

PART I – CLAIMANT INFORMATION

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|---|--|
| a) Business Number: _____ _____ 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 check appropriate box:

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| <input type="checkbox"/> Registered Vessels (within the meaning of the <i>Canada Shipping Act</i> (Canada), exceeding two hundred tons gross tonnage) | <input type="checkbox"/> Production of Electricity for Sale | <input type="checkbox"/> Preparation of Food, Lighting and Heating of Premises or Heating Water for Domestic Use | <input type="checkbox"/> Other (along with the description of your operation, please provide below specific details as to the reasons for the overpayment of tax – example: clerical error) |
|---|---|--|---|

Give a detailed description of your operations:

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

| A Schedules | B Fuel Type | C Total Number of Litres | D Total Amount Claimed |
|--|----------------|-----------------------------|---------------------------|
| l) Totals from Schedule 1(A) | Gasoline | | |
| m) Totals from Schedule 1(B) | Diesel | | |
| n) Totals from Schedule 1(C) | Propane | | |
| o) Total Amount Claimed – Add all entries under Column D | | | \$ |

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 taxable area 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 are currently limited to a period of three (3) years from the day on which the overpayment of tax was made.

SCHEDULE 1(A) GASOLINE EXEMPTIONS



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

| (A) Name: _____ Business Number: _____ Claim Period: Beginning Y__ M__ D__ Ending Y__ M__ D__ | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left; padding: 2px;">(B) Gasoline Inventory</th> </tr> <tr> <td style="padding: 2px;">Beginning Inventory (Bulk Storage)</td> <td style="text-align: right; padding: 2px;">(litres)</td> </tr> <tr> <td style="padding: 2px;">+ Purchases</td> <td style="text-align: right; padding: 2px;">(litres)</td> </tr> <tr> <td style="padding: 2px;">- Ending Inventory (Bulk Storage)</td> <td style="text-align: right; padding: 2px;">(litres)</td> </tr> <tr> <td style="padding: 2px;">= Disbursements</td> <td style="text-align: right; padding: 2px;">(litres)</td> </tr> <tr> <td colspan="2" style="padding: 2px;">**Attach copies of Purchase Invoices and Disbursement Records</td> </tr> </table> | (B) Gasoline Inventory | | Beginning Inventory (Bulk Storage) | (litres) | + Purchases | (litres) | - Ending Inventory (Bulk Storage) | (litres) | = Disbursements | (litres) | **Attach copies of Purchase Invoices and Disbursement Records | |
|--|--|------------------------|--|------------------------------------|----------|-------------|----------|-----------------------------------|----------|-----------------|----------|--|--|
| (B) Gasoline Inventory | | | | | | | | | | | | | |
| Beginning Inventory (Bulk Storage) | (litres) | | | | | | | | | | | | |
| + Purchases | (litres) | | | | | | | | | | | | |
| - Ending Inventory (Bulk Storage) | (litres) | | | | | | | | | | | | |
| = Disbursements | (litres) | | | | | | | | | | | | |
| **Attach copies of Purchase Invoices and Disbursement Records | | | | | | | | | | | | | |

(C) Refund Type (please check one) IMPORTANT: COMPLETE A SEPARATE SCHEDULE FOR EACH TYPE OF REFUND

Registered Vessels
 Production of Electricity for Sale
 Preparation of Food, Lighting and Heating of Premises or Heating Water for Domestic Use
 Other

| EQUIPMENT, VEHICLES, MACHINES, VESSELS, ETC. (SHOULD YOU NEED MORE SPACE, PLEASE RECORD ON THE BACK OF THIS SCHEDULE) | | | | | GASOLINE | |
|---|--------------|----------------------|---|--------------|------------------------------|-----------------------------|
| (D) TYPE | (E) MODEL | (F) SERIAL NUMBER | (G) REGISTRATION NUMBER (LICENCE PLATE #) | (H) USAGE | (I) EXEMPT USAGE (litres) | (J) TAXED USAGE (litres) |
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| Line (K) TOTAL EXEMPT USAGE (litres) add column (I) | | | | | | |
| Line (L) TOTAL TAXED USAGE (litres) add column (J) | | | | | | |
| Line (M) TAX RATE (SEE ATTACHED TAX RATES TABLE) | | | | | | |
| Line (N) REFUND CLAIM EXEMPT USAGES (LITRES) X TAX RATE (K) x (M) = (N) | | | | | \$ | |

SCHEDULE 1(B) DIESEL EXEMPTIONS



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

| (A) Name: _____ Business Number: _____ Claim Period: Beginning Y ___ M ___ D ___ Ending Y ___ M ___ D ___ | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">(B) Diesel Inventory</th> <th style="text-align: center;">Taxed Diesel</th> <th style="text-align: center;">Exempt Diesel</th> </tr> <tr> <td>Beginning Inventory (Bulk Storage)</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>+ Purchases</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>- Ending Inventory (Bulk Storage)</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>= Disbursements</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td colspan="3" style="text-align: center;">**Attach copies of Purchase Invoices and Disbursement Records</td> </tr> </table> | (B) Diesel Inventory | Taxed Diesel | Exempt Diesel | Beginning Inventory (Bulk Storage) | (litres) | (litres) | + Purchases | (litres) | (litres) | - Ending Inventory (Bulk Storage) | (litres) | (litres) | = Disbursements | (litres) | (litres) | **Attach copies of Purchase Invoices and Disbursement Records | | |
|---|---|----------------------|--------------|---------------|------------------------------------|----------|----------|-------------|----------|----------|-----------------------------------|----------|----------|-----------------|----------|----------|---|--|--|
| (B) Diesel Inventory | Taxed Diesel | Exempt Diesel | | | | | | | | | | | | | | | | | |
| Beginning Inventory (Bulk Storage) | (litres) | (litres) | | | | | | | | | | | | | | | | | |
| + Purchases | (litres) | (litres) | | | | | | | | | | | | | | | | | |
| - Ending Inventory (Bulk Storage) | (litres) | (litres) | | | | | | | | | | | | | | | | | |
| = Disbursements | (litres) | (litres) | | | | | | | | | | | | | | | | | |
| **Attach copies of Purchase Invoices and Disbursement Records | | | | | | | | | | | | | | | | | | | |

(C) Refund Type (please check one) **IMPORTANT: COMPLETE A SEPARATE SCHEDULE FOR EACH TYPE OF REFUND**

Registered Vessels
 Production of Electricity for Sale
 Preparation of Food, Lighting and Heating of Premises or Heating Water for Domestic Use
 Other

| EQUIPMENT, VEHICLES, MACHINES, VESSELS, ETC. (SHOULD YOU NEED MORE SPACE, PLEASE RECORD ON THE BACK OF THIS SCHEDULE) | | | | | DIESEL | |
|---|-------|---------------|---------------------------------------|-------|-----------------------|----------------------|
| (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| TYPE | MODEL | SERIAL NUMBER | REGISTRATION NUMBER (LICENCE PLATE #) | USAGE | EXEMPT USAGE (litres) | TAXED USAGE (litres) |
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| Line (K) TOTAL EXEMPT USAGE (litres) | | | | | add column (I) | |
| Line (L) TOTAL TAXED USAGE (litres) | | | | | add column (J) | |
| Line (M) EXEMPT DIESEL DISBURSEMENTS | | | | | | |
| Line (N) NET EXEMPT USE (litres) - DEDUCT TOTAL EXEMPT DISBURSEMENT LINE (M), FROM LINE (K) | | | | | (K) - (M) = (N) | |
| Line (O) TAX RATE (SEE ATTACHED TAX RATES TABLE) | | | | | | |
| Line (P) REFUND CLAIM - NET EXEMPT USAGE (LITRES) X TAX RATE | | | | | (N) X (O) = (P) | \$ |

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

SCHEDULE 1(C) PROPANE EXEMPTIONS



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

| (A) Name: _____ Business Number: _____ Claim Period: Beginning Y ___ M ___ D ___ Ending Y ___ M ___ D ___ | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">(B) Propane Inventory</th> <th style="text-align: center;">Taxed Propane</th> <th style="text-align: center;">Exempt Propane</th> </tr> <tr> <td>Beginning Inventory (Bulk Storage)</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>+ Purchases</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>- Ending Inventory (Bulk Storage)</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>= Disbursements</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td colspan="3" style="text-align: center;">**Attach copies of Purchase Invoices and Disbursement Records</td> </tr> </table> | (B) Propane Inventory | Taxed Propane | Exempt Propane | Beginning Inventory (Bulk Storage) | (litres) | (litres) | + Purchases | (litres) | (litres) | - Ending Inventory (Bulk Storage) | (litres) | (litres) | = Disbursements | (litres) | (litres) | **Attach copies of Purchase Invoices and Disbursement Records | | |
|---|--|-----------------------|---------------|----------------|------------------------------------|----------|----------|-------------|----------|----------|-----------------------------------|----------|----------|-----------------|----------|----------|---|--|--|
| (B) Propane Inventory | Taxed Propane | Exempt Propane | | | | | | | | | | | | | | | | | |
| Beginning Inventory (Bulk Storage) | (litres) | (litres) | | | | | | | | | | | | | | | | | |
| + Purchases | (litres) | (litres) | | | | | | | | | | | | | | | | | |
| - Ending Inventory (Bulk Storage) | (litres) | (litres) | | | | | | | | | | | | | | | | | |
| = Disbursements | (litres) | (litres) | | | | | | | | | | | | | | | | | |
| **Attach copies of Purchase Invoices and Disbursement Records | | | | | | | | | | | | | | | | | | | |

