

Farmer Gasoline and Motive Fuel Refund Application
Department of Finance, Revenue Administration
Division



GENERAL INFORMATION

Registered Professional Agriculture Producer (RPAP) number: NB _____	Legal / Owner Name: _____ Business Name: _____
Mailing Address: _____ _____	Business Number: _____

REFUND PERIOD

Beginning _____ Ending: _____
 (MM/DD/YYYY) (MM/DD/YYYY)

Note: Refund claims must be made within three years from the day on which the overpayment of tax was made. Fuel consumed by F-Plated vehicles before November 1st, 2012 does not qualify for an exemption.

PURCHASE INFORMATION

Total litres of Gasoline purchased during the refund period: _____ (litres)

Total litres of taxed motive fuel purchased during the refund period: _____ (litres)

Total litres of tax exempt motive fuel purchased during the refund period: _____ (litres)

(Include copies of all tax paid fuel receipts)

OPERATIONAL INFORMATION

Farm Acreage:
 Owned Cleared: _____ Leased Cleared: _____ Owned Wooded: _____ Leased Wooded: _____

Livestock (i.e. cattle, poultry etc.) Type: _____ # of Animals: _____ # of Females: _____	Crops Grown (i.e. vegetables, fruits, forage) Type: _____ # of Acres: _____
Greenhouses #of Green houses: _____ Total Square Feet: _____	Beehives # of Beehives: _____

CONSENT

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 taxable area 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. All refund applications are subject to audit at a later date.

 Name (Please Print) Date

 Signature

(Note: An authorized signature that would include an owner, partner, corporate officer, manager, or any person authorized by the applicant must sign this form.)

The personal information on this refund application is being collected under the authority of the *Gasoline and Motive Fuel Tax Act*, and will be used for the purposes of determining eligibility for a refund of the Gasoline and Motive Fuel Tax on fuel consumed in farming operations. If you have any questions regarding the collection and use of this information, please contact the Manager, Tax Administration, Department of Finance. (Please see contact information provided below).

FOR FUEL RELATED INQUIRIES:

Department of Finance Revenue Administration Division Tax Administration P. O. 3000 Fredericton, New Brunswick E3B 5G5	Telephone: (800) 669-7070 Fax: (506) 457-7335 Internet: www.gnb.ca/finance
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“ALL REFUNDED AMOUNTS ARE SUBJECT TO AUDITS AT A LATER DATE. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.”

Instructions on how to fill out the Farmer's Gasoline and Motive Fuel Refund Application

SECTION: GENERAL INFORMATION

Registered Professional Agriculture Producer (RPAP) number:	Please provide your Registered Professional Agricultural Producer number issued by the Department of Agriculture and Aquaculture.
Mailing Address:	This refers to the mailing address where all correspondence should be mailed. You must include the full address including County.
Legal Name:	This refers to one of the following: <ul style="list-style-type: none"> Corporation – if you have registered your company as a corporation with the Corporate Registry of Service New Brunswick, then you must indicate your Corporation Name; Partnership – if you have registered as a partnership with the Corporate Registry of Service New Brunswick, then you must indicate your Partnership Name; Sole Proprietorship – if you are not registered with the Corporate Registry 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 be different than Legal Name).
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 Registry of Service New Brunswick or the Department of Finance.

SECTION: REFUND PERIOD

Refund Period:	This refers to the dates for which your refund claim starts and ends. Refund claims must be made within three years from the day on which the overpayment of tax was made. Fuel consumed by F-Plated vehicles before November 1 st , 2012 does not qualify for a refund.
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SECTION: PURCHASE INFORMATION

Total litres of Gasoline purchased during the refund period:	The total number of litres of all gasoline purchased during the refund period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s) and equipment used within your farming operation.
Total litres of taxed motive fuel purchased during the refund period:	The total number of litres of all taxed diesel purchased during the refund period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s) and equipment used within your farming operation.
Total litres of tax exempt motive fuel purchased during the refund period:	The total number of litres of all exempt diesel (dyed) purchased during the refund period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s) and equipment used within your farming operation.

SECTION: OPERATIONAL INFORMATION

Farm Acreage:	Please specify the farm acreage owned and/or leased and the acreage within each category that is cleared or wooded.
Livestock:	Please specify the type(s) of livestock, the number of animals and the number of females.
Crops Grown:	Please specify the type(s) of crops grown and the number of acres.
Greenhouses:	Please specify the number of greenhouse(s) used to grow vegetables, vegetable seedlings or fruit bearing plants, bushes or trees; along with the total area covered in square feet.
Beehives:	Please specify the number of beehives.

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SECTION: CONSENT

Name: Please print the name of the individual authorized to sign the consent section. That would include an owner, partner, corporate officer, manager, or any person authorized by the applicant to sign this form.

Date: Please date the application.

Signature: This confirms that the applicant accepts the conditions imposed under the Consent section.

SECTION: INFORMATION ON EQUIPMENT THAT CONSUMES TAX PAID FUEL

Vehicle or Equipment make, model, year: Record the corresponding make, model number and year of each motor vehicle and piece of equipment that consumes tax paid fuel.

Licence Plate(If applicable): Record the corresponding registration number / serial number of each motor vehicle and piece of equipment listed.

Description of usage: Describe, in general, the type of activities performed by the motor vehicle(s) and or pieces of equipment listed.

A) Estimated or actual Kms or hours during the refund period: Record a period beginning and ending odometer reading for the refund period for each motor vehicle or piece of equipment in order to calculate the kms traveled or hours used during the refund period. Estimates are also acceptable. Kms for non farm production activities (or the farm production activities) for F-Plated vehicles must also be supported.

B) Estimated or actual liters placed in the vehicle or equipment during the refund period: An estimate based on the total amount of fuel used during the refund period and then a break down estimate of approximately how much was used in each vehicle or piece of equipment would be sufficient. Disbursement records are also acceptable however they are not a requirement.

C) Estimated exempt use percentage: This is an estimated percentage that the vehicle or piece of equipment was used for farm production activities.

D) Refund Volume (Litres): This volume is determined for each vehicle or piece of equipment by taking the volume located in column B and multiplying it by the percentage in column C.

E) Total Refund Volume: The total volume subject to refund is determined by adding up all the volumes in column D separately for both Diesel and Gasoline.

F) Tax Rate (Cents per litre): These are the current provincial tax rates used to calculate the amount of tax to be refunded for Diesel and Gasoline.

Total refund amount requested (E x F): This amount is determined by multiplying the total refund volume(E) by the current tax rate for Diesel(F) and Gasoline(F) respectively.



Department of Finance, Revenue Administration Division
Ministère des Finances, Division de l'administration du revenu
Telephone / Téléphone : (800) 669-7070

SUMMARY OF GASOLINE AND MOTIVE FUEL TAX RATES					
	GASOLINE	DIESEL FUEL	PROPANE	LOCOMOTIVE FUEL	AVIATION FUEL
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 March 22, 2011	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
March 23, 2011 to March 31, 2015	13.6 cents per litre	19.2 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
April 1, 2015 to present	15.5 cents per litre	21.5 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 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 Au 22 mars 2011	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
Le 23 mars 2011 au 31 mars 2015	13.6 cents le litre	19.2 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
Le 01 avril 2015 à date	15,5 cents le litre	21,5 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre