$)	1987	0.534	0.516	0.487	0.457	0.532	0.452	0.468	0.444	0.416	0.497	0.539	0.603	
17	Estimated Value of Total Sales of Motor Gasoline and Diesel Fuel Oil	(\$'000)	1987	278695	79103	516171	431362	3740332	5549927	610787	589010	1589744	1665348	31370	18392	15100241
EXCLUSION OF PRESCRIPTION DRUGS																
18	Retail Sales - Prescription Drugs	(\$'000)	1987	41253	7439	189205	97491	547199	1308726	82880	82321	241997	333882	1471	3104	2936968

INCLUSION OF INVESTMENTS IN CAPITAL
EQUIPMENT AND CONSTRUCTION MATERIALS

19	Investment in Capital & Repair of Machinery/Equipment	(\$'000)	1987	906500	152300	1479100	1232100	12724000	24312900	1870900	2363200	6291300	6577300	104800	200200	58214600
20	Capital & Repair of Machinery/ Equipment for Primary Sector	(\$'000)	1987	196200	41800	183200	172400	818300	1313300	370300	933200	1893300	915300	21600	61100	6920000
21	Capital and Repair of Machinery / Equipment in Manufacturing Sector	(\$'000)	1987	165400	13100	439200	394900	4696900	9576300	253400	308300	835300	2174000	700	1200	18858700
22	Net Investment in Machinery and Equipment	(\$'000)	1987	544900	97400	856700	664800	7208800	13423300	1247200	1121700	3562700	3488000	82500	138400	32436400
23	Cost of Construction Material	(\$'000)	1987	606883	109068	863928	656046	7468097	12394077	1153248	1356169	4146709	3422775	78158	176818	32431976
24	Total Investment and Construction Material (Line 22 + Line 23)	(\$'000)	1987	1151783	206468	1720628	1320846	14676897	25817377	2400448	2477869	7709409	6910775	160658	315218	64868376
25	Average Rate of Provincial Sales Tax	(\$'000)	1987	12.0	10.0	10.0	11.0	9.0	7.0	6.7	6.1	0.0	6.2	0.0	0.0	
26	Estimated Amount of Provincial Sales Tax Included in Line 24	(\$'000)	1987	123405	18770	156421	130895	1211854	1688987	150731	142460	0	403454	0	0	4026977
LINE 24																
Line 24 - (-----)																
1 + (Line 25/100)																
27	Amount Included in Lines 22 and 23 which relate to Offshore Exploration and Development of Oil and Gas	(\$'000)	1987	48100		9500								0	22400	80000
28	Net Investments in Capital Equipment and Construction Materials (Lines 24 - 26 - 27)	(\$'000)	1987	980278	187698	1554707	1189951	13465043	24128390	2249717	2335409	7709409	6507321	160658	292818	60761399

INCLUSION OF SERVICE ESTABLISHMENTS

29	Service Establishment Sales (1)	(\$'000)	1987	288423	78590	498962	402182	3392890	6447994	814803	826400	2331098	2638245	66932	80229	17866748
30	Receipts of Rest., Caterers and Taverns	(\$'000)	1987	144980	55548	359411	265846	3419018	5825223	448368	448773	1307496	1851332	11472	19108	14156575
31	Total Service Establishments (Line 29 + Line 30)	(\$'000)	1987	433403	134138	858373	668028	6811908	12273217	1263171	1275173	3638594	4489577	78404	99337	32023323

CALCULATION OF TAX BASE

32	Retail Sales (Table 4A, Line 1)	(\$'000)	1987	2755199	640591	5225349	3794167	38865800	59039329	5769490	5254356	14855273	17116476	161061	255687	153732778
33	- Food (Table 4A, Line 35)	(\$'000)	1987	667417	138612	950598	787966	8374967	11191362	1189531	1078603	2784583	3652016	36603	81538	30931794
34	- Clothing (Table 4A, Line 48)	(\$'000)	1987	68773	13624	67856	67259	580040	804637	96287	96814	231464	209341	2419	9117	2247632
35	- Tobacco (Table 4B, Line 11)	(\$'000)	1987	100283	29455	204811	163905	1632030	2175880	215737	219176	490666	637790	9261	18210	5897204
36	- Motor Vehicle Fuel (Table 4B, Line 17)	(\$'000)	1987	278695	79103	516171	431362	3740332	5549927	610787	589010	1589744	1665348	31370	18392	15100241
37	- Prescription Drugs (Table 4B, Line 18)	(\$'000)	1987	41253	7439	189205	97491	547199	1308726	82880	82321	241997	333882	1471	3104	2936968
38	+ Vending Machine Sales (Table 4A, Line 2)	(\$'000)	1987	4388	1054	14445	8502	115827	175209	20483	11005	27334	32761	0	0	411008
39	+ Direct Sales (Table 4A, Line 7)	(\$'000)	1987	40333	9378	76493	55542	568952	864269	84459	76918	217464	250566	2358	3743	2250475
40	+ Investments (Table 4B, Line 28)	(\$'000)	1987	980278	187698	1554707	1189951	13465043	24128390	2249717	2335409	7709409	6507321	160658	292818	60761399
41	+ Service Establishments (Table 4B, Line 31)	(\$'000)	1987	433403	134138	858373	668028	6811908	12273217	1263171	1275173	3638594	4489577	78404	99337	32023323
42	TAX BASE FOR SALES TAXES LINE 32 - (LINES 33 TO 37) + (LINES 38 TO 41)	(\$'000)	1987	3057180	704625	5800729	4168206	44952962	75449881	7192098	6888937	21109621	21898324	321357	521224	192065145

COMPUTATION TABLE 5
TOBACCO TAXES

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Tobacco Tax Revenue	(\$000)	1987	39805	10153	85501	62834	647938	638803	94002	90046	183144	228001	2674	5362	2088263
2	Tax rate per cigarette	(\$)	1987	0.047800	0.035000	0.044727	0.042079	0.045200	0.028300	0.045836	0.045521	0.040000	0.040101	0.032000	0.036503	
3	Tax Base for tobacco taxes	(000 CIG)		832741	290086	1911619	1493239	14334912	22572544	2050833	1978120	4578600	5685669	83563	146892	55958817

