Finance and Treasury Board Revenue Administration Division Gasoline and Motive Fuel Tax Act Revenue Administration Act

Telephone: (800) 669-7070

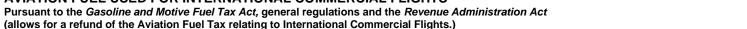
Application for Refund of Gasoline and Motive Fuel Tax Aviation Fuel for International Commercial Flights



PART I – CLAIMANT INFORMA	HON					
a) Business Number:	For office use only	g) Physical address your records are r				
b) Language Preference:	English French	h) Contact Name:	_			
c) Airline Name:		i) Daytime Telephon	e Number:			
d) Legal Name:		j) Fax Number:				
e) Business Name (if applicable):		k) E-mail Address (if	applicable):			
f) Mailing Address:		I) Claim Period:	Beginning	Y	M	_ D
		-	Ending	Y	M	_ D
m) Please give general details on	the reasons for this claim. Important: Co	mplete Schedule 5				
PART II – REFUND CLAIM SUM A	IMARY (REFER TO YOUR APPROPRIAT B	E SCHEDULE)			D	
Refund Type	Fuel Type	Total Number o	f Litres	Total Amount Claimed		Claimed
n) Totals from Schedule 5	Aviation Fuel			\$		
PART III - DECLARATION						
I hereby certify that none of the g during the period covered by this thereof is true, correct and compl	asoline or motive fuel (for which a refund o application. I further certify that all informate in every detail.	of the tax paid is claimed) ation given in this applica	was used or co	onsumed in ry document	a licensed t submitted	motor vehicle I in support
IMPORTANT: APPLICATION R ACCEPTED.	REQUIRES ORIGINAL SIGNATURE - NO F	PHOTOCOPIES OR FAX	(ED COPIES O	F THIS PAC	GE WILL B	Ε
Name of claimant or person authorized by the claimant (Please print)		Telephone				
Signature		Date				
Please mail application and addre Finance and Treasury Board, Rev Tax Administration P.O. Box 3000, Fredericton, NB	venue Administration Division	Note: Refund clair from the day on wh				

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

SCHEDULE 5 AVIATION FUEL USED FOR INTERNATIONAL COMMERCIAL FLIGHTS



Brunswick	ζ
GMF	3

(A) Name of Airline: Business Number:				(B) Claim Peri		M D	Ending Y	M D
(C)	(D)	(E)	(F)			(G)	(H)	(1)
(0)	(b)	(=)			'	(6)	(11)	(1)
DATE OF FLIGHT	FLIGHT NUMBER	ORIGIN OF FLIGHT	FIRST STOP AFT			FUELINGS tres)	AVIATION FUEL TAX RATE	TOTAL CALCULATE G X H
Line (J) TOTAL LITRES – ADD ALL ENTRIES UNDER COLUMN (G) (litres)								
Line (K) TOTAL AMOUNT CLAIMED – ADD ALL ENTRIES UNDER COLUMN (I)						\$		

Please include the following information with your claim:

- 1. Copies of invoices pertaining to the purchase of Aviation Fuel in the Province of New Brunswick.
- 2. Copies of a flight plan as per section 2 of the general regulations under the Gasoline and Motive Fuel Tax Act as follows:
 - (a) has filed a flight plan at the point of departure of a commercial flight, indicating that its point of departure or its point of destination is outside Canada,
 - (b) is on a commercial flight in conformity with the filed flight plan, and
 - (c) is being refueled in New Brunswick
 - (i) at the point of departure or at an intermediate aerodrome and is subsequently being flown to the point of destination outside Canada without landing in Canada other than in New Brunswick during the flight, or
 - (ii) at the point of destination or at an intermediate aerodrome after being flown there from a point of departure outside Canada without landing other than in New Brunswick previously during the flight.



Instructions on how to fill out an Application for a Gasoline and/or Motive Fuel Tax Refund

Aviation Fuel - International Commercial Flights

APPLICATION

i.

