Department of Finance Revenue and Taxation Division Gasoline and Motive Fuel Tax Act Revenue Administration Act

Application for Refund of Gasoline and Motive Fuel Tax Aviation Fuel for International Commercial Flights



PART I – CLAIMANT INFORMA	ATION				
a) Business Number:	For office use only	g) Physical address where your records are maintained:			
b) Language Preference:	☐ English ☐ French	h) Contact Name:			
c) Airline Name:		i) Daytime Telephone Number	er:		
d) Legal Name:		j) Fax Number:			
e) Business Name (if applicable):		k) E-mail Address (if applicat	ole):		
f) Mailing Address:		I) Claim Period: Begi	inning Y M D		
		_ Endi	ing YMD		
PART II – REFUND CLAIM SUI	MMARY (REFER TO YOUR APPROPRIAT	E SCHEDULE)			
A Refund Type	B Fuel Type	C Total Number of Litres	Total Amount Claimed		
n) Totals from Schedule 5	Aviation Fuel		\$		
PART III – DECLARATION					
during the period covered by this thereof is true, correct and comp	gasoline or motive fuel (for which a refund on sapplication. I further certify that all informablete in every detail. REQUIRES ORIGINAL SIGNATURE - NO	ation given in this application and	in every document submitted in support		
Name of claimant or person auti (Please print)	norized by the claimant	Telephone			
Signature		Date			
Please mail application and add Department of Finance, Revenu Tax Accounting and Refunds P.O. Box 3000, Fredericton, NB	e and Taxation Division	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 Period: Beginning Y M D Ending Y M D					
(0)	(D)	(F)	(E)			(0)	41)	(1)
(C)	(D)	(E)	(F)			(G)	(H)	(1)
DATE OF FLIGHT	FLIGHT NUMBER	ORIGIN OF FLIGHT	FIRST STOP AFT IN N			FUELINGS tres)	AVIATION FUEL TAX RATE (SEE ATTACHED TAX RATES TABLE)	TOTAL CALCULATE G X H
Line (J) TOTAL LITRES – ADD ALL ENTRIES UNDER COLUMN (G)					(litres)			
Line (K) TOTAL AMOUNT CLAIMED – ADD ALL ENTRIES UNDER COLUMN (I)								\$

Please include the following information with your claim:

- 1. Copies of invoices pertaining to the purchase of Aviation Fuel in the Province of New Brunswick.
- 2. Copies of a flight plan as per section 2 of the general regulations under the Gasoline and Motive Fuel Tax Act as follows:
 - (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,
 - (b) is on a commercial flight in conformity with the filed flight plan, and
 - (c) is being refueled in New Brunswick
 - (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
 - (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.



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	l – Clair	nant Inf	ormation

This refers to the common business identifier that is issued by Canada Revenue a. Business Number:

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.

Language Preference: Please specify the language in which you prefer to receive correspondence. b.

This refers to the airline name under which you operate your business (may or Airline Name: C.

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

vour 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

Sole Proprietorship - if you are not registered with the Corporate Affairs Branch

of Service New Brunswick, then this would be your personal name.

Business Name: This refers to the name under which you operate your business (may or may not e.

be different than your Airline Name or Legal Name).

Mailing Address: f. This refers to the mailing address where all correspondence should be mailed.

You must include the full address including County, state or other.

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.

This refers to the name of the representative who should be contacted should h. Contact Name:

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.

Reason for Claim: Please give reasons on the circumstances surrounding your claim and refer to m.

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:

Column C: Bring forward the total number of litres of aviation fuel giving

entitlement to a refund recorded on Line (J) of Schedule 5.

Bring forward the total amount of refund claimed on aviation fuel Column D:

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.

This confirms that the applicant accepts the conditions imposed under the Applicant Signature:

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:

November 1st to December 10th, 2002 at a rate of 13.0 cents per litre; and
 December 11th to December 31st, 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 – This refers to the location where the flight originated from.

Origin of Flight:

Claimed:

Column F – First Stop

after Fueling in NB:

F.

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 – Enter the applicable aviation fuel tax rates at the time of the refueling in New Aviation Fuel Tax Rate: Brunswick using the attached tax rate table. It is important to note that, as a

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 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

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)