COMPUTATION TABLE 6
GASOLINE TAXES

Line	Variables	Unit	Year of Data	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Gasoline taxed at road-use rate	(000L)	1987	535421	166155	1057589	956130	6651383	11824862	1308123	1416700	3907000	3519014	57018	39187	31438582
2	Gasoline consumption by the agricultural sec	(000CM)	1987	2.7	6.9	10.8	18.5	105	209.8	126.3	410.3	436.4	63.9	1.0	0.3	1392
3	Provinces reflecting gasoline taxed at road-use rates for farm trucks	(Units)	1987	1.0	1.0	1.0	1.0	1.0	1.0					1.0	1.0	
4	Gasoline taxed at road use rate - farm trucks	(000L)	1987	810.0	2070.0	3240.0	5550.0	31500.0	62940.0	0.0	0.0	0.0	0.0	300.0	90.0	106500
5	Gasoline consumption for road transport, urban transit, retail pump sales, commercial and other institutional	(000CM)	1987	546.7	162.6	1080.3	908.3	6705.4	11977.7	1293.7	1418.7	3907.0	3446.0	58.3	39.0	31542
6	(Line (5) expressed in litres	(000L)	1987	546700	162600	1080300	908300	6705400	11977700	1293700	1416700	3907000	3446000	58300	39000	31541700
7	Excess of line 1 over line 6	(000L)	1987		3555		47830			14423	0	0	73014	0	187	139009
8	Gasoline - road non-farm	(000L)	1987	534611	160530	1054349	902750	6619883	11761922	1293700	1416700	3907000	3446000	56718	38910	31193073
9	Gasoline - Farm Trucks	(000L)	1987	810	2070	3240	5550	31500	62940	37890	123090	130920	19170	300	90	417570
10	Taxable Aviation Fuel	(000L)	1987	67109	8066	169519	18401	439818	1571921	198228	40783	471305	710121	5725	61884	3762880
DERIVATION OF WEIGHTED PROVINCIAL TAX PER LITRE																
11	Gasoline - average tax rate per litre	(\$)	1987	0.097030	0.088836	0.085175	0.077000	0.141534	0.083000	0.089000	0.037017	0.029315	0.086637	0.042000	0.086260	
12	Gasoline - weighted tax rate	(\$)	1987	0.001663	0.000457	0.002879	0.002228	0.030037	0.031297	0.003691	0.001681		0.009571	0.000076	0.000108	0.083688
13	Gasoline (Farm) - average tax rate per litre	(\$)	1987	0.097030	0.088836	0.085175	0.077000	0.141534	0.083000				0.025015	0.000000	0.086260	
14	Gasoline (Farm) - weighted tax rate	(\$)	1987	0.000188	0.000440	0.000661	0.001023	0.010677	0.012511				0.001148	0.000000	0.000019	0.026667
15	Aviation fuel - average tax rate per litre	(\$)	1987	0.007000	0.007000	0.008499	0.019751	0.026860	0.018800	0.048000	0.050679	0.032211	0.025015	0.007000	0.010000	
16	Aviation fuel - weighted tax rate	(\$)	1987	0.000125	0.000015	0.000383	0.000097	0.003139	0.007854	0.002529	0.000549	0.004034	0.004721	0.000011	0.000164	0.023621
WEIGHTED GASOLINE, AVIATION FUEL AND GASOLINE - FARM TRUCKS																
17	Gasoline taxed at road-use rate	(\$000)	1987	44741	13435	88237	75550	554008	984337	108268	118561	326971	288390	4747	3256	2610499
18	Gasoline - Farm Trucks	(\$000)	1987	22	55	86	148	840	1678	1010	3282	3491	511	8	2	11135
19	Aviation fuel	(\$000)	1987	1585	191	4004	435	10389	37130	4682	963	11133	16774	135	1462	88882
20	Tax base for gasoline taxes	(\$000)	1987	46348	13680	92327	76132	565236	1023145	113960	122807	341594	305675	4890	4720	2710516

