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

Gasoline, Motive Fuel and Carbon Emitting Product
Refund Application
Other Overpayments of Tax

New Brunswick / Nouveau Brunswick

GMF_31 (07/2023)

PART I – CLAIMANT INFORMATION

a) Business Number:

_____

For office use only

f) Physical address where _____

your records are maintained: _____

_____

b) Language Preference: ☐ English   ☐ 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) Claim Period: Beginning   Y_____ M _____ D _____

Ending   Y_____ M _____ D _____

k) Please check appropriate box:

☐ Registered Vessels (within the meaning of the *Canada Shipping Act* (Canada), exceeding two hundred tons gross tonnage)

☐ Production of Electricity for Sale

☐ Preparation of Food, Lighting and Heating of Premises or Heating Water for Domestic Use

☐ 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	B	C	D
Schedules	**Fuel Type**	**Total Number of Litres**	**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, motive fuel or carbon emitting product (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:
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**.**

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

SCHEDULE 1(A)   GASOLINE EXEMPTIONS

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

New Brunswick / Nouveau Brunswick

GMF_31 (07/2023)

(A) Name: _____

Business Number: _____

Claim Period: Beginning   Y____ M ____ D ____   Ending   Y____ M ____ D ____

(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)	(E)	(F)	(G)	(H)	(I)	(J)
TYPE	**MODEL**	**SERIAL NUMBER**	**REGISTRATION NUMBER (LICENCE PLATE #)**	**USAGE**	**EXEMPT USAGE (litres)**	**TAXED USAGE (litres)**

Line (K) TOTAL EXEMPT USAGE (litres)	**add column (I)**	
Line (L) TOTAL TAXED USAGE (litres)	**add column (J)**	
Line (M) GASOLINE TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (N) CARBON EMITTING PRODUCT TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (O) GASOLINE TAX AMOUNT: EXEMPT USAGE (LITRES) X GASOLINE TAX RATE	**(K) x (M) = (O)**	
Line (P) CARBON EMITTING PRODUCT TAX AMOUNT: EXEMPT USAGE (LITRES) X CARBON EMITTING PRODUCT TAX RATE	**(K) x (N) = (P)**	
Line (Q) REFUND CLAIM: GASOLINE TAX AMOUNT + CARBON EMITTING PRODUCT TAX AMOUNT **(O) + (P) = (Q)**	**$**	

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

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 ____

(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) TYPE	(E) MODEL	(F) SERIAL NUMBER	(G) REGISTRATION NUMBER (LICENCE PLATE #)	(H) USAGE	(I) EXEMPT USAGE (litres)	(J) TAXED USAGE (litres)

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) DIESEL TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (P) CARBON EMITTING PRODUCT TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (Q) DIESEL TAX AMOUNT: NET EXEMPT USAGE (LITRES) X DIESEL TAX RATE **(N) x (O) = (Q)**		
Line (R) CARBON EMITTING PRODUCT TAX AMOUNT: NET EXEMPT USAGE (LITRES) X CARBON EMITTING PRODUCT TAX RATE **(N) x (P) = (R)**		
Line (S) REFUND CLAIM: DIESEL TAX AMOUNT + CARBON EMITTING PRODUCT TAX AMOUNT **(Q) + (R) = (S)**	**$**	

"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*

New Nouveau
Brunswick

GMF_31 (07/2023)

(A) Name: _____					(B) Propane Inventory	Taxed Propane	Exempt Propane
					Beginning Inventory (Bulk Storage)	(litres)	(litres)
Business Number: _____					**+ Purchases**	(litres)	(litres)
Claim Period: Beginning Y____ M ____ D ____ Ending Y____ M ____ D ____					**- 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)

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) PROPANE TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (P) CARBON EMITTING PRODUCT TAX RATE (SEE ATTACHED TAX RATES TABLE)		
Line (Q) PROPANE TAX AMOUNT: NET EXEMPT USAGE (LITRES) X PROPANE TAX RATE (N) x (O) = (Q)		
Line (R) CARBON EMITTING PRODUCT TAX AMOUNT: NET EXEMPT USAGE (LITRES) X CARBON EMITTING PRODUCT TAX RATE (N) x (P) = (R)		
Line (S) REFUND CLAIM: PROPANE TAX AMOUNT + CARBON EMITTING PRODUCT TAX AMOUNT (Q) + (R) = (S)	$	

"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 Products Refund Application
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 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.	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 (Q) 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 (S) 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 (S) 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 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, for the exempt groups shown on this application, 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.
	Alternative Fuels: This refers to alternative fuels such as Biodiesel, Natural Gas, etc. Alternative fuels used as substitutes for gasoline and/or diesel are subject to gasoline and motive fuel tax at either the gasoline tax rate or the diesel tax rate. In addition, alternative fuels are subject to the carbon emitting product tax at the appropriate carbon emitting product tax rate (see attached Tax Rates Table). However, where alternative fuel is used in an exempt area as a substitute for gasoline and/or diesel, the gasoline and motive fuel tax and / or the carbon emitting product 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.)

SCHEDULE 1(A) – GASOLINE (CONTINUED)

		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.
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.
M.	Line M – 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.
N.	Line N – 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.
O.	Line O - Gasoline Tax Amount:	Multiply the total exempt usage by the gasoline tax rate: [Line (K) x Line (M) = Line (O)]
P.	Line P – Carbon Emitting Product Tax Amount:	Multiply the total exempt usage by the carbon emitting product tax rate: [Line (K) x Line (N) = Line (P)]
Q.	Line Q – Refund Claim:	Add together the gasoline tax amount and the carbon emitting product tax amount: [Line (O) + Line (P) = Line (Q)]. 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.

SCHEDULE 1(B) – DIESEL (CONTINUED)

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.
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 – 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.
P.	Line P – 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.
Q.	Line Q - Diesel Tax Amount:	Multiply the net exempt usage by the diesel tax rate: [Line (N) x Line (O) = Line (Q)]

SCHEDULE 1(B) – DIESEL (CONTINUED)

R.	Line R – Carbon Emitting Product Tax Amount:	Multiply the net exempt usage by the carbon emitting product tax rate: [Line (N) x Line (P) = Line (R)]
S.	Line S – Refund Claim:	Add together the diesel tax amount and the carbon emitting product tax amount:

[Line (Q) + Line (R) = Line (S)]. 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.
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.

SCHEDULE 1(C) – PROPANE (CONTINUED)

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 – Propane 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 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.
P.	Line P – 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.
Q.	Line Q - Propane Tax Amount:	Multiply the net exempt usage by the propane tax rate: [Line (N) x Line (O) = Line (Q)]
R.	Line R – Carbon Emitting Product Tax Amount:	Multiply the net exempt usage by the carbon emitting product tax rate: [Line (N) x Line (P) = Line (R)]
S.	Line S – Refund Claim:	Add together the propane tax amount and the carbon emitting product tax amount: [Line (Q) + Line (R) = Line (S)]. 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.

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.