



The Conference Board of Canada
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The Slave Geologic Province

Transportation and Economic Development: Taxation Revenue Analysis

November 2001

WHAT'S INSIDE

The purpose of this study is to assess the impact of investment in transportation infrastructure in the Slave Geologic Province.

The study is divided into four phases: Scenario Development; Benefit-Cost Analysis; Economic Impact Analysis; and Taxation Revenue and Fiscal Impact Analysis.

This phase of the study is the taxation revenue and fiscal impact analysis. This analysis quantifies the taxation revenue and fiscal implications of the economic impacts of three proposed development scenarios and a base case scenario.

The development scenarios generate sizeable extra taxation revenues in the Northwest Territories and Nunavut. Fiscal agreements mean that most of these revenues go to the federal government.

Governments in other parts of Canada will also benefit from higher taxation revenues.



The Conference Board of Canada

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Executive Summary

- This study quantifies the taxation revenue impacts of a base case and three development scenarios for the Northwest Territories over a 20-year period.
- The Conference Board and the Government of the Northwest Territories have developed the current report in conjunction with a benefit-cost analysis and an analysis of the economic impacts of the base case and development scenarios.
- The first phase of this study describes how the base case and scenarios were developed. The Northwest Territories Department of Transportation developed the transportation infrastructure components of the scenarios. Other parts of the Government of the Northwest Territories, with the advice of the Conference Board, then joined in to help determine the resulting mineral and other economic developments. While attempting to provide a realistic assessment of future activities in the Slave Geological Province, the uncertainty associated with this forecasting exercise is acknowledged.
- With the exception of the base case, each scenario involves investment in a transportation corridor through the Slave Geological Province, construction of a deepwater port on the Arctic coast and development of various mineral deposits (see Exhibit 1).
- Mineral development ranges from the inclusion of five diamond mines and a gold mine, in the base case, to seven diamond mines, a gold mine and three new base-metal mines in Scenario 3, the scenario with the highest and most rapid degree of investment in transportation infrastructure.
- The previous study examined the economic impacts, in terms of Gross Domestic Product (GDP) and employment, generated as a result of the investments in transportation infrastructure and mineral developments.
- This study quantifies the taxation revenues resulting from these economic impacts together with an analysis of the implications of these revenues for the level of fiscal transfers between the federal government and the Government of the Northwest Territories. The taxation revenue impacts are measured in constant 2000 dollars.
- The Northwest Territories Bureau of Statistics provided the income data from the economic impact analysis which were then used by the Conference Board to determine the taxation revenue implications for the ten provinces. The Northwest Territories Department of Transportation conducted the taxation revenue analysis for the Northwest Territories and Nunavut, and provided the data on the fiscal implications of the taxation revenue analysis for transfers between the federal and territorial governments.

Exhibit 1

The Slave Geologic Province



Source: Northwest Territories Department of Transportation

- Because of differences in coverage the two analyses are presented separately. Nonetheless, the basic patterns of results are similar, with the scale of impacts least in the base case and greatest in Scenario 3. The federal government also benefits the most in each case, although to a much greater extent in the Territories as additional revenues for the territorial governments are clawed back.
- The gross revenue impacts for the government of the Northwest Territories range from \$516 million in the base case to \$703 million in Scenario 3. Gross revenue impacts for the government of Nunavut amount to \$17 million in the base case and to between \$181 million and \$193 million in the three development scenarios.
- These revenue increases result in reductions to the Formula Financing Grant from the federal government to the two territorial governments given their increased revenue raising capacity. When these reductions are taken into account the revenue impacts for the two territorial governments are reduced by 80 per cent.
- As a result of these changes to the Formula Financing Grant, the federal government will receive approximately 94 per cent of all the revenue impacts in the two territories. The total increase in net federal revenues amounts to \$1.84 billion in the base case. This figure rises to a maximum of \$2.99 billion in Scenario 3.

Table 1

Summary Taxation Revenue Impact Results For the Northwest Territories and Nunavut (20-year profile, millions of 2000 dollars)

	Northwest Territories	Nunavut	Federal Government	Total
Base Case				
Taxation Revenue	516.1	16.7	1,303.0	1,835.7
Grant Adjustment	-412.4	-13.3	425.7	0.0
Net Revenue	103.7	3.3	1,728.7	1,835.7
Scenario 1				
Taxation Revenue	534.4	182.6	1,701.5	2,418.5
Grant Adjustment	-427.0	-145.9	572.9	0.0
Net Revenue	107.4	36.7	2,274.3	2,418.5
Scenario 2				
Taxation Revenue	598.3	181.3	1,838.2	2,617.8
Grant Adjustment	-478.0	-144.9	622.9	0.0
Net Revenue	120.3	36.5	2,461.1	2,617.8
Scenario 3				
Taxation Revenue	703.4	192.9	2,098.1	2,994.4
Grant Adjustment	-562.0	-154.1	716.1	0.0
Net Revenue	141.4	38.8	2,814.2	2,994.4

Source: Northwest Territories Bureau of Statistics; The Conference Board of Canada

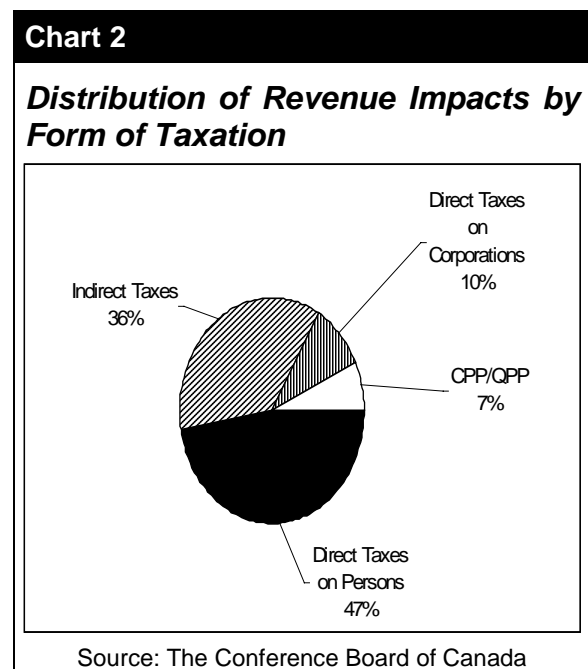
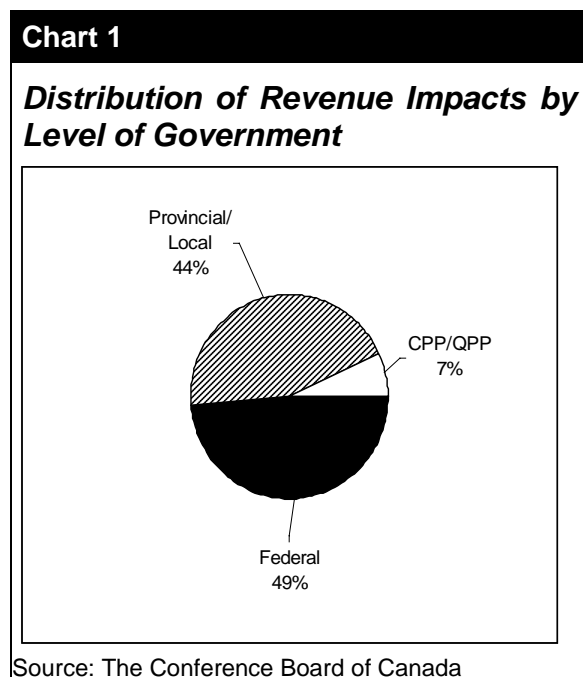
- It is important to note that the analysis for the Northwest Territories and Nunavut did not include anticipated increases in corporate income tax revenues.
- The revenue impacts for governments in other parts of Canada range from \$2.56 billion in the base case to \$4.21 billion in Scenario 3 (see Table 2).
- Both Ontario and Alberta each receive about a third of all revenue impacts. British Columbia claims a further fifth and Québec about 10 per cent. The other western provinces also benefit from higher revenues. Impacts in the Atlantic provinces are minor.

Table 2**Summary Taxation Revenue Results For the Ten Provinces (20-year profile, millions of 2000 dollars)**

	N.F.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Ten Provinces
Base Case											
Total Gross Federal Taxes	4	0	9	7	107	391	23	35	426	245	1,247
Total Gross Provincial and Local Taxes	4	0	8	7	155	367	27	42	305	222	1,136
Total Gross CPP/QPP Contributions	1	0	2	1	19	53	4	5	53	36	175
Total Gross Taxation Revenue	9	1	18	16	280	811	54	82	784	503	2,558
Share of National Total (per cent)	0.3	0.0	0.7	0.6	11.0	31.7	2.1	3.2	30.6	19.7	100.0
Scenario 1											
Total Gross Federal Taxes	5	0	10	9	139	559	31	61	586	350	1,752
Total Gross Provincial and Local Taxes	5	0	10	8	203	523	36	73	418	318	1,594
Total Gross CPP/QPP Contributions	1	0	2	2	24	76	5	9	73	52	245
Total Gross Taxation Revenue	11	1	22	19	367	1,158	73	144	1,077	721	3,591
Share of National Total (per cent)	0.3	0.0	0.6	0.5	10.2	32.3	2.0	4.0	30.0	20.1	100.0
Scenario 2											
Total Gross Federal Taxes	5	0	11	10	152	606	34	64	627	375	1,884
Total Gross Provincial and Local Taxes	5	0	10	9	221	568	39	77	448	340	1,718
Total Gross CPP/QPP Contributions	1	0	2	2	26	82	6	10	78	56	264
Total Gross Taxation Revenue	11	1	24	21	399	1,256	79	151	1,153	771	3,865
Share of National Total (per cent)	0.3	0.0	0.6	0.5	10.3	32.5	2.0	3.9	29.8	19.9	100.0
Scenario 3											
Total Gross Federal Taxes	6	1	12	11	167	662	37	69	680	407	2,052
Total Gross Provincial and Local Taxes	6	0	11	10	243	621	43	83	486	370	1,873
Total Gross CPP/QPP Contributions	1	0	2	2	29	90	6	11	85	61	287
Total Gross Taxation Revenue	12	1	26	23	439	1,373	87	162	1,251	837	4,212
Share of National Total (per cent)	0.3	0.0	0.6	0.6	10.4	32.6	2.1	3.8	29.7	19.9	100.0

Source: The Conference Board of Canada

- Nearly half of the positive impacts are enjoyed by the federal government, with the provincial and local governments taking another 44 per cent (see Chart 1).
- Direct taxes on persons account for some 47 per cent of the total taxation revenue impacts, corporate income taxes for a further 10 per cent and indirect taxes for about 36 per cent of total revenue impacts (see Chart 2).



Glossary of Terms

All-Weather Road	A road constructed with a loose or stabilized gravel surface open to two-way traffic year-round.
Constant Dollars	Dollar values that are adjusted for inflation (i.e., the effects of inflation have been netted out).
Direct Economic Impacts	The economic impacts associated with the direct expenditures or output of a project.
Gross Domestic Product (GDP)	A measure of the total value of goods and services produced by the economy over a specified time period (usually one year).
Indirect Economic Impacts	The economic impact associated with expenditures made by firms and government agencies that produce goods and services that are consumed by a project.
Induced Economic Impacts	The economic impacts associated with the spending of labour income from both the direct and indirect economic expenditures on a project.
Operations and Maintenance (O&M)	The expenditures (capital and labour) associated with the ongoing operations and/or maintenance of a machine, facility, etc.
Opportunity Cost	Also known as an economic cost — defined as the value of productive economic resources in their best alternative use.
Winter Road	A road constructed annually on ice over water bodies and/or compacted snow over frozen terrain. Commonly open to traffic from early January until late March.

1 Introduction

Over the past 10 years, the Conference Board has undertaken a number of studies on transportation-related issues in the Northwest Territories. These studies examined various aspects of the transportation infrastructure and economic development in the Slave Geologic Province. A number of options have been examined to date as part of the government's overall transportation strategy. One option being assessed is a transportation corridor through the Slave Geologic Province and a port situated on the Arctic coast in the Nunavut Territory.

One potential impact of making improvements to existing transportation infrastructure or the construction of new transportation infrastructure is the stimulation of economic development. However, the development of new or improving existing transportation infrastructure can also have significant social and environmental impacts. Thus, it is important to critically examine all of the impacts of proposed investments in transportation infrastructure before proceeding.

The current study is an assessment of transportation and economic development in the Slave Geologic Province. The study comprises four phases as follows:

1. Scenario Development;
2. Benefit Cost Analysis;
3. Economic Impact Analysis; and
4. Taxation Revenue and Fiscal Impact Analysis.

The fourth phase — Taxation Revenue and Fiscal Impact Analysis — is the focus of this report. The report describes the methodology and results of the exercise conducted to determine the taxation revenue and fiscal impact implications of the economic impacts generated by the base case and development scenarios. The third phase of the study assessed the economic impacts of the base case and development scenarios that were developed in the first phase of the report. The end product is an assessment of the taxation revenue impacts of the base case and three development scenarios and their fiscal implications for the level of transfers between the federal government and the Government of the Northwest Territories.

1.1 Approach

Investment in transportation infrastructure can have a number of positive effects on the economy. From a macroeconomic perspective, such investment can create employment and increase productivity. With improvements to the existing transportation network, users may experience lower operating costs and improved safety. New infrastructure can also be a necessary condition for, or act as a catalyst in, the development of resources within areas that were previously not accessible.

Transportation infrastructure is particularly important for the growth of economies that are heavily dependent on the development of their natural resources. The Northwest Territories has rich sources of both non-renewable and renewable resources but, in

many cases, lacks the transportation infrastructure necessary to make these resources viable. This problem is exacerbated by the great distances involved and the lack of proximity to major markets.

Determining the possible future course of economic development in the Slave Geologic Province is a highly uncertain exercise. As a result, a base case and three development scenarios were developed in Phase I of the study to embrace a wide range of possible outcomes. Underlying each is an assumed level of investment in transportation infrastructure composed of possible investments in new roads and a deepwater port on the Arctic coast. These investments are assumed to spur additional economic activity including the activity associated with construction and maintenance of the transportation infrastructure itself, an increase in mining activity and economic spin-offs such as increased tourism and new investment in municipal infrastructure.

The previous report in this study looked at the economic impacts of the increase in activity resulting from the investments made in the base case and three development scenarios. This report assesses the additional taxation revenues received by federal, provincial and territorial governments as a result of the wages, profits and other forms of income generated by the increase in economic activity.

Several departments of the Government of the Northwest Territories contributed data and other information to this study. They include the Department of Transportation, the Department of Resources, Wildlife and Economic Development and the Bureau of Statistics. The latter conducted the fiscal impact calculations for the Northwest Territories and Nunavut. The Conference Board assisted in the development of the scenarios and completed the fiscal impact analysis for the ten provinces.

1.1.1 Taxation Revenue Analysis

The increase in economic activity associated with the investments made in transportation and mining infrastructure in the base case and development scenarios will also lead to higher taxation revenues for federal, provincial/territorial and municipal governments. These benefits extend to governments beyond the Northwest Territories and Nunavut in the same way that the economic impacts were felt across Canada. The income streams generated through these new forms of economic activity are liable to various forms of direct taxation. In addition, firms and persons will pay indirect taxes as they spend their incomes on goods and services.

There is a further aspect to these taxation revenue impacts in the Northwest Territories and Nunavut as a result of the fiscal arrangements between the federal and territorial governments. The Territories receive an annual transfer from the federal government in order to meet their spending needs. However, this grant is reduced when the Territories own revenue-raising ability increases.

This report quantifies both the taxation revenue impacts and the fiscal implications for the Northwest Territories and Nunavut resulting from the economic activity generated by the base case and development scenarios. To net out the effects of inflation over time, constant dollar values are employed for the taxation revenue impacts. Unless otherwise noted, constant 2000 dollars were used in this study.

1.2 Layout of the Report

The report is presented in four chapters. After this introduction, Chapter 2 provides brief descriptions of the base case and three development scenarios in terms of the transportation infrastructure investments and economic and other impacts. These scenarios were developed in Phase I of the study, where a fuller description of the methodology and results of the scenario development exercise is available.

Chapter 3 provides an overview of the methodology used to assess the taxation revenue analysis in this report. Chapter 4 reports the estimated taxation revenue impacts for each scenario for the federal, provincial and territorial governments. The chapter also examines the fiscal implications of these revenue increases for the governments of the Northwest Territories and Nunavut

Technical appendices have also been included. Appendix A details the assumptions underlying the development of the taxation revenue impact scenarios. Appendix B contains tables that present the detailed taxation revenue impact results. Appendix C describes the taxation categories and methodologies that were used to estimate the taxation revenue impacts.

2 Base Case and Scenario Descriptions

This chapter summarises the base case and three development scenarios which form the basis of the economic impact analysis. The scenarios were developed by the Northwest Territories Department of Transportation, with the assistance of the Conference Board of Canada, and are more fully described in the first phase of this study. While attempting to provide a realistic assessment of future activities in the Slave Geological Province, the uncertainty associated with this forecasting exercise is acknowledged. It should also be noted that the scenarios were developed to describe a range of potential future activities in the Slave Geological Province and not to forecast actual future events.

The summary starts with a general overview of the components that went towards developing the base case and other scenarios. This is followed by a description of the individual components that define each of the base case and development scenarios.

2.1 Overview

The scenarios are comprised of some or all of the following four general components. Each of these four components is composed of one or more individual projects. The four components are:

1. Construction of a land transportation corridor (or portion thereof) through the Slave Geological Province between Yellowknife and the Arctic coast (except for the base case which involves the use of an existing winter road);
2. Construction of a deepwater port on the Arctic coast;
3. Assumed non-renewable resource development;
4. Assumed renewable resource development;

The initial capital expenditures on developing the transportation infrastructure and mines, the costs of maintaining them and the value of the output from the mines formed the basis of the economic impacts for each scenario. These economic impacts are also associated with the generation of additional wages, salaries, profits and other forms of income. The taxation revenue impacts are based, in turn, on these extra sources of income.

2.1.1 Land Transportation Corridor

The base case and scenarios in this report consider a number of alternatives for the development of a land transportation corridor in the Slave Geological Province (the only existing infrastructure is a winter road from Yellowknife to the Lupin gold mine). These alternatives range from no new investment in transportation, in the base case, to a permanent, gravel-surfaced, all-weather road over the entire route from Yellowknife to a proposed new port on the Arctic coast. The Northwest Territories Department of

Transportation developed the capital and annual maintenance cost estimates for the transportation corridors.

2.1.2 Deepwater Port

The construction of a deepwater port on the Arctic Coast is common to all scenarios except the base case. The timing of this project, the investment expenditures required and the maintenance costs of the port are identical for all three scenarios. Construction will begin in 2003 (one year earlier in Scenario 3) and will be completed two years later when the port begins operations.

The port would be used to re-supply mines such as the Izok Lake base-metal mine and the Lupin gold mine. The port would also be used to ship base-metal concentrate from the Izok Lake and other mines to markets in Europe and the Pacific Rim. The port facility may also be used to supply nearby coastal communities.

2.1.3 Non-Renewable Resource Development

The investments in transportation infrastructure in each scenario are assumed to have a significant impact on the mining industry, both in terms of promoting new activity and facilitating existing operations. Recent years have seen intense exploration activities that have confirmed the presence of diamonds and other minerals in the region. Indeed, these have already resulted in the opening of Canada's first diamond mine at the Ekati site near Lac de Gras. This study assumes that the construction of new transportation infrastructure will make some of these known deposits economically viable as well as spurring additional exploration activities. In turn, this increased exploration is assumed to hasten the discovery and development of new deposits.

Estimates of the capital investment required for the various mines and the value of annual output were developed by the Northwest Territories Department of Resources, Wildlife and Economic Development (RWED) in consultation with a number of key mining companies operating in the region.

2.1.4 Renewable Resource Development

Apart from its effect on the mining industry, this study examines the impact of transportation corridors on renewable resource development. There is potential for the development of industries such as tourism, commercial fishing, related processing activities and hydro-electric power generation. It is assumed that the presence of an all-weather road from Yellowknife to the Arctic coast is necessary to attract new visitors to the region and encourage other activities. Due to data constraints, however, and the small magnitude of the quantified tourism expenditures, the impacts of renewable resource developments have not been included in this analysis.

Exhibit 2 summarises the components that define the base case and other scenarios.

Exhibit 2

Development Scenarios

	Transportation Infrastructure	Diamond Mines	Gold Mines	Base-metal Mines
Base Case	Winter Road (Yellowknife to Lupin)	Ekati	Lupin	
		Diavik		
		Snap Lake		
		Jericho		
		One new mine		
Scenario 1	Winter Road (Yellowknife to Lupin)	Ekati	Lupin	Izok Lake
	All-Weather Road (Contwoyto Lake to Arctic Coast)	Diavik		Hackett River
	All-Weather Road (Extension from the North to Ekati/Diavik)	Snap Lake		One new mine
		Jericho		
	Deepwater Port on Coast	One new mine		
Scenario 2	Winter Road (Yellowknife to Lupin)	Ekati	Lupin	Izok Lake
		Diavik		Hackett River
	All-Weather Road (Yellowknife to Arctic Coast)	Snap Lake		One new mine
		Jericho		
	Deepwater Port on Coast	Two new mines		
Scenario 3	Winter Road (Yellowknife to Lupin)	Ekati	Lupin	Izok Lake
		Diavik		Hackett River
	All-Weather Road (Yellowknife to Arctic Coast)	Snap Lake		One new mine
		Jericho		
	Deepwater Port on Coast	Three new mines		

Source: Scenario Development Report, Current Study

2.2 Scenario Descriptions

2.2.1 Base Case

The base case presents a scenario in which there is no new investment in transportation infrastructure. Indeed, the only expenditures on the transportation corridor are those on operating and maintaining the existing winter road between Yellowknife and Lupin. Nonetheless, the base case does assume that some mineral

development goes ahead using the existing infrastructure. The timetable of components included in the base case is shown in Exhibit 3.

The base case assumes that production at the existing Ekati mine continues until the end of 2016, as well as including the development of the Diavik mine, currently under construction. With various mineral exploration reports indicating that there are several other promising diamond-bearing kimberlite pipes in the Slave Geological Province, the base case also assumes that three further diamond mines will be developed during the forecast period. These include the deposits at Snap Lake and Jericho. In addition, production is set to continue at the Lupin gold mine, which was brought back into commission in 2000, until the end of 2007.

