

Application for Refund of Gasoline and Motive Fuel Tax
 Bad Debts
 Specific to Wholesalers

PART I – CLAIMANT INFORMATION

a) Business Number: _____	For office use only	g) Daytime Telephone Number: _____
b) Language Preference: <input type="checkbox"/> English <input type="checkbox"/> French		h) Fax Number: _____
c) Legal Name: _____		i) E-mail Address (if applicable): _____
d) Business Name (if applicable): _____		j) Wholesaler Licence # _____
e) Mailing Address: _____		
f) Physical address where your records are maintained: _____		k) Claim Period: Beginning Y _____ M _____ D _____ Ending Y _____ M _____ D _____

l) Bad Debts – Please give specific details on the reasons for this claim (attach a letter if necessary):

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

A	B	C	D
Refund Type	Fuel Type	Total Number of Litres	Total Amount Claimed
m) Totals from Schedule 4	Gasoline		
n) Totals from Schedule 4	Diesel		
o) Totals from Schedule 4	Propane		
p) Totals from Schedule 4	Aviation		
q) Total Amount Claimed – Add all entries under Column D			\$ _____

PART III – DECLARATION

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. REFUND CLAIMS RELATING TO BAD DEBTS MUST BE MADE WITHIN TWELVE (12) MONTHS OF THE SELLING OR DELIVERY OF THE GASOLINE AND/OR MOTIVE FUEL.

 Name of claimant or person authorized by the claimant
 (Please print)

 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

“ALL REFUNDED AMOUNTS ARE SUBJECT TO AUDITS AT A LATER DATE. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.”

SCHEDULE 4 BAD DEBTS - GASOLINE AND MOTIVE FUEL WHOLESALERS -

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



IMPORTANT NOTE: IF MORE THAN ONE BAD DEBT, COMPLETE A SEPARATE SCHEDULE 4 FOR EACH RETAILER.

<p>(A) Name: _____</p> <p>Business Number: _____</p> <p>Wholesaler - Licence #: _____</p>	<p>(B) Claim Period:</p> <p>Beginning Y ____ M ____ D ____ Ending Y ____ M ____ D ____</p>
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BAD DEBT ACCOUNT		TOTAL LITRES LOST AS A RESULT OF BAD DEBT					
(C)	(D)	(E)	(F)	(G)	(H)	(I)	
RETAILER NAME	LICENCE #	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							\$
Lines (J) + (K) + (L) + (M) = (N)							

To claim a refund relating to a bad debt or an overpayment, the following information must be included with your claim:

1. Clear photocopies of purchase receipts substantiating that the tax was paid on the amount claimed.
2. Documentary evidence to support the reasons for bad debt.

Refund claims relating to bad debts must be made within twelve (12) months of the selling or delivery of the gasoline and/or motive fuel.

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

Bad Debts – Specific to Wholesalers

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. Wholesaler's Licence Number: Please indicate your valid Gasoline and Motive Fuel Wholesaler's licence number issued by the Province of New Brunswick.
- k. Claim Period: This refers to the dates for which your refund claim starts and ends.
- l. Reason for Claim: Please give specific and detailed reasons on the circumstances surrounding your claim and refer to Schedule 4 for documentation required to substantiate your claim.

Part II – Refund Claim Summary

- m. Totals from Schedule 4
- Gasoline: This section is to be completed ONLY after Schedule 4 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 4.
Column D: Bring forward the total amount of refund claimed on gasoline recorded on Line (J) of Schedule 4.

- n. Totals from Schedule 4
- Diesel: This section is to be completed ONLY after Schedule 4 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 4.
Column D: Bring forward the total amount of refund claimed on diesel recorded on Line (K) of Schedule 4.

- o. Totals from Schedule 4
- Propane: This section is to be completed ONLY after Schedule 4 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 4.
Column D: Bring forward the total amount of refund claimed on propane recorded on Line (L) of Schedule 4.

- p. Totals from Schedule 4
- Aviation Fuel: This section is to be completed ONLY after Schedule 4 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 4.
Column D: Bring forward the total amount of refund claimed on aviation fuel recorded on Line (M) of Schedule 4.

- 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 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 Bad Debts must be made within twelve (12) months of the selling or delivery of the gasoline and/or motive fuel.

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 4 – BAD DEBTS

- 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.
- Wholesaler's Licence Number: Please indicate your valid Gasoline and Motive Fuel Wholesaler's licence number issued by the Province of New Brunswick.
- B. Claim Period: Enter the starting and ending dates for your claim.
- C. Column C – Retailer Name: This refers to the Legal or Trade Name of the Gasoline and Motive Fuel Retailer with whom you have sold gasoline and/or motive fuel products and, who caused the bad debt.
- D. Column D – Licence Number: This refers to the Gasoline and Motive Fuel Retailer's licence number issued by the Province of New Brunswick.
- E. Column E – Gasoline: This refers to the total number of litres of gasoline lost due to a bad debt. Bring this total forward to Column C (Line m) 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 bad debt. Bring this total forward to Column C (Line n) 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 bad debt. Bring this total forward to Column C (Line o) 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 bad debt. Bring this total forward to Column C (Line p) 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 bad debt 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.
- 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 m) 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 n) 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 o) 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 p) 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 q) 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.



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)

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« TOUS LES MONTANTS REMBOURSÉS PEUVENT ÊTRE ASSUJETTIS À DES VÉRIFICATIONS À UNE DATE ULTÉRIEURE.
LES DEMANDES INCOMPLÈTES NE SERONT PAS TRAITÉES. »**