

SCHEDULE 3 SPILLS, FIRE, THEFT

Pursuant to the *Gasoline and Motive Fuel Tax Act*, general regulations and the *Revenue Administration Act* (allows for a refund of the Gasoline and/or Motive Fuel Tax due to spills, fire or theft.)

<p>(A) Name: _____</p> <p>Business Number: _____</p>	<p>(C) Refund Type (please check one and indicate your licence number)</p> <p><input type="checkbox"/> Wholesaler Licence # _____</p> <p><input type="checkbox"/> Retailer Licence # _____</p>
<p>(B) Claim Period:</p> <p>Beginning Y ____ M ____ D ____ Ending Y ____ M ____ D ____</p>	<p>(D) Reason for Claim (please check appropriate box):</p> <p><input type="checkbox"/> Spill</p> <p><input type="checkbox"/> Fire</p> <p><input type="checkbox"/> Theft</p>

LITRES LOST					
(E)	(F)	(G)	(H)	(I)	
GASOLINE	DIESEL	PROPANE	AVIATION FUEL	TAX RATE (see attached Tax Rates Table)	REFUND CLAIM
					Line (J)
					Line (K)
					Line (L)
					Line (M)
Line (N) TOTAL AMOUNT CLAIMED – ADD ALL ENTRIES (J) + (K) + (L) + (M) = Line (N)					\$

Please include the following information with your claim:

1. Clear photocopies of purchase receipts substantiating that the tax was paid on the amount claimed.
2. Documentary evidence in the form of a "proof of loss" form obtained from your Insurance Company stating the date of the theft, fire or damage and the amount of Gasoline and/or Motive Fuel stolen or destroyed, etc.
3. A copy of the police report or file number (with a contact name and number) from the Investigating Police Department.
4. In the case of a loss due to a spill, please include a copy of the document sent to the Department of Environment and Local Government notifying them of the spill.

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

Spills, Fire, Theft – Wholesalers and Retailers

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 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 Affairs Branch of Service New Brunswick, then you must indicate your Corporation Name;
Partnership – if you have registered as a partnership with the Corporate Affairs Branch of Service New Brunswick, then you must indicate your Partnership Name;
Sole Proprietorship – if you are not registered with the Corporate Affairs Branch 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. Spills, Fire, Theft – Wholesalers/Retailers: Please specify if you are a Gasoline and Motive Fuel Wholesaler or Gasoline and Motive Fuel Retailer and indicate your valid licence number issued by the Province of New Brunswick.
- k. Reasons for Claim: Please check the appropriate box and specify if this is a spill, fire or theft.
- l. Claim Period: This refers to the dates for which your refund claim starts and ends.
- m. Reason for Claim: Please give specific and detailed reasons on the circumstances surrounding your claim and refer to Schedule 3 for the documentation required to substantiate your claim.

Part II – Refund Claim Summary

- n. Totals from Schedule 3
- Gasoline: This section is to be completed ONLY after Schedule 3 has been completed.
Column C: Bring forward the total number of litres of gasoline giving entitlement to a refund recorded on Column (E) of Schedule 3.
Column D: Bring forward the total amount of refund claimed on gasoline recorded on Line (J) of Schedule 3.
- o. Totals from Schedule 3
- Diesel: This section is to be completed ONLY after Schedule 3 has been completed.
Column C: Bring forward the total number of litres of diesel giving entitlement to a refund recorded on Column (F) of Schedule 3.
Column D: Bring forward the total amount of refund claimed on diesel recorded on Line (K) of Schedule 3.
- p. Totals from Schedule 3
- Propane: This section is to be completed ONLY after Schedule 3 has been completed.
Column C: Bring forward the total number of litres of propane giving entitlement to a refund recorded on Column (G) of Schedule 3.
Column D: Bring forward the total amount of refund claimed on propane recorded on Line (L) of Schedule 3.
- q. Totals from Schedule 3
- Aviation Fuel: This section is to be completed ONLY after Schedule 3 has been completed.
Column C: Bring forward the total number of litres of aviation fuel giving entitlement to a refund recorded on Column (H) of Schedule 3.
Column D: Bring forward the total amount of refund claimed on aviation fuel recorded on Line (M) of Schedule 3.
- r. 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 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 five (5) 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.

SCHEDULE 3 – SPILLS, FIRE, THEFT

- 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.

- B. Claim Period: Enter the starting and ending dates for your claim.

- C. Refund Type: Please specify if you are a Gasoline and Motive Fuel Wholesaler or Gasoline and Motive Fuel Retailer and indicate your valid licence number issued by the Province of New Brunswick.

- D. Reason for Claim: Please check the appropriate box and specify if this is a spill, fire and/or theft.

- E. Column E – Gasoline: This refers to the total number of litres of gasoline lost due to a spill, fire or theft. Bring this total forward to Column C (Line n) in the Refund Claim Summary under Part II of your application form.

- F. Column F – Diesel: This refers to the total number of litres of diesel lost due to a spill, fire or theft. Bring this total forward to Column C (Line o) in the Refund Claim Summary under Part II of your application form.

- G. Column G – Propane: This refers to the total number of litres of propane lost due to a spill, fire or theft. Bring this total forward to Column C (Line p) in the Refund Claim Summary under Part II of your application form.

- H. Column H – Aviation Fuel: This refers to the total number of litres of aviation fuel lost due to a spill, fire or theft. Bring this total forward to Column C (Line q) in the Refund Claim Summary under Part II of your application form.

- I. Column I - Tax Rate: Enter the applicable gasoline, diesel, propane and aviation fuel tax rates at the time of the loss 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.

- J. Line J – Refund Claim for Gasoline: Multiply the total number of litres of gasoline by the gasoline tax rate and enter the total amount of tax refund claimed for gasoline:
 [Column (E) x Column (I) = Line (J)].
 Bring this total forward to Column D (Line n) in the Refund Claim Summary under Part II of your application form.

- K. Line K – Refund Claim for Diesel: Multiply the total number of litres of diesel by the diesel tax rate and enter the total amount of tax refund claimed for diesel:
 [Column (F) x Column (I) = Line (K)].
 Bring this total forward to Column D (Line o) in the Refund Claim Summary under Part II of your application form.

- L. Line L – Refund Claim for Propane: Multiply the total number of litres of propane by the propane tax rate and enter the total amount of tax refund claimed for propane:
 [Column (G) x Column (I) = Line (L)].
 Bring this total forward to Column D (Line p) in the Refund Claim Summary under Part II of your application form.

- M. Line M – Refund Claim for Aviation Fuel: Multiply the total number of litres of aviation fuel by the aviation fuel tax rate and enter the total amount of tax refund claimed for aviation fuel:
 [Column (H) x Column (I) = Line (M)].
 Bring this total forward to Column D (Line q) in the Refund Claim Summary under Part II of your application form.

- N. Line N – Total Amount Claimed: Add all entries from Lines J to M and enter the total amount claimed for all fuel types:
 [Line (J) + Line (K) + Line (L) + Line (M) = Line (N)]. This total and the total found on Column D (Line r) of the Refund Claim Summary under Part II of your application form should be identical and is the total amount of refund claimed for all fuel types.

SUMMARY OF GASOLINE AND MOTIVE FUEL TAX RATES

	GASOLINE	DIESEL FUEL	PROPANE	LOCOMOTIVE FUEL	AVIATION FUEL
April 1, 1992 to December 6, 2001	10.7 cents per litre	13.7 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
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 present	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

SOMMAIRE DES TAUX DE TAXE SUR L'ESSENCE ET LES CARBURANTS

	ESSENCE	CARBURANT DIESEL	PROPANE	CARBURANT POUR LOCOMOTIVES	CARBURANT D'AVION
Le 1 avril 1992 au 6 décembre 2001	10,7 cents le litre	13,7 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
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 à date	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

(2006/10)

**"ALL REFUNDED AMOUNTS ARE SUBJECT TO AUDITS AT A LATER DATE. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED."
« TOUS LES MONTANTS REMBOURSÉS PEUVENT ÊTRE ASSUJETTIS À DES VÉRIFICATIONS À UNE DATE ULTÉRIEURE.
LES DEMANDES INCOMPLÈTES NE SERONT PAS TRAITÉES. »**