

PART I – CLAIMANT INFORMATION

a) Business Number:	For office use only	b) Language Preference: <input type="checkbox"/> English <input type="checkbox"/> French
c) Legal Name:	d) Business Name (if applicable):	
e) Mailing Address:	f) Daytime Telephone Number:	
g) E-mail Address (if applicable):	h) Fax Number:	
i) Is this your first claim for refund? <input type="checkbox"/> Yes <input type="checkbox"/> No If No , has your name or address changed since your last claim? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please indicate your previous name and/or address: > Previous Name (if applicable): _____ > Previous Address (if applicable): _____		
j) Physical address where your records are maintained:		
k) Claim Period: Beginning _____ Ending _____ (YYYY MM DD) (YYYY MM DD)		
l) If you held a Purchaser's Permit during the period of your refund claim, provide your permit number, the expiry date and select the type or types of operation(s) registered under your permit. Purchaser's Permit No. _____ Expiry Date: _____ Operation(s) registered under your Purchaser's Permit – Select all that apply: <input type="checkbox"/> Aquaculturist <input type="checkbox"/> Fisher <input type="checkbox"/> Silviculturist <input type="checkbox"/> Forest Worker <input type="checkbox"/> Wood Producer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Mining & Quarrying Operator		
m) If you did <u>not</u> hold a Purchaser's Permit during either the period or a portion thereof of your refund claim, please select the box or boxes that describes your operation(s) and complete the sections of the application pertaining to each operation selected. <input type="checkbox"/> Aquaculturist – complete Section 1 <input type="checkbox"/> Wood Producer – complete Section 5 <input type="checkbox"/> Fisher – complete Section 2 <input type="checkbox"/> Manufacturer – complete Section 6 <input type="checkbox"/> Silviculturist – complete Section 3 <input type="checkbox"/> Mining & Quarrying Operator – complete Section 7 <input type="checkbox"/> Forest Worker – complete Section 4		

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

A Schedules	B Fuel Type	C Total Number of Litres	D Total Amount Claimed
n) Totals from Schedule 1 (A)	Gasoline		
o) Totals from Schedule 1 (B)	Diesel		
p) Totals from Schedule 1 (C)	Propane		
q) 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.”

Section 1 - Aquaculturist – Please provide the required information if you did not hold a Purchaser's Permit during either the period or a portion thereof of your refund claim.

LICENCES:

- a. Commercial Fish Farm Permit Number (INCLUDE COPY OF CURRENT PERMIT): _____
- b. Shellfish Permit Number (INCLUDE COPY OF PERMIT): _____
- c. Commercial Fish Pond Licence # issued by Natural Resources and Energy Development, Province of NB (INCLUDE COPY OF LICENCE): _____
- d. Please check appropriate box (or boxes): Is your operation land based and/or ocean based?
- e. Is this a start-up operation?
 YES If Yes, what is the amount invested in stock and equipment? \$ _____ INCLUDE A COPY OF YOUR THREE-YEAR BUSINESS DEVELOPMENT PLAN APPROVED BY THE MINISTER OF AGRICULTURE, AQUACULTURE AND FISHERIES.
 NO
- | | | | |
|-------------------------|------------------------|---|--|
| f. HARVEST: | By Volume (Kilograms): | Gross Income from Aquaculture Operations: | % of Total Income from Aquaculture Operations: |
| Last Year 20____ | _____ | \$ _____ | _____ % |
| Year Before Last 20____ | _____ | \$ _____ | _____ % |
- g. Please give a brief description of your aquaculture operation(s):

Section 2 - Fisher - Please provide the required information if you did not hold a Purchaser's Permit during either the period or a portion thereof of your refund claim.

a. LICENCES:

Fisher's Licence Number / Category issued by the Federal Minister of Fisheries and Oceans - INCLUDE COPY OF CURRENT LICENCE(S): _____

Boat Name: _____ Boat Registration # or Licence # (if not registered): _____

Please check one: I am the owner OR the boat operator

b. WEIR FISHER ONLY:

Weir Site Permit Number(s) issued by the Federal Minister of Fisheries and Oceans - INCLUDE COPY OF PERMIT(S): _____

Please check one I am the owner in one or more weirs. Please check one I / We do tend some or all of the weirs specified above.
 I am a partner in one or more weirs. I / We do not tend any weirs specified above.

c. Is this a start-up Operation?

