



The concept of establishing a Canadian manufacturer's Excise Tax on fishing tackle and gear, guns, ammunition and hunting equipment to fund fish and wildlife conservation is being advanced by some fish and wildlife organizations. The successful U.S. examples of fish and wildlife programs funded by the Dingell – Johnson Sport Fish Restoration Act / Wallop-Breaux Amendments and the Pittman-Robertson Wildlife Restoration Act (in place for 75 years), are often mentioned as possible Excise Tax models for Canada.

CSIA has listed a few of the broad Basic Requirements to be met in order for an excise tax on fishing tackle to be viable in Canada:

- Every province and territory would be required to agree to participate in the excise tax to prevent inter-provincial discrepancies and unfair price advantages. (e.g. A Constitutional Amendment or other legislation prohibiting any province or territory from opting out would be required.)
- In order for fish and wildlife agencies to be eligible for federal excise tax funding every province and territory would be required to pass legislation to dedicate 100% of fishing license revenues to fisheries management, habitat conservation and improvement, fish hatcheries and stocking, boating/angler access infrastructure and conservation education programs for young people.
- Revenues generated by the excise tax would under law, supplement existing provincial and territorial natural resource agency funding to enhance fish and wildlife programs – not be used to replace existing government funding.
- The Canada – U.S. border would have to be secured by legislation to ensure a level economic playing field and protect Canadian jobs and the outdoor economy. All consumer goods imported to Canada with a value greater than \$25, including those being imported by Canadians shopping in person in the U.S., would be taxed at a level equal to Canadian retail.

In the U.S. for the tax to be effective the range is averaged at 10% before first point of sale. To be effective in Canada the range would need to be in the same percentage based on a similar basket of goods. Presently there exists a 15% average price discrepancy between the US and Canada on almost all outdoor related goods. This does not factor in changing Canadian currency values.