COMPUTATION TABLE 7
DIESEL FUEL REVENUES

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Diesel fuel taxed at road-use rate	(000L)	1987	125735	20958	255479	263406	2009031	3125376	149400	320000	744000	815123	28577	59737	7916822
2	Adjustment for off-highway use of diesel	(%)	1987	25.00	30.00	15.00	15.00	25.00						31.30	76.40	
3	Off-highway uses of diesel	(000L)	1987	31434	6287	38322	39511	502258						8945	45639	672395
4	Diesel consumption by the agricultural sector	(000CM)	1987	1.6	6.9	12.9	12.3	134.5	183.3	165.7	435	467.6	84.2	1.2	0.2	1505
5	Provinces taxing diesel at road-use rate for farm trucks with no adjustment on Line 4	(Units)	1987						1							
6	Adjusted diesel consumption by the agricultural sector - farm trucks	(000L)	1987						36660							36660
7	Diesel (Road)	(000L)	1987	94301	14671	217157	223895	1506773	3088716	149400	320000	744000	815123	19632	14098	7207767
8	Diesel (Farm trucks)	(000L)	1987	320	1380	2580	2460	26900	36660	33140	87000	93520	16840	240	40	301080
9	Diesel consumption by railways	(000CM)	1987	13.6	1.6	63.1	47.5	179	461.9	269.6	129.3	519.1	287	0.0	1.8	1974
10	Provinces exempting railway diesel consumption	(Units)	1987	1.0	1.0	1.0								1.0	0.0	
11	Adjusted railway diesel consumption	(000L)	1987	13600	1600	63100									0	78300
12	Railway diesel	(000L)	1987				48853	187669	695721	267266	245730	303940	513658	0	163	2263000
13	Total adjusted railway diesel consumption	(000L)	1987	13600	1600	63100	48853	187669	695721	267266	245730	303940	513658	0	163	2341300
DERIVATION OF WEIGHTING FACTORS																
-AVG. PROVINCIAL TAX PER LITRE																
14	Diesel (Road) - average tax rate per litre	(\$)	1987	0.120353	0.105748	0.089088	0.081997	0.124500	0.099000	0.097274	0.037014	0.029315	0.075968	0.052000	0.073260	
15	Diesel (Road non-farm) - weighted tax rate	(\$)	1987	0.001575	0.000215	0.002684	0.002547	0.026027	0.042424	0.002016	0.001643		0.008591	0.000142	0.000143	0.088007
16	Diesel (Farm) - average tax rate per litre	(\$)	1987	0.120353	0.105748	0.089088	0.081997	0.124500	0.099000				0.025015	0.000000	0.073260	
17	Diesel (Farm) - weighted tax rate	(\$)	1987	0.000128	0.000485	0.000763	0.000670	0.011123	0.012054				0.001399	0.000000	0.000010	0.026633
	Railway diesel - average tax rate per litre	(\$)	1987		0.105748		0.035748	0.030242	0.031000	0.125151	0.143403	0.032211	0.025015	0.052000	0.092260	
	Railway diesel - weighted tax rate	(\$)	1987		0.000072		0.000746	0.002424	0.009212	0.014286	0.015051	0.004182	0.005488	0.000000	0.000006	0.051467
WEIGHTED DIESEL (NON-FARM), DIESEL (FARM TRUCKS) AND RAILWAY FUEL																
20	Diesel - non-farm	(\$000)	1987	8299	1291	19111	19704	132607	271830	13148	28162	65477	71737	1728	1241	634336
21	Diesel - Farm trucks	(\$000)	1987	9	37	69	66	716	976	883	2317	2491	448	6	1	8019
22	Railway diesel	(\$000)	1987	700	82	3248	2514	9659	35807	13755	12647	15643	26436	0	8	120500
23	Tax base for diesel taxes	(\$000)	1987	9008	1410	22428	22284	142982	308613	27786	43126	83611	98622	1734	1250	762854

COMPUTATION TABLE 8
NON-COMMERCIAL VEHICLE LICENCES

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Passenger Vehicle Registrations	(Registrations)	1987	184553	60169	335198	292736	2682173	4402704	540304	429204	1151276	1581831	8156	18137	11686439
2	Motorcycle Registrations	(Registrations)	1987	10486	2119	17693	10970	89442	138797	16798	6457	42490	76807	710	1553	414322
3	Moped Registrations	(Registrations)	1987	267		160	1078	25303	5843		182	939		0	0	33772
4	Motorcycle and moped registrations	(Registrations)	1987	10753	2119	17853	12048	114745	144640	16798	6639	43429	76807	710	1553	448094
5	Adjusted motorcycle and moped registrations	(Registrations)	1987	4301	848	7141	4819	45898	57856	6719	2656	17372	30723	284	621	179238
6	Tax Base for non-commercial vehicle licences	(Registrations)	1987	188854	61017	342337	297555	2728071	4460560	547023	431860	1168648	1612554	8440	18758	11865677

COMPUTATION TABLE 9
COMMERCIAL VEHICLE LICENCES

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Current \$ Sales	(\$000)	1982	53103	9133	81971	73630	398617	835782	131083	222038	624358	352537	3241	5148	2790641
2	" "	(\$000)	1983	66009	13842	105545	100284	523606	1019973	142737	220846	577643	381151	3504	5565	3160705
3	" "	(\$000)	1984	83921	19128	155375	149560	890118	1622562	208412	256804	692666	458608	4216	6696	4548066
4	" "	(\$000)	1985	99778	22744	190330	173121	1194134	2338338	281288	309194	975416	594179	5463	8676	6192661
5	" "	(\$000)	1986	113660	22672	215563	195444	1424845	2859209	313086	329565	959067	717112	6674	14923	7171820
6	" "	(\$000)	1987	154975	30470	277907	267737	1852303	3471974	367615	343753	1029548	902954	9318	14788	8723342
Price Indices (1981=100)																
7	Price Index	(%)	1982													107.6
8	Price Index	(%)	1983													112.2
9	Price Index	(%)	1984													118.9
10	Price Index	(%)	1985													127.0
11	Price Index	(%)	1986													133.1
12	Price Index	(%)	1987													130.2
Constant \$ Sales of Vehicles																
13	(Line 1 / Line 7) x 100		1982	49352	8488	76181	68429	370462	776749	121824	206355	580258	327637	3012	4784	2593533
14	(Line 2 / Line 8) x 100		1983	58832	12337	94069	89380	466672	909067	127217	196832	514833	339707	3123	4960	2817028
15	(Line 3 / Line 9) x 100		1984	70581	16087	130677	125786	748627	1364644	175283	215983	582562	385709	3546	5632	3825119
16	(Line 4 / Line 10) x 100		1985	78565	17909	149866	136316	940263	1841211	221487	243460	768044	467857	4302	6831	4876111
17	(Line 5 / Line 11) x 100		1986	85394	17034	161956	146840	1070507	2148166	235226	247607	720561	538777	5014	11212	5388295
18	(Line 6 / Line 12) x 100		1987	119028	23402	213446	205635	1422660	2666647	282346	264019	790743	693513	7157	11358	6699955
19	Tax base for Commercial Vehicle Licences (Line 13 to Line 18)			461753	95257	826195	772386	5019191	9706484	1163384	1374257	3957002	2753200	26153	44777	26200040

COMPUTATION TABLE 10
SALE OF SPIRITS

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Tax Base for rev. from the sale spirits: Volume of Spirits	('000 L.)	1987	3827	774	5755	3233	21929	67160	7798	7434	19481	22597	309	496	160793