Exhibit 3																							
Base Case Development Scenario																							
	Territory	Component	Year																				
			2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Transportation Infrastructure	NWT	Construction																					
		Operation																					
		Nunavut	Construction																				
			Operation																				
Mineral Developments	NWT	Ekati (diamond) Construction																					
		Ekati (diamond) Production																					
	NWT	Diavik (diamond) Construction																					
		Diavik (diamond) Production																					
	NWT	Snap Lake (diamond) Construction																					
		Snap Lake (diamond) Production																					
	Nunavut	Jericho (diamond) Construction																					
		Jericho (diamond) Production																					
	NWT	New Diamond Mine Construction																					
		New Diamond Mine Production																					
	Nunavut	Lupin (gold) Construction																					
		Lupin (gold) Production																					

Source: Scenario Development Report, Current Study

2.2.2 Scenario 1

In this scenario an all-weather road between Contwoyto Lake and the Arctic coast with a deepwater seaport at its terminus is built in conjunction with the development of the Izok Lake base metal mine. In addition, the all-weather road is extended to the Lac de Gras region. This will enable the diamond mines in the region to take advantage of costs savings from all-weather road access to the north. The all-weather road between Contwoyto Lake and the Arctic coast and the deepwater seaport will be built in 2003 and 2004 and will be open to traffic in the following year. The extension of the all-weather road from Contwoyto Lake to the Ekati and Diavik mines is to be built between

2005 and 2006. The winter road between Contwoyto Lake and Yellowknife will continue to operate and will require annual operations and maintenance expenditures.

The construction of the transportation corridor is assumed to be a prerequisite for the development of the base metal deposits at Izok Lake and Hackett River. Construction work for both is set to take three years, beginning at Izok Lake in 2003 and Hackett River in 2006. The scenario assumes that production at Izok Lake will last for twelve years from 2006 to 2017. In addition, the opening of the transportation corridor is assumed to act as a spur to the development of an additional base metal mine. Again construction will take three years (2009 to 2011) with production beginning in 2012.

The construction and production scenarios for the Ekati, Diavik, Snap Lake, Jericho, Lupin and new diamond mines are the same as those laid out in the base case (see Exhibit 4). However, some of these mines will benefit from reduced operating costs as a result of the construction of the all-weather road. From 2005 the Lupin and Jericho mines will have all-weather road access to the North. In summer these two mines will

Exhibit 4																								
Development Scenario 1																								
		Territory	Component	Year																				
				2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Transportation Infrastructure	Winter Road (Yellowknife to Lupin)	NWT	Construction																					
			Operation																					
		Nunavut	Construction																					
			Operation																					
	All-Weather Road (Contwoyto Lake to Arctic Coast)	Nunavut	Construction																					
			Operation																					
	Deepwater Port on Coast	Nunavut	Construction																					
			Operation																					
All-Weather Road (Extension from the North to Ekati/Diavik)	NWT	Construction																						
		Operation																						
Mineral Developments	Ekati (diamond)	NWT	Construction																					
			Production																					
	Diavik (diamond)	NWT	Construction																					
			Production																					
	Snap Lake (diamond)	NWT	Construction																					
			Production																					
	Jericho (diamond)	Nunavut	Construction																					
			Production																					
	New Diamond Mine	NWT	Construction																					
			Production																					
	Lupin (gold)	Nunavut	Construction																					
			Production																					
	Izok Lake (base metal)	Nunavut	Construction																					
			Production																					
	Hackett River (base metal)	Nunavut	Construction																					
			Production																					
New Base Metal Mine	Nunavut	Construction																						
		Production																						

Source: Scenario Development Report, Current Study

have a barge connection running from the mine area to the southern end of Contwoyto Lake, while the existing winter road will be used over the remainder of the year. The Ekati and Diavik mines will have direct road access to the Arctic coast from 2007. The additional new diamond mine will also incur lower capital and running costs as a result of its connection to the transport corridor.

Overall, Scenario 1 results in an additional thirty-three years worth of base metal production over the forecast period compared to that in the base case.

2.2.3 Scenario 2

Scenario 2 builds on the previous scenario by gradually extending the all-weather road from the Arctic coast past Contwoyto Lake and Lac de Gras all the way to Yellowknife. The construction and operation of the deepwater port and the all-weather road between

		Territory	Component	Year																			
				2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Transportation Infrastructure	Winter Road (Yellowknife to Lupin)	NWT	Construction																				
			Operation																				
	Nunavut	Construction																					
		Operation																					
	All-Weather Road (Yellowknife to Arctic Coast)	NWT	Construction																				
			Operation																				
Nunavut	Construction																						
	Operation																						
Deepwater Port on Coast	Nunavut	Construction																					
		Operation																					
Mineral Developments	Ekati (diamond)	NWT	Construction																				
			Production																				
	Diavik (diamond)	NWT	Construction																				
			Production																				
	Snap Lake (diamond)	NWT	Construction																				
			Production																				
	Jericho (diamond)	Nunavut	Construction																				
			Production																				
	New Diamond Mine	NWT	Construction																				
			Production																				
	New Diamond Mine	NWT	Construction																				
			Production																				
	Lupin (gold)	Nunavut	Construction																				
			Production																				
Izok Lake (base metal)	Nunavut	Construction																					
		Production																					
Hackett River (base metal)	Nunavut	Construction																					
		Production																					
New Base Metal Mine	Nunavut	Construction																					
		Production																					

Source: Scenario Development Report, Current Study

the Arctic coast and Lac de Gras are the same as in Scenario 1. The southern segment of the road between Lac de Gras and Yellowknife will be built between 2007 and 2012, replacing the existing winter road.

The construction and production scenarios for those mines included in Scenario 1 carry over to Scenario 2 (see Exhibit 5). The extension of the transportation corridor will, however, lead to some reductions in the mines' operating costs. The Snap Lake mine will have all-weather road access to Yellowknife from 2009 on, while the Ekati and Diavik mines will have all-weather road access to the South four years later.

Scenario 2 includes the development of an additional new diamond mine as a result of the improved access to the region brought about by the completion of the transportation corridor between Contwoyto Lake and Yellowknife. This mine will benefit from lower construction and operating costs due to the new road. The mine will be built between 2013 and 2015 with production taking place during the final five years of the forecast period.

2.2.4 Scenario 3

This scenario provides no additional extensions to the transportation corridor contained in Scenario 2. However, Scenario 3 does assume that the transportation corridor is built as soon and as rapidly as possible. The port and the all-weather road linking it to Contwoyto Lake are built a year earlier than in Scenario 2. In addition, construction work on the Yellowknife to Contwoyto Lake segment also begins in 2002 and in this scenario only takes five years to complete rather than eight. As a result, the entire transportation corridor is open at the start of 2007.

The timing of the construction and production scenarios for the Ekati, Diavik, Snap Lake, Jericho and Lupin mines remain unchanged from the base case and the previous two scenarios (see Exhibit 6). However, the accelerated construction of the transportation corridor does bring these mines all-weather road access to Yellowknife and the coast faster and, consequently, delivers costs savings earlier. The Lac de Gras region now has all-weather road access to the north as early as 2004 (as does Jericho) and to the south from 2007 on. The Lupin mine now has all-weather road access to the north from 2004 while the Snap Lake mine is connected to the south in 2005.

Scenario 3 also assumes that the faster completion of the transportation corridor speeds up the development plans for the other mines included in Scenario 2. The timing of construction and production at the two new diamonds is brought forward by three years, those at Hackett River and the new base metal mine by two years and that at Izok Lake by one year. This means that production at Hackett River will cease at the end of 2018 when the mine's working life comes to an end. The improved access to the region brought by this more rapid development scenario also leads to the development of a further new diamond mine. As with the other diamond mines, construction is assumed to take three years starting in 2013. Production will begin in 2016.

Overall, Scenario 3 results in an additional eleven years worth of diamond production and two years of base metal production over the forecast period compared to that in Scenario 2.

Exhibit 6

Development Scenario 3

		Territory	Component	Year																				
				2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Transportation Infrastructure	Winter Road (Yellowknife to Lupin)	NWT	Construction																					
			Operation																					
		Nunavut	Construction																					
			Operation																					
	All-Weather Road (Yellowknife to Arctic Coast)	NWT	Construction																					
			Operation																					
	Nunavut	Construction																						
		Operation																						
Deepwater Port on Coast	Nunavut	Construction																						
		Operation																						
Mineral Developments	Ekati (diamond)	NWT	Construction																					
			Production																					
	Diavik (diamond)	NWT	Construction																					
			Production																					
	Snap Lake (diamond)	NWT	Construction																					
			Production																					
	Jericho (diamond)	Nunavut	Construction																					
			Production																					
	New Diamond Mine	NWT	Construction																					
			Production																					
	New Diamond Mine	NWT	Construction																					
			Production																					
	New Diamond Mine	NWT	Construction																					
			Production																					
	Lupin (gold)	Nunavut	Construction																					
			Production																					
	Izok Lake (base metal)	Nunavut	Construction																					
			Production																					
Hackett River (base metal)	Nunavut	Construction																						
		Production																						
New Base Metal Mine	Nunavut	Construction																						
		Production																						

Source: Scenario Development Report, Current Study

3 Methodology

This chapter presents a description of the approach used to quantify the taxation revenue impacts and fiscal implications of the development scenarios. The chapter is divided into two sections. The first section describes the general methodology used in quantifying the taxation revenue impacts. The second section documents the specific approach that was used in this study. The latter section also describes the roles of the various organisations that contributed to this study. A more detailed description of the models used in the study and the taxation categories assessed is contained in Appendix C.

3.1 General Approach

This report examines the fiscal impacts for federal, provincial, territorial and municipal governments of the economic activity generated by the investments made in the base case and development scenarios. In the same way that the economic impacts were felt throughout Canada, governments beyond the Northwest Territories and Nunavut will benefit from increased taxation revenues.

A relatively large share of the goods and services required for the development projects in the Northwest Territories and Nunavut have to be “imported” from other parts of Canada. The firms providing these goods and services earn additional profits on these sales and pay wages to their employees. In turn, these profits and labour income will be liable to federal and provincial income taxes. The additional economic activity generated by the development projects will also lead to higher indirect tax revenues. For example, a person employed in a plant in Ontario which supplies machinery to the diamond mines will pay personal income taxes to the federal and provincial governments, make contributions to the Canada Pension Plan (CPP) and pay indirect taxes on the purchases they make. At the same time, the owners of the machine plant will pay corporate income taxes to the federal and provincial governments, make contributions to the Canada Pension Plan (CPP) on their employees’ behalf and pay a variety of indirect taxes.

In the case of the Northwest Territories and Nunavut, there is an additional aspect to the taxation revenue impact analysis as a result of the fiscal arrangements between the federal and territorial governments. Under the terms of the Territorial Financing Formula agreements, the three territorial governments receive an annual transfer from the federal government. This transfer is set by a formula and is designed to raise the territorial governments’ revenues to a level necessary to cover their designated spending requirements. The agreements are renewed every five years and, although they do contain incentives to promote economic activity and territorial self-sufficiency, extra unforeseen revenues are subject to clawback provisions. Thus, any initial revenue increases accruing to the Government of the Northwest Territories through the economic activity generated by the development projects will be substantially reduced by corresponding grant reductions from the federal government.

3.1.1 Taxation Categories

The federal, provincial/territorial and local levels of government in Canada levy a wide range of taxes on various forms of economic activity. Instead of examining each of these taxes on an individual basis, the taxation revenue analysis focussed on the following seven categories:

1. Federal direct taxes on persons;
2. Provincial/Territorial direct taxes on persons;
3. Federal direct taxes on corporations;
4. Provincial/Territorial direct taxes on corporations;
5. Federal indirect taxes;
6. Provincial/Territorial and local indirect taxes;
7. Employers' and employees' contributions to the Canada Pension Plan (CPP) and Québec Pension Plan (QPP) schemes.

Some of these taxation "categories" contain a number of different taxes. For example, the federal indirect tax category consists not only of revenues from the Goods and Services Tax (GST), but also customs import duties, excise duties and other miscellaneous taxes. The taxation categories and the individual taxes they contain are listed in Appendix C.

3.1.2 Fiscal Implications

The latest quinquennial Territorial Formula Financing agreement came into effect on April 1st, 1999. The main features of the current agreement between the federal government and that of the three Territories are that:

1. The federal government makes an annual conditional transfer to each of the three territorial governments to bridge the gap between the spending needs of the territories and the revenues the territories are capable of raising from their own sources;
2. The Territories' spending needs are set according to a historically determined level known as the Gross Expenditure Base (GEB);
3. The GEB is adjusted annually in line with provincial/local government spending growth to reflect the spending pressures facing governments in other parts of Canada;
4. The GEB is also adjusted to reflect population growth in the Territories relative to that in the rest of the country;
5. Increases in the GEB are capped so that growth does not exceed growth in GDP;
6. The territories' revenue-raising ability is assessed according to the amount they could raise if they operated similar fiscal regimes to governments in other parts of Canada;

7. The Territorial governments may retain a fifth of any revenues resulting from new economic activity the remaining increases being offset by reductions in federal transfers.

3.2 Methodology

3.2.1 Impacts for the Northwest Territories and Nunavut

The scale of the taxation revenue impacts for the Northwest Territories and Nunavut and of the fiscal implications for the federal and territorial governments of these revenue increases were determined by the Northwest Territories Bureau of Statistics with input from the Northwest Territories Department of Finance. The analysis was made using the Department of Finance's taxation model (this model is described further in Appendix C).

In order to estimate the taxation revenues some simplifying assumptions were made. Foremost among these was that the current taxation regime does not change over the forecast period. Thus, year 2000 tax rates and fiscal regimes were employed.

The Department of Finance model was used to calculate taxation impacts based on the direct, indirect and induced economic impact data generated by the Bureau of Statistics for the economic impact analysis report in this study. The taxation impacts were calculated for the federal government and territorial/local governments in each territory for each scenario component and for most of the taxation categories listed in section 3.1.2. One major category not covered was that of corporate income tax revenues. The reason for this was that not all the necessary data were available to derive a suitable tax base from which to estimate corporate income tax revenues. CPP contributions data were also unavailable. In addition, the composition of the direct and indirect taxation categories differs from that used for the analysis of the revenue impacts in the provinces. As a result, the results for the Northwest Territories and Nunavut are presented in Chapter 4 separate from those of the other provinces.

The model produced the gross taxation revenue for each component and level of government. In order to determine the net impact for the Government of the Northwest Territories, offsetting declines in the Formula Financing grant were subtracted from the gross revenues for each component. Similarly, net federal fiscal impacts were defined as gross federal revenue increases plus any savings on transfers to the Territories.

3.2.2 Impacts for the ten provinces

The taxation revenue impacts for the ten provinces were determined by the Conference Board of Canada. Revenues were calculated for each of the taxation categories and for each scenario component based on the data generated in the economic impact analysis report. The results are presented in Chapter 4 for the three levels of government (federal, provincial/municipal and CPP).

The impacts were determined using a combination of historical analyses and data derived from the Conference Board's national and provincial econometric forecasting

models. Again, the impacts were calculated on the basis that the year 2000 fiscal regime is maintained throughout the forecast period.

4 Taxation Revenue Analysis Results and Fiscal Implications

This chapter contains the main results of the taxation revenue analysis for the base case and other scenarios together with a summary comparison of the scenario results. The results are presented separately for the Northwest Territories and Nunavut and for the remaining ten provinces of Canada. This is due to differences in the composition of the taxation categories in the two analyses. In the case of the Northwest Territories and Nunavut, the implications for the fiscal relationship between the federal and territorial governments are also analysed. All the data are presented in millions of constant 2000 dollars and represent the sum of the revenue impacts over the entire 20-year forecast period. No data are available for Yukon.

4.1 Base Case

The base case in this study represents a scenario in which there is no additional investment in transportation infrastructure in the Slave Geological Province. Nonetheless, some mineral developments are assumed to go ahead using the existing winter road between Yellowknife and Lupin. The economic activity generated by the construction of these mines and the extraction of diamonds and other minerals has economic impacts across Canada. In turn, these economic impacts generate income streams that are subject to taxation. This section examines the scale of these taxation revenue impacts for the federal and provincial/territorial governments and the pension plans.

4.1.1 Taxation Revenue Impacts in Northwest Territories and Nunavut

The taxation revenue impact results and fiscal implications for the Northwest Territories and Nunavut for the base case scenario are presented in Table 3. The total additional taxation revenue generated through personal income taxes and indirect taxes for the Government of the Northwest Territories over the 20-year forecast period amounts to \$516 million. On an annual basis, this is equivalent to \$14.9 million of personal income tax revenue and \$10.9 million of indirect tax revenue. By way of comparison, total personal income and indirect taxation revenues for the Northwest Territories government for the 2000-01 fiscal year were estimated at \$68.4 million and \$20.2 million¹, respectively. In Nunavut, the base case investments lead to an increase in direct personal tax revenues of \$9 million and of indirect tax revenues by \$7.7 million over the forecast period.

The economic activity generated by the investments made in the base case scenario in the Northwest Territories and Nunavut also boosts revenues for the federal government. In total, personal direct tax revenues are estimated to rise by \$1,096 million and indirect tax revenues by \$207 million. On an annual basis, these figures translate to \$54.8 million and \$10.4 million, respectively.

¹ *Government of the Northwest Territories, 2001-02 Budget*; Northwest Territories Department of Finance.

Table 3

Taxation Revenue Results For Base Case (20-year profile, millions of 2000 dollars)

Taxation Category	Northwest Territories			Nunavut			Federal Government		
	Taxation Revenue	Grant Adjustment	Net Revenue	Taxation Revenue	Grant Adjustment	Net Revenue	Taxation Revenue	Grant Adjustment	Net Revenue
Federal Direct Taxes, Persons	0.0	0.0	0.0	0.0	0.0	0.0	1,095.8	0.0	1,095.8
Territorial Direct Taxes, Persons	297.7	-237.9	59.8	9.0	-7.2	1.8	0.0	245.0	245.0
Federal Indirect Taxes	0.0	0.0	0.0	0.0	0.0	0.0	207.2	0.0	207.2
Territorial Indirect Taxes	218.4	-174.5	43.9	7.7	-6.1	1.5	0.0	180.6	180.6
Total	516.1	-412.4	103.7	16.7	-13.3	3.3	1,303.0	425.7	1,728.7

Source: Northwest Territories Bureau of Statistics; The Conference Board of Canada

The revenue impact data presented so far represent gross receipts and do not take into account changes to the grant made by the federal government to the territorial governments. Table 3 also shows that approximately 80 per cent of all additional territorial revenues will be “lost” as the federal grant is reduced in line with the territorial governments’ increased revenue raising capacity. As a result, total net receipts for the Northwest Territories fall to \$104 million and those of Nunavut to \$3 million for the forecast period. By the same token, total net federal revenues rise to \$1,729 million. In other words, the federal government will claim some 94.2 per cent of the total additional revenue impacts considered within the two territories.

4.1.2 Taxation Revenue Impacts in the Ten Provinces

In the same way that the investments in the base case have economic impacts outside the Northwest Territories and Nunavut, governments in other parts of Canada will also benefit from the higher tax revenues generated by the income streams associated with these economic impacts. Table 4 shows that total federal tax revenues in the ten provinces of Canada rise by about \$1,247 million over the forecast period as a result of the base case investments. Almost two thirds of this comes from higher direct personal taxes, although corporate income taxes also rise by \$156 million. The balance is made up of indirect tax revenue increases.

The provincial and local governments also benefit from the economic impacts made by the base case scenario investments. Their revenues are estimated to rise by \$1,136 billion. At the regional level only about a third of impacts occur in the form of personal income tax increase with nearly 57 per cent being indirect tax revenues. The reason for this different distribution lies largely in the reliance of local governments on indirect forms of taxation.

Table 4

Taxation Revenue Results For Base Case (20-year profile, millions of 2000 dollars)

	N.F.D.	P.E.I.	N.S.	N.B.	Q.U.E.	O.N.T.	M.A.N.	S.A.S.K.	A.L.T.A.	B.C.	Total
Federal Direct Taxes, Persons	2.8	0.2	5.8	4.9	63.6	267.5	15.9	22.0	264.0	164.9	811.6
Share of Total (per cent)	0.3	0.0	0.7	0.6	7.8	33.0	2.0	2.7	32.5	20.3	100.0
Provincial Direct Taxes, Persons	1.5	0.1	3.0	2.3	62.2	109.0	10.1	12.6	109.1	84.0	393.9
Share of Total (per cent)	0.4	0.0	0.8	0.6	15.8	27.7	2.6	3.2	27.7	21.3	100.0
Federal Direct Taxes, Corporations	0.2	0.0	0.7	0.7	16.7	46.3	1.8	3.5	64.2	21.5	155.8
Share of Total (per cent)	0.2	0.0	0.5	0.4	10.7	29.7	1.2	2.3	41.2	13.8	100.0
Provincial Direct Taxes, Corporations	0.1	0.0	0.3	0.4	8.6	29.4	1.0	1.9	43.4	11.7	96.8
Share of Total (per cent)	0.1	0.0	0.4	0.4	8.9	30.4	1.0	1.9	44.9	12.0	100.0
Federal Indirect Taxes	1.0	0.1	2.2	1.9	26.3	77.4	5.7	9.4	97.7	58.4	280.1
Share of Total (per cent)	0.4	0.0	0.8	0.7	9.4	27.6	2.0	3.4	34.9	20.9	100.0
Provincial Indirect Taxes	2.2	0.2	4.7	4.0	84.1	228.3	15.8	27.4	152.3	126.2	645.5
Share of Total (per cent)	0.3	0.0	0.7	0.6	13.0	35.4	2.5	4.2	23.6	19.6	100.0
CPP/QPP Contributions	0.7	0.1	1.6	1.5	18.7	53.4	4.0	5.4	52.9	36.4	174.7
Share of Total (per cent)	0.4	0.0	0.9	0.8	10.7	30.5	2.3	3.1	30.3	20.8	100.0
Total Federal Taxes	4.0	0.3	8.7	7.4	106.7	391.2	23.4	34.9	425.9	244.8	1,247.4
Share of Total (per cent)	0.3	0.0	0.7	0.6	8.6	31.4	1.9	2.8	34.1	19.6	100.0
Total Provincial Taxes	3.9	0.3	8.1	6.7	154.9	366.8	26.9	41.9	304.9	221.9	1,136.2
Share of Total (per cent)	0.3	0.0	0.7	0.6	13.6	32.3	2.4	3.7	26.8	19.5	100.0
Total Taxation Revenue	8.6	0.7	18.4	15.6	280.3	811.3	54.3	82.2	783.7	503.1	2,558.3
Share of Total (per cent)	0.3	0.0	0.7	0.6	11.0	31.7	2.1	3.2	30.6	19.7	100.0

Source: The Conference Board of Canada

Overall, some 50 per cent of the revenue impacts of \$2.56 billion occur in the western provinces of Alberta and British Columbia. Substantial impacts are also felt in Ontario and Québec. Nonetheless, revenues do increase in all provinces.

Table 4 also shows that as a result of the base case investments the direct tax burden on individuals rises by \$1,206 million and that on corporations by \$253 million over the forecast period. Persons and firms also have to pay a further \$175 millions in contributions to the CPP and QPP schemes and \$926 million in the form of indirect taxes.

4.2 Scenario 1

This scenario builds on the base case with the construction of an all-weather road from Contwoyto Lake (with an extension to the diamond mines around Lac de Gras) to a new deepwater port on the Arctic coast. This investment in transportation infrastructure is assumed to be a prerequisite for the development of the base metal deposits at Izok Lake and Hackett River. The opening of the transportation corridor is also assumed to lead to increased exploration activities and the discovery and development of an additional base metal mine. The total capital investments generate economic activity that has positive impacts beyond the Northwest Territories and Nunavut (where the three base metal mines are located). In turn, these economic impacts generate income streams that are subject to taxation. This section examines the scale of these taxation revenue impacts for the federal and provincial/territorial governments and the pension plans.