YES If Yes, what is the amount invested in fishing boat and equipment? \$ _____ INCLUDE A COPIES OF SALES INVOICES OBTAINED AT THE TIME OF PURCHASE OF FISHING BOAT AND EQUIPMENT.
 NO

d. CATCHES:

	Gross Income from Fishing	Gross Income from Weir Operations	Gross Income from Transporting Fish from fishing boat/weir to shore	Percentage of Total Income
Last Year 20____	\$ _____	\$ _____	\$ _____	_____ %
Year Before Last 20____	\$ _____	\$ _____	\$ _____	_____ %

e. Please give a brief description of your normal activities in commercial fishing:

Section 3 - Silviculturist - Please provide the required information if you did not hold a Purchaser's Permit during either the period or a portion thereof of your refund claim.

Note: If you perform silviculture activities under contract with a person who is registered with Finance and Treasury Board as a Silviculturist, please complete Section 5 (Forest Worker). For a detailed description of both the silviculture and forest work operations, please refer to the instructions.

- a. Annual Gross Income from Silviculture: b. Percentage of Person's Total Annual Gross Income:
- | | |
|---------------------------------|--------------------------------|
| Last Year 20___ \$ _____ | Last Year 20___ _____ % |
| Year Before Last 20___ \$ _____ | Year Before Last 20___ _____ % |
- c. Christmas Trees, Landscaping Trees, Shrubs or Bedding Plants – Number of Acres and/or Trees Cultivated d. Square feet of Landscaping trees, Shrubs, Flowers or Bedding Plants in a Greenhouse
- | | |
|--|--------------------------------------|
| Last Year 20___ Acres _____ Trees _____ | Last Year 20___ Sq. ft. _____ |
| Year Before Last 20___ Acres _____ Trees _____ | Year Before Last 20___ Sq. ft. _____ |
- e. Number of Maple Sugar Taps f. Number of Acres of Sod produced during the two previous years
- | | |
|-----------------------------------|------------------------------------|
| Last Year 20___ Taps _____ | Last Year 20___ Acres _____ |
| Year Before Last 20___ Taps _____ | Year Before Last 20___ Acres _____ |
- g. Thinning, Planting and Harvesting WITH Woodlot Management Plan (owned land) - Include copies of management recommendations, or a plan, approved by the Minister of Natural Resources and Energy Development to manage at least twenty-five acres of woodland.
- | | | |
|---|--|---|
| Number of Acres of Woodland owned during the two previous years | Number of Acres thinned or planted during the two previous years | Number of Cords harvested during the two previous years |
| Last Year 20___ Acres _____ | Last Year 20___ Acres _____ | Last Year 20___ Cords _____ |
| Year Before Last 20___ Acres _____ | Year Before Last 20___ Acres _____ | Year Before Last 20___ Cords _____ |
- h. Thinning, Planting and Harvesting WITHOUT Woodlot Management Plan (owned land)
- | | | |
|---|--|---|
| Number of Acres of Woodland owned during the two previous years | Number of Acres thinned or planted during the two previous years | Number of Cords harvested during the two previous years |
| Last Year 20___ Acres _____ | Last Year 20___ Acres _____ | Last Year 20___ Cords _____ |
| Year Before Last 20___ Acres _____ | Year Before Last 20___ Acres _____ | Year Before Last 20___ Cords _____ |
- i. Number of Acres Thinned, Planted or Tended (service contractor under contract during the two previous years)
- | | |
|-----------------------------|------------------------------------|
| Last Year 20___ Acres _____ | Year Before Last 20___ Acres _____ |
|-----------------------------|------------------------------------|

Section 4 – Forest Worker - Please provide the required information if you did not hold a Purchaser's Permit during either the period or a portion thereof of your refund claim.

