

PART I – VENDOR INFORMATION

Legal Name: _____	For office use only	Business Number: _____
Trade Name: _____ (If different from legal name)		Retailer's Licence Number: _____ (Gasoline, Motive Fuel and Carbon Emitting Products)
Mailing Address: _____		Contact Person: _____
		Business Telephone: _____
Physical Address where your records are maintained: (If different than mailing address) _____		Fax Number: _____
		E-mail Address: _____ (if applicable)

PART II – GASOLINE AND DIESEL INVENTORY

Provide the name of your gasoline, motive fuel and carbon emitting products wholesaler(s). (If you have more than two (2) suppliers, please attach a list.)

Name: _____	Address: _____
Name: _____	Address: _____

Are you selling on consignment? Yes No

Last delivery of gasoline from Wholesaler Y _____ M _____ D _____ _____ (litres)	Last delivery of diesel from Wholesaler Y _____ M _____ D _____ _____ (litres)
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PART III – CALCULATION OF THE TAX DUE ON CARBON EMITTING PRODUCT INVENTORY

All gasoline, motive fuel and carbon emitting product retailers are required to calculate the impact of the tax on carbon emitting products on their carbon emitting product inventory, as of 12:01 a.m., April 1, 2020 using the table below. In the event the retailer does not carry any inventory, a "NIL" report must be filed. This report must include all carbon emitting product inventory on the premises, including inventory in transit from suppliers and invoiced prior to the April 1, 2020 implementation of tax on carbon emitting products. (Complete a separate form for each location)

Carbon Emitting Product Inventory, as of 12:01 a.m., April 1, 2020				
Carbon Emitting Product Type	Storage Tank Capacity	(A) Quantity	(B) Carbon Emitting Product Tax Rate	(C) Carbon Emitting Product Tax Due (A x B)
Diesel fuel			\$0.0805 / litre	\$
Gasoline			\$0.0663 / litre	\$
Light fuel oil			\$0.0805 / litre	\$
Propane			\$0.0464 / litre	\$
Other (Specify: _____)			See the <i>Gasoline and Motive Fuel Tax Act</i> Schedule C for Rates	\$
Other (Specify: _____)			See the <i>Gasoline and Motive Fuel Tax Act</i> Schedule C for Rates	\$
(D) Total Carbon Emitting Product Tax Due (Add together amounts in Column C)				\$

PART IV – CALCULATION OF GASOLINE AND MOTIVE FUEL TAX CREDIT ON INVENTORY

All gasoline, motive fuel and carbon emitting product retailers should calculate the gasoline and motive fuel tax decrease on their fuel inventory, as of 12:01 a.m., April 1, 2020 using the table below. Credit amounts calculated in Part IV will reduce the tax due on carbon emitting products in Part III. Payment must be submitted for the net tax amount. (Complete a separate form for each location)

Gasoline and Motive Fuel Inventory, as of 12:01 a.m., April 1, 2020			
Fuel Product Type	(E) Quantity	(F) Gasoline and Motive Fuel Tax Decrease	(G) Gasoline and Motive Fuel Tax Credit (E x F)
Gasoline		\$0.0463 / litre	\$
Diesel		\$0.0605 / litre	\$
(H) Total Gasoline and Motive Fuel Tax Credit (Add together amounts in Column G)			\$

PART V – CALCULATION OF NET TAX DUE ON INVENTORY

(I) NET TAX DUE = (D – H)	\$
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- The Gasoline, Motive Fuel and Carbon Emitting Products Retailer Tax Remittance form must be completed and returned even if no fuel or carbon emitting product inventory is held and no tax is owing. Enter \$ 0.00 under Net Tax Due.
- Please mail Gasoline, Motive Fuel and Carbon Emitting Products Retailer Tax Remittance form(s) with payment and / or address any inquiries to: Finance and Treasury Board, Revenue Administration Division, Tax Administration, P.O. Box 3000, Fredericton, NB E3B 5G5 Telephone: (800) 669-7070. Cheques or money orders are to be made payable to "Minister of Finance and Treasury Board" and are **due by April 30, 2020**. Late payments will be subject to a penalty of 10%, plus interest.
- Retailers who have more than one location must complete a separate Gasoline, Motive Fuel and Carbon Emitting Products Retailer Tax Remittance form for each location. Provide the Location Number for each location.

PART IV – CERTIFICATION

I HEREBY CERTIFY that the information given in this return is true, complete and correct in every respect:

Name (Please print) _____	Title _____
(Signature of Individual or Authorized Officer) _____	Date _____