4.2.1 Taxation Revenue Impacts in Northwest Territories and Nunavut

The taxation revenue impact results and fiscal implications for the Northwest Territories and Nunavut for the base case scenario are presented in Table 5. The total additional taxation revenue generated through personal income taxes and indirect taxes for the Government of the Northwest Territories over the 20-year forecast period amounts to \$534 million. This figure is only slightly higher than that in the base case as most of the investment activities in Scenario 1 take place in Nunavut. In Nunavut, these investments result in an increase for the territorial government in direct personal tax revenues of \$58 million and of indirect tax revenues by \$125 million over the forecast period. On an annual basis, this is equivalent to \$2.9 million per year of personal income tax revenue

Table 5

Taxation Revenue Results For Scenario 1 (20-year profile, millions of 2000 dollars)

Taxation Category	Northwest Territories			Nunavut			Federal Government		
	Taxation Revenue	Grant Adjustment	Net Revenue	Taxation Revenue	Grant Adjustment	Net Revenue	Taxation Revenue	Grant Adjustment	Net Revenue
Federal Direct Taxes, Persons	0.0	0.0	0.0	0.0	0.0	0.0	1,418.3	0.0	1,418.3
Territorial Direct Taxes, Persons	297.4	-237.6	59.8	57.6	-46.0	11.6	0.0	283.6	283.6
Federal Indirect Taxes	0.0	0.0	0.0	0.0	0.0	0.0	283.2	0.0	283.2
Territorial Indirect Taxes	237.0	-189.4	47.6	125.0	-99.9	25.1	0.0	289.3	289.3
Total	534.4	-427.0	107.4	182.6	-145.9	36.7	1,701.5	572.9	2,274.3

Source: Northwest Territories Bureau of Statistics; The Conference Board of Canada

and \$6.2 million of indirect tax revenue. By way of comparison, total personal income and indirect taxation revenues for the Nunavut government for the 2000-01 fiscal year were estimated at \$15.8 million and \$6.1 million¹, respectively.

The economic activity generated by the investments made in Scenario 1 in the Northwest Territories and Nunavut will also boost revenues for the federal government. In total, personal direct tax revenues are estimated to rise by \$1,418 million and indirect tax revenues by \$283 million. On an annual basis, these figures translate to \$70.9 million and \$14.2 million, respectively.

The revenue impact data presented so far represent gross receipts and do not take into account changes to the grant made by the federal government to the territorial governments. Table 5 also shows that approximately 80 per cent of all additional territorial revenues will be “lost” as the federal grant is reduced in line with the territorial governments’ increased revenue raising capacity. As a result, total net receipts for the Northwest Territories fall to \$107 million and those of Nunavut to \$37 million for the forecast period. By the same token, total net federal revenues rise to \$2,274 million. In other words, the federal government will claim some 94.1 per cent of the total additional revenue impacts considered within the two territories. Overall, federal net revenues increase by \$545 million compared with the base case, while those for the Northwest Territories and Nunavut rise by \$4 million and \$33 million

4.2.2 Taxation Revenue Impacts in the Ten Provinces

The additional economic activity generated by the investment projects in Nunavut contained in Scenario 1 also lead to higher levels of activity in other parts of Canada and so to even greater revenues for the various levels of government. Table 6 shows that the various types of revenue impact increase by about two fifths compared to the base case. Total federal tax revenues in the ten provinces of Canada rise to about \$1,752 million. This figure corresponds to an additional positive revenue impact for the federal government of half a billion dollars compared to the base case. The provincial and local governments also receive additional benefits from the extra economic impacts generated by the investments in this scenario compared with those in the base case. Their revenues are estimated to rise by \$457 million to \$1,594 million.

In terms of the geographical distribution of the impacts, again about half of the overall revenue impacts of \$3.59 billion occur in the western provinces of Alberta and British Columbia. A further 42 per cent of the total impacts are felt in Ontario and Québec, with the remainder split between the Atlantic and other western provinces.

Table 6 also shows that as a result of the investments made in this scenario individuals will pay an additional \$1,697 million and corporations an additional \$348 million in the form of direct taxes over the forecast period. Persons and firms also have to pay a further \$245 millions in contributions to the CPP and QPP schemes and \$1,301 million in the form of indirect taxes.

¹ *Main Estimates 2001-02*; Government of Nunavut Department of Finance and Administration.

Table 6

Taxation Revenue Results For Scenario 1 (20-year profile, millions of 2000 dollars)

	NFLD.	P.E.I.	NS.	NB.	QUE.	ONT.	MAN.	SASK.	ALTA.	BC.	Total
Federal Direct Taxes, Persons	3.4	0.3	6.8	5.9	83.0	384.2	21.3	38.8	365.8	235.4	1,144.9
Share of Total (per cent)	0.3	0.0	0.6	0.5	7.3	33.6	1.9	3.4	32.0	20.6	100.0
Provincial Direct Taxes, Persons	1.8	0.1	3.5	2.8	81.2	156.3	13.5	22.1	151.1	119.9	552.5
Share of Total (per cent)	0.3	0.0	0.6	0.5	14.7	28.3	2.5	4.0	27.3	21.7	100.0
Federal Direct Taxes, Corporations	0.3	0.0	0.8	0.8	22.0	64.6	2.4	6.1	86.2	31.1	214.5
Share of Total (per cent)	0.1	0.0	0.4	0.4	10.2	30.1	1.1	2.8	40.2	14.5	100.0
Provincial Direct Taxes, Corporations	0.1	0.0	0.4	0.5	11.3	41.1	1.3	3.2	58.3	16.9	133.1
Share of Total (per cent)	0.1	0.0	0.3	0.3	8.5	30.9	1.0	2.4	43.8	12.7	100.0
Federal Indirect Taxes	1.3	0.1	2.6	2.3	34.5	110.3	7.7	16.4	133.6	83.9	392.6
Share of Total (per cent)	0.3	0.0	0.7	0.6	8.8	28.1	2.0	4.2	34.0	21.4	100.0
Provincial Indirect Taxes	2.8	0.3	5.6	4.9	110.2	325.6	21.3	47.8	208.3	181.3	908.0
Share of Total (per cent)	0.3	0.0	0.6	0.5	12.1	35.9	2.3	5.3	22.9	20.0	100.0
CPP/QPP Contributions	0.9	0.1	1.9	1.8	24.3	76.0	5.5	9.5	73.3	52.2	245.2
Share of Total (per cent)	0.4	0.0	0.8	0.7	9.9	31.0	2.2	3.9	29.9	21.3	100.0
Total Federal Taxes	4.9	0.4	10.2	9.0	139.5	559.2	31.4	61.2	585.6	350.4	1,751.9
Share of Total (per cent)	0.3	0.0	0.6	0.5	8.0	31.9	1.8	3.5	33.4	20.0	100.0
Total Provincial Taxes	4.7	0.4	9.5	8.1	202.7	523.0	36.1	73.2	417.7	318.0	1,593.6
Share of Total (per cent)	0.3	0.0	0.6	0.5	12.7	32.8	2.3	4.6	26.2	20.0	100.0
Total Taxation Revenue	10.5	0.9	21.6	18.9	366.5	1,158.1	73.0	143.9	1,076.6	720.6	3,590.7
Share of Total (per cent)	0.3	0.0	0.6	0.5	10.2	32.3	2.0	4.0	30.0	20.1	100.0

Source: The Conference Board of Canada

4.3 Scenario 2

This scenario builds on Scenario 1 by gradually extending the all-weather road from the Arctic coast past Contwoyto Lake and Lac de Gras all the way to Yellowknife. The improved access to the region brought about by the completion of the transportation corridor is assumed to lead to increased exploration activities and the discovery and development of an additional diamond mine. The total capital investments generate economic activity that has positive impacts beyond the Northwest Territories and Nunavut. In turn, these economic impacts generate income streams that are subject to taxation. This section examines the scale of these taxation revenue impacts for the federal and provincial/territorial governments and the pension plans.

4.3.1 Taxation Revenue Impacts in Northwest Territories and Nunavut

The taxation revenue impact results and fiscal implications for the Northwest Territories and Nunavut for the Scenario 2 are presented in Table 7. The total additional taxation revenue generated through personal income taxes and indirect taxes for the Government of the Northwest Territories over the 20-year forecast period amounts to \$598 million, comprised of \$329 million of personal income tax revenues and \$269 million of indirect revenue receipts. In Nunavut, revenue impacts are unchanged from Scenario 1.

The economic activity generated by the investments made in Scenario 2 in the Northwest Territories and Nunavut also leads to higher revenues for the federal government. In total, personal direct tax revenues are estimated to rise by \$1,533 million and indirect tax revenues by \$305 million. On an annual basis, these figures translate to \$76.6 million and \$15.3 million, respectively.

These revenue impact data represent only the gross incomes of the two governments and do not take into account changes to the transfers made by the federal government to the territorial governments. Table 7 also shows that approximately 80 per cent of all additional territorial revenues will be “lost” as the federal grant is reduced in line with the territorial governments’ increased revenue raising capacity. As a result, total net receipts for the Northwest Territories fall to \$120 million for the forecast period. By the same token, total net federal revenues rise to \$2,461 million. As a result, the federal government will claim some 94.0 per cent of the total additional revenue impacts considered within the two territories. Overall, federal net revenues increase by \$188 million compared with Scenario 1, while those for the Northwest Territories rise by \$13 million.

Table 7

Taxation Revenue Results For Scenario 2 (20-year profile, millions of 2000 dollars)

Taxation Category	Northwest Territories			Nunavut			Federal Government		
	Taxation Revenue	Grant Adjustment	Net Revenue	Taxation Revenue	Grant Adjustment	Net Revenue	Taxation Revenue	Grant Adjustment	Net Revenue
Federal Direct Taxes, Persons	0.0	0.0	0.0	0.0	0.0	0.0	1,532.9	0.0	1,532.9
Territorial Direct Taxes, Persons	329.0	-262.8	66.1	56.9	-45.4	11.4	0.0	308.3	308.3
Federal Indirect Taxes	0.0	0.0	0.0	0.0	0.0	0.0	305.3	0.0	305.3
Territorial Indirect Taxes	269.3	-215.2	54.1	124.5	-99.5	25.0	0.0	314.6	314.6
Total	598.3	-478.0	120.3	181.3	-144.9	36.5	1,838.2	622.9	2,461.1

Source: Northwest Territories Bureau of Statistics; The Conference Board of Canada

4.3.2 Taxation Revenue Impacts in the Ten Provinces

The additional economic activity generated by the investment projects in the Northwest Territories contained in Scenario 2 also lead to higher levels of activity in other parts of Canada and so to even greater revenues for the various levels of government. Table 8 shows that the various types of revenue impact in this scenario are about a half higher than those in the base case and nearly 8 per cent greater than those in Scenario 1. Total federal tax revenues in the ten provinces of Canada rise to about \$1,884 billion. This figure corresponds to an additional positive revenue impact for the federal government of \$132 million dollars compared to that in the previous scenario. The provincial and local governments also receive additional benefits from the extra economic impacts generated by the investments in this scenario. Their revenues are estimated to rise by \$124 million to \$1,718 million.

In terms of the geographical distribution of the impacts, again about half of the overall

Table 8

Taxation Revenue Results For Scenario 2 (20-year profile, millions of 2000 dollars)

	NFLD.	P.E.I.	NS.	NB.	QUE.	ONT.	MAN.	SASK.	ALTA.	BC.	Total
Federal Direct Taxes, Persons	3.6	0.3	7.4	6.4	90.0	415.3	23.1	40.7	391.1	251.4	1,229.4
Share of Total (per cent)	0.3	0.0	0.6	0.5	7.3	33.8	1.9	3.3	31.8	20.5	100.0
Provincial Direct Taxes, Persons	2.0	0.1	3.9	3.0	88.1	169.0	14.7	23.3	161.6	128.1	593.6
Share of Total (per cent)	0.3	0.0	0.7	0.5	14.8	28.5	2.5	3.9	27.2	21.6	100.0
Federal Direct Taxes, Corporations	0.3	0.0	0.9	0.9	23.8	70.3	2.6	6.4	92.3	33.2	230.7
Share of Total (per cent)	0.1	0.0	0.4	0.4	10.3	30.5	1.1	2.8	40.0	14.4	100.0
Provincial Direct Taxes, Corporations	0.1	0.0	0.4	0.5	12.2	44.7	1.4	3.4	62.4	18.0	143.2
Share of Total (per cent)	0.1	0.0	0.3	0.4	8.5	31.2	1.0	2.4	43.6	12.6	100.0
Federal Indirect Taxes	1.4	0.1	2.9	2.5	37.7	120.1	8.3	17.3	143.4	89.9	423.6
Share of Total (per cent)	0.3	0.0	0.7	0.6	8.9	28.4	2.0	4.1	33.8	21.2	100.0
Provincial Indirect Taxes	3.0	0.3	6.1	5.4	120.3	354.6	23.2	50.5	223.6	194.3	981.2
Share of Total (per cent)	0.3	0.0	0.6	0.5	12.3	36.1	2.4	5.1	22.8	19.8	100.0
CPP/QPP Contributions	0.9	0.1	2.1	1.9	26.4	82.2	5.9	10.0	78.4	55.7	263.5
Share of Total (per cent)	0.3	0.0	0.8	0.7	10.0	31.2	2.2	3.8	29.7	21.1	100.0
Total Federal Taxes	5.3	0.5	11.2	9.8	151.5	605.8	34.0	64.4	626.7	374.5	1,883.7
Share of Total (per cent)	0.3	0.0	0.6	0.5	8.0	32.2	1.8	3.4	33.3	19.9	100.0
Total Provincial Taxes	5.1	0.4	10.4	8.9	220.6	568.3	39.2	77.1	447.5	340.4	1,718.0
Share of Total (per cent)	0.3	0.0	0.6	0.5	12.8	33.1	2.3	4.5	26.0	19.8	100.0
Total Taxation Revenue	11.3	1.0	23.7	20.7	398.5	1,256.3	79.2	151.5	1,152.6	770.6	3,865.3
Share of Total (per cent)	0.3	0.0	0.6	0.5	10.3	32.5	2.0	3.9	29.8	19.9	100.0

Source: The Conference Board of Canada

revenue impacts of \$3.87 billion occur in the western provinces of Alberta and British Columbia. A further 43 per cent of the total impacts are felt in Ontario and Québec, with the remainder split between the Atlantic and other western provinces.

Table 8 also shows that following the investments in Scenario 2 individuals will pay an extra \$1,823 billion and corporations an extra \$374 million in the form of direct taxes over the forecast period. Persons and firms also have to pay a further \$264 millions in contributions to the CPP and QPP schemes and \$1,405 million in the form of indirect taxes.

4.4 Scenario 3

This scenario provides no additional extensions to the transportation corridor contained in Scenario 2. However, Scenario 3 does assume that the transportation corridor is built as soon and as rapidly as possible. The earlier advent of improved access to the region is assumed to lead to increased exploration activities and the discovery and development of an additional diamond mine. The total capital investments generate economic activity that has positive impacts beyond the Northwest Territories and Nunavut. In turn, these economic impacts generate income streams that lead to higher taxation revenues for governments. This section examines the scale of these taxation revenue impacts for the federal and provincial/territorial governments and the pension plans.

4.4.1 Taxation Revenue Impacts in Northwest Territories and Nunavut

The taxation revenue impact results and fiscal implications for the Northwest Territories and Nunavut for Scenario 3 are presented in Table 9. The total additional taxation revenue generated through personal income taxes and indirect taxes for the Government of the Northwest Territories over the 20-year forecast period amounts to \$703 million, comprised of \$384 million of personal income tax revenues and \$319 million of indirect revenue receipts. In Nunavut, direct personal income tax revenue impacts rise to \$60 million and indirect tax impacts to \$133 million.

The economic activity generated by the investments made in Scenario 3 in the Northwest Territories and Nunavut also further boost revenues for the federal government. In total, personal direct tax revenues are estimated to rise to \$1,746 million and indirect tax revenues by \$352 million.

Table 9

Taxation Revenue Results For Scenario 3 (20-year profile, millions of 2000 dollars)

Taxation Category	Northwest Territories			Nunavut			Federal Government		
	Taxation Revenue	Grant Adjustment	Net Revenue	Taxation Revenue	Grant Adjustment	Net Revenue	Taxation Revenue	Grant Adjustment	Net Revenue
Federal Direct Taxes, Persons	0.0	0.0	0.0	0.0	0.0	0.0	1,745.8	0.0	1,745.8
Territorial Direct Taxes, Persons	384.3	-307.0	77.2	60.0	-47.9	12.1	0.0	355.0	355.0
Federal Indirect Taxes	0.0	0.0	0.0	0.0	0.0	0.0	352.2	0.0	352.2
Territorial Indirect Taxes	319.1	-255.0	64.2	132.9	-105.2	27.7	0.0	361.2	361.2
Total	703.4	-562.0	141.4	192.9	-154.1	38.8	2,098.1	716.1	2,814.2

Source: Northwest Territories Bureau of Statistics; The Conference Board of Canada

The revenue impact data presented so far represent gross receipts and do not take into account changes to the grant made by the federal government to the territorial governments. Table 9 also shows that, as in the other scenarios, approximately 80 per cent of all additional territorial revenues will be “lost” to the territories as the federal grant is reduced in line with the territorial governments’ increased revenue raising capacity. As a result, total net receipts for the Northwest Territories fall to \$141 million for the forecast period and those of Nunavut to \$39 million. On an annual basis, these figures translate to \$7.1 million and \$1.9 million, respectively.

The reduction in the grant made to the two territories means that, once again, federal total net federal revenues will be even larger than gross receipts. In Scenario 3 total net revenues amount to \$2,814 million, meaning that the vast majority of total additional revenue impacts considered within the two territories are claimed by the federal government. Compared with Scenario 2, this scenario sees overall federal net revenues increase by \$353 million. Those for the Northwest Territories and Nunavut rise by \$21 million and \$2 million, respectively.

4.4.2 Taxation Revenue Impacts in the Ten Provinces

The investment projects contained in Scenario 3 generate yet more additional economic activity in the Northwest Territories and Nunavut and lead to higher levels of activity in other parts of Canada and, as a result, to even greater revenues for the various levels of government. Table 10 shows that the various types of revenue impact in this scenario are about 65 per cent higher than those in the base case and nearly 9 per cent greater than those in Scenario 2. Total federal tax revenues in the ten provinces of Canada rise to about \$2,052 million. This figure corresponds to an additional positive revenue impact for the federal government of \$168 million dollars compared to that in the previous scenario. The provincial and local governments also receive additional benefits from the

Table 10

Taxation Revenue Results For Scenario 3 (20-year profile, millions of 2000 dollars)

	NFLD.	P.E.I.	NS.	NB.	QUE.	ONT.	MAN.	SASK.	ALTA.	BC.	Total
Federal Direct Taxes, Persons	4.0	0.3	8.1	7.2	99.2	453.8	25.4	43.6	424.8	273.1	1,339.5
Share of Total (per cent)	0.3	0.0	0.6	0.5	7.4	33.9	1.9	3.3	31.7	20.4	100.0
Provincial Direct Taxes, Persons	2.2	0.2	4.2	3.4	97.1	184.7	16.1	24.9	175.5	139.1	647.3
Share of Total (per cent)	0.3	0.0	0.7	0.5	15.0	28.5	2.5	3.8	27.1	21.5	100.0
Federal Direct Taxes, Corporations	0.3	0.0	1.0	1.0	26.3	76.9	2.9	6.8	99.9	35.9	251.1
Share of Total (per cent)	0.1	0.0	0.4	0.4	10.5	30.6	1.1	2.7	39.8	14.3	100.0
Provincial Direct Taxes, Corporations	0.2	0.0	0.5	0.6	13.5	48.9	1.5	3.6	67.6	19.5	155.8
Share of Total (per cent)	0.1	0.0	0.3	0.4	8.6	31.4	1.0	2.3	43.4	12.5	100.0
Federal Indirect Taxes	1.5	0.1	3.1	2.8	41.5	131.3	9.2	18.5	155.5	97.6	461.2
Share of Total (per cent)	0.3	0.0	0.7	0.6	9.0	28.5	2.0	4.0	33.7	21.2	100.0
Provincial Indirect Taxes	3.3	0.3	6.6	6.1	132.5	387.7	25.5	54.0	242.5	210.9	1,069.5
Share of Total (per cent)	0.3	0.0	0.6	0.6	12.4	36.3	2.4	5.0	22.7	19.7	100.0
CPP/QPP Contributions	1.0	0.1	2.3	2.2	29.1	90.0	6.5	10.7	85.1	60.5	287.3
Share of Total (per cent)	0.4	0.0	0.8	0.8	10.1	31.3	2.3	3.7	29.6	21.1	100.0
Total Federal Taxes	5.8	0.5	12.2	11.0	167.0	662.1	37.4	68.9	680.3	406.7	2,051.9
Share of Total (per cent)	0.3	0.0	0.6	0.5	8.1	32.3	1.8	3.4	33.2	19.8	100.0
Total Provincial Taxes	5.6	0.5	11.4	10.0	243.1	621.3	43.1	82.5	485.6	369.6	1,872.6
Share of Total (per cent)	0.3	0.0	0.6	0.5	13.0	33.2	2.3	4.4	25.9	19.7	100.0
Total Taxation Revenue	12.5	1.1	25.8	23.2	439.1	1,373.3	86.9	162.1	1,251.0	836.7	4,211.8
Share of Total (per cent)	0.3	0.0	0.6	0.6	10.4	32.6	2.1	3.8	29.7	19.9	100.0

Source: The Conference Board of Canada

extra economic impacts generated by the investments in this scenario. Their revenues are estimated to rise by \$155 million to \$1,873 million.

In terms of the geographical distribution of the impacts, again about half of the overall revenue impacts of \$4.21 billion occur in the western provinces of Alberta and British Columbia. A further 43 per cent of the total impacts are felt in Ontario and Québec, with the remainder split between the Atlantic and other western provinces.

Table 10 also shows that the amount of direct taxes paid by individuals and corporations over the forecast period rises to \$1,987 million and \$407 million, respectively, as a result of the investments in Scenario 3. Persons and firms also have to pay a further \$287 millions in contributions to the CPP and QPP schemes and \$1,531 million in the form of indirect taxes.

4.5 Summary of Taxation Revenue Impact Results

4.5.1 Overview

Although the two sets of results differ in their coverage, the basic patterns of their results are similar. In each case the scale of revenue impacts rises, with the least impacts felt in the base case and the greatest in Scenario 3. In each case the federal government also benefits most from the higher taxation revenues. However, there is a much more even distribution of these positive impacts outside the Territories. Within the Territories, claw-back provisions mean that the federal government receives nearly all the additional revenues. It should be noted, though, that this relative imbalance would be attenuated were additional revenues for local governments and the CPP in the Territories taken into account.