Daytime Telephone

Part I - Claimant Informa	ation
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Business Number: This refers to the common business identifier that is issued by Canada Revenue а Agency (CRA) - i.e. HST number, and it may be obtained upon registering with

either CRA, Corporate Registry of Service New Brunswick or the Department of

Finance.

Please specify the language in which you prefer to receive correspondence. b. Language Preference:

This refers to the airline name under which you operate your business (may or C. Airline Name:

may not be different than Legal Name).

d. 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.

Business Name: This refers to the name under which you operate your business (may or may not e.

be different than your Airline Name or Legal Name).

This refers to the mailing address where all correspondence should be mailed. f. Mailing Address:

You must include the full address including County, state or other.

Physical Address where In the event that your records are maintained at a location that is different from g.

records are maintained: your mailing address, please specify the address. You must include full location

address including County, state or other.

This refers to the name of the representative who should be contacted should h. Contact Name:

the department require further information.

This refers to the telephone number where you or your representative can be Number: reached during the day.

Fax Number: j. If applicable, please provide your fax number.

k. E-mail: If applicable, please provide your email address.

I. Claim Period: This refers to the dates for which your refund claim starts and ends.

m. Reason for Claim: Please give reasons on the circumstances surrounding your claim and refer to

Schedule 5 for documentation required to substantiate your claim.



Part II - Refund Claim Summary

n. Totals from Schedule 5 This section is to be completed ONLY after Schedule 5 has been completed. - Aviation Fuel:

Column C: Bring forward the total number of litres of aviation fuel giving

entitlement to a refund recorded on Line (J) of Schedule 5.

Column D: Bring forward the total amount of refund claimed on aviation fuel

recorded on Line (K) of Schedule 5.

Part III -Declaration

Signature:

Applicant Declaration: This refers to the conditions that each applicant accepts upon making their 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 fuel 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 aviation fuel for international commercial flights must be made within

five (3) years of the NB refuelings.

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.

Example:

If you are claiming a gasoline tax refund for November and December of 2002, you would be required to complete two (2) separate Schedules as follows:

o November 1st to December 10th, 2002 at a rate of 13.0 cents per litre; and

o December 11th to December 31st, 2002 at a rate of 14.5 cents per litre.



SCHEDULE 4 - AVIATION FUEL - INTERNATIONAL COMMERCIAL FLIGHTS

A. Name of Airline: 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 – Date of Flight:

F.

This refers to the date that the international commercial flight took place.

D. Column D - Flight #: This refers to the flight number associated with the international commercial

aircraft.

E. Column E – This refers to the location where the flight originated from.

Origin of Flight:

Column F - First Stop

after Fueling in NB:

This refers to the aircraft's first stop after refueling in New Brunswick.

G. Column G – NB Refuelings: This refers to the number of litres of aviation fuel purchased while refueling in

New Brunswick.

H. Column H – Enter the applicable aviation fuel tax rates at the time of the refueling in New Aviation Fuel Tax Rate: Brunswick using the attached tax rate table. It is important to note that, as a

Brunswick using the attached tax rate table. It is important to note that, as a result of tax rate increases, the tax rate will vary depending upon the claim period. If you are covering different claim periods with different tax rates, you

must complete separate schedules for different tax rates.

I. Column I - Calculation: Multiply the total litres found in Column (G) by the aviation fuel tax rate in

Column (H) and enter amount in Column (I):

[(G) \times (H) = Column (I)].

J. Line J – Total litres: Add all entries from Column (G) and enter the total amount of litres of aviation

fuel. Bring this total forward to Column C (Line n) in the Refund Claim Summary

under Part II of your application form.

K. Line K – Total Amount Add all entries from Column (I) and enter the total amount claimed. Bring this

Claimed: total forward to Column D (Line n) of the Refund Claim Summary under Part II of

your application form, which is the total amount of tax giving you entitlement to a

refund.