- a. Annual Gross Income from Forest Worker Operations: b. Percentage of Total Annual Gross Income From Forest Worker Operations:
- | | |
|---------------------------------|--------------------------------|
| Last Year 20___ \$ _____ | Last Year 20___ _____ % |
| Year Before Last 20___ \$ _____ | Year Before Last 20___ _____ % |
- c. Are you contracted with a person registered with Finance and Treasury Board as a silviculturist? Yes No
- d. Are you contracted with a person registered with Finance and Treasury Board as a wood producer?
- e. Are you constructing or maintaining woods roads for the purpose of harvesting trees in a logging operation conducted in a forest area?
- f. Please provide a brief description of any additional forest work operations:

SCHEDULE 1(A)

GASOLINE EXEMPTIONS



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

<p>(A) Name: _____</p> <p>Business Number: _____</p> <p>Claim Period: Beginning Y__ M__ D__ Ending Y__ M__ D__</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left;">(B) Gasoline Inventory</th> </tr> <tr> <td style="width:80%;">Beginning Inventory (Bulk Storage)</td> <td style="text-align: right;">(litres)</td> </tr> <tr> <td>+ Purchases</td> <td style="text-align: right;">(litres)</td> </tr> <tr> <td>- Ending Inventory (Bulk Storage)</td> <td style="text-align: right;">(litres)</td> </tr> <tr> <td>= Disbursements</td> <td style="text-align: right;">(litres)</td> </tr> <tr> <td colspan="2">**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 SCHEDULE 1(A) FOR EACH EXEMPT TYPE**

Aquaculturist
 Fisher
 Silviculturist
 Wood Producer
 Forest Worker
 Manufacturing
 Mining/Quarrying

EQUIPMENT, VEHICLES, MACHINES, ETC. (NOTE: 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)

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)	\$

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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 SCHEDULE 1(B) FOR EACH EXEMPT TYPE

- Aquaculturist Fisher Silviculturist Wood Producer Forest Worker Manufacturing Mining/Quarrying

EQUIPMENT, VEHICLES, MACHINES, ETC. (NOTE: 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)	\$

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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 ___

(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 SCHEDULE 1(C) FOR EACH EXEMPT TYPE**

- Aquaculturist Fisher Silviculturist Wood Producer Forest Worker Manufacturing Mining/Quarrying

EQUIPMENT, VEHICLES, MACHINES, ETC. (NOTE: SHOULD YOU NEED MORE SPACE, PLEASE RECORD ON THE BACK OF THIS SCHEDULE)					PROPANE	
(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 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."

Gasoline and Motive Fuel Tax Rates

Product	April 1, 2015 to March 31, 2020	April 1, 2020 to Present	Unit
Gasoline:	15.5¢	10.87¢	litre
Diesel:	21.5¢	15.45¢	litre
Propane:	6.70¢	6.70¢	litre
Locomotive Fuel:	4.30¢	4.30¢	litre
Aviation Fuel:	2.50¢	2.50¢	litre

Carbon Emitting Product Tax Rates

Product	April 1, 2020 to March 31, 2021	April 1, 2021 to Present	Unit
Butane	\$0.0534	\$0.0712	litre
Diesel fuel	\$0.0805	\$0.1073	litre
Ethane	\$0.0306	\$0.0408	litre
Gas liquids	\$0.0499	\$0.0666	litre
Gasoline	\$0.0663	\$0.0884	litre
Heavy fuel oil	\$0.0956	\$0.1275	litre
Light fuel oil	\$0.0805	\$0.1073	litre
Methanol	\$0.0329	\$0.0439	litre
Naphtha	\$0.0676	\$0.0902	litre
Petroleum coke	\$0.1151	\$0.1535	litre
Pentanes plus	\$0.0534	\$0.0712	litre
Propane	\$0.0464	\$0.0619	litre
Coke oven gas	\$0.0210	\$0.0280	cubic metre
Marketable natural gas	\$0.0587	\$0.0783	cubic metre
Non-marketable natural gas	\$0.0776	\$0.1034	cubic metre
Still gas	\$0.0810	\$0.1080	cubic metre
Coke	\$95.39	\$127.19	tonne
High heat value coal	\$67.55	\$90.07	tonne
Low heat value coal	\$53.17	\$70.90	tonne
Combustible waste	\$59.92	\$79.89	tonne

Note: If you are covering different claim periods with different tax rates, you must complete separate schedules for different tax rates.