(C) Refund Type (please check one) **IMPORTANT: COMPLETE A SEPARATE SCHEDULE FOR EACH TYPE OF REFUND**

Registered Vessels
 Production of Electricity for Sale
 Preparation of Food, Lighting and Heating of Premises or Heating Water for Domestic Use
 Other

| EQUIPMENT, VEHICLES, MACHINES, VESSELS, ETC. (SHOULD YOU NEED MORE SPACE, PLEASE RECORD ON THE BACK OF THIS SCHEDULE) | | | | | PROPANE | |
|---|-------|---------------|---------------------------------------|-------|-----------------------|----------------------|
| (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| TYPE | MODEL | SERIAL NUMBER | REGISTRATION NUMBER (LICENCE PLATE #) | USAGE | EXEMPT USAGE (litres) | TAXED USAGE (litres) |
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| Line (K) TOTAL EXEMPT USAGE (litres) | add column (I) | | |
| Line (L) TOTAL TAXED USAGE (litres) | add column (J) | | |
| Line (M) EXEMPT PROPANE DISBURSEMENTS | | | |
| Line (N) NET EXEMPT USE (litres) - DEDUCT TOTAL EXEMPT DISBURSEMENT LINE (M), FROM LINE (K) | (K) - (M) = (N) | | |
| Line (O) TAX RATE (SEE ATTACHED TAX RATES TABLE) | | | |
| Line (P) REFUND CLAIM - NET EXEMPT USAGE (LITRES) X TAX RATE | (N) X (O) = (P) | \$ | |

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

Other Overpayments of Tax

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. 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: 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.
- 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. Check appropriate Box: Please select the box that best describes your operation and, provide a detailed description of your operation. Also, if you select “Other”, you must explain the reason for your claim (for example – tax collected in error – explain why, clerical error – explain why, etc).

Part II – Refund Claim Summary

- l. Totals from Schedule 1(A) - Gasoline: This section is to be completed ONLY after Schedule 1(A) has been completed.
Column C: Bring forward the total number of litres of gasoline giving entitlement to a refund recorded on Line (K) of Schedule 1(A).
Column D: Bring forward the total amount of refund claimed on gasoline recorded on Line (N) of Schedule 1(A).
- m. Totals from Schedule 1(B) – Diesel: This section is to be completed ONLY after Schedule 1(B) has been completed.
Column C: Bring forward the total number of litres of diesel giving entitlement to a refund recorded on Line (N) of Schedule 1(B).
Column D: Bring forward the total amount of refund claimed on diesel recorded on Line (P) of Schedule 1(B).
- n. Totals from Schedule 1(C) - Propane: This section is to be completed ONLY after Schedule 1(C) has been completed.
Column C: Bring forward the total number of litres of propane giving entitlement to a refund recorded on Line (N) of Schedule 1(C).
Column D: Bring forward the total amount of refund claimed on propane recorded on Line (P) of Schedule 1(C).
- o. 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 fuel tax must have been paid to a Gasoline and Motive Fuel Wholesaler or a Gasoline and Motive Fuel 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.

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.

Alternative Fuels: This refers to alternative fuels such as Biodiesel, Natural Gas, etc. Alternative fuels used as substitutions for gasoline and/or diesel are subject to tax at either the gasoline tax rate or the diesel tax rate. However, where alternative fuel is used in an exempt area as a substitute for gasoline and/or diesel, the gasoline or diesel tax paid could qualify for a refund.

