

PART I – CLAIMANT INFORMATION

a) Business Number: _____ <div style="border: 1px solid black; width: 150px; height: 40px; margin-left: 150px; background-color: #e0e0e0; display: flex; align-items: center; justify-content: center; font-size: 8px;">For office use only</div> b) Language Preference: <input type="checkbox"/> English <input type="checkbox"/> French c) Legal Name: _____ d) Business Name (if applicable): _____ e) Mailing Address: _____ _____	f) Physical address where your records are maintained: _____ _____ _____ g) Daytime Telephone Number: _____ h) Fax Number: _____ i) E-mail Address (if applicable): _____ j) Claim Period: Beginning Y _____ M _____ D _____ Ending Y _____ M _____ D _____
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k) Please give reasons for change of use [i.e. gasoline purchased at gasoline tax rate and used for aviation fuel or diesel purchased at diesel tax rate and used for locomotive fuel] and provide a detailed description of your operation:

PART II – REFUND CLAIM SUMMARY (REFER TO YOUR APPROPRIATE SCHEDULE)

A	B	C	D
Schedules	Fuel Type	Total Number of Litres	Total Amount Claimed
l) Total from Schedule 2(A)	Gasoline		
m) Total from Schedule 2(B)	Diesel		
n) Total Amount Claimed – Add all entries under Column D			\$

PART III – DECLARATION

I hereby certify that none of the gasoline, motive fuel or carbon emitting product (for which a refund of the tax paid is claimed) was used or consumed in a licensed motor vehicle and was only used for aviation fuel or locomotive fuel during the period covered by this application. I further certify that all information given in this application and in every document submitted in support thereof is true, correct and complete in every detail.

IMPORTANT: APPLICATION REQUIRES ORIGINAL SIGNATURE - NO PHOTOCOPIES OR FAXED COPIES OF THIS PAGE WILL BE ACCEPTED.

 Name of claimant or person authorized by the claimant (Please print)

 Telephone

 Signature

 Date

Please mail application and address any inquiries to:
 Finance and Treasury Board
 Revenue Administration Division
 Tax Administration
 P.O. Box 3000, Fredericton, NB E3B 5G5
 Telephone: (800) 669-7070

Note: Refund claims are currently limited to a period of three (3) years from the day on which the overpayment of tax was made.

SCHEDULE 2(A) CHANGE OF USE – GASOLINE

Pursuant to the *Gasoline and Motive Fuel Tax Act*, general regulations and the *Revenue Administration Act*
 Gasoline purchased at gasoline tax rates and used for aviation fuel



(A) Name: _____ Business Number: _____	(B) Claim Period: Beginning Y ____ M ____ D ____ Ending Y ____ M ____ D ____
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AIRCRAFT

(C) TYPE	(D) MODEL	(E) SERIAL NUMBER	(F) REGISTRATION NUMBER (LICENCE PLATE #)	(G) USAGE	(H) GASOLINE PURCHASES (litres)

Line (I) TOTAL PURCHASES (litres)	ADD COLUMN (H)	
Line (J) GASOLINE TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (K) GASOLINE TAX AMOUNT:	TOTAL PURCHASES (I) X GASOLINE TAX RATE (J)	(I) x (J) = (K)
Line (L) AVIATION FUEL TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (M) AVIATION FUEL TAX AMOUNT:	TOTAL PURCHASES (I) X AVIATION FUEL TAX RATE (L)	(I) x (L) = (M)
Line (N) GASOLINE TAX REFUND:	GASOLINE TAX AMOUNT (K) LESS AVIATION FUEL TAX AMOUNT (M)	(K) – (M) = (N)
Line (O) CARBON EMITTING PRODUCT TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (P) CARBON EMITTING PRODUCT TAX REFUND:	TOTAL PURCHASES (I) X CARBON EMITTING PRODUCT TAX RATE (O)	(I) x (O) = (P)
Line (Q) REFUND CLAIM:	GASOLINE TAX REFUND (N) + CARBON EMITTING PRODUCT TAX REFUND (P)	(N) + (P) = (Q) \$

“ALL REFUNDED AMOUNTS ARE SUBJECT TO AUDITS AT A LATER DATE. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.”