COMPUTATION TABLE 11
SALE OF WINE

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Tax Base for Revenues from sale of wine : volume of wine	(000 L.)	1987	1760	564	6074	3318	78394	89846	6799	5103	21163	50204	387	275	263887

COMPUTATION TABLE 12
SALE OF BEER

Line	Variables	Unit	Year of Data	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Tax Base for Revenues from the sale of beer : volume of beer	('000 L.)	1987	53498	8609	62978	49292	557673	841565	80905	61827	169912	233538	3595	4207	2127599

COMPUTATION TABLE 13
HOSPITAL AND MEDICAL CARE INSURANCE PREMIUMS

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
TAXABLE INCOME BRACKETS																
SINGLE TAXED AS SINGLE																
1	4,200 +	Persons	1986	45721	11705	97114	61661	960704	1226789	112074	81273	319200	377706	4666	5431	3304044
2	3,800 - 4,199	Persons	1986	2275	778	5098	1138	27316	24726	4599	2014	12496	7245	80	282	88047
3	3,200 - 3,799	Persons	1986	2968	996	1525	3098	45776	45567	6821	5819	3548	20225	187	147	136677
4	2,800 - 3,199	Persons	1986	2707	175	3280	2552	21905	29566	4531	2771	8104	5143	83	41	80858
5	0 - 2,799	Persons	1986	59728	12972	95347	75695	645824	815922	108090	77227	192485	237165	2388	5444	2328287
MARRIED TAXED AS SINGLE																
6	4,200 +	Persons	1986	82065	22618	116740	116291	1013093	1931833	182688	144882	443160	526035	3929	6605	4589939
7	3,800 - 4,199	Persons	1986	3669	1006	1384	1220	9357	21763	2789	2331	8955	9073	38	9	61594
8	3,200 - 3,799	Persons	1986	2523	865	2963	3688	30469	34996	3726	2657	9304	8950	84	111	100336
9	2,800 - 3,199	Persons	1986	2845	707	2830	1921	9222	24272	5349	3074	7503	11648	48	38	69457
10	0 - 2,799	Persons	1986	56034	9659	69092	62079	466988	611310	82687	82136	183559	195524	1884	3017	1823969
SINGLE TAXED AS MARRIED																
11	5,000 +	Persons	1986	8085	1356	11197	12325	150879	161818	19021	14418	31631	59567	701	1232	472230
12	4,600 - 4,999	Persons	1986	201	89	350	48	3741	2185	0	664	2588	1127	4	0	10997
13	4,000 - 4,599	Persons	1986	3	46	1482	112	5325	4974	630	332	2015	1585	0	39	16543
14	3,300 - 3,999	Persons	1986	320	83	1298	538	1843	7498	252	1233	843	33	0	35	13976
15	0 - 3,299	Persons	1986	7036	1851	6165	6439	56419	104051	15257	7906	32840	28745	353	361	267423
MARRIED TAXED AS MARRIED																
16	5,000 +	Persons	1986	29300	5650	67027	39154	414759	460323	42348	49032	116780	147565	694	1461	1374093
17	4,600 - 4,999	Persons	1986	347	0	923	372	2354	3984	928	406	204	456	41	0	9995
18	4,000 - 4,599	Persons	1986	1022	29	509	996	8188	8197	1456	1589	3629	159	0	1632	27406
19	3,300 - 3,999	Persons	1986	505	171	505	71	8296	9727	2044	1593	1329	952	4	32	25229
20	0 - 3,299	Persons	1986	10483	1632	9216	7280	68077	84715	18408	16808	27854	30482	191	655	275801
SINGLE TAXED AS SINGLE																
21	100% of Line 1	Persons	1986	45721	11705	97114	61661	960704	1226789	112074	81273	319200	377706	4666	5431	3304044
22	75% of Line 2	Persons	1986	1706	584	3824	854	20487	18545	3449	1511	9372	5434	60	212	66035
23	50% of Line 3	Persons	1986	1484	498	763	1549	22888	22784	3411	2910	1774	10113	94	74	68339
24	25% of Line 4	Persons	1986	677	44	820	638	5476	7392	1133	693	2026	1286	21	10	20215
25	Total(Lines 21 to 24)	Persons	1986	49588	12830	102520	64702	1009555	1275509	120067	86386	332372	394538	4840	5726	3458632

MARRIED TAXED AS SINGLE																
26	100% of Line 6	Persons	1986	82065	22618	116740	116291	1013093	1931833	182688	144882	443160	526035	3929	6605	4589939
27	75% of Line 7	Persons	1986	2752	755	1038	915	7018	16322	2092	1748	6716	6805	29	7	46196
28	50% of Line 8	Persons	1986	1262	433	1482	1844	15235	17498	1863	1329	4652	4475	42	56	50168
29	25% of Line 9	Persons	1986	711	177	708	480	2306	6068	1337	769	1876	2912	12	10	17364
30	Total(Lines 26 to 29)	Persons	1986	86790	23982	119967	119530	1037651	1971721	187980	148727	456404	540227	4012	6677	4703667
SINGLE TAXED AS MARRIED																
31	100% of Line 11 x 2	Persons	1986	16170	2712	22394	24650	301758	323636	38042	28836	63262	119134	1402	2464	944460
32	75% of Line 12 x 2	Persons	1986	302	134	525	72	5612	3278	0	996	3882	1691	6	0	16496
33	50% of Line 13 x 2	Persons	1986	3	46	1482	112	5325	4974	630	332	2015	1585	0	39	16543
34	25% of Line 14 x 2	Persons	1986	160	42	649	269	922	3749	126	617	422	17	0	18	6988
35	Total(Lines 31 to 34)			16635	2933	25050	25103	313616	335637	38798	30781	69581	122426	1408	2521	984487
MARRIED TAXED AS MARRIED																
36	100% of Line 16 x 2	Persons	1986	58600	11300	134054	78308	829518	920646	84696	98064	233560	295130	1388	2922	2748186
37	75% of Line 17 x 2	Persons	1986	521	0	1385	558	3531	5946	1392	609	306	684	62	0	14993
38	50% of Line 18 x 2	Persons	1986	1022	29	509	996	8188	8197	1456	1589	3629	159	0	1632	27406
39	25% of Line 19 x 2	Persons	1986	253	86	253	36	4148	4864	1022	797	665	476	2	16	12615
40	Total(Lines 36 to 39)			60395	11415	136200	79898	845385	939653	88566	101059	238160	296449	1452	4570	2803199
41	Tax Base : Hosp. & Med.	Persons	1986	213407	51160	383737	289232	3206207	4522519	435411	366952	1096516	1353640	11711	19494	11949985

