

**GENERAL INFORMATION**

Registered Professional Agriculture Producer (RPAP) number: NB _____	Legal / Owner Name: _____
Mailing Address: _____ _____ _____	Business Name: _____
	Business Number: _____
	Phone: _____
	E-mail: _____

**REFUND PERIOD**

Beginning \_\_\_\_\_ Ending: \_\_\_\_\_  
 (MM/DD/YYYY) (MM/DD/YYYY)

**PURCHASE INFORMATION**

Total litres of gasoline purchased during the refund period: \_\_\_\_\_ (litres)  
 Total litres of taxed motive fuel and carbon emitting product purchased during the refund period: \_\_\_\_\_ (litres)  
 Total litres of tax exempt motive fuel and carbon emitting product purchased during the refund period: \_\_\_\_\_ (litres)  
**(Include copies of all tax paid fuel receipts)**

**OPERATIONAL INFORMATION**

Farm Acreage:  
 Owned Cleared: \_\_\_\_\_ Leased Cleared: \_\_\_\_\_ Owned Wooded: \_\_\_\_\_ Leased Wooded: \_\_\_\_\_

Livestock (i.e. cattle, poultry etc.) Type: _____ # of Animals: _____ # of Females: _____	Crops Grown (i.e. vegetables, fruits, forage) Type: _____ # of Acres: _____
Greenhouses # of Green houses: _____ Total Square Feet: _____	Beehives # of Beehives: _____

**CONSENT**

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. All refund applications are subject to audit at a later date.

Name (Please Print) \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_  
 (Note: An authorized signature that would include an owner, partner, corporate officer, manager, or any person authorized by the applicant must sign this form.)

The personal information on this refund application is being collected under the authority of the *Gasoline and Motive Fuel Tax Act* and will be used for the purposes of determining eligibility for a refund of the tax paid on gasoline, motive fuel and/or carbon emitting products consumed in farming operations. If you have any questions regarding the collection and use of this information, please contact the Manager, Tax Administration, Finance and Treasury Board. (Please see contact information provided below).

**FOR FUEL RELATED INQUIRIES:**

Finance and Treasury Board Revenue Administration Division Tax Administration P. O. 3000 Fredericton, New Brunswick E3B 5G5	Telephone: (800) 669-7070 Fax: (506) 457-7335 Internet: <a href="http://www.gnb.ca/finance">www.gnb.ca/finance</a>
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**"ALL REFUNDED AMOUNTS ARE SUBJECT TO AUDITS AT A LATER DATE. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED."**



## Instructions on how to fill out the Refund Application

### **SECTION: GENERAL INFORMATION**

- Registered Professional Agriculture Producer (RPAP) number: Please provide your Registered Professional Agricultural Producer number issued by the Department of Agriculture and Aquaculture.
- Mailing Address: This refers to the mailing address where all correspondence should be mailed. You must include the full address including County.
- Legal Name: This refers to one of the following:
- Corporation – if you have registered your company as a corporation with the Corporate Registry of Service New Brunswick, then you must indicate your Corporation Name;
  - Partnership – if you have registered as a partnership with the Corporate Registry of Service New Brunswick, then you must indicate your Partnership Name;
  - Sole Proprietorship – if you are not registered with the Corporate Registry of Service New Brunswick, then this would be your personal name.
- Business Name: This refers to the name under which you operate your business (may or may not be different than Legal Name).
- 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 Finance and Treasury Board.

### **SECTION: REFUND PERIOD**

- Refund Period: This refers to the dates for which your refund claim starts and ends. Refund claims must be made within three years from the day on which the overpayment of tax was made.

### **SECTION: PURCHASE INFORMATION**

- Total litres of Gasoline purchased during the refund period: The total number of litres of all gasoline purchased during the refund period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s) and equipment used within your farming operation.
- Total litres of taxed motive fuel and carbon emitting product purchased during the refund period: The total number of litres of all taxed diesel purchased during the refund period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s) and equipment used within your farming operation.
- Total litres of tax exempt motive fuel and carbon emitting product purchased during the refund period: The total number of litres of all exempt diesel (dyed) purchased during the refund period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s) and equipment used within your farming operation.

### **SECTION: OPERATIONAL INFORMATION**

- Farm Acreage: Please specify the farm acreage owned and/or leased and the acreage within each category that is cleared or wooded.
- Livestock: Please specify the type(s) of livestock, the number of animals and the number of females.
- Crops Grown: Please specify the type(s) of crops grown and the number of acres.
- Greenhouses: Please specify the number of greenhouse(s) used to grow vegetables, vegetable seedlings or fruit bearing plants, bushes or trees; along with the total area covered in square feet.
- Beehives: Please specify the number of beehives.

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**SECTION: CONSENT**

Name: Please print the name of the individual authorized to sign the consent section. That would include an owner, partner, corporate officer, manager, or any person authorized by the applicant to sign this form.

Date: Please date the application.

Signature: This confirms that the applicant accepts the conditions imposed under the Consent section.

**SECTION: INFORMATION ON EQUIPMENT THAT CONSUMES TAX PAID FUEL AND CARBON EMITTING PRODUCTS**

Vehicle or Equipment make, model, year: Record the corresponding make, model number and year of each motor vehicle and piece of equipment that consumes tax paid fuel.

Licence Plate(If applicable): Record the corresponding registration number / serial number of each motor vehicle and piece of equipment listed.

Description of usage: Describe, in general, the type of activities performed by the motor vehicle(s) and or pieces of equipment listed.

A) Estimated or actual Kms or hours during the refund period: Record a period beginning and ending odometer reading for the refund period for each motor vehicle or piece of equipment in order to calculate the kms traveled or hours used during the refund period. Estimates are also acceptable. Kms for non-farm production activities (or the farm production activities) for F-Plated vehicles must also be supported.

B) Estimated or actual liters placed in the vehicle or equipment during the refund period: An estimate based on the total amount of fuel used during the refund period and then a break down estimate of approximately how much was used in each vehicle or piece of equipment would be sufficient. Disbursement records are also acceptable however they are not a requirement.

C) Estimated exempt use percentage: This is an estimated percentage that the vehicle or piece of equipment was used for farm production activities.

D) Refund Volume (Litres): This volume is determined for each vehicle or piece of equipment by taking the volume located in column B and multiplying it by the percentage in column C.

E) Total Refund Volume: The total volume subject to refund is determined by adding up all the volumes in column D separately for both Diesel and Gasoline.

F) Fuel Tax Rate (Cents per litre): These are the current provincial tax rates used to calculate the amount of fuel tax to be refunded for Diesel and Gasoline.

G) Carbon Emitting Product Tax Rates (Cents per litre): These are the current provincial tax rates used to calculate the amount of carbon emitting product tax to be refunded for Diesel and Gasoline.

H) Total Fuel Tax Amount (E x F): This amount is determined by multiplying the total refund volume(E) by the current fuel tax rate(F) for Diesel and Gasoline respectively.

I) Total Carbon Emitting Product Tax Amount (E x G): This amount is determined by multiplying the total refund volume(E) by the current carbon emitting product tax rate(G) for Diesel and Gasoline respectively.

Total refund amount requested (H + I): This amount is determined by adding together the total fuel tax amount(H) and the total carbon emitting product tax amount(I) for Diesel and Gasoline respectively.



Finance and Treasury Board, Revenue Administration Division

**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.