Instructions on how to fill out a Gasoline, Motive Fuel and Carbon Emitting Product Refund Application
Aquaculturist, Fisher, Silviculturist, Wood Producer, Forest Worker, Manufacturer, Mining and Quarrying Operator

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 Affairs Branch 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 Corporate Registry of Service New Brunswick, then you must indicate your Corporation Name;
Partnership – if you have registered as a partnership with Corporate Registry of Service New Brunswick, then you must indicate your Partnership Name;
Sole Proprietorship – if you are not registered with 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) Daytime Telephone Number: This refers to where you or your representative can be reached during the day.
- g) E-mail: If applicable, please provide your email address.
- h) Fax Number: If applicable, please provide your fax number.
- i) Claim for Refund: Please specify if this is your first refund claim. If your name and/or address has changed since your last refund claim, please indicate your previous name and/or address.
- j) 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.
- k) Claim Period: This refers to the dates for which your refund claim starts and ends.
- l) Purchaser's Permit: If you held a Purchaser's Permit during the period of your refund claim, provide your permit number, the expiry date and select the type or types of operation(s) registered under your permit.
- m) Refund Type: If you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim, please select the box or boxes that describes your operation(s) and complete the section of the application pertaining to each operation selected. This information is required to verify refund eligibility.

Section 1- Aquaculturist - Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

*** Note: Should your claim extend beyond a 2-year period, you may be contacted to verify eligibility criteria for prior years. ***

- a. Commercial Fish Farm Permit #: If you operate a commercial fish farm, please provide your permit number and include a photocopy of your permit.
- b. Shellfish Permit #: If you hold a shellfish permit, please provide your permit number and include a photocopy of your permit.
- c. Commercial Fish Pond Licence #: If you operate a commercial fish pond, please provide your licence number issued by the Department of Natural Resources and Energy Development and include a photocopy of your licence.
- d. Land Based / Ocean Based: Please indicate if your operation is based on land, on the ocean or both.
- e. Start-up Operation: If this is your first year operating as an aquaculturist, please provide the amount invested in stock and equipment and attach a photocopy of your three-year business development plan approved by the Minister of Agriculture, Aquaculture and Fisheries, Province of New Brunswick (Note: in order to qualify as a start-up, you must have invested at least \$10,000 in stock and equipment and be able to derive from the operation an annual gross income of at least \$10,000).
- f. Harvest: If this is not a start-up operation, please provide the following for the last two years:
- total kilograms of harvest;
 - gross income from operations before deductions (overhead costs, taxes, etc.);
 - percentage of your total income derived from your aquaculture operations.
- g. Description of Operations: Please describe the type of aquaculture operations engaged in, including the types of species raised and whether the operation is either land based, or ocean based.

Section 2 - Fisher - Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

*** Note: Should your claim extend beyond a 2-year period, you may be contacted to verify eligibility criteria for prior years. ***

- a. Licences: A valid licence number issued by the federal Department of Fisheries and Oceans must be provided to qualify under this exemption program as a fisher (include copy of licence). The name of the boat(s) and registration number(s) must also be provided. Please specify if you are the owner or the operator of the boat.
- b. Weir Fisher: A valid weir site permit number issued by the federal Department of Fisheries and Oceans must be provided to qualify under this exemption program as a weir fisher (include copy of licence). In addition, please check the appropriate boxes to indicate your status.
- c. Start-up Operation: If this is your first year operating as a fisher, please provide the amount invested in a fishing boat and equipment and attach a photocopy of your purchase invoice(s) showing your investment (Note: To qualify as a start-up, you must have invested at least \$10,000 in a fishing boat and equipment).
- d. Catches: If this is not a start-up operation, please provide the following for the last two years:
 - total gross income from either commercial fishing activities or weir fishing activities before deductions (overhead costs, taxes, etc.);
 - total gross income from transporting fish from a fishing boat/weir to shore (if applicable); and
 - percentage of total income derived.
- e. Description of Operations: Please describe briefly your fishing operations, including the species harvested.

Section 3 - Silviculturist - Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

*** Note: Should your claim extend beyond a 2-year period, you may be contacted to verify eligibility criteria for prior years. ***

You are a silviculturist if you:

- cultivate 2 acres or 2,000 Christmas trees, landscaping trees, shrubs, or plants; or
- operate a greenhouse and cultivate 2,000 square feet of landscaping trees, shrubs, flowers or bedding plants; or
- produce maple products and have at least 500 taps; or
- produced at least 5 acres of sod during the 2 years preceding the date of the application, or
- own at least 25 acres of woodland and during the 2 previous years, have thinned or planted at least 5 acres of woodland or harvested at least 50 cords of wood products from the woodland.