COMPUTATION TABLE 32
INSURANCE PREMIUM REVENUES

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Property/casualty insurance	(\$'000)	1987	208849	57096	434667	388941	4550299	7826412	629765	627097	1587148	1986538	19153	26687	18342652
2	Fed. Reg.: Prop/casualty Ins.	(\$'000)	1987	177036	51502	431716	369402	2978781	7094561	313389	235399	1402321	1052576	18124	25253	14150060
3	Prov. Reg.: Prop./Cas. Ins.	(\$'000)	1987	31813	5594	2951	19539	1571518	731851	316376	391698	184827	933962	1029	1434	4192592
4	Federally Reg.: Life Ins.	(\$'000)	1987	64627	18628	153266	140575	1241237	2114916	198901	166302	495797	485665	2618	4258	5086790
5	Provincially Reg.: Life Ins.	(\$'000)	1987	77	153	1346	16043	322468	20574	145	202	1803	3438	7	11	366267
6	Life Insurance: Total	(\$'000)	1987	64704	18781	154612	156618	1563705	2135490	199046	166504	497600	489103	2625	4269	5453057
7	Federally Reg.: Fraternal Soc.	(\$'000)	1987	657	195	1718	2764	12740	59734	7840	6965	16181	16280	1	4	125079
8	Prov.Prov. Reg.: Fraternal Soc.	(\$'000)	1987	0	2	0	6	11706	4259	111	2713	0	0	0	0	18797
9	Fraternal Societies: Total	(\$'000)	1987	657	197	1718	2770	24446	63993	7951	9678	16181	16280	1	4	143876
10	Total federally registered	(\$'000)	1987	242320	70325	586700	512741	4232758	9269211	520130	408666	1914299	1554521	20743	29515	19361929
11	Total provincially registered	(\$'000)	1987	31890	5749	4297	35588	1905692	756684	316632	394613	186630	937400	1036	1445	4577656
12	Total insurance premiums	(\$'000)	1987	274210	76074	590997	548329	6138450	10025895	836762	803279	2100929	2491921	21779	30960	23939585
13	Federally reg.: marine ins.	(\$'000)	1987	529	163	4128	1032	21048	34751	849	71	3809	26887	21	213	93501
14	Provincially reg.: marine ins.	(\$'000)	1987	95	18	28	55	11104	3585	857	118	502	23857	1	12	40232
15	Marine Insurance: Total	(\$'000)	1987	624	181	4156	1087	32152	38336	1706	189	4311	50744	22	225	133733
16	Federally reg.: dividends	(\$'000)	1987	12177	4590	40070	28437	252296	533611	38879	36783	97550	96246	689	898	1142226
17	Provincially reg.: dividends	(\$'000)	1987	1603	375	293	1974	113590	43561	23668	35518	9510	58038	34	44	288208
18	Total dividends paid	(\$'000)	1987	13780	4965	40363	30411	365886	577172	62547	72301	107060	154284	723	942	1430434
19	Tax base for insurance premiums taxes	(\$'000)	1987	259806	70928	546478	516831	5740412	9410387	772509	730789	1989558	2286893	21033	29793	22375417

COMPUTATION TABLE 33
PAYROLL TAXES

Line	Variables	Unit	Year of Data	NFLD.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Wages and salaries excluding supplementary labour income	(\$ Millions)	1987	3719	804	7010	5276	62772	113570	9532	7547	25261	29708	355	798	266352
2	Military pay/allowances excluding supplementary labour force	(\$ Millions)	1987	34	29	397	130	345	810	145	43	240	268	0	4	2445
3	Tax base for payroll taxes	(\$ Millions)	1987	3753	833	7407	5406	63117	114380	9677	7590	25501	29976	355	802	268797

COMPUTATION TABLE 34A
 PROVINCIAL-LOCAL PROPERTY TAX
 CALCULATION OF RESIDENTIAL AND COMMERCIAL-INDUSTRIAL-FEDERAL LAND COMPONENTS