4.5.2 Taxation Revenue Impacts in Northwest Territories and Nunavut

Table 11 shows that the investments in transportation infrastructure and mineral developments in Scenario 3 have the greatest taxation revenue impacts in the Northwest Territories and Nunavut, followed by those of Scenario 2, Scenario 1 and the base case, respectively. The total additional taxation revenue generated through

Table 11

Summary Taxation Revenue Impact Results For the Northwest Territories and Nunavut (20-year profile, millions of 2000 dollars)

	Northwest Territories	Nunavut	Federal Government	Total
Base Case				
Taxation Revenue	516.1	16.7	1,303.0	1,835.7
Grant Adjustment	-412.4	-13.3	425.7	0.0
Net Revenue	103.7	3.3	1,728.7	1,835.7
Scenario 1				
Taxation Revenue	534.4	182.6	1,701.5	2,418.5
Grant Adjustment	-427.0	-145.9	572.9	0.0
Net Revenue	107.4	36.7	2,274.3	2,418.5
Scenario 2				
Taxation Revenue	598.3	181.3	1,838.2	2,617.8
Grant Adjustment	-478.0	-144.9	622.9	0.0
Net Revenue	120.3	36.5	2,461.1	2,617.8
Scenario 3				
Taxation Revenue	703.4	192.9	2,098.1	2,994.4
Grant Adjustment	-562.0	-154.1	716.1	0.0
Net Revenue	141.4	38.8	2,814.2	2,994.4

Source: Northwest Territories Bureau of Statistics; The Conference Board of Canada

personal income taxes and indirect taxes for the Government of the Northwest Territories ranges from \$516 million in the base case to \$703 million in Scenario 3. Revenues for the government of Nunavut in the three development scenarios range between \$181 million and \$192 million, compared with just \$17 million in the base case. This is because most of the incremental activities in that scenario focus on the development of base metal deposits in the Nunavut sector of the Slave Geological Province. In Scenarios 2 and 3, there are only relatively small additional benefits to Nunavut as most of the incremental investment activities in these scenarios are concentrated in the south-western part of the Slave Geological Province in the Northwest Territories.

The federal government also benefits from higher personal direct taxation and indirect tax revenues as a result of the economic activity generated by the base case and development scenarios. These additional revenues range from \$1.3 billion in the base case to \$2.1 billion in Scenario 3. However, these figures represent only gross receipts and do not take into account the reductions in the federal government's grant to the territorial governments as a result of their improved revenue raising capacities. When this 80 per cent claw-back is taken into account, federal net receipts rise to between \$1.7 billion and \$2.8 billion, or about 94 per cent of all revenue impacts.

By the same token, territorial net receipts fall to between \$104 million and \$141 million for the Northwest Territories and to between \$3 million and \$39 million for Nunavut over the entire forecast period. On an annual basis, these figures translate to between \$5.2 million and \$7.1 million for the Northwest Territories and \$1.8 million to \$1.9 million for Nunavut (in the three development scenarios). While these figures represent an increase of only about 2 to 3 per cent of 2000-01 own-source revenues it should be noted that this analysis did not include an estimate of additional corporate income tax revenues. Given the scale of the mining operations involved in the development scenarios, these are likely to be relatively large and would provide a substantial boost to the revenue impacts included in the analysis.

4.5.3 Taxation Revenue Impacts in the Ten Provinces

This analysis has also shown that the investment projects in the base case and development scenarios generate additional economic activity beyond the Northwest Territories and Nunavut. In turn, this increased level of economic activity is associated with higher income streams and so governments in other parts of Canada will also benefit from positive taxation revenue impacts.

Table 12 shows that the scale of these revenue impacts ranges from \$2.56 billion in the base case to \$4.21 billion in Scenario 3. The amount of total revenue impacts increases by a relatively sharp 40 per cent in Scenario 1 given the increased level of mining operations and their impacts on the economy. The level of overall taxation revenue impacts then increases by 8 per cent in Scenario 2 and by a further 9 per cent in Scenario 3.

Nearly half of the positive impacts are enjoyed by the federal government, with the provincial and local governments taking another 44 per cent. The remaining impacts take the form of increased contributions to the CPP and QPP schemes. Some 47 per

Table 12

Summary Taxation Revenue Results For the Ten Provinces (20-year profile, millions of 2000 dollars)

	N.F.L.D.	P.E.I.	N.S.	N.B.	Q.U.E.	O.N.T.	M.A.N.	S.A.S.K.	A.L.T.A.	B.C.	Ten Provinces
Base Case											
Total Gross Federal Taxes	4	0	9	7	107	391	23	35	426	245	1,247
Total Gross Provincial and Local Taxes	4	0	8	7	155	367	27	42	305	222	1,136
Total Gross CPP/QPP Contributions	1	0	2	1	19	53	4	5	53	36	175
Total Gross Taxation Revenue	9	1	18	16	280	811	54	82	784	503	2,558
Share of National Total (per cent)	0.3	0.0	0.7	0.6	11.0	31.7	2.1	3.2	30.6	19.7	100.0
Scenario 1											
Total Gross Federal Taxes	5	0	10	9	139	559	31	61	586	350	1,752
Total Gross Provincial and Local Taxes	5	0	10	8	203	523	36	73	418	318	1,594
Total Gross CPP/QPP Contributions	1	0	2	2	24	76	5	9	73	52	245
Total Gross Taxation Revenue	11	1	22	19	367	1,158	73	144	1,077	721	3,591
Share of National Total (per cent)	0.3	0.0	0.6	0.5	10.2	32.3	2.0	4.0	30.0	20.1	100.0
Scenario 2											
Total Gross Federal Taxes	5	0	11	10	152	606	34	64	627	375	1,884
Total Gross Provincial and Local Taxes	5	0	10	9	221	568	39	77	448	340	1,718
Total Gross CPP/QPP Contributions	1	0	2	2	26	82	6	10	78	56	264
Total Gross Taxation Revenue	11	1	24	21	399	1,256	79	151	1,153	771	3,865
Share of National Total (per cent)	0.3	0.0	0.6	0.5	10.3	32.5	2.0	3.9	29.8	19.9	100.0
Scenario 3											
Total Gross Federal Taxes	6	1	12	11	167	662	37	69	680	407	2,052
Total Gross Provincial and Local Taxes	6	0	11	10	243	621	43	83	486	370	1,873
Total Gross CPP/QPP Contributions	1	0	2	2	29	90	6	11	85	61	287
Total Gross Taxation Revenue	12	1	26	23	439	1,373	87	162	1,251	837	4,212
Share of National Total (per cent)	0.3	0.0	0.6	0.6	10.4	32.6	2.1	3.8	29.7	19.9	100.0

Source: The Conference Board of Canada

cent of the revenue impacts take the form of higher direct taxes on persons, and a further 10 per cent in direct taxes on corporations. Indirect taxes account for about 36 per cent of total revenue impacts. However, this breakdown differs between the various levels of government. A much greater share (57 per cent) of provincial and local governments revenue impacts come in the form of indirect taxes. This stems largely from the reliance of local governments on indirect forms of taxation. By contrast, only 22 per cent of federal revenue impacts come from indirect tax revenues.

In terms of the geographical distribution of the impacts, about half of the overall revenue impacts occur in the western provinces of Alberta and British Columbia. A further 43 per

cent of the total impacts are felt in Ontario and Québec, with the remainder concentrated in Saskatchewan and Manitoba with a small amount in the Atlantic provinces.

Appendix A: Assumptions

Exhibit A-1

Scenario Building Block Descriptions

Block	Infrastructure Element	Activity
Block 1a	Winter Road (Yellowknife-Contwoyto)	O & M
Block 1b	Winter Road (Contwoyto-Lupin)	O & M
Block 2a	All Weather Road (Yellowknife-Ekati/Diavik)	Construction
Block 2b	All Weather Road (Ekati/Diavik-Contwoyto)	Construction
Block 2c	All Weather Road (Contwoyto-Arctic Coast)	Construction
Block 3a	All Weather Road (Yellowknife-Ekati/Diavik)	O & M
Block 3b	All Weather Road (Ekati/Diavik-Contwoyto)	O & M
Block 3c	All Weather Road (Contwoyto-Arctic Coast)	O & M
Block 4	Deep Water Port	Construction
Block 5	Deep Water Port	O & M
Block 6	Ekati Diamond Mine	Construction
Block 7	Diavik Diamond Mine	Construction
Block 8	Snap Lake Diamond Mine	Construction
Block 9	Jericho Diamond Mine	Construction
Block 10	Ekati Diamond Mine	Annual Value of Output
Block 11	Diavik Diamond Mine	Annual Value of Output
Block 12	Snap Lake Diamond Mine	Annual Value of Output
Block 13	Jericho Diamond Mine	Annual Value of Output
Block 14	Generic Diamond Mine 1	Construction
Block 15	Generic Diamond Mine 1	Annual Value of Output
Block 16	Lupin Gold Mine	Annual Value of Output
Block 17	Ekati Diamond Mine	Annual Value of Output
Block 18	Diavik Diamond Mine	Annual Value of Output
Block 19	Snap Lake Diamond Mine	Annual Value of Output
Block 20	Jericho Diamond Mine	Annual Value of Output
Block 21	Generic Diamond Mine 1	Construction
Block 22	Generic Diamond Mine 1	Annual Value of Output
Block 23	Lupin Gold Mine	Annual Value of Output
Block 24	Izok Lake	Construction
Block 25	Hackett River	Construction
Block 26	Generic Base Metal Mine	Construction
Block 27	Izok Lake	Annual Value of Output
Block 28	Hackett River	Annual Value of Output
Block 29	Generic Base Metal Mine	Annual Value of Output
Block 30	Ekati Diamond Mine	Annual Value of Output
Block 31	Diavik Diamond Mine	Annual Value of Output
Block 32	Snap Lake Diamond Mine	Annual Value of Output
Block 33	Jericho Diamond Mine	Annual Value of Output
Block 34a	Generic Diamond Mine 1	Construction
Block 34b	Generic Diamond Mine 2	Construction
Block 34c	Generic Diamond Mine 3	Construction
Block 35a	Generic Diamond Mine 1	Annual Value of Output
Block 35b	Generic Diamond Mine 2	Annual Value of Output
Block 35c	Generic Diamond Mine 3	Annual Value of Output
Block 36	Lupin Gold Mine	Annual Value of Output
Block 37	Izok Lake	Construction
Block 38	Hackett River	Construction
Block 39	Generic Base Metal Mine	Construction
Block 40	Izok Lake	Annual Value of Output
Block 41	Hackett River	Annual Value of Output
Block 42	Generic Base Metal Mine	Annual Value of Output

Exhibit A-2

Scenario Components

Base Case	Scenario 1	Scenario 2	Scenario 3
Block 1a	Block 1a	Block 1a	Block 1a
Block 1b	Block 1b	Block 1b	Block 1b
Block 6	Block 2b	Block 2a	Block 2a
Block 7	Block 2c	Block 2b	Block 2b
Block 8	Block 3b	Block 2c	Block 2c
Block 9	Block 3c	Block 3a	Block 3a
Block 10	Block 4	Block 3b	Block 3b
Block 11	Block 5	Block 3c	Block 3c
Block 12	Block 6	Block 4	Block 4
Block 13	Block 7	Block 5	Block 5
Block 14	Block 8	Block 6	Block 6
Block 15	Block 9	Block 7	Block 7
Block 16	Block 17	Block 8	Block 8
	Block 18	Block 9	Block 9
	Block 19	Block 30	Block 30
	Block 20	Block 31	Block 31
	Block 21	Block 32	Block 32
	Block 22	Block 33	Block 33
	Block 23	Block 34a	Block 34a
	Block 24	Block 34b	Block 34b
	Block 25	Block 35a	Block 34c
	Block 26	Block 35b	Block 35a
	Block 27	Block 36	Block 35b
	Block 28	Block 37	Block 35c
	Block 29	Block 38	Block 36
		Block 39	Block 37
		Block 40	Block 38
		Block 41	Block 39
		Block 42	Block 40
			Block 41
			Block 42

Appendix B: Detailed Taxation Revenue and Fiscal Impact Results

This appendix provides detailed information on the taxation revenue impacts and the fiscal implications for the Northwest Territories and Nunavut. It also presents information on the revenue impacts for the remaining ten provinces for each revenue category, broken down by scenario and province. The data are totals for the twenty-year period 2001-2020 and are in millions of 2000 dollars.

Table B-1

Taxation Revenue Impacts for Base Case, Northwest Territories and Nunavut

	NORTHWEST TERRITORIES					NUNAVUT				
	Territorial		Total Gross	Formula	Total Net	Territorial		Total Gross	Formula	Total Net
	Direct	Territorial				Direct	Territorial			
	Taxes	Indirect	Terr. Tax	Financing	Tax	Taxes	Indirect	Terr. Tax	Financing	Tax
Persons	Taxes	Revenues	Reduction	Revenues	Persons	Taxes	Revenues	Reduction	Revenues	
Block 1a	0.9	0.9	1.8	-1.5	0.4	0.0	0.0	0.0	0.0	0.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.2	0.3	0.5	-0.4	0.1
Block 6	26.8	21.2	48.0	-38.3	9.6	0.0	0.0	0.0	0.0	0.0
Block 7	33.9	31.1	65.0	-51.9	13.1	0.0	0.0	0.0	0.0	0.0
Block 8	6.9	5.5	12.4	-9.9	2.5	0.0	0.0	0.0	0.0	0.0
Block 9	0.0	0.0	0.0	0.0	0.0	0.7	1.0	1.7	-1.3	0.3
Block 10	60.1	38.0	98.1	-78.4	19.7	0.0	0.0	0.0	0.0	0.0
Block 11	79.6	56.4	135.9	-108.6	27.3	0.0	0.0	0.0	0.0	0.0
Block 12	43.8	27.6	71.3	-57.0	14.3	0.0	0.0	0.0	0.0	0.0
Block 13	0.0	0.0	0.0	0.0	0.0	4.0	3.9	8.0	-6.4	1.6
Block 14	17.2	14.7	31.9	-25.5	6.4	0.0	0.0	0.0	0.0	0.0
Block 15	28.5	23.2	51.7	-41.3	10.4	0.0	0.0	0.0	0.0	0.0
Block 16	0.0	0.0	0.0	0.0	0.0	4.0	2.5	6.5	-5.2	1.3
TOTAL	297.7	218.4	516.1	-412.4	103.7	9.0	7.7	16.7	-13.3	3.3
	Federal		Total Gross	Savings on	Total	Federal		Total Gross	Savings on	Total
	Direct	Indirect				Federal Tax	Financing			
	Taxes	Taxes	Revenues	Grant	Revenues	Taxes	Taxes	Revenues	Grant	Revenues
Block 1a	3.3	1.1	4.4	1.5	5.9	0.0	0.0	0.0	0.0	0.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.9	0.3	1.2	0.4	1.6
Block 6	102.7	12.4	115.1	38.3	153.4	0.0	0.0	0.0	0.0	0.0
Block 7	119.9	17.0	136.9	51.9	188.8	0.0	0.0	0.0	0.0	0.0
Block 8	26.2	3.2	29.4	9.9	39.2	0.0	0.0	0.0	0.0	0.0
Block 9	0.0	0.0	0.0	0.0	0.0	3.3	0.4	3.7	1.3	5.1
Block 10	208.7	43.1	251.8	78.4	330.2	0.0	0.0	0.0	0.0	0.0
Block 11	272.2	60.3	332.4	108.6	441.0	0.0	0.0	0.0	0.0	0.0
Block 12	152.0	31.3	183.3	57.0	240.3	0.0	0.0	0.0	0.0	0.0
Block 13	0.0	0.0	0.0	0.0	0.0	18.4	4.1	22.5	6.4	28.9
Block 14	63.3	8.3	71.5	25.5	97.0	0.0	0.0	0.0	0.0	0.0
Block 15	95.6	23.2	118.7	41.3	160.0	0.0	0.0	0.0	0.0	0.0
Block 16	0.0	0.0	0.0	0.0	0.0	29.4	2.5	31.9	5.2	37.1
TOTAL	1,043.8	199.8	1,243.6	412.4	1,656.0	52.0	7.3	59.4	13.3	72.7

Northwest Territories Bureau of Statistics; The Conference Board of Canada

Table B-2

Taxation Revenue Impacts for Scenario 1, Northwest Territories and Nunavut

	NORTHWEST TERRITORIES					NUNAVUT				
	Territorial Direct Taxes, Persons	Territorial Indirect Taxes	Total Gross Territorial Tax Revenues	Formula Financing Grant Reduction	Total Net Territorial Tax Revenues	Territorial Direct Taxes, Persons	Territorial Indirect Taxes	Total Gross Territorial Tax Revenues	Formula Financing Grant Reduction	Total Net Territorial Tax Revenues
Block 1a	0.9	0.9	1.8	-1.5	0.4	0.0	0.0	0.0	0.0	0.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	-0.1	0.0
Block 2b	0.6	0.8	1.4	-1.2	0.3	0.0	0.0	0.0	0.0	0.0
Block 2c	0.0	0.0	0.0	0.0	0.0	1.1	2.4	3.5	-2.8	0.7
Block 3b	0.4	17.7	18.1	-14.4	3.6	0.0	0.0	0.0	0.0	0.0
Block 3c	0.0	0.0	0.0	0.0	0.0	1.1	0.5	1.7	-1.3	0.3
Block 4	0.0	0.0	0.0	0.0	0.0	0.2	0.5	0.7	-0.6	0.1
Block 5	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.5	-0.4	0.1
Block 6	26.8	21.2	48.0	-38.3	9.6	0.2	0.5	0.7	-0.6	0.1
Block 7	33.9	31.1	65.0	-51.9	13.1	0.5	0.0	0.5	-0.4	0.1
Block 8	6.9	5.5	12.4	-9.9	2.5	0.0	0.0	0.0	0.0	0.0
Block 9	0.0	0.0	0.0	0.0	0.0	0.7	1.0	1.7	-1.3	0.3
Block 17	59.6	38.0	97.6	-78.0	19.6	0.0	0.0	0.0	0.0	0.0
Block 18	78.8	56.4	135.2	-108.0	27.2	0.0	0.0	0.0	0.0	0.0
Block 19	43.8	27.6	71.3	-57.0	14.3	0.0	0.0	0.0	0.0	0.0
Block 20	0.0	0.0	0.0	0.0	0.0	4.0	3.9	8.0	-6.4	1.6
Block 21	17.2	14.7	31.9	-25.5	6.4	0.0	0.0	0.0	0.0	0.0
Block 22	28.5	23.2	51.7	-41.3	10.4	0.0	0.0	0.0	0.0	0.0
Block 23	0.0	0.0	0.0	0.0	0.0	4.0	2.5	6.5	-5.2	1.3
Block 24	0.0	0.0	0.0	0.0	0.0	3.5	4.8	8.2	-6.6	1.7
Block 25	0.0	0.0	0.0	0.0	0.0	2.3	3.8	6.2	-4.9	1.2
Block 26	0.0	0.0	0.0	0.0	0.0	2.3	3.8	6.2	-4.9	1.2
Block 27	0.0	0.0	0.0	0.0	0.0	15.6	42.1	57.7	-46.1	11.6
Block 28	0.0	0.0	0.0	0.0	0.0	12.3	33.7	46.0	-36.7	9.2
Block 29	0.0	0.0	0.0	0.0	0.0	9.2	25.3	34.5	-27.6	6.9
TOTAL	297.4	237.0	534.4	-427.0	107.4	57.6	125.0	182.6	-145.9	36.7

	NORTHWEST TERRITORIES					NUNAVUT				
	Federal Direct Taxes	Federal Indirect Taxes	Total Gross Federal Tax Revenues	Savings on Formula Financing Grant	Total Federal Change in Revenues	Federal Direct Taxes	Federal Indirect Taxes	Total Gross Federal Tax Revenues	Savings on Formula Financing Grant	Total Federal Change in Revenues
Block 1a	3.3	1.1	4.4	1.5	5.9	0.0	0.0	0.0	0.0	0.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.4	0.1	0.5
Block 2b	2.5	0.3	2.9	1.2	4.0	0.0	0.0	0.0	0.0	0.0
Block 2c	0.0	0.0	0.0	0.0	0.0	5.2	0.9	6.1	2.8	8.9
Block 3b	1.3	13.0	14.3	14.4	28.7	0.0	0.0	0.0	0.0	0.0
Block 3c	0.0	0.0	0.0	0.0	0.0	4.1	1.0	5.0	1.3	6.4
Block 4	0.0	0.0	0.0	0.0	0.0	1.5	0.1	1.6	0.6	2.1
Block 5	0.0	0.0	0.0	0.0	0.0	2.4	0.2	2.6	0.4	3.0
Block 6	102.7	12.4	115.1	38.3	153.4	0.0	0.0	0.0	0.0	0.0
Block 7	119.9	17.0	136.9	51.9	188.8	0.0	0.0	0.0	0.0	0.0
Block 8	26.2	3.2	29.4	9.9	39.2	0.0	0.0	0.0	0.0	0.0
Block 9	0.0	0.0	0.0	0.0	0.0	3.3	0.4	3.7	1.3	5.1
Block 17	206.8	42.9	249.7	78.0	327.7	0.0	0.0	0.0	0.0	0.0
Block 18	269.3	59.9	329.3	108.0	437.3	0.0	0.0	0.0	0.0	0.0
Block 19	152.0	31.3	183.3	57.0	240.3	0.0	0.0	0.0	0.0	0.0
Block 20	0.0	0.0	0.0	0.0	0.0	18.4	4.1	22.5	6.4	28.9
Block 21	63.3	8.3	71.5	25.5	97.0	0.0	0.0	0.0	0.0	0.0
Block 22	95.6	23.2	118.7	41.3	160.0	0.0	0.0	0.0	0.0	0.0
Block 23	0.0	0.0	0.0	0.0	0.0	29.4	2.5	31.9	5.2	37.1
Block 24	0.0	0.0	0.0	0.0	0.0	22.0	1.7	23.6	6.6	30.2
Block 25	0.0	0.0	0.0	0.0	0.0	17.3	1.5	18.7	4.9	23.7
Block 26	0.0	0.0	0.0	0.0	0.0	17.3	1.5	18.7	4.9	23.7
Block 27	0.0	0.0	0.0	0.0	0.0	106.4	23.7	130.1	46.1	176.2
Block 28	0.0	0.0	0.0	0.0	0.0	84.5	18.9	103.4	36.7	140.1
Block 29	0.0	0.0	0.0	0.0	0.0	63.4	14.1	77.5	27.6	105.1
TOTAL	1,042.9	212.6	1,255.5	427.0	1,682.5	375.4	70.6	446.0	144.9	590.9