**Instructions on how to fill out a Gasoline, Motive Fuel and Carbon Emitting Product Refund Application
Change of Use**

APPLICATION

Part I – Claimant Information

- a. Business Number: This refers to the common business identifier that is issued by Canada Revenue Agency (CRA) - i.e. HST number, and it may be obtained upon registering with either CRA, Corporate Affairs Branch of Service New Brunswick or Finance and Treasury Board.
- b. Language Preference: Please specify the language in which you prefer to receive correspondence.
- c. Legal Name: This refers to one of the following:
Corporation – if you have registered your company as a corporation with the Corporate Registry of Service New Brunswick, then you must indicate your Corporation Name;
Partnership – if you have registered as a partnership with the Corporate Registry of Service New Brunswick, then you must indicate your Partnership Name;
Sole Proprietorship – if you are not registered with the Corporate Registry of Service New Brunswick, then this would be your personal name.
- d. Business Name: This refers to the name under which you operate your business (may or may not be different than Legal Name).
- e. Mailing Address: This refers to the mailing address where all correspondence should be mailed. You must include the full address including County.
- f. Physical Address where records are maintained: If your records are maintained at a location that is different from your mailing address, please specify the address. You must include full location address including County.
- g. Daytime Telephone Number: This refers to where you or your representative can be reached during the day.
- h. Fax Number: If applicable, please provide your fax number.
- i. E-mail: If applicable, please provide your email address.
- j. Claim Period: This refers to the dates for which your refund claim starts and ends.
- k. Reasons for Change of Use: When providing a detailed description of your operation, you must also explain the change of use [i.e. why gasoline was purchased at the existing gasoline tax rate and used for aviation fuel or diesel purchased at the existing diesel tax rate and used for locomotive fuel].

Part II – Refund Claim Summary

- l. Totals from Schedule 2(A)
- Gasoline: This section is to be completed ONLY after Schedule 2(A) has been completed.
Column C: Bring forward the total number of litres of gasoline giving entitlement to a refund recorded on Line (I) of Schedule 2(A).
Column D: Bring forward the total amount of refund claimed on gasoline recorded on Line (Q) of Schedule 2(A).
- m. Totals from Schedule 2(B)
- Diesel: This section is to be completed ONLY after Schedule 2(B) has been completed.
Column C: Bring forward the total number of litres of diesel giving entitlement to a refund recorded on Line (I) of Schedule 2(B).
Column D: Bring forward the total amount of refund claimed on diesel recorded on Line (N) of Schedule 2(B).
- n. Total Amount Claimed: Add all entries under Column D. This represents the total amount of refund claimed for all fuel types.

Part III –Declaration

- Applicant Declaration: This refers to the conditions that each applicant accepts upon making their signature.
- Signature: This confirms that the applicant accepts the conditions imposed under the Applicant Declaration. (Note: Application requires original signature – No photocopies or faxed copies of the application will be accepted.)
- Date / Telephone: Please date the application and include your daytime telephone number.
- Important Notes: To be entitled to a refund, New Brunswick gasoline and motive fuel tax and New Brunswick carbon emitting product tax must have been paid to a Gasoline, Motive Fuel and Carbon Emitting Product Wholesaler or a Gasoline, Motive Fuel and Carbon Emitting Product Retailer holding a valid licence with the Province of New Brunswick. Clear photocopies of purchase receipts showing that taxes were paid must be included with your refund application form.
- Refund claims are limited to a period of three (3) years from the day on which the overpayment of tax was made.
- If you are covering different claim periods with different tax rates (see attached Tax Rates Table), you must complete separate schedules for different tax rates.

SCHEDULE 2(A) – CHANGE OF USE – GASOLINE

- A. Name: Enter the Legal Name, the same as indicated on the first page of your refund application form.
- Business Number: Enter the common business identifier, the same as indicated on the first page of your refund application form.
- B. Claim Period: Enter the starting and ending dates for your claim.
- C. Column C – Type: All aircraft used within your commercial operation must be listed.
- D. Column D – Model: Record the corresponding model number of each aircraft listed in Column C.
- E. Column E – Serial Number: Record the corresponding serial number of each aircraft listed in Column C.
- F. Column F – Registration Number: Record the corresponding registration number (licence number) of each aircraft listed in Column C.
- G. Column G – Usage: On separate lines, describe each activity performed by the aircraft listed in Column C.
- H. Column H – Gasoline Purchases (litres): This refers to the number of litres of gasoline consumed in a refundable area for each type of aircraft listed in Column C.
- I. Line I – Total Purchases (litres): Add all entries under Column H and enter the total number of litres of gasoline consumed in a refundable area. Bring this total forward to Column C (Line I) in the Refund Claim Summary under Part II of your application form.
- J. Line J – Gasoline Tax Rate: Enter the applicable gasoline tax rate using the attached tax rate table. It is important to note that, as a result of tax rate changes, the tax rate will vary depending upon the claim period. If your claim covers periods with different tax rates, then you must complete separate schedules for each period based on the applicable tax rate.