Line	Variables	Unit	Year of Data	NFLD	P.E.I.	NS.	NB.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	N.W.T.	Canada
RESIDENTIAL LAND COMPONENT																
1	Personal Disposable Income	(\$ MILLIONS)	1986	5568	1339	9930	7566	79392	132124	13495	12557	34119	39277	355	813	336535
2	Adjusted Indirect Taxes	(\$ MILLIONS)	1986	719	141	1143	925	10169	16870	1944	1437	2399	4905	24	44	40720
3	Adj. Personal Disposable Income	(\$ MILLIONS)	1986	4849	1198	8787	6641	69223	115254	11551	11120	31720	34372	331	769	295815
4	Urban Scale Index		1986	0.696003	0.570491	0.814596	0.640038	1.646949	1.672523	1.137669	0.728819	1.141243	1.75005	0.6241	0.5932	
5	Adjusted Personal Disposable Income Weighted by Urban Scale	(\$ MILLIONS)	1986	3374.9	683.4	7157.9	4250.5	114006.8	192765.0	13141.2	8104.5	36200.2	60152.7	206.6	456.2	440499.8
COMMERCIAL, INDUSTRIAL AND FEDERAL LAND COMPONENT																
6	Net Provincial Income at Factor Cost	(\$ MILLIONS)	1986	5004.0	1231.0	9942.0	7572.0	91045.0	154817.0	14515.0	13809.0	45718.0	43867.0	413.0	1077.0	389010.0
7	Agriculture Sector - Provincial Gross Domestic Product	(\$ MILLIONS)	1986	21.0	107.6	159.3	144.6	1964.2	2576.2	1058.2	2601.0	1927.6	565.7	0.0	0.0	11125.4
8	Elem. and Sec. Schools and Universities and Colleges - PGDP	(\$ MILLIONS)	1986	503.1	104.8	897.7	606.1	6562.1	9703.9	1079.1	975.1	2641.6	2471.4	32.9	65.1	25642.9
9	Hospitals - PGDP	(\$ MILLIONS)	1986	254.2	43.8	466.6	340.8	3364.1	4496.1	520.0	454.4	1389.2	1333.3	6.0	18.5	12687.0
10	Prov. Administration - PGDP	(\$ MILLIONS)	1986	276.8	80.2	290.6	316.9	2648.5	2568.4	482.3	477.1	1347.6	912.8	43.0	130.1	9574.3
11	Local Administration - PGDP	(\$ MILLIONS)	1986	62.8	9.2	148.0	119.6	1915.9	2938.6	277.8	309.5	988.6	773.7	19.4	31.0	7594.1
	Residential Construction - PGDP	(\$ MILLIONS)	1986	101.7	33.2	201.1	166.0	2031.4	3571.3	324.7	249.9	391.0	957.7	5.1	10.2	8043.3
13	Adjusted Net Provincial Income At Factor Cost	(\$ MILLIONS)	1986	3784.4	852.2	7778.7	5878.0	72558.8	128962.5	10772.9	8742.0	37032.4	36852.4	306.6	822.1	314343.0

COMPUTATION TABLE 34B
 PROVINCIAL-LOCAL PROPERTY TAX
 - WITH ADJUSTMENTS

Line	Variables	Unit	Year of Data	NFLD	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	N.W.T.	Canada
RESIDENTIAL PROPERTY																
1	Residential Capital Stock	(\$ MILLIONS)	1986	6885.6	1640.7	11867.9	8943.8	99098.3	160389.5	15937.5	16129.8	43067.4	55284.4	292.6	585.2	420122.7
	Building Component of Capital Stock	(\$ MILLIONS)	1986	2760.6	657.8	4758.1	3585.7	39730.5	64303.4	6389.7	6466.8	17266.6	22164.6	117.3	234.6	168435.6
3	Adjusted Personal Disposable Income Weighted by Urban Scale	(\$ MILLIONS)	1986	3374.9	683.4	7157.9	4250.5	114006.8	192765.0	13141.2	8104.5	36200.2	60152.7	206.6	456.2	440499.8
4	Scaled Adj. Personal Disposable Income Weighted by Urban Scale	(\$ MILLIONS)	1986	3218.8	651.8	6826.7	4053.9	108732.9	183847.8	12533.3	7729.6	34525.6	57370.1	197.0	435.1	420122.7
5	Land Component of Capital Stock	(\$ MILLIONS)	1986	383.3	77.6	812.9	482.7	12947.9	21892.6	1492.5	920.4	4111.3	6831.6	23.5	51.8	50028.2
6	Total Weighted Residential Property	(\$ MILLIONS)	1986	3143.9	735.4	5571.0	4068.5	52678.4	86196.0	7882.1	7387.2	21377.9	28996.3	140.8	286.4	218463.8
COMMERCIAL - INDUSTRIAL AND SECTOR																
	Commercial	(\$ MILLIONS)	1986	2189.6	465.2	4501.6	3476.2	34006.9	58286.5	5770.1	5394.8	21396.2	20934.6	267.4	642.8	157331.9
	Capital Stock	(\$ MILLIONS)	1986	5846.9	1242.2	12020.6	9282.5	90808.5	155642.2	15407.9	14405.7	57134.2	55901.6	714.0	1716.5	420122.7
9	Building Component of Capital Stock	(\$ MILLIONS)	1986	2125.9	451.7	4370.7	3375.1	33018.0	56591.5	5602.3	5237.9	20774.0	20325.8	259.6	624.1	152756.6
10	Adjusted Net Provincial Income at Factor Cost	(\$ MILLIONS)	1986	3784.4	852.2	7778.7	5878.0	72558.8	128962.5	10772.9	8742.0	37032.4	36852.4	306.6	822.1	314343.0
11	Scaled Adjusted Net Provincial Income at Factor Cost	(\$ MILLIONS)	1986	5057.9	1139.0	10396.3	7856.0	96975.6	172359.7	14398.1	11683.8	49494.2	49253.6	409.8	1098.7	420122.7
12	Land Component of Capital Stock	(\$ MILLIONS)	1986	437.0	98.4	898.2	678.8	8378.7	14891.9	1244.0	1009.5	4276.3	4255.5	35.4	94.9	36298.6
13	Total Weighted Commercial Property	(\$ MILLIONS)	1986	2562.9	550.1	5268.9	4053.9	41396.7	71483.4	6846.3	6247.4	25050.3	24581.3	295.0	719.0	189055.2
FARM PROPERTY																
14	Capital Stock - Farm	(\$ MILLIONS)	1986	5.3	87.6	197.9	154.6	3069.9	4440.3	1326.7	1998.7	3151.0	868.9	4.3	0.0	15305.2
15	Scaled Capital Stock	(\$ MILLIONS)	1986	145.5	2404.6	5432.3	4243.7	84267.7	121884.8	36417.5	54863.7	86493.9	23851.0	118.0	0.0	420122.7
16	Building Component of Capital Stock	(\$ MILLIONS)	1986	1.0	16.7	37.8	29.5	586.5	848.3	253.5	381.9	602.0	166.0	0.8	0.0	2924.1
17	Value of Agricultural Land	(\$ MILLIONS)	1986	55.8	320.7	311.2	303.9	3356.6	10549.9	5102.8	17704.1	15289.3	2963.5	2.9	1.2	55961.9
18	Scaled Value of Farm Land	(\$ MILLIONS)	1986	418.9	2407.6	2336.3	2281.5	25199.0	79201.3	38308.2	132910.0	114781.3	22247.9	21.8	9.0	420122.7
19	Land Component of Capital Stock	(\$ MILLIONS)	1986	9.7	55.5	53.8	52.6	580.6	1824.8	882.6	3062.2	2644.6	512.6	0.5	0.2	9679.6
20	Total Weighted Farm Property	(\$ MILLIONS)	1986	10.7	72.2	91.6	82.1	1167.1	2673.1	1136.1	3444.1	3246.6	678.6	1.3	0.2	12603.7
21	Tax Base for Provincial-Local Property Tax Revenues	(\$ MILLIONS)	1987	5717	1358	10932	8204	95242	160352	15865	17079	49675	54256	437	1006	420123

