

❑ Allocation of revenue from consumption taxes

TABLE 1

Revenue from consumption taxes (millions of dollars)

	2018-2019	2019-2020	2020-2021
Sales tax^(1,2)	17 254	17 933	18 369
Specific taxes			
Fuel	2 252	2 283	2 316
Tobacco products	993	973	953
Alcoholic beverages ⁽³⁾	641	646	650
Cannabis ⁽⁴⁾	8	29	51
Subtotal	3 893	3 932	3 970
TOTAL	21 148	21 864	22 339

Note: Totals may not add due to rounding.

(1) Sales tax include, in particular, the QST, the tax on insurance premiums, the tax on lodging and the specific duty on new tires.

(2) Sales tax include revenue from *Pari-Mutuel*.

(3) Revenue from the specific tax on alcoholic beverages includes an annual amount of \$500 million dedicated to the Generations Fund.

(4) Québec's component of the excise duty on the sale of cannabis.

TABLE 2

Allocation of sales tax revenue (millions of dollars)

	2018-2019	2019-2020	2020-2021
General Fund ⁽¹⁾	18 957	19 618	20 096
Tourism Partnership Fund ⁽²⁾	121	125	135
RECYC-QUÉBEC ⁽³⁾	30	33	29
Solidarity tax credit and other ⁽⁴⁾	-1 853	-1 844	-1 891
TOTAL	17 254	17 933	18 369

Note: Totals may not add due to rounding.

(1) The General Fund includes revenue from *Pari-Mutuel* and the QST applicable to cannabis sales.

(2) Consists mainly of the tax on lodging.

(3) Revenue from the specific duty on new tires (\$3 per tire).

(4) Consists, in particular, of the solidarity tax credit and the partial rebate of the QST paid on property and services acquired by bodies in the health and social services and education networks.

TABLE 3

Allocation of revenue from the specific taxes on fuel

(millions of dollars)

	2018-2019	2019-2020	2020-2021
Land Transportation Network Fund ^(1,2)	2 233	2 264	2 297
General Fund ⁽³⁾	19	19	19
TOTAL	2 252	2 283	2 316

(1) The Land Transportation Network Fund receives revenue from the specific tax of 19.2 cents per litre and 20.2 cents per litre on gasoline and diesel fuel (non-coloured fuel oil), respectively.

(2) Includes revenue from the specific tax of 1 cent per litre of gasoline sold within the territory of the Gaspésie–Îles-de-la-Madeleine administrative region (\$1.5 million in 2019-2020), but excludes revenue from the 3-cent-per-litre increase for each litre of gasoline sold within the territory of the Autorité régionale de transport métropolitain (ARTM), for the ARTM is not included in the government reporting entity.

(3) The General Fund includes revenue from the specific tax of 3 cents per litre on kerosene fuel (domestic), aviation fuel and fuel oil for locomotives.

TABLE 4

Allocation of revenue from the specific tax on tobacco products

(millions of dollars)

	2018-2019	2019-2020	2020-2021
General Fund	872	878	848
Special funds			
Sports and Physical Activity Development Fund	70	70	80
Québec Cultural Heritage Fund	16	20	20
Early Childhood Development Fund	15	—	—
Caregiver Support Fund	15	—	—
Avenir Mécénat Culture Fund	5	5	5
Subtotal	121	95	105
TOTAL	993	973	953

TABLE 5

Allocation of revenue from the specific tax on alcoholic beverages
(millions of dollars)

	2018-2019	2019-2020	2020-2021
General Fund	141	146	150
Generations Fund	500	500	500
TOTAL	641	646	650

TABLE 6

Allocation of revenue from Québec's component of the excise duty on the sale of cannabis
(millions of dollars)

	2018-2019	2019-2020	2020-2021
Cannabis Sales Revenue Fund ⁽¹⁾	8	29	51

(1) The legal sale of cannabis began on October 17, 2018, that is, in the middle of the 2018-2019 fiscal year.