

1 Section 1.1 of New Brunswick Regulation 84-247 under the Revenue Administration Act is repealed and the following is substituted:

1.1 In this Regulation, “Act means the *Revenue Administration Act*.”

2 Section 1.2 of the Regulation is repealed and the following is substituted:

1.2 For the purposes of this Regulation, litre is the appropriate unit of measurement.

3 Section 2 of the Regulation is amended

(a) in paragraph (1)(a)

(i) in the portion preceding subparagraph (i) by striking out “the quantity of aviation fuel, of gasoline, of motive fuel, of propane and of each carbon emitting product” and substituting “the quantity of aviation fuel, gasoline, motive fuel and propane”;

(ii) in subparagraph (iv) of the French version by striking out “du carburant d’avion, de l’essence, du carburant, du propane ou un produit émetteur de carbone” and substituting “du carburant d’avion, de l’essence, du carburant ou du propane”;

(b) in subsection (2) by striking out “the total quantity of aviation fuel, gasoline, motive fuel, propane and carbon emitting products” and substituting “the total quantity of aviation fuel, gasoline, motive fuel and propane”;

(c) in subsection (3)

(i) in the portion preceding paragraph (a) by striking out “total quantity of aviation fuel, gasoline, motive fuel, propane and carbon emitting products for which tax shall be collected, deduct from the quantity of aviation fuel, gasoline, motive fuel, propane and carbon emitting products” and substituting “total quantity of aviation fuel, gasoline, motive fuel and propane for which tax shall be collected, deduct from the quantity of aviation fuel, gasoline, motive fuel and propane”;

(ii) in paragraph (a) by striking out “the quantity of aviation fuel, gasoline, motive fuel, propane and carbon emitting products” and substituting “the quantity of aviation fuel, gasoline, motive fuel and propane”;

(iii) in paragraph (b) by striking out “aviation fuel, gasoline, motive fuel, propane and carbon emitting products shipped outside the Province, if the collector has furnished the Commissioner with a statement showing the quantity of aviation fuel, gasoline, motive fuel, propane and carbon emitting products shipped and the name and address of any person to whom the aviation fuel, gasoline, motive fuel, propane and carbon emitting products” and substituting “aviation fuel, gasoline, motive fuel and propane shipped outside the Province, if the collector has furnished the Commissioner with a statement showing the quantity of aviation fuel, gasoline, motive fuel and propane shipped and the name and address of any person to whom the aviation fuel, gasoline, motive fuel and propane”;

(iv) in paragraph (c) by striking out “and of tax exempt carbon emitting products”;

(d) in subsection (4) by striking out “the quantity of aviation fuel, of gasoline, of motive fuel, of propane and of each carbon emitting product” and substituting “the quantity of aviation fuel, gasoline, motive fuel and propane”;

(e) in subsection (5) by striking out “aviation fuel, gasoline, motive fuel, propane and carbon emitting products” and substituting “aviation fuel, gasoline, motive fuel and propane”.

4 Subsection 7(2.1) of the Regulation is amended

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

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

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

(d) in paragraph (d) by striking out “aviation fuel, gasoline, motive fuel and propane and of each tax exempt or taxable carbon emitting product” and substituting “aviation fuel, gasoline, motive fuel and propane”;

(e) in paragraph (e) by striking out “aviation fuel, gasoline, motive fuel, propane or a carbon emitting product to the collector, and of all persons who were purchasers of avi-

ation fuel, gasoline, motive fuel, propane or a carbon emitting product” and substituting “aviation fuel, gasoline, motive fuel or propane to the collector, and of all persons who were purchasers of aviation fuel, gasoline, motive fuel or propane”;

(f) in paragraph (f) by striking out “aviation fuel, gasoline, motive fuel, propane and carbon emitting products” and substituting “aviation fuel, gasoline, motive fuel and propane”.

5 Section 19.5 of the Regulation is amended

(a) in paragraph (d) by striking out “tobacco, gasoline, motive fuel or carbon emitting products” and substituting “tobacco, gasoline or motive fuel”;

(b) in paragraph (e) by striking out “tobacco, gasoline, motive fuel or carbon emitting products” and substituting “tobacco, gasoline or motive fuel”.

6 This Regulation comes into force on July 1, 2023.