COMPUTATION TABLE 35
 LOTTERY REVENUES

Line	Variables	Unit	Year of Data	Nfld.	P.E.I.	N.S.	NB.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
1	Total personal income	(\$ MILLIONS)	1987	7267	1667	13258	9976	113069	187544	17349	15337	43799	52740	515	1057	463578
2	Change in farm inventory	(\$ MILLIONS)	1987	1	-36	-2	-7	-8	-47	-101	-218	-65	12	0	0	-471
3	Provincial government transfers to persons	(\$ MILLIONS)	1987	742	78	463	593	7658	5934	522	889	2819	2206	12	40	21956
4	Local government transfers to persons	(\$ MILLIONS)	1987	24		77	0	2	860	51	12	37	3	0	1	1067
5	Federal personal income tax	(\$ MILLIONS)	1987	518	124	1150	799	7904	19229	1410	1222	4076	5067	41	85	41625
6	Quebec abatement	(\$ MILLIONS)	1987					1658								1658
7	U.I.C. premiums	(\$ MILLIONS)	1987	153	36	298	225	2471	4265	390	299	949	1107	12	26	10231
8	C.P.P. premiums	(\$ MILLIONS)	1987	105	24	201	152		2935	264	207	668	783	9	19	5367
9	Q.P.P. premiums	(\$ MILLIONS)	1987					1730								1730
10	Adjustment to personal income	(\$ MILLIONS)	1987	1543	226	2187	1762	21415	33176	2536	2411	8484	9178	74	171	83163
11	Tax Base for Lottery Revenues	(\$ MILLIONS)	1987	5724	1441	11071	8214	91654	154368	14813	12926	35315	43562	441	886	380415
12	87-85 Population Adjustment		1987-1986	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
13	Tax Base for Lottery Revenues After Population Adjustment	(\$ MILLIONS)	1987	5724	1441	11071	8214	91654	154368	14813	12926	35315	43562	441	886	380427
COMPUTATION OF LOTTERY TAX BASE																
14	Lottery Sales	(\$'000)	1987	38722	9975	84617	64611	1008064	1273923	118400	99400	278600	469639	2800	2700	3451451
15	Factor to Weigh the Lottery Tax Base	(%)	1987													9.072571
16	Lottery Tax Base - Weighted	(\$'000)	1987	51931	13074	100442	74522	831537	1400515	134392	117272	320398	395219	4001	8038	3451451
17	Tax Base for Lottery Revenues	(\$'000)	1987	45327	11524	92530	69567	919801	1337219	126396	108336	299499	432429	3401	5369	3451451

COMPUTATION TABLE 36
MISCELLANEOUS PROVINCIAL - LOCAL TAXES

Line	Revenues	Unit	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	MAN.	SASK.	ALTA.	B.C.	Yukon	NWT	Canada
Yield of the Representative Tax System for Non-Resource Revenues															
1	Personal Income Tax	\$'000	316789	79690	700743	489028	5926486	11903464	872209	764662	2501459	3109031	26384	56406	26746353
2	Business Income	\$'000	44286	11896	96757	86719	1287938	2297060	123198	110079	739409	453947	7171	10399	5288658
3	Capital Tax	\$'000	16542	4776	22068	17884	268618	544005	35216	27843	255535	114653	1101	2183	1310425
4	Sales Tax	\$'000	242449	55969	473823	335594	3545918	5942365	571500	545389	1702724	1744344	25668	47122	15232866
5	Tobacco Tax	\$'000	31072	10818	68479	55718	534881	842031	76522	73772	170511	212151	3118	5466	2084538
6	Gasoline Tax	\$'000	50522	14913	100644	82990	616150	1115308	124227	133874	372369	333210	5335	5159	2954700
7	Diesel Tax	\$'000	10287	1612	25568	25426	163349	352095	31388	49005	95247	112053	2881	2946	871856
8	Non-Commercial Vehicle Licences	\$'000	19911	6433	36092	31371	287617	470271	57672	54604	123209	170009	890	1978	1260056
9	Commercial Vehicle Licences	\$'000	10635	2194	19029	17790	115604	223564	26796	31653	91139	64039	516	581	603540
10	Spirits	\$'000	31812	6713	53208	29103	186632	550638	65606	65076	183373	203475	2453	4217	1382305
11	Wine	\$'000	3458	1215	11465	6702	148586	175297	15378	10471	45607	98413	733	563	517887
12	Beer	\$'000	19902	3367	24161	18926	208703	313303	31888	24588	68254	90564	1288	1950	806893
13	Hosp./Med. Insurance Premiums	\$'000	40981	9625	75467	58350	612565	917669	91361	78756	222860	262652	2379	4526	2377192
32	Insurance Premiums	\$'000	7291	1990	15336	14504	161095	264087	21679	20508	55834	64178	590	836	627930
33	Payroll Taxes	\$'000	28784	6619	57512	42689	517696	927370	82572	62301	203068	234585	2491	5315	2171002
34	Prov/Local Property	\$'000	247337	58049	467723	351393	4117157	6950455	691885	736412	2121733	2327898	22151	40719	18132912
35	Lottery	\$'000	16141	4583	34716	26538	341817	482264	47855	38782	102617	148698	1241	1754	1247007
Total		\$'000	1138200	280262	2282792	1690725	19040813	34271248	2966951	2827776	9054949	9743899	106389	192119	83596120

ANNEX 11

THIS ANNUAL IMPLEMENTATION AGREEMENT made this

Day of _____, 19____ for fiscal year _____

BETWEEN

The Government of Canada represented herein by the Minister of Indian Affairs and Northern Development, (hereinafter called "Canada").