Northwest Territories Bureau of Statistics; The Conference Board of Canada

Table B-3

Taxation Revenue Impacts for Scenario 2, Northwest Territories and Nunavut

	NORTHWEST TERRITORIES					NUNAVUT				
	Territorial Direct Taxes, Persons	Territorial Indirect Taxes	Total Gross Territorial Tax Revenues	Formula Financing Grant Reduction	Total Net Territorial Tax Revenues	Territorial Direct Taxes, Persons	Territorial Indirect Taxes	Total Gross Territorial Tax Revenues	Formula Financing Grant Reduction	Total Net Territorial Tax Revenues
Block 1a	0.6	0.5	1.1	-0.9	0.2	0.0	0.0	0.0	0.0	0.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	-0.1	0.0
Block 2a	1.9	4.2	6.1	-4.9	1.2	0.0	0.0	0.0	0.0	0.0
Block 2b	0.6	0.8	1.4	-1.2	0.3	0.0	0.0	0.0	0.0	0.0
Block 2c	0.0	0.0	0.0	0.0	0.0	1.1	2.4	3.5	-2.8	0.7
Block 3a	0.6	0.1	0.7	-0.6	0.1	0.0	0.0	0.0	0.0	0.0
Block 3b	0.4	17.7	18.1	-14.4	3.6	0.0	0.0	0.0	0.0	0.0
Block 3c	0.0	0.0	0.0	0.0	0.0	1.1	0.5	1.7	-1.3	0.3
Block 4	0.0	0.0	0.0	0.0	0.0	0.2	0.5	0.7	-0.6	0.1
Block 5	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.5	-0.4	0.1
Block 6	26.8	21.2	48.0	-38.3	9.6	0.0	0.0	0.0	0.0	0.0
Block 7	33.9	31.1	65.0	-51.9	13.1	0.0	0.0	0.0	0.0	0.0
Block 8	6.9	5.5	12.4	-9.9	2.5	0.0	0.0	0.0	0.0	0.0
Block 9	0.0	0.0	0.0	0.0	0.0	0.7	1.0	1.7	-1.3	0.3
Block 30	58.5	38.0	96.5	-77.1	19.4	0.0	0.0	0.0	0.0	0.0
Block 31	77.1	56.4	133.4	-106.6	26.8	0.0	0.0	0.0	0.0	0.0
Block 32	43.0	27.6	70.5	-56.4	14.2	0.0	0.0	0.0	0.0	0.0
Block 33	0.0	0.0	0.0	0.0	0.0	4.0	3.9	7.9	-6.3	1.6
Block 34a	16.7	14.4	31.0	-24.8	6.2	0.0	0.0	0.0	0.0	0.0
Block 34b	16.7	14.4	31.0	-24.8	6.2	0.0	0.0	0.0	0.0	0.0
Block 35a	27.9	23.2	51.1	-40.8	10.3	0.0	0.0	0.0	0.0	0.0
Block 35b	17.4	14.5	31.9	-25.5	6.4	0.0	0.0	0.0	0.0	0.0
Block 36	0.0	0.0	0.0	0.0	0.0	4.0	2.5	6.5	-5.2	1.3
Block 37	0.0	0.0	0.0	0.0	0.0	3.5	4.8	8.2	-6.6	1.7
Block 38	0.0	0.0	0.0	0.0	0.0	2.3	3.8	6.2	-4.9	1.2
Block 39	0.0	0.0	0.0	0.0	0.0	2.3	3.8	6.2	-4.9	1.2
Block 40	0.0	0.0	0.0	0.0	0.0	15.6	42.1	57.7	-46.1	11.6
Block 41	0.0	0.0	0.0	0.0	0.0	12.3	33.7	46.0	-36.7	9.2
Block 42	0.0	0.0	0.0	0.0	0.0	9.2	25.3	34.5	-27.6	6.9
TOTAL	329.0	269.3	598.3	-478.0	120.3	56.9	124.5	181.3	-144.9	36.5

	NORTHWEST TERRITORIES					NUNAVUT				
	Federal Direct Taxes	Federal Indirect Taxes	Total Gross Federal Tax Revenues	Savings on Formula Financing Grant	Total Federal Change in Revenues	Federal Direct Taxes	Federal Indirect Taxes	Total Gross Federal Tax Revenues	Savings on Formula Financing Grant	Total Federal Change in Revenues
Block 1a	2.0	0.7	2.7	0.9	3.5	0.0	0.0	0.0	0.0	0.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.4	0.1	0.5
Block 2a	7.9	2.1	10.0	4.9	14.9	0.0	0.0	0.0	0.0	0.0
Block 2b	2.5	0.3	2.9	1.2	4.0	0.0	0.0	0.0	0.0	0.0
Block 2c	0.0	0.0	0.0	0.0	0.0	5.2	0.9	6.1	2.8	8.9
Block 3a	2.2	0.4	2.6	0.6	3.1	0.0	0.0	0.0	0.0	0.0
Block 3b	1.3	13.0	14.3	14.4	28.7	0.0	0.0	0.0	0.0	0.0
Block 3c	0.0	0.0	0.0	0.0	0.0	4.1	1.0	5.0	1.3	6.4
Block 4	0.0	0.0	0.0	0.0	0.0	1.5	0.1	1.6	0.6	2.1
Block 5	0.0	0.0	0.0	0.0	0.0	2.4	0.2	2.6	0.4	3.0
Block 6	102.7	12.4	115.1	38.3	153.4	0.0	0.0	0.0	0.0	0.0
Block 7	119.9	17.0	136.9	51.9	188.8	0.0	0.0	0.0	0.0	0.0
Block 8	26.2	3.2	29.4	9.9	39.2	0.0	0.0	0.0	0.0	0.0
Block 9	0.0	0.0	0.0	0.0	0.0	3.3	0.4	3.7	1.3	5.1
Block 30	203.5	42.4	245.9	77.1	323.0	0.0	0.0	0.0	0.0	0.0
Block 31	264.2	59.1	323.3	106.6	429.9	0.0	0.0	0.0	0.0	0.0
Block 32	149.6	31.0	180.6	56.4	237.0	0.0	0.0	0.0	0.0	0.0
Block 33	0.0	0.0	0.0	0.0	0.0	18.3	4.1	22.3	6.3	28.7
Block 34a	61.7	8.0	69.7	24.8	94.5	0.0	0.0	0.0	0.0	0.0
Block 34b	61.7	8.0	69.7	24.8	94.5	0.0	0.0	0.0	0.0	0.0
Block 35a	93.7	22.9	116.6	40.8	157.4	0.0	0.0	0.0	0.0	0.0
Block 35b	58.6	14.3	72.9	25.5	98.4	0.0	0.0	0.0	0.0	0.0
Block 36	0.0	0.0	0.0	0.0	0.0	29.4	2.5	31.9	5.2	37.1
Block 37	0.0	0.0	0.0	0.0	0.0	22.0	1.7	23.6	6.6	30.2
Block 38	0.0	0.0	0.0	0.0	0.0	17.3	1.5	18.7	4.9	23.7
Block 39	0.0	0.0	0.0	0.0	0.0	17.3	1.5	18.7	4.9	23.7
Block 40	0.0	0.0	0.0	0.0	0.0	106.4	23.7	130.1	46.1	176.2
Block 41	0.0	0.0	0.0	0.0	0.0	84.5	18.9	103.4	36.7	140.1
Block 42	0.0	0.0	0.0	0.0	0.0	63.4	14.1	77.5	27.6	105.1
TOTAL	1,157.7	234.7	1,392.4	478.0	1,870.5	375.2	70.6	445.8	144.9	590.7

Northwest Territories Bureau of Statistics; The Conference Board of Canada

Table B-4

Taxation Revenue Impacts for Scenario 3, Northwest Territories and Nunavut

	NORTHWEST TERRITORIES					NUNAVUT				
	Territorial Direct Taxes, Persons	Territorial Indirect Taxes	Total Gross Territorial Tax Revenues	Formula Financing Grant Reduction	Total Net Territorial Tax Revenues	Territorial Direct Taxes, Persons	Territorial Indirect Taxes	Total Gross Territorial Tax Revenues	Formula Financing Grant Reduction	Total Net Territorial Tax Revenues
	Block 1a	0.3	0.3	0.5	-0.4	0.1	0.0	0.0	0.0	0.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	-0.1	0.0
Block 2a	1.9	4.2	6.1	-4.9	1.2	0.0	0.0	0.0	0.0	0.0
Block 2b	0.6	0.8	1.4	-1.2	0.3	0.0	0.0	0.0	0.0	0.0
Block 2c	0.0	0.0	0.0	0.0	0.0	1.1	2.4	3.5	-2.8	0.7
Block 3a	1.1	0.2	1.3	-1.0	0.3	0.0	0.0	0.0	0.0	0.0
Block 3b	0.4	21.5	21.9	-17.5	4.4	0.0	0.0	0.0	0.0	0.0
Block 3c	0.0	0.0	0.0	0.0	0.0	1.2	0.6	1.8	-1.4	0.4
Block 4	0.0	0.0	0.0	0.0	0.0	0.2	0.5	0.7	-0.6	0.1
Block 5	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.5	-0.4	0.1
Block 6	26.8	21.2	48.0	-38.3	9.6	0.0	0.0	0.0	0.0	0.0
Block 7	33.9	31.1	65.0	-51.9	13.1	0.0	0.0	0.0	0.0	0.0
Block 8	6.9	5.5	12.4	-9.9	2.5	0.0	0.0	0.0	0.0	0.0
Block 9	0.0	0.0	0.0	0.0	0.0	0.7	1.0	1.7	-1.3	0.3
Block 30	58.5	38.0	96.5	-77.1	19.4	0.0	0.0	0.0	0.0	0.0
Block 31	77.1	56.4	133.4	-106.6	26.8	0.0	0.0	0.0	0.0	0.0
Block 32	43.0	27.6	70.5	-56.4	14.2	0.0	0.0	0.0	0.0	0.0
Block 33	0.0	0.0	0.0	0.0	0.0	4.0	3.9	7.9	-6.3	1.6
Block 34a	16.7	14.4	31.0	-24.8	6.2	0.0	0.0	0.0	0.0	0.0
Block 34b	16.7	14.4	31.0	-24.8	6.2	0.0	0.0	0.0	0.0	0.0
Block 34c	16.7	14.4	31.0	-24.8	6.2	0.0	0.0	0.0	0.0	0.0
Block 35a	38.4	31.9	70.2	-56.1	14.1	0.0	0.0	0.0	0.0	0.0
Block 35b	27.9	23.2	51.1	-40.8	10.3	0.0	0.0	0.0	0.0	0.0
Block 35c	17.4	14.5	31.9	-25.5	6.4	0.0	0.0	0.0	0.0	0.0
Block 36	0.0	0.0	0.0	0.0	0.0	4.0	2.5	6.5	-5.2	1.3
Block 37	0.0	0.0	0.0	0.0	0.0	3.5	4.8	8.2	-6.6	1.7
Block 38	0.0	0.0	0.0	0.0	0.0	2.3	3.8	6.2	-4.9	1.2
Block 39	0.0	0.0	0.0	0.0	0.0	2.3	3.8	6.2	-4.9	1.2
Block 40	0.0	0.0	0.0	0.0	0.0	15.6	42.1	57.7	-46.1	11.6
Block 41	0.0	0.0	0.0	0.0	0.0	12.3	33.7	46.0	-36.7	9.2
Block 42	0.0	0.0	0.0	0.0	0.0	12.3	33.7	46.0	-36.7	9.2
TOTAL	384.3	319.1	703.4	-562.0	141.4	60.0	132.9	192.9	-154.1	38.8

	NORTHWEST TERRITORIES					NUNAVUT				
	Federal Direct Taxes	Federal Indirect Taxes	Total Gross Federal Tax Revenues	Savings on Formula Financing Grant	Total Federal Change in Revenues	Federal Direct Taxes	Federal Indirect Taxes	Total Gross Federal Tax Revenues	Savings on Formula Financing Grant	Total Federal Change in Revenues
Block 1a	1.0	0.3	1.3	0.4	1.8	0.0	0.0	0.0	0.0	0.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2	0.1	0.2
Block 2a	7.9	2.1	10.0	4.9	14.9	0.0	0.0	0.0	0.0	0.0
Block 2b	2.5	0.3	2.9	1.2	4.0	0.0	0.0	0.0	0.0	0.0
Block 2c	0.0	0.0	0.0	0.0	0.0	5.2	0.9	6.1	2.8	8.9
Block 3a	3.8	0.6	4.5	1.0	5.5	0.0	0.0	0.0	0.0	0.0
Block 3b	1.6	15.8	17.3	17.5	34.8	0.0	0.0	0.0	0.0	0.0
Block 3c	0.0	0.0	0.0	0.0	0.0	4.3	1.1	5.4	1.4	6.8
Block 4	0.0	0.0	0.0	0.0	0.0	1.5	0.1	1.6	0.6	2.1
Block 5	0.0	0.0	0.0	0.0	0.0	2.5	0.2	2.7	0.4	3.2
Block 6	102.7	12.4	115.1	38.3	153.4	0.0	0.0	0.0	0.0	0.0
Block 7	119.9	17.0	136.9	51.9	188.8	0.0	0.0	0.0	0.0	0.0
Block 8	26.2	3.2	29.4	9.9	39.2	0.0	0.0	0.0	0.0	0.0
Block 9	0.0	0.0	0.0	0.0	0.0	3.3	0.4	3.7	1.3	5.1
Block 30	203.5	42.4	245.9	77.1	323.0	0.0	0.0	0.0	0.0	0.0
Block 31	264.2	59.1	323.3	106.6	429.9	0.0	0.0	0.0	0.0	0.0
Block 32	149.6	31.0	180.6	56.4	237.0	0.0	0.0	0.0	0.0	0.0
Block 33	0.0	0.0	0.0	0.0	0.0	18.3	4.1	22.3	6.3	28.7
Block 34a	61.7	8.0	69.7	24.8	94.5	0.0	0.0	0.0	0.0	0.0
Block 34b	61.7	8.0	69.7	24.8	94.5	0.0	0.0	0.0	0.0	0.0
Block 34c	61.7	8.0	69.7	24.8	94.5	0.0	0.0	0.0	0.0	0.0
Block 35a	128.9	31.4	160.3	56.1	216.4	0.0	0.0	0.0	0.0	0.0
Block 35b	93.7	22.9	116.6	40.8	157.4	0.0	0.0	0.0	0.0	0.0
Block 35c	58.6	14.3	72.9	25.5	98.4	0.0	0.0	0.0	0.0	0.0
Block 36	0.0	0.0	0.0	0.0	0.0	29.4	2.5	31.9	5.2	37.1
Block 37	0.0	0.0	0.0	0.0	0.0	22.0	1.7	23.6	6.6	30.2
Block 38	0.0	0.0	0.0	0.0	0.0	17.3	1.5	18.7	4.9	23.7
Block 39	0.0	0.0	0.0	0.0	0.0	17.3	1.5	18.7	4.9	23.7
Block 40	0.0	0.0	0.0	0.0	0.0	106.4	23.7	130.1	46.1	176.2
Block 41	0.0	0.0	0.0	0.0	0.0	84.5	18.9	103.4	36.7	140.1
Block 42	0.0	0.0	0.0	0.0	0.0	84.5	18.9	103.4	36.7	140.1
TOTAL	1,349.2	276.9	1,626.1	562.0	2,188.2	396.6	75.3	471.9	154.1	626.0

Source: Northwest Territories Bureau of Statistics; The Conference Board of Canada

Table B-5

***Federal Direct Taxes on Persons: Revenue Impacts By Scenario and Province
(millions of 2000 dollars)***

Base Case	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.1	0.0	0.6	4.0	0.2	0.1	1.5	0.9	7.4
Block 1b	0.0	0.0	0.0	0.0	0.1	0.9	0.0	0.0	0.3	0.2	1.7
Block 6	0.4	0.0	0.4	1.2	8.7	37.4	2.2	1.9	25.8	18.3	96.4
Block 7	0.6	0.0	0.5	1.6	12.1	51.2	3.1	2.6	35.4	24.8	132.1
Block 8	0.1	0.0	0.1	0.3	2.3	9.6	0.6	0.5	6.7	4.7	24.8
Block 9	0.0	0.0	0.0	0.1	0.6	2.1	0.2	0.2	1.7	1.1	5.9
Block 10	0.4	0.0	1.2	0.2	8.5	34.1	2.1	3.1	43.7	26.3	119.5
Block 11	0.5	0.0	1.6	0.3	11.8	47.2	2.9	4.2	59.7	35.5	163.7
Block 12	0.2	0.0	0.8	0.2	5.7	22.8	1.4	2.2	28.8	16.8	78.9
Block 13	0.0	0.0	0.1	0.0	1.7	11.8	0.5	2.8	14.1	8.8	39.8
Block 14	0.3	0.0	0.3	0.8	5.9	25.0	1.5	1.3	17.3	12.2	64.4
Block 15	0.2	0.0	0.6	0.1	4.2	16.4	1.0	1.5	20.0	11.3	55.3
Block 16	0.0	0.0	0.1	0.0	1.4	5.0	0.3	1.7	8.9	4.1	21.7
Total	2.8	0.2	5.8	4.9	63.6	267.5	15.9	22.0	264.0	164.9	811.6
Scenario 1	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.1	0.0	0.6	4.0	0.2	0.1	1.5	0.9	7.4
Block 1b	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.1	0.5
Block 2b	0.0	0.0	0.1	0.0	0.4	2.7	0.1	0.1	1.1	0.6	5.1
Block 2c	0.0	0.0	0.1	0.0	0.6	4.5	0.2	0.1	1.6	1.0	8.2
Block 3b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.2	0.1	0.4
Block 3c	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.3	0.1	0.9
Block 4	0.0	0.0	0.0	0.0	0.5	0.9	0.1	0.1	1.0	0.5	3.0
Block 5	0.0	0.0	0.0	0.0	0.1	0.6	0.0	0.1	0.6	0.4	1.9
Block 6	0.4	0.0	0.4	1.2	8.7	37.4	2.2	1.9	25.8	18.3	96.4
Block 7	0.6	0.0	0.5	1.6	12.1	51.2	3.1	2.6	35.4	24.8	132.1
Block 8	0.1	0.0	0.1	0.3	2.3	9.6	0.6	0.5	6.7	4.7	24.8
Block 9	0.0	0.0	0.0	0.1	0.6	2.1	0.2	0.2	1.7	1.1	5.9
Block 17	0.3	0.0	1.1	0.2	7.8	31.8	1.9	3.0	41.5	25.3	113.1
Block 18	0.5	0.0	1.5	0.3	10.9	43.8	2.7	4.0	56.4	34.0	154.1
Block 19	0.2	0.0	0.8	0.2	5.7	22.8	1.4	2.2	28.8	16.8	78.9
Block 20	0.0	0.0	0.1	0.0	1.7	11.9	0.5	2.8	14.1	8.8	39.9
Block 21	0.3	0.0	0.3	0.8	5.9	25.0	1.5	1.3	17.3	12.2	64.4
Block 22	0.2	0.0	0.6	0.1	4.2	16.4	1.0	1.5	20.0	11.3	55.3
Block 23	0.0	0.0	0.1	0.0	1.4	5.0	0.3	1.7	8.9	4.1	21.7
Block 24	0.1	0.0	0.1	0.3	2.8	10.4	0.8	0.7	8.4	5.2	28.8
Block 25	0.1	0.0	0.1	0.2	2.0	7.6	0.6	0.5	6.4	3.9	21.4
Block 26	0.1	0.0	0.1	0.2	2.0	7.6	0.6	0.5	6.4	3.9	21.4
Block 27	0.1	0.0	0.3	0.1	5.3	37.4	1.4	6.3	34.5	24.3	109.7
Block 28	0.1	0.0	0.2	0.1	4.1	29.1	1.1	4.9	26.9	18.9	85.5
Block 29	0.1	0.0	0.2	0.1	3.1	21.8	0.8	3.7	20.1	14.2	64.1
Total	3.4	0.3	6.8	5.9	83.0	384.2	21.3	38.8	365.8	235.4	1144.9

Source: The Conference Board of Canada

Table B-5, cont.

