

PART I – CLAIMANT INFORMATION

a) Business Number: For office use only		g) Physical address where your records are maintained:						
			<ul> <li>h) Contact Name:</li> <li>i) Daytime Telephone</li> <li>j) Fax Number:</li> <li>k) E-mail Address (if</li> <li>l) Claim Period:</li> </ul>	applicable):				
				Ending	Y	M	D	
m) Please give general details on the	reasons for this cla	im. Important: Cor	nplete Schedule 5					
PART II – REFUND CLAIM SUMMAR								
A AKT II – KEI OND CEAIM SOMMAN			C			D		
Refund Type	Fuel	Туре	Total Number of	Litres	Tota	I Amoun	t Claimed	
n) Totals from Schedule 5 PART III – DECLARATION	Aviatio	n Fuel			\$			

I hereby certify that none of the gasoline or motive fuel (for which a refund of the tax paid is claimed) was used or consumed in a licensed motor vehicle 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**)

Signature

Date

Telephone

Please mail application and address any inquiries to: Department of Finance, Revenue and Taxation Division Tax Accounting and Refunds P.O. Box 3000, Fredericton, NB E3B 5G5

Telephone: (506) 453-2404

#### SCHEDULE 5 AVIATION FUEL USED FOR INTERNATIONAL COMMERCIAL FLIGHTS

Pursuant to the Gasoline and Motive Fuel Tax Act, general regulations and the Revenue Administration Act (allows for a refund of the Aviation Fuel Tax relating to International Commercial Flights.)

(A) Name of Airline: Business Number:				(B) Claim Peri Begin		Ending V	M D
Business Number.				ведії	ning r M D	Ending T	M D
(C)	(D)	(E)	(F)		(G)	(H)	(I)
DATE OF FLIGHT	FLIGHT NUMBER	ORIGIN OF FLIGHT	FIRST STOP AFT IN N		NB REFUELINGS (litres)	AVIATION FUEL TAX RATE (SEE ATTACHED TAX RATES TABLE)	TOTAL CALCULATE G X H
Line (J) TOTAL LITRES – /	ADD ALL ENTRIES UNDER C	OLUMN (G)	I		(litres)		
Line (K) TOTAL AMOUNT CLAIMED – ADD ALL ENTRIES UNDER COLUMN (I)							
Please include the following information with your claim:							
<ol> <li>Copies of invoices pertaining to the purchase of Aviation Fuel in the Province of New Brunswick.</li> <li>Copies of a flight plan as per section 2 of the general regulations under the Gasoline and Motive Fuel Tax Act as follows:         <ul> <li>(a) has filed a flight plan at the point of departure of a commercial flight, indicating that its point of departure or its point of destination is outside Canada,</li> <li>(b) is on a commercial flight in conformity with the filed flight plan, and</li> <li>(c) is being refueled in New Brunswick</li> <li>(i) at the point of departure or at an intermediate aerodrome and is subsequently being flown to the point of destination outside Canada without landing in Canada other than in New Brunswick during the flight, or</li> <li>(ii) at the point of destination or at an intermediate aerodrome after being flown there from a point of departure outside Canada without landing other than in New Brunswick previously during the flight.</li> </ul> </li> </ol>							



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

### **Aviation Fuel – International Commercial Flights**

#### **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.
С.	Airline Name:	This refers to the airline name under which you operate your business (may or may not be different than Legal Name).
d.	Legal Name:	This refers to one of the following: <u>Corporation</u> – 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; <u>Partnership</u> – if you have registered as a partnership with the Corporate Affairs Branch of Service New Brunswick, then you must indicate your Partnership Name; <u>Sole Proprietorship</u> – if you are not registered with the Corporate Affairs Branch of Service New Brunswick, then this would be your personal name.
e.	Business Name:	This refers to the name under which you operate your business (may or may not be different than your Airline Name or Legal Name).
f.	Mailing Address:	This refers to the mailing address where all correspondence should be mailed. You must include the full address including County, state or other.
g.	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, state or other.
h.	Contact Name:	This refers to the name of the representative who should be contacted should the department require further information.
i.	Daytime Telephone Number:	This refers to the telephone number where you or your representative can be reached during the day.
j.	Fax Number:	If applicable, please provide your fax number.
k.	E-mail:	If applicable, please provide your email address.
I.	Claim Period:	This refers to the dates for which your refund claim starts and ends.
m.	Reason for Claim:	Please give reasons on the circumstances surrounding your claim and refer to Schedule 5 for documentation required to substantiate your claim.

#### Part II – Refund Claim Summary

n.	Totals from Schedule 5	This section	is to be completed ONLY after Schedule 5 has been completed.
	- Aviation Fuel:	<u>Column C</u> :	Bring forward the total number of litres of aviation fuel giving
			entitlement to a refund recorded on Line (J) of Schedule 5.
		<u>Column D</u> :	Bring forward the total amount of refund claimed on aviation fuel
			recorded on Line (K) of Schedule 5.

#### 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 relating to aviation fuel for international commercial flights must be made within five (5) years of the NB refuelings.

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:

 $\circ\,$  November 1<sup>st</sup> to December 10<sup>th</sup>, 2002 at a rate of 13.0 cents per litre; and  $\circ\,$  December 11<sup>th</sup> to December 31<sup>st</sup>, 2002 at a rate of 14.5 cents per litre.

#### SCHEDULE 4 - AVIATION FUEL - INTERNATIONAL COMMERCIAL FLIGHTS

A.	Name of Airline:	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.
В.	Claim Period:	Enter the starting and ending dates for your claim.
C.	Column C – Date of Flight:	This refers to the date that the international commercial flight took place.
D.	Column D – Flight #:	This refers to the flight number associated with the international commercial aircraft.
E.	Column E – Origin of Flight:	This refers to the location where the flight originated from.
F.	Column F – First Stop after Fueling in NB:	This refers to the aircraft's first stop after refueling in New Brunswick.
G.	Column G – NB Refuelings:	This refers to the number of litres of aviation fuel purchased while refueling in New Brunswick.
Н.	Column H – Aviation Fuel Tax Rate:	Enter the applicable aviation fuel tax rates at the time of the refueling in New Brunswick using the attached tax rate table. It is important to note that, as a result of tax rate increases, the tax rate will vary depending upon the claim period. If you are covering different claim periods with different tax rates, you must complete separate schedules for different tax rates.
I.	Column I - Calculation:	Multiply the total litres found in Column (G) by the aviation fuel tax rate in Column (H) and enter amount in Column (I): $[(G) \times (H) = Column (I)].$
J.	Line J – Total litres:	Add all entries from Column (G) and enter the total amount of litres of aviation fuel. Bring this total forward to Column C (Line n) in the Refund Claim Summary under Part II of your application form.
K.	Line K – Total Amount Claimed:	Add all entries from Column (I) and enter the total amount claimed. Bring this total forward to Column D (Line n) of the Refund Claim Summary under Part II of your application form, which is the total amount of tax giving you entitlement to a refund.

New Brunswick Department of Finance, Revenue and Taxation Division Ministère des Finances, Division du revenu et de l'impôt Telephone / Téléphone : (506) 453-2404

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. »