

**PART I – CLAIMANT INFORMATION**

a) Business Number: _____ <div style="border: 1px solid black; width: 150px; height: 25px; margin-left: 200px; background-color: #cccccc;">For office use only</div> b) Language Preference: <input type="checkbox"/> English <input type="checkbox"/> French c) Legal Name: _____ d) Business Name (if applicable): _____ e) Mailing Address: _____ _____	f) Physical address where your records are maintained: _____ _____ g) Daytime Telephone Number: _____ h) Fax Number: _____ i) E-mail Address (if applicable): _____ j) Claim Period:            Beginning      Y ____ M ____ D ____ Ending            Y ____ M ____ D ____
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k) Please give reasons for Change of Use (i.e. gasoline purchased at gasoline tax rate and used for aviation fuel or diesel purchased at diesel tax rate and used for locomotive fuel) and provide a detailed description of your operation:


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

A Schedules	B Fuel Type	C Total Number of Litres	D Total Amount Claimed
j) Totals from Schedule 2	Gasoline		
m) Totals from Schedule 2	Diesel		
n) Total Amount Claimed – Add all entries under Column D			\$

**PART III – DECLARATION**

I hereby certify that none of the gasoline or diesel (for which a refund of the tax paid is claimed) was used or consumed in a licensed motor vehicle and was only used for aviation fuel or locomotive fuel 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 <b>(Please print)</b>	Telephone
Signature	Date

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 2 CHANGE OF USE**

Pursuant to the *Gasoline and Motive Fuel Tax Act*, general regulations and the *Revenue Administration Act* (ex. Gasoline purchased at gasoline tax rate and used for aviation fuel or Diesel purchased at diesel tax rate and used for locomotive fuel)

(A) Name: _____  Business Number: _____	(B) Claim Period:  Beginning Y ____ M ____ D ____ Ending Y ____ M ____ D ____
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LOCOMOTIVE, AIRCRAFT, ETC.						
(C)	(D)	(E)	(F)	(G)	(H)	(I)
TYPE	MODEL	SERIAL NUMBER	REGISTRATION NUMBER (LICENCE PLATE #)	USAGE	GASOLINE PURCHASES	DIESEL PURCHASES
Line (J) GASOLINE TOTAL PURCHASES (ADD COLUMN H) =						
Line (K) TOTAL PURCHASES X FULL TAX RATE (            ) see attached tax rates table =				(J) x (K)	\$	
Line (L) TOTAL PURCHASES X REDUCED TAX RATE (            ) see attached tax rates table =				(J) x (L)	\$	
Line (M) GASOLINE TAX REFUND CLAIM (SUBTRACT FULL RATE TOTAL MINUS REDUCED RATE TOTAL) =				(K) – (L) = (M)	\$	
Line (N) DIESEL TOTAL PURCHASES (ADD COLUMN I) =						
Line (O) TOTAL PURCHASES X FULL TAX RATE (            ) see attached tax rates table =				(N) x (O)	\$	
Line (P) TOTAL PURCHASES X REDUCED TAX RATE (            ) see attached tax rates table =				(N) x (P)	\$	
Line (Q) DIESEL TAX REFUND CLAIM (SUBTRACT FULL RATE TOTAL MINUS REDUCED RATE TOTAL) =				(O) – (P) = (Q)	\$	

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

**Change of Use**

**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. Claim Period: This refers to the dates for which your refund claim starts and ends.
- k. Reasons for Change of Use: When providing a detailed description of your operation, you must also explain the change of use (i.e. why gasoline was purchased at the existing gasoline tax rate and used for aviation fuel or diesel purchased at the existing diesel tax rate and used for locomotive fuel).

**Part II – Refund Claim Summary**

- l. Totals from Schedule 2  
- Gasoline:

This section is to be completed ONLY after Schedule 2 has been completed.  
Column C: Bring forward the total number of litres of gasoline giving entitlement to a refund recorded on Line (J) of Schedule 2.  
Column D: Bring forward the total amount of refund claimed on gasoline recorded on Line (M) of Schedule 2.
  