SCHEDULE 1(A) – 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.
- Claim Period: Enter the starting and ending dates for your claim.
- B. Gasoline Inventory: This refers to the total volume available for consumption during a claim period and may include gasoline on hand (bulk storage tanks) and/or direct deliveries from suppliers to motor vehicle(s), equipment, machine(s) and vessel(s). In order to establish a refund amount, the total volumes of gasoline available for consumption during the period of claim must be recorded.
- Beginning Inventory: Record the total number of litres of gasoline on hand in your bulk storage tanks at the beginning of the claim period. This will equal the ending inventory of the previous claim period. (If you do not maintain bulk storage tanks, your beginning inventory is zero.)
- Purchases: Add the total number of litres of all gasoline purchased during the claim period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s), equipment, machine(s) and vessel(s) used within your commercial operation.
- Ending Inventory: Record the total number of litres of gasoline on hand in your bulk storage tanks at the end of the claim period. (If you do not maintain bulk storage tanks, your ending inventory is zero.)
- Disbursements: $\text{Beginning Inventory} + \text{Purchases} - \text{Ending Inventory} = \text{Disbursements}$, which is your total consumption during the claim period. Copies of your Disbursement Records must be included with your claim.
- C. Refund Type: Please check appropriate box. If you have more than one of these operations, you must complete a separate application and schedules for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment, machine(s) and/or vessel(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment, machine(s) and/or vessel(s) listed in Column D.
- I. Column I – Exempt Usage (litres): Record the total number of litres of gasoline consumed in each of the activities described in Column H that qualify as exempt.
- J. Column J – Taxed Usage (litres): Record the total number of litres of gasoline consumed in each of the activities described in Column H that would **not** be part of your exempt operation.
- K. Line K – Total Exempt Usage (litres): Calculate the total volumes entered in Column I. This is the total number of litres of gasoline consumed in an exempt area. Enter this figure in Column C (Line I) in the Refund Claim Summary under Part II of your application form.
- L. Line L – Total Taxed Usage (litres): Calculate the total volumes in Column J. This is the total number of litres of gasoline consumed in a taxable area.

SCHEDULE 1(A) – GASOLINE continued

- M. Line M – 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 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.
- N. Line N – Refund Claim: Multiply the total exempt usage by the gasoline tax rate: [Line (K) x Line (M) = Line (N)]. This figure represents the total amount of your claim. Enter this amount in Column D (Line I) in the Refund Claim Summary under Part II of your application form.

SCHEDULE 1(B) – 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.
- Claim Period: Enter the starting and ending dates for your claim.
- B. Diesel Inventory: This refers to the total volume available for consumption of taxed diesel and exempt diesel during a claim period and may include diesel on hand (bulk storage tanks) and/or direct deliveries from suppliers to motor vehicle(s), equipment, machine(s) and vessel(s). In order to establish a refund amount, the total volumes of fuel available for consumption during the period of claim (both taxable and exempt), must be recorded.
- Beginning Inventory: Record the total number of litres of taxed diesel and exempted diesel (dyed) on hand in your bulk storage tanks at the beginning of the claim period. This will equal the ending inventory of the previous claim period. (If you do not maintain bulk storage tanks, your beginning inventory is zero.)
- Purchases: Add the total number of litres of all taxed diesel and all exempted diesel (dyed) purchased during the claim period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s), equipment, machine(s) and vessel(s) used within your commercial operation.
- Ending Inventory: Record the total number of litres of taxed diesel and exempted diesel (dyed) on hand in your bulk storage tanks at the end of the claim period. (If you do not maintain bulk storage tanks, your ending inventory is zero.)
- Disbursements: Beginning Inventory + Purchases – Ending Inventory = Disbursements, which is your total consumption during the claim period. Copies of your Disbursement Records must be included with your claim.
- C. Refund Type: Please check appropriate box. If you have more than one of these operations, you must complete a separate application and schedules for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment, machine(s) and/or vessel(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment, machine(s) and/or vessel(s) listed in Column D.

