

## YUKON GOVERNMENT CARBON PRICE REBATE

### A FEDERAL PRICE ON POLLUTION

From July 1, 2019, the federal government's carbon pollution pricing levy will be applied in Yukon.

Federal carbon levy	July 2019 \$20/tonne	April 2020 \$30/tonne	April 2021 \$40/tonne	April 2022 \$50/tonne
Gasoline	4.42 ¢/litre	6.63 ¢/litre	8.84 ¢/litre	11.05 ¢/litre
Light fuel oil (diesel/heating)	5.37 ¢/litre	8.05 ¢/litre	10.73 ¢/litre	13.41 ¢/litre
Propane	3.10 ¢/litre	4.64 ¢/litre	6.19 ¢/litre	7.74 ¢/litre

Visit [Finance Canada's website](#) for more information on Yukon's fuel charge rates for 2019–2022.

### YUKON INDIVIDUAL REBATE

There will be two interim payments to individuals; in October 2019 and April 2020. From July, 2020, carbon rebates for individuals will be issued as quarterly payments. This will include a remote supplement for individuals living outside of Whitehorse.

Estimated levy and rebate	2019–20 \$20/tonne	2020–21 \$30/tonne	2021–22 \$40/tonne	2022–23 \$50/tonne	2023–24 \$50/tonne
Levy paid by individual	\$84.00	\$103.00	\$140.00	\$177.00	\$187.00
Rebate to individuals	\$86.00	\$156.00	\$212.00	\$268.00	\$284.00
Remote supplement		\$15.60	\$21.20	\$26.80	\$28.40

### GENERAL BUSINESS REBATE

Rebate will be issued as a refundable credit with tax assessments for the previous fiscal year. The amount of the credit will be based on a weighting of assets which businesses already identify when filling out their tax returns. Eligible classes will be assigned an inclusion rate to calculate the credit.

Estimated credit on assets	2019–20 \$20/tonne	2020–21 \$30/tonne	2021–22 \$40/tonne	2022–23 \$50/tonne	2023–24 \$50/tonne
Building credit (per \$1,000 in assets)	\$1.72	\$3.45	\$4.60	\$5.75	\$5.75
Equipment credit (per \$1,000 in assets)	\$8.62	\$17.24	\$22.99	\$28.73	\$28.73
Green credit* (per \$1,000 in assets)	\$17.24	\$34.48	\$45.98	\$57.46	\$57.46

\* Eligible assets are listed under classes [43.1](#) and [43.2](#) of the [Capital Cost Allowance](#) (CCA)

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### YUKON REBATE GROUPS

Estimated levies and rebate by group



All values in millions of dollars (\$M)

	2019–20	2020–21	2021–22	2022–23	2023–24*
<b>Total levy paid</b>	<b>\$7.80 M</b>	<b>\$15.01 M</b>	<b>\$20.21 M</b>	<b>\$25.41 M</b>	<b>\$26.00 M</b>

\$20 / tonne

\$30 / tonne

\$40 / tonne

\$50 / tonne

\$50 / tonne



#### Individuals

Levy paid	\$3.41 M	\$4.16 M	\$5.68 M	\$7.19 M	\$7.57 M
Rebate	\$3.51 M	\$6.43 M	\$8.77 M	\$11.11 M	\$11.70 M



#### Businesses (non-mining)

Levy paid	\$1.61 M	\$3.22 M	\$4.29 M	\$5.37 M	\$5.37 M
Rebate	\$1.93 M	\$3.85 M	\$5.14 M	\$6.42 M	\$6.42 M



#### Placer and quartz mining operations

Levy paid	\$2.05 M	\$4.10 M	\$5.47 M	\$6.84 M	\$6.84 M
Rebate	\$2.05 M	\$4.10 M	\$5.47 M	\$6.84 M	\$6.84 M



#### First Nations governments

Levy paid	\$0.04 M	\$0.08 M	\$0.10 M	\$0.13 M	\$0.13 M
Rebate	\$0.08 M	\$0.16 M	\$0.20 M	\$0.26 M	\$0.26 M



#### Municipal governments

Levy paid	\$0.20 M	\$0.39 M	\$0.52 M	\$0.65 M	\$0.65 M
Rebate	\$0.23 M	\$0.47 M	\$0.62 M	\$0.78 M	\$0.78 M

Values presented here are estimates and are subject to change. Totals may vary due to rounding.

\* While the federal carbon levy will be charged at \$50 per tonne from April 1, 2022, full implementation of the Yukon Government Carbon Price Rebate will conclude in 2023–24. This accounts for increases to the levy falling outside of the fiscal year during implementation, as well as the time-lag between payment of the levy and distribution of a rebate.