SCHEDULE 2(A) – CHANGE OF USE – GASOLINE (CONTINUED)

- K. Line K – Gasoline Tax Amount: Multiply the total purchases by the gasoline tax rate:
[Line (I) x Line (J) = Line (K)]
- L. Line L – Aviation Fuel Tax Rate: Enter the applicable aviation fuel tax rate using the attached tax rate table. It is important to note that, as a result of tax rate changes, the tax rate will vary depending upon the claim period. If your claim covers periods with different tax rates, then you must complete separate schedules for each period based on the applicable tax rate.

- M. Line M – Aviation Fuel Tax Amount: Multiply the total purchases by the aviation fuel tax rate:
[Line (I) x Line (L) = Line (M)]
- N. Line N - Gasoline Tax Refund: Subtract the aviation fuel tax amount from the gasoline tax amount:
[Line (K) – Line (M) = Line (N)]
- O. Line O - Carbon Emitting Product: Tax Rate: Enter the applicable carbon emitting product tax rate using the attached tax rate table. Not applicable on purchases made before April 1, 2020.
- P. Line P – Carbon Emitting Product Tax Refund: Multiply the total purchases by the carbon emitting product tax rate:
[Line (I) x Line (O) = Line (P)]
- Q. Line Q – Refund Claim: Add together the gasoline tax refund and the carbon emitting product tax refund:
[Line (N) + Line (P) = Line (Q)] This figure represents the total amount of your claim. Enter this amount in Column D (Line l) in the Refund Claim Summary under Part II of your application form.

SCHEDULE 2(B) – CHANGE OF USE – DIESEL

- A. Name: Enter the Legal Name, the same as indicated on the first page of your refund application form.
- Business Number: Enter the common business identifier, the same as indicated on the first page of your refund application form.
- B. Claim Period: Enter the starting and ending dates for your claim.
- C. Column C – Type: All locomotives used within your commercial operation must be listed.
- D. Column D – Model: Record the corresponding model number of each locomotive listed in Column C.
- E. Column E – Serial Number: Record the corresponding serial number of each locomotive listed in Column C.
- F. Column F – Registration Number: Record the corresponding registration number (licence number) of each locomotive listed in Column C.
- G. Column G – Usage: On separate lines, describe each activity performed by the locomotive listed in Column C.
- H. Column H – Diesel Purchases (litres): This refers to the number of litres of diesel consumed in a refundable area for each type of locomotive listed in Column C.
- I. Line I – Total Purchases (litres): Add all entries under Column H and enter the total number of litres of diesel consumed in a refundable area. Bring this total forward to Column C (Line m) in the Refund Claim Summary under Part II of your application form.
- J. Line J – Diesel Tax Rate: Enter the applicable diesel tax rate using the attached tax rate table. It is important to note that, as a result of tax rate changes, the tax rate will vary depending upon the claim period. If your claim covers periods with different tax rates, then you must complete separate schedules for each period based on the applicable tax rate.
- K. Line K – Diesel Tax Amount: Multiply the total purchases by the diesel tax rate:
[Line (I) x Line (J) = Line (K)]
- L. Line L – Locomotive Fuel Tax Rate: Enter the applicable locomotive fuel tax rate using the attached tax rate table. It is important to note that, as a result of tax rate changes, the tax rate will vary depending upon the claim period. If your claim covers periods with different tax rates, then you must complete separate schedules for each period based on the applicable tax rate.
- M. Line M – Locomotive Fuel Tax Amount: Multiply the total purchases by the locomotive fuel tax rate:
[Line (I) x Line (L) = Line (M)]
- N. Line N – Refund Claim: Subtract the locomotive fuel tax amount from the diesel tax amount:
[Line (K) – Line (M) = Line (N)] This figure represents the total amount of your claim. Enter this amount in Column D (Line m) in the Refund Claim Summary under Part II of your application form