SCHEDULE 1(B) – DIESEL continued

- I. Column I – Exempt Usage (litres): Record the total number of litres of diesel consumed in each of the activities described in Column H that qualify as exempt.
- J. Column J – Taxed Usage (litres): Record the total number of litres of diesel consumed in each of the activities described in Column H that would **not** be part of your exempt operation.
- K. Line K – Total Exempt Usage (litres): Calculate the total volumes entered in Column I. This is the total number of litres of diesel consumed in an exempt area.
- L. Line L – Total Taxed Usage (litres): Calculate the total volumes in Column J. This is the total number of litres of diesel consumed in a taxable area.
- M. Line M – Exempt Diesel Disbursements: Enter the total number of litres of exempt diesel (dyed) dispersed to your motor vehicles, equipment, machines and/or vessels either from inventory or directly at point-of-purchase as calculated in Section B.
- N. Line N – Net Exempt Use (litres): Subtract exempt diesel disbursements from total exempt usage: [Line (K) – Line (M) = Line (N)]. If net exempt use has a negative value, then you are not entitled to a refund. If net exempt use has a positive value, then you are entitled to a refund. Enter this figure in Column C (Line m) in the Refund Claim Summary under Part II of your application form.
- O. Line O – 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 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.
- P. Line P – Refund Claim: Multiply the net exempt usage by the diesel tax rate: [Line (N) x Line (O) = Line (P)]. 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.

SCHEDULE 1(C) – PROPANE

- 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.
- Claim Period: Enter the starting and ending dates for your claim.
- B. Propane Inventory: This refers to the total volume available for consumption of taxed propane and exempt propane during a claim period and may include propane on hand (bulk storage tanks) and/or direct deliveries from suppliers to motor vehicle(s), equipment, machine(s) and vessel(s). In order to establish a refund amount, the total volumes of fuel available for consumption during the period of claim (both taxable and exempt), must be recorded.
 - Beginning Inventory: Record the total number of litres of taxed propane and exempted propane on hand in your bulk storage tanks at the beginning of the claim period. This will equal the ending inventory of the previous claim period. (If you do not maintain bulk storage tanks, your beginning inventory is zero.)
 - Purchases: Add the total number of litres of all taxed propane and all exempted propane purchased during the claim period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s), equipment, machine(s) and vessel(s) used within your commercial operation.
 - Ending Inventory: Record the total number of litres of taxed propane and exempted propane on hand in your bulk storage tanks at the end of the claim period. (If you do not maintain bulk storage tanks, your ending inventory is zero.)
 - Disbursements: Beginning Inventory + Purchases – Ending Inventory = Disbursements, which is your total consumption during the claim period. Copies of your Disbursement Records must be included with your claim.

SCHEDULE 1(C) – PROPANE continued

- C. Refund Type: Please check appropriate box. If you have more than one of these operations, you must complete a separate application and schedules for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment, machine(s) and/or vessel(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment, machine and/or vessel listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment, machine(s) and/or vessel(s) listed in Column D.
- I. Column I – Exempt Usage (litres): Record the total number of litres of propane consumed in each of the activities described in Column H that qualify as exempt.
- J. Column J – Taxed Usage (litres): Record the total number of litres of propane consumed in each of the activities described in Column H that would **not** be part of your exempt operation.
- K. Line K – Total Exempt Usage (litres): Calculate the total volumes entered in Column I. This is the total number of litres of propane consumed in an exempt area.
- L. Line L – Total Taxed Usage (litres): Calculate the total volumes in Column J. This is the total number of litres of propane consumed in a taxable area.
- M. Line M – Exempt Propane Disbursements: Enter the total number of litres of exempt propane dispersed to your motor vehicles, equipment, machines and/or vessel(s) either from inventory or directly at point-of-purchase as calculated in Section B.
- N. Line N – Net Exempt Use (litres): Subtract exempt propane disbursements from total exempt usage: [Line (K) – Line (M) = Line (N)]. If net exempt use has a negative value, then you are not entitled to a refund. If net exempt use has a positive value, then you are entitled to a refund. Enter this figure in Column C (Line n) in the Refund Claim Summary under Part II of your application form.
- O. Line O – Tax Rate: Enter the applicable propane tax rate 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.
- P. Line P – Refund Claim: Multiply the net exempt usage by the propane tax rate: [Line (N) x Line (O) = Line (P)]. This figure represents the total amount of your claim. Enter this amount in Column D (Line n) in the Refund Claim Summary under Part II of your application form.



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

| SUMMARY OF GASOLINE AND MOTIVE FUEL TAX RATES | | | | | |
|--|----------------------|----------------------|---------------------|------------------------|----------------------|
| | GASOLINE | DIESEL FUEL | PROPANE | LOCOMOTIVE FUEL | AVIATION FUEL |
| 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 |

| SOMMAIRE DES TAUX DE TAXE SUR L'ESSENCE ET LES CARBURANTS | | | | | |
|--|---------------------|-------------------------|--------------------|-----------------------------------|--------------------------|
| | ESSENCE | CARBURANT DIESEL | PROPANE | CARBURANT POUR LOCOMOTIVES | CARBURANT D'AVION |
| 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 |