You are a silviculturist service contractor if you:

- carry out the thinning, planting and tending of at least 50 acres of forest during the 2 fiscal years preceding the date of the application and derived an annual gross income of at least \$5,000 in either of those 2 fiscal years from such activity, or at least 20% of the annual gross income in either of those 2 fiscal years from such activity.

If you do not meet the above criteria, however your operation specializes in some aspect of the silviculture process, refer to Section 5 Forest Worker.

- a. Annual Gross Income: Please provide the total gross income from silviculture activities before deductions (overhead costs, taxes, etc.) for the last two years.
- b. % of Annual Gross Income: Please indicate the percentage of your total annual gross income derived from your silviculture operation(s) for the last two years.
- c. Trees Cultivated: If you cultivate Christmas trees, landscaping trees, shrubs, and/or bedding plants, please indicate the number of acres and/or trees cultivated.
- d. Greenhouse Operations: If you operate a greenhouse or greenhouses, please indicate the square feet of landscaping trees, shrubs, flowers or bedding plants.
- e. Maple Sugar Taps: If you produce maple sugar, please specify the number of taps.
- f. Sod Operations: If you produce sod, please indicate the number of acres produced.
- g. Woodland (with Management Plan):
 - If you own land and you thin, plant and harvest trees with a woodlot management plan, please indicate the number of acres owned and attach a copy of your management recommendations or plan approved by the Minister of Natural Resources and Energy Development showing that you have managed at least twenty-five acres of woodland;
 - Indicate the number of acres thinned or planted; and finally
 - Please indicate the number of cords harvested, during the two previous years.
- h. Woodland (without Management Plan):
 - If you own land and you thin, plant and harvest trees without a woodlot management plan, please indicate the number of acres owned showing that you have managed at least twenty-five acres of woodland;
 - Indicate the number of acres thinned or planted; and finally
 - Please indicate the number of cords harvested during the two previous years.
- i. Acres Thinned, Planted or Tended: If you were a silviculture service contractor under contract during the two previous years, please indicate the number of acres thinned, planted or tended.

Section 4 - Forest Worker - Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

*** Note: Should your claim extend beyond a 2-year period, you may be contacted to verify eligibility criteria for prior years. ***

You are a forest worker if you:

- are contracted with a person who is registered with Finance and Treasury Board as a silviculturist; or
- are contracted with a person who is registered with Finance and Treasury Board as a wood producer; or
- construct or maintain woods roads for the purpose of harvesting trees in a logging operation conducted in a forest area.

- | | | |
|----|---|---|
| a. | Annual Gross Income: | Please provide total gross income from forest work activities before deductions (overhead costs, taxes, etc.) for the last two years. |
| b. | % of Annual Gross Income: | Please indicate the percentage of your total annual gross income derived from your forest worker operation(s) for the last two years. |
| c. | Contracted by a Silviculturist: | Please indicate, by checking this box, if you are contracted by a registered silviculturist to perform certain specialized aspects of the silviculture process. |
| d. | Contracted by a Wood Producer: | Please indicate, by checking this box, if you are contracted by a registered wood producer to perform specialized aspects of the wood harvesting process, such as operating a slasher or a delimeter. |
| e. | Construction or Maintenance of Woods Roads: | Please indicate, by checking this box, if you are engaged in the construction and maintenance of woods roads for the purpose of harvesting trees conducted in a forest area only. |
| f. | Additional Forest Worker Operations: | Please use this space to provide additional details relating to your forest worker operations and, list all machinery used in your operation. |

Section 5 - Wood Producer - Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

*** Note: Should your claim extend beyond a 2-year period, you may be contacted to verify eligibility criteria for prior years. ***

You are a wood producer if you:

- operate a commercial wood harvesting operation involving the felling of trees, or
- operate a commercial wood harvesting operation involving the removal of trees from stump to a skidway, log dump or carrier and, in either of the two (2) fiscal years preceding the date of the application, meet one or more of the following:
 - harvest or cut an average of at least 300 cords of wood (or the equivalent of at least 300 cords of wood) and/or;
 - derive from the operation an annual gross income of at least \$5,000.

