

**PART I – CLAIMANT INFORMATION**

<p>a) Business Number: _____</p> <div style="border: 1px solid black; background-color: #cccccc; padding: 2px; width: fit-content; margin-left: 150px;">For office use only</div> <p>b) Language Preference:      <input type="checkbox"/> English      <input type="checkbox"/> French</p> <p>c) Airline Name: _____</p> <p>d) Legal Name: _____</p> <p>e) Business Name (if applicable): _____</p> <p>f) Mailing Address: _____</p>	<p>g) Physical address where your records are maintained: _____</p> <p>h) Contact Name: _____</p> <p>i) Daytime Telephone Number: _____</p> <p>j) Fax Number: _____</p> <p>k) E-mail Address (if applicable): _____</p> <p>l) Claim Period:      Beginning      Y_____ M_____ D_____</p> <p style="padding-left: 150px;">Ending      Y_____ M_____ D_____</p>
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m) Please give general details on the reasons for this claim. Important: Complete Schedule 5


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

A Refund Type	B Fuel Type	C Total Number of Litres	D Total Amount Claimed
n) Totals from Schedule 5	Aviation Fuel		\$

**PART III – DECLARATION**

I hereby certify that none of the gasoline or motive fuel (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:  
 Department of Finance, Revenue Administration Division  
 Tax Administration  
 P.O. Box 3000, Fredericton, NB E3B 5G5  
 Telephone: (800) 669-7070

**Note:** Refund claims must be made within three (3) years from the day on which the overpayment was made.

**SCHEDULE 5 AVIATION FUEL USED FOR INTERNATIONAL COMMERCIAL FLIGHTS**

Pursuant to the *Gasoline and Motive Fuel Tax Act*, general regulations and the *Revenue Administration Act*  
(allows for a refund of the Aviation Fuel Tax relating to International Commercial Flights.)



<b>(A) Name of Airline:</b> _____  <b>Business Number:</b> _____	<b>(B) Claim Period:</b> Beginning Y ____ M ____ D ____ Ending Y ____ M ____ D ____
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(C)	(D)	(E)	(F)	(G)	(H)	(I)
DATE OF FLIGHT	FLIGHT NUMBER	ORIGIN OF FLIGHT	FIRST STOP AFTER FUELING IN NB	NB REFUELINGS (litres)	AVIATION FUEL TAX RATE (SEE ATTACHED TAX RATES TABLE)	TOTAL CALCULATE G X H

<b>Line (J) TOTAL LITRES – ADD ALL ENTRIES UNDER COLUMN (G)</b>	(litres)	
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<b>Line (K) TOTAL AMOUNT CLAIMED – ADD ALL ENTRIES UNDER COLUMN (I)</b>	\$
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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**

**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 the Department of Finance.
- b. Language Preference: Please specify the language in which you prefer to receive correspondence.
- c. Airline Name: This refers to the airline name under which you operate your business (may or 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.
- e. Business Name: This refers to the name under which you operate your business (may or may not be different than your Airline Name or Legal Name).
- f. Mailing Address: This refers to the mailing address where all correspondence should be mailed. You must include the full address including County, state or other.
- g. Physical Address where records are maintained: In the event that 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, state or other.
- h. Contact Name: This refers to the name of the representative who should be contacted should the department require further information.
- i. Daytime Telephone Number: This refers to the telephone number where you or your representative can be reached during the day.
- j. Fax Number: If applicable, please provide your fax number.
- k. E-mail: If applicable, please provide your email address.
- l. 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  
- Aviation Fuel:
- This section is to be completed ONLY after Schedule 5 has been completed.
- 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**

- 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 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 1<sup>st</sup> to December 10<sup>th</sup>, 2002 at a rate of 13.0 cents per litre; and
  - o December 11<sup>th</sup> to December 31<sup>st</sup>, 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: 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 – Origin of Flight: This refers to the location where the flight originated from.
- F. 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 – Aviation Fuel Tax Rate: Enter the applicable aviation fuel tax rates at the time of the refueling in New 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) x (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 Claimed: Add all entries from Column (I) and enter the total amount claimed. Bring this 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.



Department of Finance, Revenue Administration Division  
Ministère des Finances, Division de l'administration du revenu  
Telephone / Téléphone : (800) 669-7070

<b>SUMMARY OF GASOLINE AND MOTIVE FUEL TAX RATES</b>					
	<b>GASOLINE</b>	<b>DIESEL FUEL</b>	<b>PROPANE</b>	<b>LOCOMOTIVE FUEL</b>	<b>AVIATION FUEL</b>
December 7, 2001 to December 10, 2002	13.0 cents per litre	15.4 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
December 11, 2002 to October 3, 2006	14.5 cents per litre	16.9 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
October 4, 2006 to March 22, 2011	10.7 cents per litre	16.9 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
March 23, 2011 to March 31, 2015	13.6 cents per litre	19.2 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
April 1, 2015 to present	15.5 cents per litre	21.5 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre

<b>SOMMAIRE DES TAUX DE TAXE SUR L'ESSENCE ET LES CARBURANTS</b>					
	<b>ESSENCE</b>	<b>CARBURANT DIESEL</b>	<b>PROPANE</b>	<b>CARBURANT POUR LOCOMOTIVES</b>	<b>CARBURANT D'AVION</b>
Le 7 décembre 2001 au 10 décembre 2002	13,0 cents le litre	15,4 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
Le 11 décembre 2002 au 3 octobre 2006	14,5 cents le litre	16,9 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
Le 4 octobre 2006 Au 22 mars 2011	10,7 cents le litre	16,9 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
Le 23 mars 2011 au 31 mars 2015	13.6 cents le litre	19.2 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
Le 01 avril 2015 à date	15,5 cents le litre	21,5 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre