

**1 Subsection 2(2) of New Brunswick Regulation 82-81 under the Gasoline and Motive Fuel Tax Act is amended**

*(a) in the definition “base jurisdiction” by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*

*(b) in the definition “bulk plant” in the portion preceding paragraph (a) by striking out “gasoline, motive fuel and carbon emitting products” and substituting “gasoline and motive fuel”.*

**2 Section 2.01 of the Regulation is amended**

*(a) in subsection (1) by striking out “and subject to subsections (3) and (4)”;*

*(b) in subsection (2) by striking out “and subject to subsections (3) and (4)”;*

*(c) by repealing subsection (3);*

*(d) by repealing subsection (4).*

**3 Paragraph 4(2)(b) of the Regulation is repealed and the following is substituted:**

(b) retailers who purchase tax exempt motive fuel from a wholesaler and who resell it to a purchaser who is not authorized under the Act or this Regulation to purchase tax exempt motive fuel, and

**4** *The heading “CONSUMER REPORT OF GASOLINE, MOTIVE FUEL, AVIATION FUEL AND CARBON EMITTING PRODUCTS” preceding section 8 of the Regulation is repealed and the following is substituted:*

**CONSUMER REPORT OF GASOLINE, MOTIVE FUEL AND AVIATION FUEL**

**5** *Section 9.1 of the Regulation is repealed.*

**6** *Section 10.1 of the Regulation is repealed.*

**7** *Section 11.1 of the Regulation is amended*

*(a) in subsection (1)*

*(i) in paragraph (a) by striking out “aviation fuel, gasoline, motive fuel or a carbon emitting product” and substituting “aviation fuel, gasoline or motive fuel”;*

*(ii) in paragraph (b) by striking out “section 8, 9, 9.1, 10, 10.1 or 11” and substituting “section 8, 9, 10 or 11”;*

*(iii) in the portion following paragraph (b) by striking out “the tax for the aviation fuel, gasoline, motive fuel or carbon emitting product” and substituting “the tax for the aviation fuel, gasoline or motive fuel”;*

*(b) in subsection (2)*

*(i) in the portion preceding paragraph (a) by striking out “the aviation fuel, gasoline, motive fuel or carbon emitting product” wherever it appears and substituting “the aviation fuel, gasoline or motive fuel”;*

*(ii) in subparagraph (a)(i) by striking out “type of aviation fuel, gasoline, motive fuel or carbon emitting product” and substituting “type of aviation fuel, gasoline or motive fuel”;*

*(iii) in paragraph (b) by striking out “aviation fuel, gasoline, motive fuel or carbon emitting product” and substituting “aviation fuel, gasoline or motive fuel”.*

**8** *Section 12 of the Regulation is amended by striking out “subsections 8(2), 9(2), 9.1(2), 10(2), 10.1(2), 11(2) and 11.1(2)” and substituting “subsections 8(2), 9(2), 10(2), 11(2) and 11.1(2)”.*

**9** *Section 15 of the Regulation is amended by striking out “subsection 8(2), 9(2) or 9.1(2), every person referred to in subsection 8(1), 9(1) or 9.1(1)” and substituting “subsection 8(2) or 9(2), every person referred to in subsection 8(1) or 9(1)”.*

**10** *Section 16 of the Regulation is amended*

*(a) in subsection (1) by striking out “subsection 8(2), 9(2), 9.1(2), 10(2), 10.1(2) or 11(2)” and substituting “subsection 8(2), 9(2), 10(2) or 11(2)”;*

*(b) in subsection (1.1) by striking out “subsection 8(2), 9(2) or 9.1(2)” and substituting “subsection 8(2) or 9(2)”.*

**11** *The heading “LOSSES OF GASOLINE, MOTIVE FUEL OR CARBON EMITTING PRODUCTS” preceding section 16.1 of the Regulation is repealed and the following is substituted:*

## LOSSES OF GASOLINE OR MOTIVE FUEL

**12 Section 16.1 of the Regulation is amended**

- (a) in subsection (2) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*
- (b) in subsection (3)*
  - (i) in the portion preceding the formula by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*
  - (ii) in the description of variable “A” of the formula by striking out “the opening inventory of gasoline, of motive fuel or of the carbon emitting product” and substituting “the opening inventory of gasoline or motive fuel”;*
  - (iii) in the description of variable “B” of the formula by striking out “the quantity of gasoline, of motive fuel or of the carbon emitting product” and substituting “the quantity of gasoline or motive fuel”;*
  - (iv) in the description of variable “C” of the formula by striking out “the closing inventory of gasoline, of motive fuel or of the carbon emitting product” and substituting “the closing inventory of gasoline or motive fuel”;*
  - (v) in the description of variable “D” of the formula by striking out “the quantity of gasoline, of motive fuel or of the carbon emitting product” and substituting “the quantity of gasoline or motive fuel”.*

**13 Section 16.2 of the Regulation is amended**

- (a) in subsection (2)*

- (i) in paragraph (a) of the English version by adding “and” at the end of the paragraph;*
  - (ii) in paragraph (b) by striking out “, and” at the end of the paragraph and substituting a period;*
  - (iii) by repealing paragraph (c);*
- (b) in subsection (3)*
- (i) in the portion preceding the formula by striking out “The quantity of gasoline, of motive fuel or of a carbon emitting product” and substituting “The quantity of gasoline or motive fuel;*
  - (ii) in the description of variable “E” of the formula by striking out “the opening inventory of gasoline, of motive fuel or of the carbon emitting product” and substituting “the opening inventory of gasoline or motive fuel”;*
  - (iii) in the description of variable “F” of the formula by striking out “the quantity of gasoline, of motive fuel or of the carbon emitting product” and substituting “the quantity of gasoline or motive fuel”;*
  - (iv) in the description of variable “G” of the formula by striking out “the closing inventory of gasoline, of motive fuel or of the carbon emitting product” and substituting “the closing inventory of gasoline or motive fuel”;*
- (c) in subsection (4)*
- (i) in the portion preceding the formula by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*

- (ii) *in the description of variable “H” of the formula by striking out “the quantity of gasoline, of motive fuel or of the carbon emitting product” and substituting “the quantity of gasoline or motive fuel”;*
- (iii) *in the description of variable “I” of the formula by striking out “gasoline, motive fuel or the carbon emitting product” and substituting “gasoline or motive fuel”;*
- (d) *in subsection (5)*
- (i) *in the portion preceding the formula by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*
- (ii) *in the description of variable “H” of the formula by striking out “the quantity of gasoline, of motive fuel or of the carbon emitting product” and substituting “the quantity of gasoline or motive fuel”;*
- (iii) *in the description of variable “J” of the formula by striking out “the quantity of gasoline, of motive fuel or of the carbon emitting product” and substituting “the quantity of gasoline or motive fuel”;*
- (e) *in subsection (6) by striking out “the collector’s unverifiable losses of gasoline, of motive fuel or of the carbon emitting product” and substituting “the amount of the collector’s unverifiable losses of gasoline or motive fuel”;*
- (f) *in subsection (7)*
- (i) *in the portion preceding the formula by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*

*(ii) in the description of variable “K” of the formula by striking out “the opening inventory of gasoline, of motive fuel or of the carbon emitting product owned by the collector at the beginning of the period and of the gasoline, motive fuel or carbon emitting product for which” and substituting “the opening inventory of gasoline or motive fuel owned by the collector at the beginning of the period and of the gasoline or motive fuel for which”;*

*(iii) in the description of variable “L” of the formula by striking out “the quantity of gasoline, of motive fuel or of the carbon emitting product” and substituting “the quantity of gasoline or motive fuel”;*

*(iv) in the description of variable “M” of the formula by striking out “the closing inventory of gasoline, of motive fuel or of the carbon emitting product owned by the collector at the end of the period and of the gasoline, motive fuel or carbon emitting product for which” and substituting “the closing inventory of gasoline or motive fuel owned by the collector at the end of the period and of the gasoline or motive fuel for which”;*

*(v) in the description of variable “N” of the formula by striking out “the quantity of gasoline, of motive fuel or of the carbon emitting product” and substituting “the quantity of gasoline or motive fuel”.*

**14** *Paragraph 18(6)(a) of the Regulation is amended by striking out “gasoline, motive fuel or a carbon emitting product during travel within the Province and pays the tax on the gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel during travel within the Province and pays the tax on the gasoline or motive fuel”.*

**15** *Section 18.4 of the Regulation is amended*

**(a) in subsection (3)**

**(i) in the portion preceding paragraph (a) by striking out “for all gasoline, motive fuel and carbon emitting products” and substituting “for all gasoline and motive fuel”;**

**(ii) in paragraph (a) by striking out “the quantity of gasoline, of motive fuel and of each carbon emitting product” and substituting “the quantity of gasoline and motive fuel”;**

**(iii) in paragraph (b) by striking out “or carbon emitting product”;**

**(iv) in paragraph (c) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;**

**(b) in subsection (3.1)**

**(i) in the portion preceding paragraph (b) by striking out “for all motive fuel and carbon emitting products” and substituting “for all motive fuel”;**

**(ii) in paragraph (b) by striking out “and of each carbon emitting product”;**

**(iii) in paragraph (c) by striking out “or carbon emitting product”;**

**(iv) in paragraph (d) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”.**

**16 Section 18.62 of the Regulation is repealed.**

**17 Section 18.63 of the Regulation is repealed.**

**18 Section 36 of the Regulation is amended by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”.**



**19 Subsection 40.1(1) of the Regulation is amended**

*(a) in the portion preceding paragraph (a) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*

*(b) in paragraph (a)*

*(i) in the portion preceding subparagraph (i) by striking out “gasoline, motive fuel and carbon emitting products” and substituting “gasoline and motive fuel”;*

*(ii) in subparagraph (i) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*

*(iii) in subparagraph (ii) by striking out “the quantity of each type of gasoline, motive fuel or carbon emitting product” and substituting “the quantity of each type of gasoline or motive fuel”;*

*(c) in paragraph (b)*

*(i) in the portion preceding subparagraph (i) by striking out “gasoline, motive fuel and carbon emitting products” and substituting “gasoline and motive fuel”;*

*(ii) in subparagraph (i) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*

*(iii) in subparagraph (iii) by striking out “the quantity of each type of gasoline, motive fuel or carbon emitting product” and substituting “the quantity of each type of gasoline or motive fuel”;*

*(d) in paragraph (b.1)*

*(i) in the portion preceding subparagraph (i) by striking out “gasoline, motive fuel and carbon emitting products” and substituting “gasoline and motive fuel”;*

*(ii) in subparagraph (i) by striking out “the quantity of each type of gasoline, motive fuel or carbon emitting product” and substituting “the quantity of each type of gasoline or motive fuel”;*

*(e) in paragraph (c)*

*(i) in the portion preceding subparagraph (i) by striking out “and tax exempt carbon emitting products”;*

*(ii) in subparagraph (i) by striking out “and tax exempt carbon emitting products”;*

*(iii) in subparagraph (iii) by striking out “and tax exempt carbon emitting product”;*

*(iv) in subparagraph (v) by striking out “or a tax exempt carbon emitting product”;*

*(v) in subparagraph (vi) by striking out “or tax exempt carbon emitting product”;*

*(f) in paragraph (d) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”.*

**20 Subsection 40.2(1) of the Regulation is amended**

*(a) in subparagraph (a)(i) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*

*(b) in paragraph (c)*

*(i) in the portion preceding subparagraph (i) by striking out “for all gasoline, motive fuel and carbon emitting products” and substituting “for all gasoline and motive fuel”;*

- (ii) in subparagraph (i) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*
- (iii) in subparagraph (ii) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*
- (iv) in subparagraph (iii) by striking out “the quantity of gasoline, of motive fuel or of each carbon emitting product” and substituting “the quantity of gasoline or motive fuel”;*
- (v) in subparagraph (iv) by striking out “type of gasoline, motive fuel or carbon emitting product” and substituting “type of gasoline or motive fuel”;*
- (vi) in subparagraph (v) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*
- (c) in paragraph (d)*
- (i) in the portion preceding subparagraph (i) by striking out “gasoline, motive fuel and carbon emitting products” and substituting “gasoline and motive fuel”;*
- (ii) in subparagraph (i) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*
- (iii) in subparagraph (ii) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*
- (iv) in subparagraph (iv) by striking out “the quantity of gasoline, of motive fuel or of each carbon emitting product” and by substituting “the quantity of gasoline or motive fuel”;*

(v) *in subparagraph (v) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*

(vi) *in subparagraph (vi) of the English version by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”.*

**21 Subsection 40.3(1) of the Regulation is amended**

(a) *in the portion preceding paragraph (a) by striking out “tax exempt motive fuel or a tax exempt carbon emitting product shall” and “any type of motive fuel or carbon emitting product” and substituting “tax exempt motive fuel shall” and “any type of motive fuel”, respectively;*

(b) *in paragraph (a) by striking out “or a carbon emitting product”;*

(c) *in paragraph (b) by striking out “or the carbon emitting product”;*

(d) *in paragraph (c) by striking out “or of each carbon emitting product”;*

(e) *in paragraph (d) by striking out “or tax exempt carbon emitting product”;*

(f) *in paragraph (e) by striking out “or tax exempt carbon emitting product”;*

(g) *in paragraph (f) by striking out “or the carbon emitting product”.*

**22 Subsection 40.4(1) of the Regulation is amended**

(a) *in the portion preceding paragraph (a) by striking out “subsection 3(6), 4(6), 6(7), 6.1(3), 6.2(1.1), 6.3(8) or 6.3(9)” and substituting “subsection 3(6), 4(6), 6(7), 6.1(3) or 6.2(1.1)”;*

*(b) in paragraph (a) by striking out “gasoline, aviation fuel, motive fuel or a carbon emitting product” and substituting “gasoline, aviation fuel or motive fuel”;*

*(c) in paragraph (b) by striking out “gasoline, aviation fuel, motive fuel or carbon emitting product” and substituting “gasoline, aviation fuel or motive fuel”;*

*(d) in paragraph (c) by striking out “the quantity of gasoline, of aviation fuel, of motive fuel or of each carbon emitting product” and substituting “the quantity of gasoline, aviation fuel or motive fuel”;*

*(e) in paragraph (d) by striking out “gasoline, aviation fuel, motive fuel or carbon emitting product” and substituting “gasoline, aviation fuel or motive fuel”;*

*(f) in paragraph (e) by striking out “gasoline, motive fuel or carbon emitting product was” and “the quantity of gasoline, of motive fuel or of a carbon emitting product” and substituting “gasoline or motive fuel was” and “the quantity of gasoline or motive fuel”, respectively.*

**23 Subsection 40.6(1) of the Regulation is amended**

*(a) in paragraph (a) by striking out “gasoline, aviation fuel, motive fuel or a carbon emitting product” and substituting “gasoline, aviation fuel or motive fuel”;*

*(b) in paragraph (b) by striking out “gasoline, aviation fuel, motive fuel or carbon emitting product” and substituting “gasoline, aviation fuel or motive fuel”;*

*(c) in paragraph (c) by striking out “the quantity of gasoline, of aviation fuel, of motive fuel or of each carbon emitting product” and substituting “the quantity of gasoline, aviation fuel or motive fuel”;*

*(d) in paragraph (d) by striking out “the type of gasoline, aviation fuel, motive fuel or carbon emitting product” and substituting “the type of gasoline, aviation fuel or motive fuel”;*