Finance and Treasury Board, Revenue Administration Division

Gasoline and Motive Fuel Tax Rates

Product	April 1, 2020 to Present	Unit
Gasoline:	10.87¢	litre
Diesel:	15.45¢	litre
Propane:	6.70¢	litre
Locomotive Fuel:	4.30¢	litre
Aviation Fuel:	2.50¢	litre

Carbon Emitting Product Tax Rates

Product	April 1, 2020 to March 31, 2021	April 1, 2021 to March 31, 2022	April 1, 2022 to June 30, 2023	Unit
Butane	\$0.0534	\$0.0712	\$0.0890	litre
Diesel fuel	\$0.0805	\$0.1073	\$0.1341	litre
Ethane	\$0.0306	\$0.0408	\$0.0509	litre
Gas liquids	\$0.0499	\$0.0666	\$0.0832	litre
Gasoline	\$0.0663	\$0.0884	\$0.1105	litre
Heavy fuel oil	\$0.0956	\$0.1275	\$0.1593	litre
Light fuel oil	\$0.0805	\$0.1073	\$0.1341	litre
Methanol	\$0.0329	\$0.0439	\$0.0549	litre
Naphtha	\$0.0676	\$0.0902	\$0.1127	litre
Petroleum coke	\$0.1151	\$0.1535	\$0.1919	litre
Pentanes plus	\$0.0534	\$0.0712	\$0.0890	litre
Propane	\$0.0464	\$0.0619	\$0.0774	litre
Coke oven gas	\$0.0210	\$0.0280	\$0.0350	cubic metre
Marketable natural gas	\$0.0587	\$0.0783	\$0.0979	cubic metre
Non-marketable natural gas	\$0.0776	\$0.1034	\$0.1293	cubic metre
Still gas	\$0.0810	\$0.1080	\$0.1350	cubic metre
Coke	\$95.39	\$127.19	\$158.99	tonne
High heat value coal	\$67.55	\$90.07	\$112.58	tonne
Low heat value coal	\$53.17	\$70.90	\$88.62	tonne
Combustible waste	\$59.92	\$79.89	\$99.87	tonne

Note: If you are covering different claim periods with different tax rates, you must complete separate schedules for different tax rates.



Finance and Treasury Board, Revenue Administration Division

Gasoline and Motive Fuel Tax Rates

Product	April 1, 2015 to March 31, 2020	April 1, 2020 to Present	Unit
Gasoline:	15.5¢	10.87¢	litre
Diesel:	21.5¢	15.45¢	litre
Propane:	6.70¢	6.70¢	litre
Locomotive Fuel:	4.30¢	4.30¢	litre
Aviation Fuel:	2.50¢	2.50¢	litre

Carbon Emitting Product Tax Rates

Product	April 1, 2020 to March 31, 2021	April 1, 2021 to March 31, 2022	April 1, 2022 to Present	Unit
Butane	\$0.0534	\$0.0712	\$0.0890	litre
Diesel fuel	\$0.0805	\$0.1073	\$0.1341	litre
Ethane	\$0.0306	\$0.0408	\$0.0509	litre
Gas liquids	\$0.0499	\$0.0666	\$0.0832	litre
Gasoline	\$0.0663	\$0.0884	\$0.1105	litre
Heavy fuel oil	\$0.0956	\$0.1275	\$0.1593	litre
Light fuel oil	\$0.0805	\$0.1073	\$0.1341	litre
Methanol	\$0.0329	\$0.0439	\$0.0549	litre
Naphtha	\$0.0676	\$0.0902	\$0.1127	litre
Petroleum coke	\$0.1151	\$0.1535	\$0.1919	litre
Pentanes plus	\$0.0534	\$0.0712	\$0.0890	litre
Propane	\$0.0464	\$0.0619	\$0.0774	litre
Coke oven gas	\$0.0210	\$0.0280	\$0.0350	cubic metre
Marketable natural gas	\$0.0587	\$0.0783	\$0.0979	cubic metre
Non-marketable natural gas	\$0.0776	\$0.1034	\$0.1293	cubic metre
Still gas	\$0.0810	\$0.1080	\$0.1350	cubic metre
Coke	\$95.39	\$127.19	\$158.99	tonne
High heat value coal	\$67.55	\$90.07	\$112.58	tonne
Low heat value coal	\$53.17	\$70.90	\$88.62	tonne
Combustible waste	\$59.92	\$79.89	\$99.87	tonne

Note: If you are covering different claim periods with different tax rates, you must complete separate schedules for different tax rates.