OF THE FIRST PART.

AND

The Government of the Northwest Territories represented herein by the Minister of Finance, hereinafter called "the GNWT".

OF THE SECOND PART.

WHEREAS pursuant to paragraph 3 of the Formula Financing Agreement between the GNWT and Canada signed _____, the parties hereto wish to establish the estimated eligible revenues, and the gross expenditure base upon which payments on account of the fiscal year _____ Formula Financing grant will be based.

NOW THEREFORE THIS AGREEMENT WITNESSETH that the parties hereto, in consideration of the Covenants and Undertaking herein contained, covenant and agree as follows:

1. The following estimates of the various components of the Formula will be used by the Minister of Indian Affairs and Northern Development for the purpose of determining the initial payment on account of the _____ grant payment to the GNWT in accordance with the calculation procedures in the Formula Financing Agreement.

Gross Expenditure Base (GEB) Estimate

o Gross Expenditure Base (prior fiscal year)		\$ _____
Annual Provincial/Territorial-Local Expenditure Escalator	_____ %	
Annual GDP Ceiling Escalator	_____ %	
Annual Gross Expenditure Escalator	_____ %	
Annual Population-Adjustment/Factor	_____	
Annual Population-Adjusted Gross Expenditure Escalator	_____ %	
Subtotal GEB - before Entry Year Value Adjustments to GEB		\$ _____

PLUS OR (MINUS)

- o Initial year value(s) of adjustments to the GEB

Total Entry Year Value of Adjustments to GEB (under paragraphs 9 and/or 10 of the Formula Financing Agreement)

\$ _____

o Gross Expenditure Base (current fiscal year)

\$ _____

MINUS

Eligible Revenues Estimate

The aggregate of:

o Transfer Payments from Canada

\$ _____

Hypothetical Own-Revenues and Own-Recoveries subject to adjustment

\$ _____

Tax Effort Adjustment Factor (current fiscal year)

Cumulative Tax Effort Keep-Up Factor (prior fiscal year)

Annual Tax Effort Keep-Up Factor (current fiscal year)

Cumulative Tax Effort Keep-Up Factor (current fiscal year)

o Adjusted Hypothetical Own-Revenues and Own-Recoveries

\$ _____

o Unadjusted Hypothetical Own-Revenues and Own-Recoveries

\$ _____

o Other Revenues and Recoveries

\$ _____

o Revenues or Transfer payments designated to be included as Eligible Revenues by agreements under paragraphs 9 and/or 10 of the Formula Financing Agreement.

\$ _____

MINUS

o Those Revenues, Recoveries and Transfer payments specified as exclusions in the Formula Financing Agreement

\$ _____

EQUALS

Total Estimated Eligible Revenues (current fiscal year)

\$ _____

o 1st Estimate of Grant

\$ _____

- 2i) In accordance with sections 9 and 10 of the Formula Financing Agreement, the Gross Expenditure Base may be modified during the fiscal year by agreement of the parties. Where this occurs, the payment of the adjustment to the grant pursuant to any agreement(s) shall be made as soon as possible, and the subsequent year's Implementation Agreement will detail the amount of the applicable Gross Expenditure Base and Eligible Revenue Adjustments for that prior year. The subsequent adjustment of the grant in respect of this fiscal year, shall take account of any payments made under such agreement(s).

THE FOLLOWING CLAUSE 2(ii) IS A SAMPLE OF CLAUSE WHICH WILL ONLY APPEAR IN AN ANNUAL IMPLEMENTATION AGREEMENT WHERE A PROGRAM TRANSFER OR FEDERAL INITIATIVE HAS OCCURED.

- 2ii) The _____ Gross Expenditure Base has been modified to reflect the following Entry Year adjustments in _____.

Program transfers

Initial Year Value

Covenants by Canada

3. In this fiscal year, Canada shall pay to the GNWT an amount equal to the aggregate of:
- i) \$ _____ as the first estimate of the grant for this fiscal year, in accordance with the Formula Financing Agreement and the estimates specified in 1 and 2(i) above with the timing and amount of payments to be made in accordance with Annex A;
 - ii) the second estimate of the grant for this fiscal year, less the aggregate of all previous payments and adjustments in respect of this fiscal year as specified in Annex 6 of the Formula Financing Agreement dated _____ 1991;
 - iii) for each prior year under the Formula Financing Agreement dated _____ 1991, the most recent estimate of the grant for that prior year, less the aggregate of all previous payments and adjustments in respect of that prior year as specified in Annex 6 of that Formula Financing Agreement;
 - iv) any adjustments for prior year's grant entitlements as specified under the Previous Formula Financing Agreement;
4. Providing that the total amount in section 3(i) of this Agreement is not changed, the monthly amounts of payments as specified in Annex A may be changed by written agreement of the "Designated Representatives" of the parties as defined in the Formula Financing Agreement.

Signed on behalf of Canada this
by the Minister of Indian
Affairs and Northern Development
in the presence of

day of

19

Minister of Indian Affairs
and Northern Development.

Signed on behalf of the
Government of the Northwest
Territories
this day of
by the Minister of Finance
in the presence of

, 19

Minister of Finance

NORTHWEST TERRITORIES GRANT INSTALMENTS

April	\$ _____
May	\$ _____
June	\$ _____
July	\$ _____
August	\$ _____
September	\$ _____
October	\$ _____
November	\$ _____
December	\$ _____
January	\$ _____
February	\$ _____
March	\$ _____
Total	\$ _____

* Payable on the first working day of the month.