*(e) in paragraph (e) by striking out “gasoline, aviation fuel, motive fuel or carbon emitting product” and substituting “gasoline, aviation fuel or motive fuel”.*

**24** *Section 41 of the Regulation is amended in the portion preceding paragraph (a) by striking out “gasoline, aviation fuel, motive fuel or a carbon emitting product” and substituting “gasoline, aviation fuel or motive fuel”.*

**25** *Section 42.071 of the Regulation is repealed.*

**26** *Section 42.1 of the Regulation is amended*

*(a) in subsection (1)*

*(i) in the portion preceding paragraph (a) by striking out “on gasoline, motive fuel or a carbon emitting product” and substituting “on gasoline or motive fuel”;*

*(ii) in paragraph (a) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*

*(b) in subsection (2)*

*(i) in paragraph (a) by striking out “the gasoline, motive fuel or carbon emitting product” and “number of litres of gasoline, of motive fuel or of the carbon emitting product purchased in the Province and the number of litres of gasoline, of motive fuel or of the carbon emitting product” and substituting “the gasoline or motive fuel” and*

“number of litres of gasoline or motive fuel purchased in the Province and the number of litres of gasoline or motive fuel”, *respectively*;

(ii) *in paragraph (b) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”.*

**27 Section 43 of the Regulation is amended**

(a) *in subsection (1)*

(i) *in the portion preceding paragraph (a) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”;*

(ii) *in paragraph (a) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*

(iii) *in paragraph (b)*

(A) *in the portion preceding subparagraph (i) by striking out “gasoline, motive fuel or carbon emitting product” and substituting “gasoline or motive fuel”;*

(B) *in subparagraph (ii) by striking out “selling gasoline, motive fuel or carbon emitting products” and substituting “selling gasoline or motive fuel”;*

(b) *in paragraph (2)(c) by striking out “delivering of the gasoline, motive fuel or carbon emitting product” and substituting “delivering of the gasoline or motive fuel”;*

(c) *in subsection (4) by striking out “the gasoline, motive fuel or carbon emitting product” and “for gasoline, motive fuel or the carbon emitting product” and substituting “the gasoline or motive fuel” and “for gasoline or motive fuel”, respectively;*

*(d) in subsection (5) by striking out “the gasoline, motive fuel or carbon emitting product” wherever it appears and substituting “the gasoline or motive fuel”.*

**28** *Section 44.4 of the Regulation is repealed.*

**29** *The heading “DISPOSITIONS GÉNÉRALES” preceding section 45 of the French version of the Regulation is repealed and the following is substituted:*

**GÉNÉRALITÉS**

**30** *Section 45 of the Regulation is amended*

*(a) in subsection (1) by striking out “or a tax exempt carbon emitting product”;*

*(b) in subsection (2) by striking out “gasoline, taxable motive fuel or a taxable carbon emitting product” and substituting “gasoline or taxable motive fuel”.*

**31** *Section 46 of the Regulation is amended*

*(a) in subsection (1) by striking out “any gasoline, motive fuel or carbon emitting product” and “the gasoline, motive fuel or carbon emitting product” and substituting “any gasoline or motive fuel” and “the gasoline or motive fuel”, respectively;*

*(b) in subsection (2) by striking out “gasoline, motive fuel or a carbon emitting product” and substituting “gasoline or motive fuel”.*

**32** *Section 47 of the Regulation is amended by striking out “which gasoline, motive fuel or a carbon emitting product” and “any gasoline, motive fuel or carbon emitting product” and substituting “which gasoline or motive fuel” and “any gasoline or motive fuel”, respectively.*



**33** *Section 48 of the Regulation is repealed and the following is substituted:*

**48(1)** No person shall have in a gasoline pump, a motive fuel pump or a container a mixture of taxable motive fuel and tax exempt motive fuel.

**48(2)** No person shall put into or cause to be put into a gasoline pump, a motive fuel pump or a container a mixture of taxable motive fuel and tax exempt motive fuel.

**34** *This Regulation comes into force on July 1, 2023.*

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