





**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.
- c. 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:  
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.
- 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.
- l. 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  
- Aviation Fuel:

This section is to be completed ONLY after Schedule 5 has been completed.

Column C: Bring forward the total number of litres of aviation fuel giving entitlement to a refund recorded on Line (J) of Schedule 5.

Column D: 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:

- 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 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.
- B. 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.
- H. 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) x (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.



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

<b>SUMMARY OF GASOLINE AND MOTIVE FUEL TAX RATES</b>					
	<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

<b>SOMMAIRE DES TAUX DE TAXE SUR L'ESSENCE ET LES CARBURANTS</b>					
	<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. »**