- m. Totals from Schedule 2  
- Diesel:

This section is to be completed ONLY after Schedule 2 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 2.  
Column D: Bring forward the total amount of refund claimed on diesel recorded on Line (Q) of Schedule 2.
  
- n. 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 a Gasoline and Motive Fuel Wholesaler or a Gasoline and Motive Fuel 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 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 1<sup>st</sup> to December 10<sup>th</sup>, 2002 at a rate of 13.0 cents per litre; and
- o December 11<sup>th</sup> to December 31<sup>st</sup>, 2002 at a rate of 14.5 cents per litre.

**SCHEDULE 2 – CHANGE OF USE**

- 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. Column C – Type: All aircraft and/or locomotive used within your commercial operation must be listed.
- D. Column D – Model: Record the corresponding model number of each aircraft and/or locomotive listed in Column C.
- E. Column E – Serial Number: Record the corresponding serial number of each aircraft or locomotive listed in Column C.
- F. Column F – Registration Number: Record the corresponding registration number (licence number) of each aircraft or locomotive listed in Column C.
- G. Column G – Usage: On separate lines, describe each activity performed by the aircraft or locomotive listed in Column C.
- H. Column H – Gasoline Purchases (litres): This refers to the number of litres of gasoline consumed in a refundable area for each type of aircraft listed.
- I. Column I – Diesel Purchases (litres): This refers to the number of litres of diesel consumed in a refundable area for each type of locomotive listed.
- J. Line J – Total Gasoline Purchases (litres): Add all entries under Column H and enter the total number of litres of gasoline consumed in a refundable area. Bring this total forward to Column C (Line I) in the Refund Claim Summary under Part II of your application form.
- K. Line K – Total Purchases x Full 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 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.  
Multiply the total number of litres of gasoline by the full gasoline tax rate found in the attached tax rate table: [ Line (J) x (full gasoline tax rate) = Line (K) ].
- L. Line L – Total Purchases x Reduced Tax Rate: Enter the applicable aviation fuel tax rate 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.  
Multiply the total number of litres of gasoline by the aviation fuel tax rate found in the attached tax rate table: [ Line (J) x (aviation fuel tax rate) = Line (L) ].
- M. Line M – Gasoline Tax Refund Claim: Subtract the full rate total minus the reduced rate total:  
[ Line (K) – Line (L) = Line (M) ]. Bring this total forward to Column D (Line I) in the Refund Claim Summary under Part II of your application form.
- N. Line N – Total Diesel Purchases (litres): Add all entries under Column I and enter the total number of litres of diesel consumed in a refundable area. Bring this total forward to Column C (Line m) in the Refund Claim Summary under Part II of your application form.
- O. Line O – Total Purchases x Full 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 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.  
Multiply the total number of litres of diesel by the full diesel tax rate found in the attached tax rate table: [ Line (N) x (full diesel tax rate) = Line (O) ].

**SCHEDULE 2 – CHANGE OF USE continued**

- P. Line P – Total Purchases x  
Reduced Tax Rate: Enter the applicable locomotive fuel tax rate 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.  
Multiply the total number of litres of diesel by the locomotive fuel tax rate found in the attached tax rate table:  
[ Line (N) x (locomotive fuel tax rate) = Line (P) ].
- Q. Line Q – Diesel Tax  
Refund Claim: Subtract the full rate total minus the reduced rate total:  
[ Line (O) – Line (P) = Line (Q) ]. Bring this total forward to Column D (Line m) in the Refund Claim Summary under Part II of your application form.



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**

	<b>GASOLINE</b>	<b>DIESEL FUEL</b>	<b>PROPANE</b>	<b>LOCOMOTIVE FUEL</b>	<b>AVIATION FUEL</b>
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**

	<b>ESSENCE</b>	<b>CARBURANT DIESEL</b>	<b>PROPANE</b>	<b>CARBURANT POUR LOCOMOTIVES</b>	<b>CARBURANT D'AVION</b>
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. »**