

Please provide the revenue data requested below for each of the following: (a) 2015-16 budget estimates (b) 2015-16 actuals (unaudited if necessary) and (c) 2016-17 budget estimates:

a. Corporation Income

- Taxable income allocated to Saskatchewan
- Corporation taxable income allocated for purposes of the small business tax rate
- Corporation taxable income allocated for purposes of the M&P tax rate
- Corporate income tax prior year adjustments

b. Fuel

- Gas tax revenue
- Diesel fuel tax revenue
- Locomotive fuel tax revenue
- Other fuel revenue (e.g. propane, jet fuel)
- Cost of the Gasoline Competition Assistance Program
- First Nations Fuel & Tobacco Tax Refund Program
 - Cost of the fuel tax refund program
 - Cost of the tobacco tax refund program

c. Individual Income

- Taxable income allocated to Saskatchewan
- Personal income tax prior year adjustments

d. Property

- Property tax revenue
- Other property revenue

e. Provincial Sales

- Provincial sales tax revenue
- Liquor consumption tax revenue
- Commissions paid for collection of provincial sales tax revenue
- Commissions paid for collection of liquor consumption tax revenue

f. Tobacco

- Cigarette tax revenue
- Cigar tax revenue
- Other tobacco revenue

g. Other

- Corporate capital tax revenue
 - Revenue from financial institutions
 - Revenue from commercial Crown corporations
- Insurance premiums tax revenue
- Fire insurance tax revenue
- Motor vehicle insurance premiums tax
- Other tax revenue

h. Resource Surcharge

- Resource surcharge revenue attributable to oil corporations
- Resource surcharge revenue attributable to potash corporations
- Resource surcharge revenue attributable to other resource corporations

i. Motor Vehicle Registration Fees

- Registration fees
- Permits, licences and other service fees
- Commissions paid to SGI for the collection of the fees¹
- Cost to SGI for the collection of the fees

j. Transfers from the Federal Government – Other

- Revenues from each source equal to or greater than \$30 million (please identify the source)

¹ Unless things have changed, which is unlikely, SGI has traditionally collected the registration fees on behalf of Finance without appropriate compensation. As a consequence, drivers have been subsidizing taxpayers resulting in higher auto insurance costs than would otherwise be the case. The Rate Review Panel should insist that Finance cover the costs of collecting the registration fees ... this is a fun item (but it is inappropriate for Finance not to provide SGI with a commission equivalent to the costs incurred).