If you do not meet the above criteria, however your operation specializes in some aspect of the wood harvesting process, refer to Section 5 Forest Worker.

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|----|--|---|
| a. | Annual Gross Income: | Please provide the total gross income from wood producing activities before deductions (overhead costs, taxes, etc) for the last two years. |
| b. | Percentage of Annual Gross Income: | Please indicate the percentage of your total annual gross income derived from your wood producing operation(s) for the last two years. |
| c. | Harvesting Details: | Please indicate the total volume of wood harvested during the last two years using one of the specified units of measure (can be specified in the number of cords, or cubic metres or tonnes):
(1 cord = approximately 2 cubic metres)
(1 cord of hardwood = approximately 2.1 tonnes; 1 cord of softwood = approximately 1.9 tonnes). |
| d. | Wood Hauled from Stump to Skidway: | Please indicate the total volume of wood hauled from stump to skidway during the last two years using one of the specified units of measure (can be specified in the number of cords, or cubic metres or tonnes):
(1 cord = approximately 2 cubic metres)
(1 cord of hardwood = approximately 2.1 metric tonnes; 1 cord of softwood = approximately 1.9 metric tonnes). |
| e. | Start-up Operation: | If this is your first year operating as a wood producer, please indicate that this is a start-up operation. Also, please indicate the amount invested in wood harvesting equipment and attach a photocopy(s) of your purchase invoices showing an investment of at least \$10,000.00. |
| f. | Property Tax Account Numbers or LRIS ID Numbers: | Please list the property tax account numbers or LRIS ID numbers for each parcel of land or woodlot owned along with the number of acres or hectares. |
| g. | Additional Wood Producing Operations: | Use this space to provide additional details relating to your wood producing operations. |

Section 6 - Manufacturer- Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

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|----|----------------------------|--|
| a. | Description of Operations: | Please explain the type of manufacturing that you perform and describe your physical plant. This detail should include the steps involved in your manufacturing process. |
| b. | Listing of Goods Produced: | Please list the types of goods manufactured. |

Section 7 - Mining and Quarrying- Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

- a. Description of Operations: Please explain the type of mining or quarrying that you perform and describe the various steps in the process.
- b. Listing of Products Mined or Quarried: Please list all substances mined or quarried.

Part II – Refund Claim Summary

- n) 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).
- o) 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).
- p) 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).
- q) 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.

Example:

If you are claiming a gasoline and motive fuel tax and / or carbon emitting product tax refund for March and April of 2020, you are required to complete two (2) separate Schedules as follows:

Gasoline Tax Refund Claim:

- o Gasoline tax rate: March 1st to March 31st, 2020 at a rate of 15.5 cents per litre; Carbon emitting product tax: Not applicable; and
- o Gasoline tax rate: April 1st to April 30th, 2020 at a rate of 10.87 cents per litre; Carbon emitting product tax: April 1st to April 30th, 2020 at a rate of 6.63 cents per litre.

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 and machine(s). 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 and machine(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: 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 schedule 1(A) for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment and/or machine(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment and/or machine listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment and/or machine listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment and/or machine listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment and/or machine(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 n) 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 decreases, 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 rates 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 n) 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 and machine(s). 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 exempt 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 exempt 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 and machine(s) used within your commercial operation.
- Ending Inventory: Record the total number of litres of taxed diesel and exempt 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: $\text{Beginning Inventory} + \text{Purchases} - \text{Ending Inventory} = \text{Disbursements}$, 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 schedule 1(B) for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment and/or machine(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment and/or machine listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment and/or machine listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment and/or machine listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment and/or machine(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 and/or machines 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 o) 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 decreases, 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 o) 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 and machine(s). 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 exempt 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 exempt propane purchased during the claim period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s), equipment and machine(s) used within your commercial operation.
- Ending Inventory: Record the total number of litres of taxed propane and exempt 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 schedule 1(C) for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment and/or machine(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment and/or machine listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment and/or machine listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment and/or machine listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment and/or machine(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 and/or machines 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 p) in the Refund Claim Summary under Part II of your application form.

SCHEDULE 1(C) – PROPANE (CONTINUED)

- 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 decreases, 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 p) in the Refund Claim Summary under Part II of your application form.