

## ADDITIONAL INFORMATION ON OWN-SOURCE REVENUE

### ☐ Consumption taxes

#### Revenue from consumption taxes

(millions of dollars)

	2019-2020	2020-2021	2021-2022
<b>Sales taxes<sup>(1),(2)</sup></b>	<b>18 214</b>	<b>19 019</b>	<b>19 722</b>
<b>Specific taxes</b>			
Fuel	2 281	2 308	2 348
Tobacco products	958	943	929
Alcoholic beverages <sup>(3)</sup>	636	643	651
Cannabis <sup>(4)</sup>	29	48	52
<b>Subtotal</b>	<b>3 904</b>	<b>3 942</b>	<b>3 980</b>
<b>TOTAL</b>	<b>22 118</b>	<b>22 961</b>	<b>23 702</b>

Note: Totals may not add due to rounding.

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

(2) For presentation purposes, sales tax include revenue from pari-mutuel.

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

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

#### Allocation of sales tax revenue

(millions of dollars)

	2019-2020	2020-2021	2021-2022
General Fund <sup>(1)</sup>	20 138	20 862	21 650
Tourism Partnership Fund <sup>(2)</sup>	125	130	131
RECYC-QUÉBEC <sup>(3)</sup>	29	8	32
Solidarity tax credit and other <sup>(4)</sup>	-2 078	-1 981	-2 091
<b>TOTAL</b>	<b>18 214</b>	<b>19 019</b>	<b>19 722</b>

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.

**Allocation of revenue from the specific tax on fuel**  
(millions of dollars)

	2019-2020	2020-2021	2021-2022
Land Transportation Network Fund <sup>(1),(2)</sup>	2 264	2 291	2 331
General Fund <sup>(3)</sup>	17	17	17
<b>TOTAL</b>	<b>2 281</b>	<b>2 308</b>	<b>2 348</b>

(1) The Land Transportation Network Fund (LTNF) 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) This revenue includes revenue from the increase in the specific tax of 1 cent per litre of gasoline sold within the territory of the Gaspésie–Îles-de-la-Madeleine administrative region (\$1.4 million in 2019-2020), but excludes that from the 3-cent increase per litre of gasoline sold within the territory of the Autorité régionale de transport métropolitain (ARTM), because 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.

**Allocation of revenue from the specific tax on tobacco products**  
(millions of dollars)

	2019-2020	2020-2021	2021-2022
<b>General Fund</b>	<b>836</b>	<b>828</b>	<b>814</b>
<b>Special funds</b>			
Sports and Physical Activity Development Fund	70	90	90
Québec Cultural Heritage Fund	20	20	20
Early Childhood Development Fund	15	—	—
Caregiver Support Fund	13	—	—
Avenir Mécénat Culture Fund	5	5	5
<b>Subtotal</b>	<b>122</b>	<b>115</b>	<b>115</b>
<b>TOTAL</b>	<b>958</b>	<b>943</b>	<b>929</b>

Note: Totals may not add due to rounding.

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

	2019-2020	2020-2021	2021-2022
General Fund	136	143	151
Generations Fund	500	500	500
<b>TOTAL</b>	<b>636</b>	<b>643</b>	<b>651</b>

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

	2019-2020	2020-2021	2021-2022
Cannabis Sales Revenue Fund	29	48	52
<b>TOTAL</b>	<b>29</b>	<b>48</b>	<b>52</b>

## □ Duties and permits

### Revenue from duties and permits

(millions of dollars)

	2019-2020	2020-2021	2021-2022
Motor vehicles <sup>(1)</sup>	1 368	1 438	1 504
Natural resources <sup>(2)</sup>	1 407	1 494	1 524
Greenhouse gas <sup>(3)</sup>	993	919	740
Other duties and permits <sup>(4)</sup>	744	792	778
<b>TOTAL</b>	<b>4 512</b>	<b>4 643</b>	<b>4 546</b>

Note: Totals may not add due to rounding.

(1) This revenue includes mainly driver's licence and vehicle registration fees.

(2) Corresponds primarily to revenue from royalties on the development of mining, forest and water resources.

(3) This revenue corresponds to that derived from Québec's greenhouse gas emissions cap-and-trade system.

(4) Other duties and permits include, in particular, those of the Régie du bâtiment du Québec and the Autorité des marchés financiers (contributions, premiums, permits, licences, etc.) as well as royalties on the elimination of residual materials.

## □ Miscellaneous revenue

### Miscellaneous revenue

(millions of dollars)

	2019-2020	2020-2021	2021-2022
Bodies in the health and social services network <sup>(1)</sup>	2 525	2 516	2 584
Bodies in the education networks <sup>(2)</sup>	1 884	1 915	1 945
Fonds de l'assurance médicaments <sup>(3)</sup>	1 277	1 305	1 345
Interest, fines, forfeitures and recoveries of departments	1 099	1 085	1 085
Generations Fund <sup>(4)</sup>	479	477	608
Sales of goods and services by departments	413	413	414
Police Services Fund <sup>(5)</sup>	362	363	381
Agence du revenu du Québec <sup>(6)</sup>	257	253	252
Financement-Québec <sup>(7)</sup>	186	198	233
Other miscellaneous revenue <sup>(8)</sup>	2 678	2 450	2 507
<b>TOTAL</b>	<b>11 160</b>	<b>10 975</b>	<b>11 354</b>

(1) This revenue includes, in particular, revenue from places in CHSLDs, as well as parking and cafeteria revenues.

(2) This revenue includes, in particular, tuition fee and school transportation revenues.

(3) This revenue includes revenue from premiums paid by participants and persons aged 65 and over.

(4) This revenue includes mainly investment income and unclaimed property.

(5) This revenue includes, in particular, revenue from the billing of municipalities.

(6) This revenue includes, in particular, revenue from fees charged for services offered to the Government of Canada and third parties.

(7) This revenue includes, in particular, interest income on investments made outside the government's reporting entity.

(8) This revenue includes the miscellaneous revenue of more than 90 other entities included in the government's reporting entity.

## ☐ Revenues dedicated to the Generations Fund

### Revenues dedicated to the Generations Fund

(millions of dollars)

	2019-2020	2020-2021	2021-2022
<b>Revenue</b>			
<b>Consumption taxes</b>			
Specific tax on alcoholic beverages	500	500	500
<b>Subtotal</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Duties and permits</b>			
Water-power royalties	843	866	881
Mining revenues	279	283	301
<b>Subtotal</b>	<b>1 122</b>	<b>1 149</b>	<b>1 182</b>
<b>Miscellaneous revenue</b>			
Unclaimed property	20	15	15
Investment income	459	462	593
<b>Subtotal</b>	<b>479</b>	<b>477</b>	<b>608</b>
<b>Government enterprises</b>			
Indexation of the price of heritage electricity	317	388	525
Additional contribution from Hydro-Québec	215	215	215
<b>Subtotal</b>	<b>532</b>	<b>603</b>	<b>740</b>
<b>TOTAL</b>	<b>2 633</b>	<b>2 729</b>	<b>3 030</b>