**Federal Direct Taxes on Persons: Revenue Impacts By Scenario and Province
(millions of 2000 dollars)**

Scenario 2	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.1	0.0	0.3	2.4	0.1	0.1	0.9	0.5	4.4
Block 1b	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.1	0.5
Block 2a	0.0	0.0	0.2	0.0	1.3	8.3	0.4	0.2	3.3	1.9	15.8
Block 2b	0.0	0.0	0.1	0.0	0.4	2.7	0.1	0.1	1.1	0.6	5.1
Block 2c	0.0	0.0	0.1	0.0	0.6	4.5	0.2	0.1	1.6	1.0	8.2
Block 3a	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.3	0.1	0.7
Block 3b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.2	0.1	0.4
Block 3c	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.3	0.1	0.9
Block 4	0.0	0.0	0.0	0.0	0.5	0.9	0.1	0.1	1.0	0.5	3.0
Block 5	0.0	0.0	0.0	0.0	0.1	0.6	0.0	0.1	0.6	0.4	1.9
Block 6	0.4	0.0	0.4	1.2	8.7	37.4	2.2	1.9	25.8	18.3	96.4
Block 7	0.6	0.0	0.5	1.6	12.1	51.2	3.1	2.6	35.4	24.8	132.1
Block 8	0.1	0.0	0.1	0.3	2.3	9.6	0.6	0.5	6.7	4.7	24.8
Block 9	0.0	0.0	0.0	0.1	0.6	2.1	0.2	0.2	1.7	1.1	5.9
Block 30	0.3	0.0	1.0	0.2	7.6	31.0	1.8	2.9	41.0	25.0	111.0
Block 31	0.4	0.0	1.4	0.3	10.6	42.5	2.5	4.0	55.6	33.5	150.9
Block 32	0.2	0.0	0.8	0.2	5.6	22.2	1.3	2.2	28.5	16.6	77.6
Block 33	0.0	0.0	0.1	0.0	1.6	11.7	0.4	2.8	13.9	8.7	39.3
Block 34a	0.2	0.0	0.2	0.6	5.3	22.4	1.3	1.1	15.4	10.9	57.6
Block 34b	0.2	0.0	0.2	0.6	4.8	20.3	1.2	1.0	14.0	9.9	52.2
Block 35a	0.2	0.0	0.6	0.1	4.1	16.0	1.0	1.5	19.8	11.1	54.3
Block 35b	0.1	0.0	0.4	0.1	2.6	10.0	0.6	1.0	12.4	6.9	34.0
Block 36	0.0	0.0	0.1	0.0	1.4	5.0	0.3	1.7	8.9	4.1	21.7
Block 37	0.1	0.0	0.1	0.3	2.8	10.4	0.8	0.7	8.4	5.2	28.8
Block 38	0.1	0.0	0.1	0.2	2.0	7.6	0.6	0.5	6.4	3.9	21.4
Block 39	0.1	0.0	0.1	0.2	2.0	7.6	0.6	0.5	6.4	3.9	21.4
Block 40	0.1	0.0	0.3	0.1	5.3	37.4	1.4	6.3	34.5	24.3	109.7
Block 41	0.1	0.0	0.2	0.1	4.1	29.1	1.1	4.9	26.9	18.9	85.5
Block 42	0.1	0.0	0.2	0.1	3.1	21.8	0.8	3.7	20.1	14.2	64.1
Total	3.6	0.3	7.4	6.4	90.0	415.3	23.1	40.7	391.1	251.4	1229.4
Scenario 3	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.2	1.2	0.1	0.0	0.5	0.3	2.2
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.2
Block 2a	0.0	0.0	0.2	0.0	1.3	8.3	0.4	0.2	3.3	1.9	15.8
Block 2b	0.0	0.0	0.1	0.0	0.4	2.7	0.1	0.1	1.1	0.6	5.1
Block 2c	0.0	0.0	0.1	0.0	0.6	4.5	0.2	0.1	1.6	1.0	8.2
Block 3a	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.1	0.5	0.2	1.2
Block 3b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.2	0.1	0.5
Block 3c	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.1	0.4	0.2	0.9
Block 4	0.0	0.0	0.0	0.0	0.5	0.9	0.1	0.1	1.0	0.5	3.0
Block 5	0.0	0.0	0.0	0.0	0.2	0.6	0.0	0.1	0.7	0.4	2.0
Block 6	0.4	0.0	0.4	1.2	8.7	37.4	2.2	1.9	25.8	18.3	96.4
Block 7	0.6	0.0	0.5	1.6	12.1	51.2	3.1	2.6	35.4	24.8	132.1
Block 8	0.1	0.0	0.1	0.3	2.3	9.6	0.6	0.5	6.7	4.7	24.8
Block 9	0.0	0.0	0.0	0.1	0.6	2.1	0.2	0.2	1.7	1.1	5.9
Block 30	0.3	0.0	1.0	0.2	7.6	31.0	1.8	2.9	41.0	25.0	111.0
Block 31	0.4	0.0	1.4	0.3	10.0	40.2	2.4	3.8	52.5	31.7	142.5
Block 32	0.2	0.0	0.7	0.1	5.1	20.3	1.2	2.0	26.1	15.2	71.1
Block 33	0.0	0.0	0.1	0.0	1.4	10.2	0.4	2.4	12.2	7.6	34.4
Block 34a	0.3	0.0	0.2	0.7	5.7	24.5	1.5	1.2	16.9	11.9	63.0
Block 34b	0.2	0.0	0.2	0.6	5.3	22.4	1.3	1.1	15.4	10.9	57.6
Block 34c	0.2	0.0	0.2	0.6	4.8	20.3	1.2	1.0	14.0	9.9	52.2
Block 35a	0.2	0.0	0.7	0.1	5.2	20.0	1.2	1.9	24.7	13.9	67.9
Block 35b	0.1	0.0	0.5	0.1	3.6	14.0	0.9	1.3	17.3	9.7	47.5
Block 35c	0.1	0.0	0.3	0.1	2.1	8.0	0.5	0.8	9.9	5.5	27.2
Block 36	0.0	0.0	0.1	0.0	1.4	5.0	0.3	1.7	8.9	4.1	21.7
Block 37	0.1	0.0	0.1	0.3	2.8	10.4	0.8	0.7	8.4	5.2	28.8
Block 38	0.1	0.0	0.1	0.2	2.0	7.6	0.6	0.5	6.4	3.9	21.4
Block 39	0.1	0.0	0.1	0.2	2.0	7.6	0.6	0.5	6.4	3.9	21.4
Block 40	0.1	0.0	0.3	0.1	5.3	37.4	1.4	6.3	34.5	24.3	109.7
Block 41	0.1	0.0	0.2	0.1	4.1	29.1	1.1	4.9	26.9	18.9	85.5
Block 42	0.1	0.0	0.2	0.1	3.8	26.7	1.0	4.5	24.6	17.4	78.4
Total	4.0	0.3	8.1	7.2	99.2	453.8	25.4	43.6	424.8	273.1	1339.5

Source: The Conference Board of Canada

Table B-6

**Regional Direct Taxes on Persons: Revenue Impacts By Scenario and Province
(millions of 2000 dollars)**

Base Case	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.1	0.0	0.6	1.6	0.1	0.1	0.6	0.5	3.5
Block 1b	0.0	0.0	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.1	0.8
Block 6	0.2	0.0	0.2	0.6	8.5	15.3	1.4	1.1	10.7	9.3	47.3
Block 7	0.3	0.0	0.3	0.7	11.9	20.9	2.0	1.5	14.6	12.7	64.9
Block 8	0.1	0.0	0.0	0.1	2.2	3.9	0.4	0.3	2.7	2.4	12.2
Block 9	0.0	0.0	0.0	0.0	0.6	0.9	0.1	0.1	0.7	0.5	2.9
Block 10	0.2	0.0	0.6	0.1	8.3	13.9	1.3	1.8	18.1	13.4	57.6
Block 11	0.3	0.0	0.8	0.2	11.6	19.2	1.8	2.4	24.7	18.1	79.0
Block 12	0.1	0.0	0.4	0.1	5.6	9.3	0.9	1.3	11.9	8.6	38.1
Block 13	0.0	0.0	0.1	0.0	1.6	4.8	0.3	1.6	5.8	4.5	18.7
Block 14	0.2	0.0	0.1	0.4	5.7	10.2	0.9	0.7	7.1	6.2	31.6
Block 15	0.1	0.0	0.3	0.1	4.1	6.7	0.6	0.9	8.3	5.7	26.8
Block 16	0.0	0.0	0.0	0.0	1.4	2.1	0.2	1.0	3.7	2.1	10.5
Total	1.5	0.1	3.0	2.3	62.2	109.0	10.1	12.6	109.1	84.0	393.9
Scenario 1	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.1	0.0	0.6	1.6	0.1	0.1	0.6	0.5	3.5
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.2
Block 2b	0.0	0.0	0.0	0.0	0.4	1.1	0.1	0.0	0.4	0.3	2.4
Block 2c	0.0	0.0	0.1	0.0	0.6	1.8	0.1	0.1	0.7	0.5	3.9
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 3c	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.4
Block 4	0.0	0.0	0.0	0.0	0.5	0.4	0.1	0.1	0.4	0.2	1.6
Block 5	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.3	0.2	0.9
Block 6	0.2	0.0	0.2	0.6	8.5	15.3	1.4	1.1	10.7	9.3	47.3
Block 7	0.3	0.0	0.3	0.7	11.9	20.9	2.0	1.5	14.6	12.7	64.9
Block 8	0.1	0.0	0.0	0.1	2.2	3.9	0.4	0.3	2.7	2.4	12.2
Block 9	0.0	0.0	0.0	0.0	0.6	0.9	0.1	0.1	0.7	0.5	2.9
Block 17	0.2	0.0	0.6	0.1	7.7	13.0	1.2	1.7	17.2	12.9	54.5
Block 18	0.2	0.0	0.8	0.1	10.6	17.8	1.7	2.3	23.3	17.3	74.3
Block 19	0.1	0.0	0.4	0.1	5.6	9.3	0.9	1.3	11.9	8.6	38.1
Block 20	0.0	0.0	0.1	0.0	1.6	4.8	0.3	1.6	5.8	4.5	18.7
Block 21	0.2	0.0	0.1	0.4	5.7	10.2	0.9	0.7	7.1	6.2	31.6
Block 22	0.1	0.0	0.3	0.1	4.1	6.7	0.6	0.9	8.3	5.7	26.8
Block 23	0.0	0.0	0.0	0.0	1.4	2.1	0.2	1.0	3.7	2.1	10.5
Block 24	0.1	0.0	0.1	0.1	2.7	4.3	0.5	0.4	3.5	2.6	14.2
Block 25	0.0	0.0	0.0	0.1	1.9	3.1	0.4	0.3	2.6	2.0	10.5
Block 26	0.0	0.0	0.0	0.1	1.9	3.1	0.4	0.3	2.6	2.0	10.5
Block 27	0.1	0.0	0.2	0.1	5.2	15.1	0.9	3.6	14.2	12.4	51.7
Block 28	0.1	0.0	0.1	0.0	4.1	11.8	0.7	2.8	11.1	9.6	40.3
Block 29	0.0	0.0	0.1	0.0	3.0	8.9	0.5	2.1	8.3	7.2	30.2
Total	1.8	0.1	3.5	2.8	81.2	156.3	13.5	22.1	151.1	119.9	552.5

Source: The Conference Board of Canada

Table B-6, cont.

**Regional Direct Taxes on Persons: Revenue Impacts By Scenario and Province
(millions of 2000 dollars)**

Scenario 2	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.3	1.0	0.1	0.0	0.4	0.3	2.1
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.2
Block 2a	0.0	0.0	0.1	0.0	1.3	3.4	0.3	0.1	1.4	1.0	7.5
Block 2b	0.0	0.0	0.0	0.0	0.4	1.1	0.1	0.0	0.4	0.3	2.4
Block 2c	0.0	0.0	0.1	0.0	0.6	1.8	0.1	0.1	0.7	0.5	3.9
Block 3a	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.3
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 3c	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.4
Block 4	0.0	0.0	0.0	0.0	0.5	0.4	0.1	0.1	0.4	0.2	1.6
Block 5	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.3	0.2	0.9
Block 6	0.2	0.0	0.2	0.6	8.5	15.3	1.4	1.1	10.7	9.3	47.3
Block 7	0.3	0.0	0.3	0.7	11.9	20.9	2.0	1.5	14.6	12.7	64.9
Block 8	0.1	0.0	0.0	0.1	2.2	3.9	0.4	0.3	2.7	2.4	12.2
Block 9	0.0	0.0	0.0	0.0	0.6	0.9	0.1	0.1	0.7	0.5	2.9
Block 30	0.2	0.0	0.5	0.1	7.5	12.6	1.2	1.7	17.0	12.7	53.4
Block 31	0.2	0.0	0.8	0.1	10.3	17.3	1.6	2.3	23.0	17.1	72.7
Block 32	0.1	0.0	0.4	0.1	5.5	9.0	0.9	1.2	11.8	8.5	37.4
Block 33	0.0	0.0	0.0	0.0	1.6	4.7	0.3	1.6	5.7	4.4	18.4
Block 34a	0.1	0.0	0.1	0.3	5.1	9.1	0.8	0.7	6.4	5.6	28.3
Block 34b	0.1	0.0	0.1	0.3	4.7	8.3	0.8	0.6	5.8	5.0	25.6
Block 35a	0.1	0.0	0.3	0.1	4.0	6.5	0.6	0.9	8.2	5.6	26.3
Block 35b	0.1	0.0	0.2	0.0	2.5	4.1	0.4	0.5	5.1	3.5	16.4
Block 36	0.0	0.0	0.0	0.0	1.4	2.1	0.2	1.0	3.7	2.1	10.5
Block 37	0.1	0.0	0.1	0.1	2.7	4.3	0.5	0.4	3.5	2.6	14.2
Block 38	0.0	0.0	0.0	0.1	1.9	3.1	0.4	0.3	2.6	2.0	10.5
Block 39	0.0	0.0	0.0	0.1	1.9	3.1	0.4	0.3	2.6	2.0	10.5
Block 40	0.1	0.0	0.2	0.1	5.2	15.1	0.9	3.6	14.2	12.4	51.7
Block 41	0.1	0.0	0.1	0.0	4.1	11.8	0.7	2.8	11.1	9.6	40.3
Block 42	0.0	0.0	0.1	0.0	3.0	8.9	0.5	2.1	8.3	7.2	30.2
Total	2.0	0.1	3.9	3.0	88.1	169.0	14.7	23.3	161.6	128.1	593.6
Scenario 3	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.2	0.5	0.0	0.0	0.2	0.1	1.1
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Block 2a	0.0	0.0	0.1	0.0	1.3	3.4	0.3	0.1	1.4	1.0	7.5
Block 2b	0.0	0.0	0.0	0.0	0.4	1.1	0.1	0.0	0.4	0.3	2.4
Block 2c	0.0	0.0	0.1	0.0	0.6	1.8	0.1	0.1	0.7	0.5	3.9
Block 3a	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.2	0.1	0.6
Block 3b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.2
Block 3c	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.5
Block 4	0.0	0.0	0.0	0.0	0.5	0.4	0.1	0.1	0.4	0.2	1.6
Block 5	0.0	0.0	0.0	0.0	0.2	0.3	0.0	0.1	0.3	0.2	1.0
Block 6	0.2	0.0	0.2	0.6	8.5	15.3	1.4	1.1	10.7	9.3	47.3
Block 7	0.3	0.0	0.3	0.7	11.9	20.9	2.0	1.5	14.6	12.7	64.9
Block 8	0.1	0.0	0.0	0.1	2.2	3.9	0.4	0.3	2.7	2.4	12.2
Block 9	0.0	0.0	0.0	0.0	0.6	0.9	0.1	0.1	0.7	0.5	2.9
Block 30	0.2	0.0	0.5	0.1	7.5	12.6	1.2	1.7	17.0	12.7	53.4
Block 31	0.2	0.0	0.7	0.1	9.8	16.3	1.5	2.1	21.7	16.1	68.7
Block 32	0.1	0.0	0.4	0.1	5.0	8.3	0.8	1.1	10.8	7.8	34.3
Block 33	0.0	0.0	0.0	0.0	1.4	4.1	0.2	1.4	5.0	3.9	16.1
Block 34a	0.1	0.0	0.1	0.3	5.6	10.0	0.9	0.7	7.0	6.1	30.9
Block 34b	0.1	0.0	0.1	0.3	5.1	9.1	0.8	0.7	6.4	5.6	28.3
Block 34c	0.1	0.0	0.1	0.3	4.7	8.3	0.8	0.6	5.8	5.0	25.6
Block 35a	0.1	0.0	0.4	0.1	5.0	8.1	0.8	1.1	10.2	7.1	32.9
Block 35b	0.1	0.0	0.3	0.0	3.5	5.7	0.5	0.8	7.2	4.9	23.0
Block 35c	0.0	0.0	0.2	0.0	2.0	3.2	0.3	0.4	4.1	2.8	13.1
Block 36	0.0	0.0	0.0	0.0	1.4	2.1	0.2	1.0	3.7	2.1	10.5
Block 37	0.1	0.0	0.1	0.1	2.7	4.3	0.5	0.4	3.5	2.6	14.2
Block 38	0.0	0.0	0.0	0.1	1.9	3.1	0.4	0.3	2.6	2.0	10.5
Block 39	0.0	0.0	0.0	0.1	1.9	3.1	0.4	0.3	2.6	2.0	10.5
Block 40	0.1	0.0	0.2	0.1	5.2	15.1	0.9	3.6	14.2	12.4	51.7
Block 41	0.1	0.0	0.1	0.0	4.1	11.8	0.7	2.8	11.1	9.6	40.3
Block 42	0.1	0.0	0.1	0.0	3.7	10.8	0.6	2.6	10.2	8.8	36.9
Total	2.2	0.2	4.2	3.4	97.1	184.7	16.1	24.9	175.5	139.1	647.3

Source: The Conference Board of Canada

Table B-7

Federal Direct Taxes on Corporations: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Base Case	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.8	0.0	0.0	0.4	0.1	1.6
Block 1b	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.0	0.3
Block 6	0.0	0.0	0.0	0.2	2.3	6.5	0.3	0.3	4.8	2.2	16.7
Block 7	0.0	0.0	0.1	0.2	3.2	9.0	0.4	0.4	6.6	3.0	22.9
Block 8	0.0	0.0	0.0	0.0	0.6	1.7	0.1	0.1	1.2	0.6	4.3
Block 9	0.0	0.0	0.0	0.0	0.1	0.4	0.0	0.0	0.3	0.1	1.0
Block 10	0.0	0.0	0.1	0.0	2.2	5.9	0.2	0.5	12.1	3.5	24.7
Block 11	0.1	0.0	0.2	0.1	3.0	8.1	0.3	0.7	16.6	4.7	33.8
Block 12	0.0	0.0	0.1	0.0	1.5	3.9	0.2	0.4	8.0	2.2	16.3
Block 13	0.0	0.0	0.0	0.0	0.5	1.8	0.0	0.4	3.2	1.2	7.1
Block 14	0.0	0.0	0.0	0.1	1.6	4.4	0.2	0.2	3.2	1.5	11.2
Block 15	0.0	0.0	0.1	0.0	1.1	2.8	0.1	0.3	5.5	1.5	11.4
Block 16	0.0	0.0	0.0	0.0	0.4	0.9	0.0	0.3	2.2	0.7	4.4
Total	0.2	0.0	0.7	0.7	16.7	46.3	1.8	3.5	64.2	21.5	155.8
Scenario 1	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.8	0.0	0.0	0.4	0.1	1.6
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Block 2b	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.3	0.1	1.1
Block 2c	0.0	0.0	0.0	0.0	0.2	0.9	0.0	0.0	0.5	0.1	1.7
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 4	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.5
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.4
Block 6	0.0	0.0	0.0	0.2	2.3	6.5	0.3	0.3	4.8	2.2	16.7
Block 7	0.0	0.0	0.1	0.2	3.2	9.0	0.4	0.4	6.6	3.0	22.9
Block 8	0.0	0.0	0.0	0.0	0.6	1.7	0.1	0.1	1.2	0.6	4.3
Block 9	0.0	0.0	0.0	0.0	0.1	0.4	0.0	0.0	0.3	0.1	1.0
Block 17	0.0	0.0	0.1	0.0	2.0	5.5	0.2	0.5	11.5	3.4	23.3
Block 18	0.0	0.0	0.2	0.1	2.8	7.6	0.3	0.7	15.6	4.5	31.8
Block 19	0.0	0.0	0.1	0.0	1.5	3.9	0.2	0.4	8.0	2.2	16.3
Block 20	0.0	0.0	0.0	0.0	0.5	1.8	0.0	0.4	3.2	1.2	7.1
Block 21	0.0	0.0	0.0	0.1	1.6	4.4	0.2	0.2	3.2	1.5	11.2
Block 22	0.0	0.0	0.1	0.0	1.1	2.8	0.1	0.3	5.5	1.5	11.4
Block 23	0.0	0.0	0.0	0.0	0.4	0.9	0.0	0.3	2.2	0.7	4.4
Block 24	0.0	0.0	0.0	0.0	0.7	1.7	0.1	0.1	1.6	0.7	5.0
Block 25	0.0	0.0	0.0	0.0	0.5	1.3	0.1	0.1	1.2	0.5	3.7
Block 26	0.0	0.0	0.0	0.0	0.5	1.3	0.1	0.1	1.2	0.5	3.7
Block 27	0.0	0.0	0.0	0.0	1.5	5.7	0.1	0.9	7.8	3.4	19.4
Block 28	0.0	0.0	0.0	0.0	1.2	4.4	0.1	0.7	6.0	2.6	15.1
Block 29	0.0	0.0	0.0	0.0	0.9	3.3	0.1	0.6	4.5	2.0	11.4
Total	0.3	0.0	0.8	0.8	22.0	64.6	2.4	6.1	86.2	31.1	214.5

Source: The Conference Board of Canada

Table B-7, cont.

Federal Direct Taxes on Corporations: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Scenario 2	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.3	0.1	0.9
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Block 2a	0.0	0.0	0.0	0.0	0.3	1.6	0.1	0.0	0.9	0.3	3.3
Block 2b	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.3	0.1	1.1
Block 2c	0.0	0.0	0.0	0.0	0.2	0.9	0.0	0.0	0.5	0.1	1.7
Block 3a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 4	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.5
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.4
Block 6	0.0	0.0	0.0	0.2	2.3	6.5	0.3	0.3	4.8	2.2	16.7
Block 7	0.0	0.0	0.1	0.2	3.2	9.0	0.4	0.4	6.6	3.0	22.9
Block 8	0.0	0.0	0.0	0.0	0.6	1.7	0.1	0.1	1.2	0.6	4.3
Block 9	0.0	0.0	0.0	0.0	0.1	0.4	0.0	0.0	0.3	0.1	1.0
Block 30	0.0	0.0	0.1	0.0	2.0	5.4	0.2	0.5	11.4	3.3	22.9
Block 31	0.0	0.0	0.2	0.1	2.7	7.3	0.3	0.7	15.4	4.5	31.2
Block 32	0.0	0.0	0.1	0.0	1.4	3.8	0.1	0.4	7.9	2.2	16.1
Block 33	0.0	0.0	0.0	0.0	0.5	1.8	0.0	0.4	3.1	1.2	7.0
Block 34a	0.0	0.0	0.0	0.1	1.4	3.9	0.2	0.2	2.9	1.3	10.0
Block 34b	0.0	0.0	0.0	0.1	1.3	3.6	0.1	0.2	2.6	1.2	9.0
Block 35a	0.0	0.0	0.1	0.0	1.1	2.8	0.1	0.3	5.5	1.5	11.3
Block 35b	0.0	0.0	0.0	0.0	0.7	1.7	0.1	0.2	3.4	0.9	7.0
Block 36	0.0	0.0	0.0	0.0	0.4	0.9	0.0	0.3	2.2	0.7	4.4
Block 37	0.0	0.0	0.0	0.0	0.7	1.7	0.1	0.1	1.6	0.7	5.0
Block 38	0.0	0.0	0.0	0.0	0.5	1.3	0.1	0.1	1.2	0.5	3.7
Block 39	0.0	0.0	0.0	0.0	0.5	1.3	0.1	0.1	1.2	0.5	3.7
Block 40	0.0	0.0	0.0	0.0	1.5	5.7	0.1	0.9	7.8	3.4	19.4
Block 41	0.0	0.0	0.0	0.0	1.2	4.4	0.1	0.7	6.0	2.6	15.1
Block 42	0.0	0.0	0.0	0.0	0.9	3.3	0.1	0.6	4.5	2.0	11.4
Total	0.3	0.0	0.9	0.9	23.8	70.3	2.6	6.4	92.3	33.2	230.7
Scenario 3	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.0	0.5
Block 1b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 2a	0.0	0.0	0.0	0.0	0.3	1.6	0.1	0.0	0.9	0.3	3.3
Block 2b	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.3	0.1	1.1
Block 2c	0.0	0.0	0.0	0.0	0.2	0.9	0.0	0.0	0.5	0.1	1.7
Block 3a	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.3
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 4	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.5
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.4
Block 6	0.0	0.0	0.0	0.2	2.3	6.5	0.3	0.3	4.8	2.2	16.7
Block 7	0.0	0.0	0.1	0.2	3.2	9.0	0.4	0.4	6.6	3.0	22.9
Block 8	0.0	0.0	0.0	0.0	0.6	1.7	0.1	0.1	1.2	0.6	4.3
Block 9	0.0	0.0	0.0	0.0	0.1	0.4	0.0	0.0	0.3	0.1	1.0
Block 30	0.0	0.0	0.1	0.0	2.0	5.4	0.2	0.5	11.4	3.3	22.9
Block 31	0.0	0.0	0.2	0.0	2.6	6.9	0.3	0.6	14.6	4.2	29.5
Block 32	0.0	0.0	0.1	0.0	1.3	3.5	0.1	0.3	7.2	2.0	14.7
Block 33	0.0	0.0	0.0	0.0	0.4	1.5	0.0	0.4	2.7	1.1	6.2
Block 34a	0.0	0.0	0.0	0.1	1.5	4.3	0.2	0.2	3.1	1.5	10.9
Block 34b	0.0	0.0	0.0	0.1	1.4	3.9	0.2	0.2	2.9	1.3	10.0
Block 34c	0.0	0.0	0.0	0.1	1.3	3.6	0.1	0.2	2.6	1.2	9.0
Block 35a	0.0	0.0	0.1	0.0	1.3	3.5	0.1	0.3	6.9	1.8	14.1
Block 35b	0.0	0.0	0.1	0.0	0.9	2.4	0.1	0.2	4.8	1.3	9.9
Block 35c	0.0	0.0	0.0	0.0	0.5	1.4	0.1	0.1	2.7	0.7	5.6
Block 36	0.0	0.0	0.0	0.0	0.4	0.9	0.0	0.3	2.2	0.7	4.4
Block 37	0.0	0.0	0.0	0.0	0.7	1.7	0.1	0.1	1.6	0.7	5.0
Block 38	0.0	0.0	0.0	0.0	0.5	1.3	0.1	0.1	1.2	0.5	3.7
Block 39	0.0	0.0	0.0	0.0	0.5	1.3	0.1	0.1	1.2	0.5	3.7
Block 40	0.0	0.0	0.0	0.0	1.5	5.7	0.1	0.9	7.8	3.4	19.4
Block 41	0.0	0.0	0.0	0.0	1.2	4.4	0.1	0.7	6.0	2.6	15.1
Block 42	0.0	0.0	0.0	0.0	1.1	4.0	0.1	0.7	5.5	2.4	13.9
Total	0.3	0.0	1.0	1.0	26.3	76.9	2.9	6.8	99.9	35.9	251.1

