

**Gasoline, Motive Fuel and Carbon Emitting Products
Refund Application
Bad Debts - Specific to Wholesalers**

PART I – CLAIMANT INFORMATION

a) Business Number: _____	For office use only	f) Physical address where your records are maintained: _____
b) Language Preference: <input type="checkbox"/> English <input type="checkbox"/> French		g) Daytime Telephone Number: _____
c) Legal Name: _____		h) Fax Number: _____
d) Business Name (if applicable): _____		i) E-mail Address (if applicable): _____
e) Mailing Address: _____		j) Wholesaler's Licence #: _____
		k) Claim Period: Beginning Y _____ M _____ D _____ Ending Y _____ M _____ D _____

l) Bad Debts – Please give specific details on the reasons for this claim (attach a letter if necessary):

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

A	B	C
Fuel Type	Quantity of Loss (Use appropriate unit of measurement)	Refund Claim
m) Gasoline - Totals from Schedule 4		
n) Diesel - Totals from Schedule 4		
o) Propane - Totals from Schedule 4		
p) Aviation Fuel - Totals from Schedule 4		
q) Other (specify) _____ - Totals from Schedule 4		
r) Total Amount Claimed – Add all entries under Column C		\$

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 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 relating to Bad Debts must be made within twelve (12) months of the selling or delivery of the gasoline, motive fuel and / or carbon emitting product.

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

SCHEDULE 4 BAD DEBTS – GASOLINE, MOTIVE FUEL AND CARBON EMITTING PRODUCT WHOLESALERS



Pursuant to the *Gasoline and Motive Fuel Tax Act*, general regulations and the *Revenue Administration Act*

IMPORTANT NOTE: IF MORE THAN ONE BAD DEBT, COMPLETE A SEPARATE SCHEDULE 4 FOR EACH RETAILER.

(A) Name: _____ Business Number: _____ Wholesaler's Licence #: _____ (B) Claim Period: Beginning Y ____ M ____ D ____ Ending Y ____ M ____ D ____	BAD DEBT ACCOUNT (C) Retailer's Name: _____ (D) Retailer's Licence #: _____
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(E)	(F)	(G)	(H)	(I)	(J)	(K)
FUEL TYPE	QUANTITY OF LOSS (Use appropriate unit of measurement)	GASOLINE AND MOTIVE FUEL TAX RATE	CARBON EMITTING PRODUCT TAX RATE	GASOLINE AND MOTIVE FUEL TAX LOSS (F) x (G) = (I)	CARBON EMITTING PRODUCT TAX LOSS (F) x (H) = (J)	REFUND CLAIM (I) + (J) = (K)
		SEE ATTACHED TAX RATES TABLE				
Gasoline						
Diesel						
Propane						
Aviation Fuel			N/A		N/A	
Other (specify): _____						

(L) TOTAL AMOUNT CLAIMED – (Add together amounts in Column K) \$

Please include the following information with your claim:

1. Clear photocopies of purchase receipts substantiating that the tax was paid on the amount claimed.
2. Documentary evidence to support the reasons for bad debt.

Refund claims relating to bad debts must be made within twelve (12) months of the selling or delivery of the gasoline, motive fuel and / or carbon emitting product.

“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 Carbone Emitting Product Refund Application
Bad Debts – Specific to Wholesalers**

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 Registry 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. Wholesaler's Licence Number: Please indicate your valid Gasoline, Motive Fuel and Carbon Emitting Product Wholesaler's licence number issued by the Province of New Brunswick.
- k. Claim Period: This refers to the dates for which your refund claim starts and ends.
- l. Bad Debts: Please give specific and detailed reasons on the circumstances surrounding your claim and refer to Schedule 4 for documentation required to substantiate your claim.

Part II – Refund Claim Summary

- m. Gasoline - Totals from Schedule 4: This section is to be completed ONLY after Schedule 4 has been completed.
Column B: Bring forward the quantity of loss giving entitlement to a refund recorded in Column (F) of Schedule 4 for gasoline.
Column C: Bring forward the refund claim amount recorded in Column (K) of Schedule 4 for gasoline.
- n. Diesel - Totals from Schedule 4: This section is to be completed ONLY after Schedule 4 has been completed.
Column B: Bring forward the quantity of loss giving entitlement to a refund recorded in Column (F) of Schedule 4 for diesel.
Column C: Bring forward the refund claim amount recorded in Column (K) of Schedule 4 for diesel.