Source: The Conference Board of Canada

Table B-8

Regional Direct Taxes on Corporations: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Base Case	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.3	0.1	1.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.2
Block 6	0.0	0.0	0.0	0.1	1.2	4.2	0.1	0.2	3.2	1.2	10.2
Block 7	0.0	0.0	0.0	0.1	1.7	5.7	0.2	0.2	4.4	1.7	14.0
Block 8	0.0	0.0	0.0	0.0	0.3	1.1	0.0	0.0	0.8	0.3	2.6
Block 9	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.6
Block 10	0.0	0.0	0.1	0.0	1.1	3.7	0.1	0.3	8.2	1.9	15.5
Block 11	0.0	0.0	0.1	0.0	1.6	5.2	0.2	0.4	11.2	2.6	21.2
Block 12	0.0	0.0	0.0	0.0	0.8	2.5	0.1	0.2	5.4	1.2	10.2
Block 13	0.0	0.0	0.0	0.0	0.2	1.1	0.0	0.2	2.1	0.7	4.4
Block 14	0.0	0.0	0.0	0.1	0.8	2.8	0.1	0.1	2.2	0.8	6.8
Block 15	0.0	0.0	0.0	0.0	0.6	1.8	0.1	0.1	3.8	0.8	7.2
Block 16	0.0	0.0	0.0	0.0	0.2	0.5	0.0	0.1	1.5	0.4	2.8
Total	0.1	0.0	0.3	0.4	8.6	29.4	1.0	1.9	43.4	11.7	96.8
Scenario 1	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.3	0.1	1.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 2b	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.0	0.7
Block 2c	0.0	0.0	0.0	0.0	0.1	0.6	0.0	0.0	0.3	0.1	1.1
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Block 4	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.3
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.2
Block 6	0.0	0.0	0.0	0.1	1.2	4.2	0.1	0.2	3.2	1.2	10.2
Block 7	0.0	0.0	0.0	0.1	1.7	5.7	0.2	0.2	4.4	1.7	14.0
Block 8	0.0	0.0	0.0	0.0	0.3	1.1	0.0	0.0	0.8	0.3	2.6
Block 9	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.6
Block 17	0.0	0.0	0.1	0.0	1.0	3.5	0.1	0.3	7.8	1.8	14.6
Block 18	0.0	0.0	0.1	0.0	1.4	4.8	0.2	0.4	10.6	2.5	19.9
Block 19	0.0	0.0	0.0	0.0	0.8	2.5	0.1	0.2	5.4	1.2	10.2
Block 20	0.0	0.0	0.0	0.0	0.2	1.1	0.0	0.2	2.1	0.7	4.4
Block 21	0.0	0.0	0.0	0.1	0.8	2.8	0.1	0.1	2.2	0.8	6.8
Block 22	0.0	0.0	0.0	0.0	0.6	1.8	0.1	0.1	3.8	0.8	7.2
Block 23	0.0	0.0	0.0	0.0	0.2	0.5	0.0	0.1	1.5	0.4	2.8
Block 24	0.0	0.0	0.0	0.0	0.4	1.1	0.1	0.1	1.1	0.4	3.1
Block 25	0.0	0.0	0.0	0.0	0.3	0.8	0.0	0.0	0.8	0.3	2.3
Block 26	0.0	0.0	0.0	0.0	0.3	0.8	0.0	0.0	0.8	0.3	2.3
Block 27	0.0	0.0	0.0	0.0	0.8	3.6	0.1	0.5	5.2	1.8	12.1
Block 28	0.0	0.0	0.0	0.0	0.6	2.8	0.1	0.4	4.1	1.4	9.4
Block 29	0.0	0.0	0.0	0.0	0.4	2.1	0.0	0.3	3.1	1.1	7.0
Total	0.1	0.0	0.4	0.5	11.3	41.1	1.3	3.2	58.3	16.9	133.1

Source: The Conference Board of Canada

Table B-8, cont.

Regional Direct Taxes on Corporations: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Scenario 2	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.2	0.0	0.6
Block 1b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 2a	0.0	0.0	0.0	0.0	0.2	1.0	0.0	0.0	0.6	0.1	2.1
Block 2b	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.0	0.7
Block 2c	0.0	0.0	0.0	0.0	0.1	0.6	0.0	0.0	0.3	0.1	1.1
Block 3a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Block 4	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.3
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.2
Block 6	0.0	0.0	0.0	0.1	1.2	4.2	0.1	0.2	3.2	1.2	10.2
Block 7	0.0	0.0	0.0	0.1	1.7	5.7	0.2	0.2	4.4	1.7	14.0
Block 8	0.0	0.0	0.0	0.0	0.3	1.1	0.0	0.0	0.8	0.3	2.6
Block 9	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.6
Block 30	0.0	0.0	0.1	0.0	1.0	3.4	0.1	0.3	7.7	1.8	14.4
Block 31	0.0	0.0	0.1	0.0	1.4	4.7	0.2	0.4	10.4	2.4	19.6
Block 32	0.0	0.0	0.0	0.0	0.7	2.4	0.1	0.2	5.3	1.2	10.1
Block 33	0.0	0.0	0.0	0.0	0.2	1.1	0.0	0.2	2.1	0.7	4.4
Block 34a	0.0	0.0	0.0	0.0	0.7	2.5	0.1	0.1	1.9	0.7	6.1
Block 34b	0.0	0.0	0.0	0.0	0.7	2.3	0.1	0.1	1.8	0.7	5.5
Block 35a	0.0	0.0	0.0	0.0	0.5	1.8	0.1	0.1	3.7	0.8	7.1
Block 35b	0.0	0.0	0.0	0.0	0.3	1.1	0.0	0.1	2.3	0.5	4.4
Block 36	0.0	0.0	0.0	0.0	0.2	0.5	0.0	0.1	1.5	0.4	2.8
Block 37	0.0	0.0	0.0	0.0	0.4	1.1	0.1	0.1	1.1	0.4	3.1
Block 38	0.0	0.0	0.0	0.0	0.3	0.8	0.0	0.0	0.8	0.3	2.3
Block 39	0.0	0.0	0.0	0.0	0.3	0.8	0.0	0.0	0.8	0.3	2.3
Block 40	0.0	0.0	0.0	0.0	0.8	3.6	0.1	0.5	5.2	1.8	12.1
Block 41	0.0	0.0	0.0	0.0	0.6	2.8	0.1	0.4	4.1	1.4	9.4
Block 42	0.0	0.0	0.0	0.0	0.4	2.1	0.0	0.3	3.1	1.1	7.0
Total	0.1	0.0	0.4	0.5	12.2	44.7	1.4	3.4	62.4	18.0	143.2
Scenario 3	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.0	0.3
Block 1b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Block 2a	0.0	0.0	0.0	0.0	0.2	1.0	0.0	0.0	0.6	0.1	2.1
Block 2b	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.0	0.7
Block 2c	0.0	0.0	0.0	0.0	0.1	0.6	0.0	0.0	0.3	0.1	1.1
Block 3a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Block 4	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.3
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.2
Block 6	0.0	0.0	0.0	0.1	1.2	4.2	0.1	0.2	3.2	1.2	10.2
Block 7	0.0	0.0	0.0	0.1	1.7	5.7	0.2	0.2	4.4	1.7	14.0
Block 8	0.0	0.0	0.0	0.0	0.3	1.1	0.0	0.0	0.8	0.3	2.6
Block 9	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.6
Block 30	0.0	0.0	0.1	0.0	1.0	3.4	0.1	0.3	7.7	1.8	14.4
Block 31	0.0	0.0	0.1	0.0	1.3	4.4	0.1	0.3	9.9	2.3	18.5
Block 32	0.0	0.0	0.0	0.0	0.7	2.2	0.1	0.2	4.9	1.1	9.2
Block 33	0.0	0.0	0.0	0.0	0.2	1.0	0.0	0.2	1.8	0.6	3.8
Block 34a	0.0	0.0	0.0	0.1	0.8	2.7	0.1	0.1	2.1	0.8	6.7
Block 34b	0.0	0.0	0.0	0.0	0.7	2.5	0.1	0.1	1.9	0.7	6.1
Block 34c	0.0	0.0	0.0	0.0	0.7	2.3	0.1	0.1	1.8	0.7	5.5
Block 35a	0.0	0.0	0.0	0.0	0.7	2.2	0.1	0.2	4.6	1.0	8.8
Block 35b	0.0	0.0	0.0	0.0	0.5	1.5	0.1	0.1	3.3	0.7	6.2
Block 35c	0.0	0.0	0.0	0.0	0.3	0.9	0.0	0.1	1.9	0.4	3.5
Block 36	0.0	0.0	0.0	0.0	0.2	0.5	0.0	0.1	1.5	0.4	2.8
Block 37	0.0	0.0	0.0	0.0	0.4	1.1	0.1	0.1	1.1	0.4	3.1
Block 38	0.0	0.0	0.0	0.0	0.3	0.8	0.0	0.0	0.8	0.3	2.3
Block 39	0.0	0.0	0.0	0.0	0.3	0.8	0.0	0.0	0.8	0.3	2.3
Block 40	0.0	0.0	0.0	0.0	0.8	3.6	0.1	0.5	5.2	1.8	12.1
Block 41	0.0	0.0	0.0	0.0	0.6	2.8	0.1	0.4	4.1	1.4	9.4
Block 42	0.0	0.0	0.0	0.0	0.5	2.6	0.1	0.4	3.7	1.3	8.6
Total	0.2	0.0	0.5	0.6	13.5	48.9	1.5	3.6	67.6	19.5	155.8

Source: The Conference Board of Canada

Table B-9

Federal Indirect Taxes: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Base Case	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.2	1.2	0.1	0.0	0.6	0.3	2.6
Block 1b	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.1	0.6
Block 6	0.2	0.0	0.1	0.5	3.7	10.9	0.8	0.8	8.6	6.4	31.9
Block 7	0.2	0.0	0.2	0.6	5.1	15.0	1.1	1.1	11.7	8.7	43.8
Block 8	0.0	0.0	0.0	0.1	0.9	2.8	0.2	0.2	2.2	1.6	8.2
Block 9	0.0	0.0	0.0	0.0	0.2	0.6	0.1	0.1	0.6	0.4	2.0
Block 10	0.1	0.0	0.5	0.1	3.5	9.9	0.7	1.3	17.3	9.4	42.9
Block 11	0.2	0.0	0.6	0.1	4.9	13.7	1.0	1.8	23.6	12.7	58.8
Block 12	0.1	0.0	0.3	0.1	2.4	6.6	0.5	1.0	11.4	6.0	28.4
Block 13	0.0	0.0	0.0	0.0	0.7	3.3	0.2	1.2	5.0	3.2	13.6
Block 14	0.1	0.0	0.1	0.3	2.3	6.7	0.5	0.5	5.2	3.9	19.5
Block 15	0.1	0.0	0.2	0.0	1.8	4.8	0.4	0.7	7.9	4.0	19.9
Block 16	0.0	0.0	0.0	0.0	0.6	1.5	0.1	0.7	3.3	1.6	7.9
Total	1.0	0.1	2.2	1.9	26.3	77.4	5.7	9.4	97.7	58.4	280.1
Scenario 1	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.2	1.2	0.1	0.0	0.6	0.3	2.6
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.2
Block 2b	0.0	0.0	0.0	0.0	0.2	0.8	0.1	0.0	0.4	0.2	1.8
Block 2c	0.0	0.0	0.0	0.0	0.3	1.4	0.1	0.0	0.6	0.4	2.8
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 3c	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.3
Block 4	0.0	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.3	0.2	1.0
Block 5	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.7
Block 6	0.2	0.0	0.1	0.5	3.7	10.9	0.8	0.8	8.6	6.4	31.9
Block 7	0.2	0.0	0.2	0.6	5.1	15.0	1.1	1.1	11.7	8.7	43.8
Block 8	0.0	0.0	0.0	0.1	0.9	2.8	0.2	0.2	2.2	1.6	8.2
Block 9	0.0	0.0	0.0	0.0	0.2	0.6	0.1	0.1	0.6	0.4	2.0
Block 17	0.1	0.0	0.4	0.1	3.2	9.3	0.7	1.3	16.4	9.1	40.7
Block 18	0.2	0.0	0.6	0.1	4.5	12.8	1.0	1.8	22.3	12.2	55.4
Block 19	0.1	0.0	0.3	0.1	2.4	6.6	0.5	1.0	11.4	6.0	28.4
Block 20	0.0	0.0	0.0	0.0	0.7	3.3	0.2	1.2	5.1	3.2	13.7
Block 21	0.1	0.0	0.1	0.3	2.3	6.7	0.5	0.5	5.2	3.9	19.5
Block 22	0.1	0.0	0.2	0.0	1.8	4.8	0.4	0.7	7.9	4.0	19.9
Block 23	0.0	0.0	0.0	0.0	0.6	1.5	0.1	0.7	3.3	1.6	7.9
Block 24	0.0	0.0	0.0	0.1	1.1	3.0	0.3	0.3	2.8	1.8	9.6
Block 25	0.0	0.0	0.0	0.1	0.8	2.2	0.2	0.2	2.1	1.4	7.1
Block 26	0.0	0.0	0.0	0.1	0.8	2.2	0.2	0.2	2.1	1.4	7.1
Block 27	0.1	0.0	0.1	0.1	2.3	10.4	0.5	2.6	12.4	8.8	37.2
Block 28	0.0	0.0	0.1	0.0	1.8	8.1	0.4	2.0	9.6	6.9	29.0
Block 29	0.0	0.0	0.1	0.0	1.3	6.1	0.3	1.5	7.2	5.2	21.7
Total	1.3	0.1	2.6	2.3	34.5	110.3	7.7	16.4	133.6	83.9	392.6

Source: The Conference Board of Canada

Table B-9, cont.

Federal Indirect Taxes: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Scenario 2	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.7	0.0	0.0	0.4	0.2	1.5
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.2
Block 2a	0.0	0.0	0.1	0.0	0.5	2.5	0.2	0.1	1.3	0.7	5.5
Block 2b	0.0	0.0	0.0	0.0	0.2	0.8	0.1	0.0	0.4	0.2	1.8
Block 2c	0.0	0.0	0.0	0.0	0.3	1.4	0.1	0.0	0.6	0.4	2.8
Block 3a	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.3
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 3c	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.3
Block 4	0.0	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.3	0.2	1.0
Block 5	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.7
Block 6	0.2	0.0	0.1	0.5	3.7	10.9	0.8	0.8	8.6	6.4	31.9
Block 7	0.2	0.0	0.2	0.6	5.1	15.0	1.1	1.1	11.7	8.7	43.8
Block 8	0.0	0.0	0.0	0.1	0.9	2.8	0.2	0.2	2.2	1.6	8.2
Block 9	0.0	0.0	0.0	0.0	0.2	0.6	0.1	0.1	0.6	0.4	2.0
Block 30	0.1	0.0	0.4	0.1	3.2	9.0	0.7	1.3	16.2	9.0	40.0
Block 31	0.2	0.0	0.6	0.1	4.4	12.4	0.9	1.7	22.0	12.0	54.3
Block 32	0.1	0.0	0.3	0.1	2.3	6.5	0.5	1.0	11.3	6.0	27.9
Block 33	0.0	0.0	0.0	0.0	0.7	3.3	0.2	1.2	5.0	3.1	13.5
Block 34a	0.1	0.0	0.1	0.2	2.2	6.6	0.5	0.5	5.1	3.8	19.1
Block 34b	0.1	0.0	0.1	0.2	2.0	5.9	0.4	0.4	4.6	3.5	17.3
Block 35a	0.1	0.0	0.2	0.0	1.7	4.7	0.4	0.7	7.8	4.0	19.5
Block 35b	0.0	0.0	0.1	0.0	1.1	2.9	0.2	0.4	4.9	2.5	12.2
Block 36	0.0	0.0	0.0	0.0	0.6	1.5	0.1	0.7	3.3	1.6	7.9
Block 37	0.0	0.0	0.0	0.1	1.1	3.0	0.3	0.3	2.8	1.8	9.6
Block 38	0.0	0.0	0.0	0.1	0.8	2.2	0.2	0.2	2.1	1.4	7.1
Block 39	0.0	0.0	0.0	0.1	0.8	2.2	0.2	0.2	2.1	1.4	7.1
Block 40	0.1	0.0	0.1	0.1	2.3	10.4	0.5	2.6	12.4	8.8	37.2
Block 41	0.0	0.0	0.1	0.0	1.8	8.1	0.4	2.0	9.6	6.9	29.0
Block 42	0.0	0.0	0.1	0.0	1.3	6.1	0.3	1.5	7.2	5.2	21.7
Total	1.4	0.1	2.9	2.5	37.7	120.1	8.3	17.3	143.4	89.9	423.6
Scenario 3	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.4	0.0	0.0	0.2	0.1	0.8
Block 1b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 2a	0.0	0.0	0.1	0.0	0.5	2.5	0.2	0.1	1.3	0.7	5.5
Block 2b	0.0	0.0	0.0	0.0	0.2	0.8	0.1	0.0	0.4	0.2	1.8
Block 2c	0.0	0.0	0.0	0.0	0.3	1.4	0.1	0.0	0.6	0.4	2.8
Block 3a	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.2	0.1	0.5
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 3c	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.4
Block 4	0.0	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.3	0.2	1.0
Block 5	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.7
Block 6	0.2	0.0	0.1	0.5	3.7	10.9	0.8	0.8	8.6	6.4	31.9
Block 7	0.2	0.0	0.2	0.6	5.1	15.0	1.1	1.1	11.7	8.7	43.8
Block 8	0.0	0.0	0.0	0.1	0.9	2.8	0.2	0.2	2.2	1.6	8.2
Block 9	0.0	0.0	0.0	0.0	0.2	0.6	0.1	0.1	0.6	0.4	2.0
Block 30	0.1	0.0	0.4	0.1	3.2	9.0	0.7	1.3	16.2	9.0	40.0
Block 31	0.2	0.0	0.5	0.1	4.1	11.7	0.9	1.6	20.8	11.4	51.3
Block 32	0.1	0.0	0.3	0.1	2.1	5.9	0.4	0.9	10.3	5.5	25.6
Block 33	0.0	0.0	0.0	0.0	0.6	2.8	0.1	1.0	4.4	2.8	11.8
Block 34a	0.1	0.0	0.1	0.3	2.4	7.2	0.5	0.5	5.6	4.2	20.9
Block 34b	0.1	0.0	0.1	0.2	2.2	6.6	0.5	0.5	5.1	3.8	19.1
Block 34c	0.1	0.0	0.1	0.2	2.0	5.9	0.4	0.4	4.6	3.5	17.3
Block 35a	0.1	0.0	0.3	0.1	2.1	5.8	0.4	0.8	9.8	5.0	24.4
Block 35b	0.1	0.0	0.2	0.0	1.5	4.1	0.3	0.6	6.9	3.5	17.1
Block 35c	0.0	0.0	0.1	0.0	0.9	2.3	0.2	0.3	3.9	2.0	9.8
Block 36	0.0	0.0	0.0	0.0	0.6	1.5	0.1	0.7	3.3	1.6	7.9
Block 37	0.0	0.0	0.0	0.1	1.1	3.0	0.3	0.3	2.8	1.8	9.6
Block 38	0.0	0.0	0.0	0.1	0.8	2.2	0.2	0.2	2.1	1.4	7.1
Block 39	0.0	0.0	0.0	0.1	0.8	2.2	0.2	0.2	2.1	1.4	7.1
Block 40	0.1	0.0	0.1	0.1	2.3	10.4	0.5	2.6	12.4	8.8	37.2
Block 41	0.0	0.0	0.1	0.0	1.8	8.1	0.4	2.0	9.6	6.9	29.0
Block 42	0.0	0.0	0.1	0.0	1.6	7.5	0.3	1.9	8.8	6.3	26.6
Total	1.5	0.1	3.1	2.8	41.5	131.3	9.2	18.5	155.5	97.6	461.2

Source: The Conference Board of Canada

Table B-10

Regional Indirect Taxes: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Base Case	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.1	0.0	0.8	3.6	0.2	0.1	1.0	0.7	6.5
Block 1b	0.0	0.0	0.0	0.0	0.2	0.8	0.0	0.0	0.2	0.2	1.4
Block 6	0.3	0.0	0.3	1.0	11.7	32.3	2.2	2.3	13.4	13.8	77.4
Block 7	0.5	0.0	0.4	1.3	16.2	44.3	3.1	3.2	18.3	18.8	106.2
Block 8	0.1	0.0	0.1	0.3	3.0	8.3	0.6	0.6	3.4	3.6	19.9
Block 9	0.0	0.0	0.0	0.0	0.7	1.8	0.2	0.2	0.9	0.8	4.7
Block 10	0.3	0.0	1.0	0.2	11.2	29.3	2.1	3.9	27.0	20.4	95.3
Block 11	0.4	0.0	1.3	0.3	15.7	40.5	2.9	5.3	36.9	27.5	130.9
Block 12	0.2	0.0	0.7	0.1	7.6	19.6	1.4	2.8	17.8	13.0	63.2
Block 13	0.0	0.0	0.1	0.0	2.3	9.7	0.4	3.4	7.9	6.9	30.8
Block 14	0.2	0.0	0.2	0.6	7.2	19.7	1.4	1.4	8.2	8.4	47.3
Block 15	0.1	0.0	0.5	0.1	5.6	14.1	1.0	2.0	12.3	8.7	44.5
Block 16	0.0	0.0	0.1	0.0	2.0	4.3	0.3	2.1	5.2	3.4	17.4
Total	2.2	0.2	4.7	4.0	84.1	228.3	15.8	27.4	152.3	126.2	645.5
Scenario 1	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.1	0.0	0.8	3.6	0.2	0.1	1.0	0.7	6.5
Block 1b	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.0	0.4
Block 2b	0.0	0.0	0.1	0.0	0.6	2.4	0.1	0.1	0.7	0.5	4.5
Block 2c	0.0	0.0	0.1	0.0	0.8	4.0	0.2	0.1	1.0	0.8	7.1
Block 3b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.3
Block 3c	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.2	0.1	0.7
Block 4	0.0	0.0	0.0	0.0	0.6	0.8	0.1	0.1	0.5	0.4	2.5
Block 5	0.0	0.0	0.0	0.0	0.2	0.5	0.0	0.1	0.3	0.3	1.5
Block 6	0.3	0.0	0.3	1.0	11.7	32.3	2.2	2.3	13.4	13.8	77.4
Block 7	0.5	0.0	0.4	1.3	16.2	44.3	3.1	3.2	18.3	18.8	106.2
Block 8	0.1	0.0	0.1	0.3	3.0	8.3	0.6	0.6	3.4	3.6	19.9
Block 9	0.0	0.0	0.0	0.0	0.7	1.8	0.2	0.2	0.9	0.8	4.7
Block 17	0.3	0.0	0.9	0.2	10.4	27.4	1.9	3.8	25.6	19.6	90.1
Block 18	0.4	0.0	1.2	0.3	14.4	37.7	2.7	5.1	34.8	26.4	123.0
Block 19	0.2	0.0	0.7	0.1	7.6	19.6	1.4	2.8	17.8	13.0	63.2
Block 20	0.0	0.0	0.1	0.0	2.3	9.8	0.4	3.4	7.9	6.9	30.9
Block 21	0.2	0.0	0.2	0.6	7.2	19.7	1.4	1.4	8.2	8.4	47.3
Block 22	0.1	0.0	0.5	0.1	5.6	14.1	1.0	2.0	12.3	8.7	44.5
Block 23	0.0	0.0	0.1	0.0	2.0	4.3	0.3	2.1	5.2	3.4	17.4
Block 24	0.1	0.0	0.1	0.2	3.6	8.9	0.8	0.8	4.4	4.0	23.0
Block 25	0.1	0.0	0.1	0.2	2.6	6.4	0.6	0.7	3.3	3.0	17.0
Block 26	0.1	0.0	0.1	0.2	2.6	6.4	0.6	0.7	3.3	3.0	17.0
Block 27	0.1	0.0	0.2	0.1	7.3	30.8	1.4	7.6	19.3	19.0	85.9
Block 28	0.1	0.0	0.2	0.1	5.7	24.0	1.1	6.0	15.0	14.9	66.9
Block 29	0.1	0.0	0.1	0.1	4.2	18.0	0.8	4.5	11.3	11.1	50.2
Total	2.8	0.3	5.6	4.9	110.2	325.6	21.3	47.8	208.3	181.3	908.0

Source: The Conference Board of Canada

Table B-10, cont.

Regional Indirect Taxes: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Scenario 2	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.1	0.0	0.5	2.1	0.1	0.1	0.6	0.4	3.9
Block 1b	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.0	0.4
Block 2a	0.0	0.0	0.2	0.0	1.7	7.4	0.5	0.3	2.1	1.5	13.7
Block 2b	0.0	0.0	0.1	0.0	0.6	2.4	0.1	0.1	0.7	0.5	4.5
Block 2c	0.0	0.0	0.1	0.0	0.8	4.0	0.2	0.1	1.0	0.8	7.1
Block 3a	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.2	0.1	0.6
Block 3b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.3
Block 3c	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.2	0.1	0.7
Block 4	0.0	0.0	0.0	0.0	0.6	0.8	0.1	0.1	0.5	0.4	2.5
Block 5	0.0	0.0	0.0	0.0	0.2	0.5	0.0	0.1	0.3	0.3	1.5
Block 6	0.3	0.0	0.3	1.0	11.7	32.3	2.2	2.3	13.4	13.8	77.4
Block 7	0.5	0.0	0.4	1.3	16.2	44.3	3.1	3.2	18.3	18.8	106.2
Block 8	0.1	0.0	0.1	0.3	3.0	8.3	0.6	0.6	3.4	3.6	19.9
Block 9	0.0	0.0	0.0	0.0	0.7	1.8	0.2	0.2	0.9	0.8	4.7
Block 30	0.3	0.0	0.9	0.2	10.1	26.6	1.8	3.7	25.3	19.4	88.4
Block 31	0.4	0.0	1.2	0.3	14.0	36.6	2.5	5.1	34.3	26.0	120.4
Block 32	0.2	0.0	0.6	0.1	7.4	19.1	1.3	2.8	17.6	12.9	62.1
Block 33	0.0	0.0	0.1	0.0	2.2	9.6	0.4	3.4	7.8	6.8	30.4
Block 34a	0.2	0.0	0.2	0.5	7.0	19.3	1.4	1.4	8.0	8.3	46.3
Block 34b	0.2	0.0	0.2	0.5	6.4	17.5	1.2	1.3	7.2	7.5	41.9
Block 35a	0.1	0.0	0.5	0.1	5.5	13.7	1.0	1.9	12.2	8.6	43.7
Block 35b	0.1	0.0	0.3	0.1	3.4	8.6	0.6	1.2	7.6	5.4	27.3
Block 36	0.0	0.0	0.1	0.0	2.0	4.3	0.3	2.1	5.2	3.4	17.4
Block 37	0.1	0.0	0.1	0.2	3.6	8.9	0.8	0.8	4.4	4.0	23.0
Block 38	0.1	0.0	0.1	0.2	2.6	6.4	0.6	0.7	3.3	3.0	17.0
Block 39	0.1	0.0	0.1	0.2	2.6	6.4	0.6	0.7	3.3	3.0	17.0
Block 40	0.1	0.0	0.2	0.1	7.3	30.8	1.4	7.6	19.3	19.0	85.9
Block 41	0.1	0.0	0.2	0.1	5.7	24.0	1.1	6.0	15.0	14.9	66.9
Block 42	0.1	0.0	0.1	0.1	4.2	18.0	0.8	4.5	11.3	11.1	50.2
Total	3.0	0.3	6.1	5.4	120.3	354.6	23.2	50.5	223.6	194.3	981.2
Scenario 3	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.2	1.1	0.1	0.0	0.3	0.2	1.9
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.2
Block 2a	0.0	0.0	0.2	0.0	1.7	7.4	0.5	0.3	2.1	1.5	13.7
Block 2b	0.0	0.0	0.1	0.0	0.6	2.4	0.1	0.1	0.7	0.5	4.5
Block 2c	0.0	0.0	0.1	0.0	0.8	4.0	0.2	0.1	1.0	0.8	7.1
Block 3a	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.1	0.3	0.2	1.0
Block 3b	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.4
Block 3c	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.2	0.1	0.8
Block 4	0.0	0.0	0.0	0.0	0.6	0.8	0.1	0.1	0.5	0.4	2.5
Block 5	0.0	0.0	0.0	0.0	0.2	0.6	0.0	0.1	0.4	0.3	1.6
Block 6	0.3	0.0	0.3	1.0	11.7	32.3	2.2	2.3	13.4	13.8	77.4
Block 7	0.5	0.0	0.4	1.3	16.2	44.3	3.1	3.2	18.3	18.8	106.2
Block 8	0.1	0.0	0.1	0.3	3.0	8.3	0.6	0.6	3.4	3.6	19.9
Block 9	0.0	0.0	0.0	0.0	0.7	1.8	0.2	0.2	0.9	0.8	4.7
Block 30	0.3	0.0	0.9	0.2	10.1	26.6	1.8	3.7	25.3	19.4	88.4
Block 31	0.4	0.0	1.1	0.2	13.2	34.5	2.4	4.8	32.4	24.6	113.7
Block 32	0.2	0.0	0.6	0.1	6.8	17.5	1.2	2.6	16.1	11.8	56.9
Block 33	0.0	0.0	0.1	0.0	2.0	8.4	0.4	3.0	6.8	6.0	26.6
Block 34a	0.2	0.0	0.2	0.6	7.7	21.2	1.5	1.5	8.7	9.0	50.6
Block 34b	0.2	0.0	0.2	0.5	7.0	19.3	1.4	1.4	8.0	8.3	46.3
Block 34c	0.2	0.0	0.2	0.5	6.4	17.5	1.2	1.3	7.2	7.5	41.9
Block 35a	0.2	0.0	0.6	0.1	6.8	17.2	1.2	2.4	15.3	10.7	54.6
Block 35b	0.1	0.0	0.4	0.1	4.8	12.0	0.9	1.7	10.7	7.5	38.2
Block 35c	0.1	0.0	0.2	0.1	2.7	6.9	0.5	1.0	6.1	4.3	21.8
Block 36	0.0	0.0	0.1	0.0	2.0	4.3	0.3	2.1	5.2	3.4	17.4
Block 37	0.1	0.0	0.1	0.2	3.6	8.9	0.8	0.8	4.4	4.0	23.0
Block 38	0.1	0.0	0.1	0.2	2.6	6.4	0.6	0.7	3.3	3.0	17.0
Block 39	0.1	0.0	0.1	0.2	2.6	6.4	0.6	0.7	3.3	3.0	17.0
Block 40	0.1	0.0	0.2	0.1	7.3	30.8	1.4	7.6	19.3	19.0	85.9
Block 41	0.1	0.0	0.2	0.1	5.7	24.0	1.1	6.0	15.0	14.9	66.9
Block 42	0.1	0.0	0.2	0.1	5.2	22.0	1.0	5.5	13.8	13.6	61.3
Total	3.3	0.3	6.6	6.1	132.5	387.7	25.5	54.0	242.5	210.9	1069.5

Source: The Conference Board of Canada

Table B-11

CPP/QPP Contributions: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Base Case	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.2	0.8	0.0	0.0	0.3	0.2	1.6
Block 1b	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.0	0.4
Block 6	0.1	0.0	0.1	0.4	2.6	7.6	0.6	0.5	5.2	4.1	21.1
Block 7	0.2	0.0	0.2	0.5	3.6	10.5	0.8	0.7	7.1	5.6	28.9
Block 8	0.0	0.0	0.0	0.1	0.7	2.0	0.1	0.1	1.3	1.1	5.4
Block 9	0.0	0.0	0.0	0.0	0.2	0.4	0.0	0.0	0.4	0.2	1.3
Block 10	0.1	0.0	0.3	0.1	2.5	6.7	0.5	0.8	8.8	5.7	25.4
Block 11	0.1	0.0	0.5	0.1	3.5	9.2	0.7	1.0	12.0	7.7	34.8
Block 12	0.1	0.0	0.2	0.0	1.7	4.5	0.4	0.5	5.8	3.6	16.8
Block 13	0.0	0.0	0.0	0.0	0.5	2.3	0.1	0.7	2.8	1.9	8.3
Block 14	0.1	0.0	0.1	0.2	1.7	5.1	0.4	0.3	3.5	2.7	14.1
Block 15	0.0	0.0	0.2	0.0	1.2	3.2	0.3	0.4	4.0	2.4	11.8
Block 16	0.0	0.0	0.0	0.0	0.4	1.0	0.1	0.4	1.8	1.0	4.8
Total	0.7	0.1	1.6	1.5	18.7	53.4	4.0	5.4	52.9	36.4	174.7
Scenario 1	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.2	0.8	0.0	0.0	0.3	0.2	1.6
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Block 2b	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.1	1.1
Block 2c	0.0	0.0	0.0	0.0	0.2	0.9	0.1	0.0	0.3	0.2	1.7
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 4	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.7
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.4
Block 6	0.1	0.0	0.1	0.4	2.6	7.6	0.6	0.5	5.2	4.1	21.1
Block 7	0.2	0.0	0.2	0.5	3.6	10.5	0.8	0.7	7.1	5.6	28.9
Block 8	0.0	0.0	0.0	0.1	0.7	2.0	0.1	0.1	1.3	1.1	5.4
Block 9	0.0	0.0	0.0	0.0	0.2	0.4	0.0	0.0	0.4	0.2	1.3
Block 17	0.1	0.0	0.3	0.1	2.3	6.2	0.5	0.7	8.3	5.5	24.0
Block 18	0.1	0.0	0.4	0.1	3.2	8.6	0.7	1.0	11.3	7.4	32.7
Block 19	0.1	0.0	0.2	0.0	1.7	4.5	0.4	0.5	5.8	3.6	16.8
Block 20	0.0	0.0	0.0	0.0	0.5	2.3	0.1	0.7	2.8	2.0	8.3
Block 21	0.1	0.0	0.1	0.2	1.7	5.1	0.4	0.3	3.5	2.7	14.1
Block 22	0.0	0.0	0.2	0.0	1.2	3.2	0.3	0.4	4.0	2.4	11.8
Block 23	0.0	0.0	0.0	0.0	0.4	1.0	0.1	0.4	1.8	1.0	4.8
Block 24	0.0	0.0	0.0	0.1	0.8	2.1	0.2	0.2	1.7	1.2	6.3
Block 25	0.0	0.0	0.0	0.1	0.6	1.5	0.2	0.1	1.3	0.9	4.7
Block 26	0.0	0.0	0.0	0.1	0.6	1.5	0.2	0.1	1.3	0.9	4.7
Block 27	0.0	0.0	0.1	0.0	1.5	7.2	0.4	1.5	6.8	5.4	22.9
Block 28	0.0	0.0	0.1	0.0	1.2	5.6	0.3	1.2	5.3	4.2	17.9
Block 29	0.0	0.0	0.0	0.0	0.9	4.2	0.2	0.9	4.0	3.2	13.4
Total	0.9	0.1	1.9	1.8	24.3	76.0	5.5	9.5	73.3	52.2	245.2

Source: The Conference Board of Canada

Table B-11, cont.

CPP/QPP Contributions: Revenue Impacts By Scenario and Province (millions of 2000 dollars)

Scenario 2	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.1	1.0
Block 1b	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Block 2a	0.0	0.0	0.1	0.0	0.4	1.6	0.1	0.1	0.7	0.4	3.4
Block 2b	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.1	1.1
Block 2c	0.0	0.0	0.0	0.0	0.2	0.9	0.1	0.0	0.3	0.2	1.7
Block 3a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 4	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.7
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.4
Block 6	0.1	0.0	0.1	0.4	2.6	7.6	0.6	0.5	5.2	4.1	21.1
Block 7	0.2	0.0	0.2	0.5	3.6	10.5	0.8	0.7	7.1	5.6	28.9
Block 8	0.0	0.0	0.0	0.1	0.7	2.0	0.1	0.1	1.3	1.1	5.4
Block 9	0.0	0.0	0.0	0.0	0.2	0.4	0.0	0.0	0.4	0.2	1.3
Block 30	0.1	0.0	0.3	0.1	2.2	6.1	0.5	0.7	8.2	5.4	23.6
Block 31	0.1	0.0	0.4	0.1	3.1	8.3	0.7	1.0	11.1	7.3	32.1
Block 32	0.1	0.0	0.2	0.0	1.6	4.3	0.3	0.5	5.7	3.6	16.5
Block 33	0.0	0.0	0.0	0.0	0.5	2.2	0.1	0.7	2.8	1.9	8.2
Block 34a	0.1	0.0	0.1	0.2	1.5	4.6	0.3	0.3	3.1	2.5	12.6
Block 34b	0.1	0.0	0.1	0.2	1.4	4.1	0.3	0.3	2.8	2.2	11.4
Block 35a	0.0	0.0	0.2	0.0	1.2	3.1	0.3	0.4	4.0	2.4	11.6
Block 35b	0.0	0.0	0.1	0.0	0.8	2.0	0.2	0.2	2.5	1.5	7.2
Block 36	0.0	0.0	0.0	0.0	0.4	1.0	0.1	0.4	1.8	1.0	4.8
Block 37	0.0	0.0	0.0	0.1	0.8	2.1	0.2	0.2	1.7	1.2	6.3
Block 38	0.0	0.0	0.0	0.1	0.6	1.5	0.2	0.1	1.3	0.9	4.7
Block 39	0.0	0.0	0.0	0.1	0.6	1.5	0.2	0.1	1.3	0.9	4.7
Block 40	0.0	0.0	0.1	0.0	1.5	7.2	0.4	1.5	6.8	5.4	22.9
Block 41	0.0	0.0	0.1	0.0	1.2	5.6	0.3	1.2	5.3	4.2	17.9
Block 42	0.0	0.0	0.0	0.0	0.9	4.2	0.2	0.9	4.0	3.2	13.4
Total	0.9	0.1	2.1	1.9	26.4	82.2	5.9	10.0	78.4	55.7	263.5
Scenario 3	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total
Block 1a	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.1	0.5
Block 1b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 2a	0.0	0.0	0.1	0.0	0.4	1.6	0.1	0.1	0.7	0.4	3.4
Block 2b	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.1	1.1
Block 2c	0.0	0.0	0.0	0.0	0.2	0.9	0.1	0.0	0.3	0.2	1.7
Block 3a	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.3
Block 3b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Block 3c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Block 4	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.1	0.7
Block 5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.4
Block 6	0.1	0.0	0.1	0.4	2.6	7.6	0.6	0.5	5.2	4.1	21.1
Block 7	0.2	0.0	0.2	0.5	3.6	10.5	0.8	0.7	7.1	5.6	28.9
Block 8	0.0	0.0	0.0	0.1	0.7	2.0	0.1	0.1	1.3	1.1	5.4
Block 9	0.0	0.0	0.0	0.0	0.2	0.4	0.0	0.0	0.4	0.2	1.3
Block 30	0.1	0.0	0.3	0.1	2.2	6.1	0.5	0.7	8.2	5.4	23.6
Block 31	0.1	0.0	0.4	0.1	2.9	7.9	0.6	0.9	10.5	6.9	30.3
Block 32	0.0	0.0	0.2	0.0	1.5	4.0	0.3	0.5	5.2	3.3	15.1
Block 33	0.0	0.0	0.0	0.0	0.4	2.0	0.1	0.6	2.4	1.7	7.2
Block 34a	0.1	0.0	0.1	0.2	1.7	5.0	0.4	0.3	3.4	2.7	13.8
Block 34b	0.1	0.0	0.1	0.2	1.5	4.6	0.3	0.3	3.1	2.5	12.6
Block 34c	0.1	0.0	0.1	0.2	1.4	4.1	0.3	0.3	2.8	2.2	11.4
Block 35a	0.0	0.0	0.2	0.0	1.5	3.9	0.3	0.5	5.0	3.0	14.5
Block 35b	0.0	0.0	0.1	0.0	1.1	2.7	0.2	0.3	3.5	2.1	10.1
Block 35c	0.0	0.0	0.1	0.0	0.6	1.6	0.1	0.2	2.0	1.2	5.8
Block 36	0.0	0.0	0.0	0.0	0.4	1.0	0.1	0.4	1.8	1.0	4.8
Block 37	0.0	0.0	0.0	0.1	0.8	2.1	0.2	0.2	1.7	1.2	6.3
Block 38	0.0	0.0	0.0	0.1	0.6	1.5	0.2	0.1	1.3	0.9	4.7
Block 39	0.0	0.0	0.0	0.1	0.6	1.5	0.2	0.1	1.3	0.9	4.7
Block 40	0.0	0.0	0.1	0.0	1.5	7.2	0.4	1.5	6.8	5.4	22.9
Block 41	0.0	0.0	0.1	0.0	1.2	5.6	0.3	1.2	5.3	4.2	17.9
Block 42	0.0	0.0	0.1	0.0	1.1	5.1	0.3	1.1	4.9	3.9	16.4
Total	1.0	0.1	2.3	2.2	29.1	90.0	6.5	10.7	85.1	60.5	287.3

Source: The Conference Board of Canada

Appendix C

Appendix C-1: Taxation Categories

Taxation Categories		
Taxation Categories	Individual Taxes	
	Ten Provinces	Northwest Territories and Nunavut
1 Federal Direct Taxes - Persons	Income Taxes Employers' and employees' contributions to Employment Insurance scheme	Income Taxes Employers' and employees' contributions to Employment Insurance scheme
2 Provincial Direct Taxes - Persons	Income Taxes Succession Duties Employers' Contributions to Workers' Compensation	Income Taxes Payroll Taxes
3 Federal Direct Taxes - Corporations		NA
4 Provincial Direct Taxes - Corporations		NA
5 Federal Indirect Taxes	Customs Import Duties Excise Duties Excise Taxes and Miscellaneous Indirect Taxes (incl. GST) Miscellaneous Indirect Taxes	Fuel Taxes GST
6 Provincial/Local Indirect Taxes	Amusement Tax Corporation Tax (not on profits) Gasoline Tax Motor Vehicle Licences and Permits Other Licences and Permits Miscellaneous Taxes on Natural Real and Personal Property Tax Retail Sales Tax (including Liquor Profits of Liquor Commission Gaming Profits Payroll Taxes Business Taxes Developers' Fees Miscellaneous Provincial/Local	Fuel Taxes Property Taxes
7 Employers' and employees' contributions to CPP/QPP schemes		NA

Appendix C-2: Northwest Territories Tax and Fiscal Impact Estimation Models/Methodologies

The Government of the Northwest Territories (GNWT) Department of Finance's tax model was used to estimate the tax and overall revenue impacts of the investment projects in the base case and development scenarios. The taxation impacts of these projects were derived from the direct, indirect and induced economic impact data generated by the input-output models used by the Northwest Territories (NWT) Bureau of Statistics and Statistics Canada.

Due to the nature of input-output modelling, some ongoing revenues generated by projects, such as Corporate Income Taxes (CIT), cannot be estimated and were therefore not included in the analysis. In general, the taxes from construction and operation estimated by the GNWT Department of Finance model will be dwarfed by the ongoing CIT revenues and, in the case of resource projects, royalties paid to governments.

The tax model was used to estimate the tax and overall revenue impacts for the GNWT and the Government of Canada for Personal Income Taxes (PIT), EI premiums, Fuel Taxes, Payroll Taxes, Tobacco Taxes and Property Taxes. The model relied on 2000 tax rates for each of these individual taxes. Formula Financing Grant impacts were estimated based on the 2000-01 Formula Financing.

The tax and overall revenue impacts on provincial governments were not calculated.

For the NWT, net fiscal impacts were calculated as incremental tax revenues less any offsetting declines in the Formula Financing Grant. Approximately 80 per cent of additional territorial tax revenues arising from economic growth are offset by a drop in the Formula Financing Grant.

Net federal fiscal impacts were calculated as incremental tax revenues plus any savings on Formula Financing Grant payments to the territories.

In comparing two projects, the overall fiscal impacts will be proportionate to the GDP and labour income impacts from the input-output model.