- o. Propane - Totals from Schedule 4: This section is to be completed ONLY after Schedule 4 has been completed.
Column B: Bring forward the quantity of loss giving entitlement to a refund recorded in Column (F) of Schedule 4 for propane.
Column C: Bring forward the refund claim amount recorded in Column (K) of Schedule 4 for propane.
- p. Aviation Fuel - Totals from Schedule 4: This section is to be completed ONLY after Schedule 4 has been completed.
Column B: Bring forward the quantity of loss giving entitlement to a refund recorded in Column (F) of Schedule 4 for aviation fuel.
Column C: Bring forward the refund claim amount recorded in Column (K) of Schedule 4 for aviation fuel.
- q. Other - Totals from Schedule 4: This section is to be completed ONLY after Schedule 4 has been completed.
Column B: Bring forward the quantity of loss giving entitlement to a refund recorded in Column (F) of Schedule 4 for "other."
Column C: Bring forward the refund claim amount recorded in Column (K) of Schedule 4 for "other."
- r. Total Amount Claimed: Add all entries under Column C. 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 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 relating to Bad Debts must be made within twelve (12) months of the selling or delivery of the gasoline, motive fuel and / or carbon emitting product.
- 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 4 – BAD DEBTS

- 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.
- Wholesaler's Licence Number: Please indicate your valid Gasoline, Motive Fuel and Carbon Emitting Product Wholesaler's licence number issued by the Province of New Brunswick.
- B. Claim Period: Enter the starting and ending dates for your claim.
- C. Retailer's Name: This refers to the Legal or Trade Name of the Gasoline, Motive Fuel and Carbon Emitting Product Retailer with whom you have sold gasoline, motive fuel and / or carbon emitting products and, who caused the bad debt.
- D. Retailer's Licence Number: This refers to the Gasoline, Motive Fuel and Carbon Emitting Product Retailer's licence number issued by the Province of New Brunswick.
- E. Column E – Fuel Type: This refers to the specific fuel product that you incurred the loss due to a bad debt. For example, if you had a loss due to a bad debt on gasoline, you would complete the loss information for "Gasoline." Please specify the fuel type if claiming a loss under "Other."
- F. Column F – Quantity of Loss: This refers to the quantity of gasoline, diesel, propane, aviation fuel and / or other fuel type loss due to a bad debt. For each applicable fuel type, bring the quantity of loss amount forward to the corresponding fuel type in Column B on the Refund Claim Summary under Part II of your application form.
- G. Column G – Gasoline and Motive Fuel Tax Rate: Enter the applicable gasoline and motive fuel tax rate for each applicable fuel type at the time of the bad debt 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.
- H. Column H – Carbon Emitting Product Tax Rate: Enter the applicable carbon emitting product tax rate for each applicable fuel type at the time of the bad debt using the attached tax rate table. Carbon emitting product tax is not applicable on aviation fuel or purchases made before April 1, 2020.
- I. Column I – Gasoline and Motive Fuel Tax Loss: For each applicable fuel type, multiply the corresponding quantity of loss by the corresponding gasoline and motive fuel tax rate.
[Column (F) x Column (G) = Column (I)]
- J. Column J – Carbon Emitting Product Tax Loss: For each applicable fuel type, multiply the corresponding quantity of loss by the corresponding carbon emitting product tax rate.
[Column (F) x Column (H) = Column (J)]
- K. Column K – Refund Claim: For each applicable fuel type, add together the corresponding gasoline and motive fuel tax loss and the corresponding carbon emitting product tax loss.
[Column (I) + Column (J) = Column (K)]
- These figures represent the refund claim amounts for each fuel type. For each applicable fuel type, bring the refund claim amount forward to the corresponding fuel type in Column C on the Refund Claim Summary under Part II of your application form.
- L. Line L – Total Amount Claimed: Add together all the refund claim amounts in Column (K). This represents the total amount of refund claimed for all fuel types. This total and the total found on Column C (Line r) of the Refund Claim Summary under Part II of your application form should be identical.



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.