

GASOLINE RETAILER TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER
NUMBER:

FOR THE PERIOD ENDING:

TAX RETURN CALCULATION		AMOUNTS
1. Not Applicable		N/A
2. Not Applicable		N/A
3. Not Applicable		N/A
4. Not Applicable		N/A
5. Not Applicable		N/A
6. Net Tax Due (Tax Overpaid)		
7. Total Amount Enclosed		

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE
COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED
BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING
IMPOSED.

DETACH AND RETURN BOTTOM PORTION



**GASOLINE RETAIL TAX RETURN
(PURSUANT TO THE REVENUE ADMINISTRATION ACT)**

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

**Government of
Newfoundland and Labrador**

Department of Finance

Interest charged monthly

RETURN DUE DATE:

TAX REMITTER NO.: TAX REMITTER:		AMOUNTS
FOR THE PERIOD ENDING:	1. Not Applicable	N/A
	2. Not Applicable	N/A
	3. Not Applicable	N/A
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Not Applicable	N/A
	5. Not Applicable	N/A
	6. Net Tax Due (Tax Overpaid)	
YEAR MONTH DAY	7. Total Amount Enclosed	

CERTIFICATION:

These statements are hereby certified to be correct to the best of the knowledge and belief of the undersigned. It is a serious offense to make false statements on this return.

SIGNATURE OF AUTHORIZED SIGNING OFFICER: _____ TITLE: _____

AUTHORIZED SIGNING OFFICER (Please print or type): _____ DATE: _____

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: _____

EMAIL OF AUTHORIZED SIGNING OFFICER: _____

GR

PLEASE READ CAREFULLY

A. Cheques or money orders should be made payable to the Newfoundland Exchequer and forwarded to:

**DEPARTMENT OF FINANCE
TAX AND FISCAL POLICY BRANCH
TAX ADMINISTRATION DIVISION
P.O. BOX 8700
ST. JOHN'S, NL
A1B 4J6**

B. The tax return must be properly signed by an authorized officer, director, or agent of the business and filed with the Minister not later than the due date shown on the front of this return.

C. Interest on outstanding balances is charged at the prime lending rate plus 4% and is compounded monthly. The interest rate shall be determined on June 15 and December 15 in each year.

D. Record your tax remitter number, name and tax program on the back of your cheque or money order.

E. If your business has been discontinued during the period:

- a. A return should be filed and the tax due remitted for the period.**
- b. The name of the successor, if any, should be forwarded to the Minister of Finance, within 15 days, along with your exemption certificate for cancellation.**

F. Any inquiries may be forwarded to (709) 729-6297 or toll free 1-877-729-1695.

G. Where full payment is not made by the due date, an additional 10% of the amount due may be imposed.

**DEPARTMENT OF FINANCE
TAX AND FISCAL POLICY BRANCH
TAX ADMINISTRATION DIVISION
P.O. BOX 8700
ST. JOHN'S, NL
A1B 4J6**



Government of Newfoundland and Labrador
Department of Finance

**SCHEDULE F – TAX EXEMPT DIESEL RETURN
UNDER THE REVENUE ADMINISTRATION ACT**

Please type or print in ink when completing this form and forward, no later than the 20th day of the month immediately following the calendar month for which the transactions occurred, to:

Department of Finance, Tax Administration Division PO Box 8700, St. John's, NL A1B 4J6 OR Email: taxreturn@gov.nl.ca

A NIL return is required for any month in which there are no sales.

If you have sold *tax exempt diesel for a taxable purpose*, please complete the Schedule A form attached.

If applicable, please forward the Schedule A forms, along with the payment of tax to the above mentioned address no later than the 20th day of the month immediately following the calendar month for which the transactions occurred.

NAME OF LICENCEE:					
LICENCE NUMBER:	FOR THE MONTH OF:				
RETAIL PURCHASER OR RETAILER	REASON FOR EXEMPTION (i.e. PERMIT, RETAIL LICENCE NUMBER, K36A)			LITRES OF MARINE FUEL	
	MARKED	CLEAR	LITRES OF MARKED DIESEL (OTHER THAN MARINE)		
TOTAL - THIS PAGE					
GRAND TOTAL – ALL PAGES					

CERTIFICATION:

**I HEREBY CERTIFY THAT THE INFORMATION IN THIS RETURN IS CORRECT TO THE BEST OF MY
KNOWLEDGE AND BELIEF. I ALSO UNDERSTAND THAT IT IS A SERIOUS OFFENCE TO MAKE A FALSE
STATEMENT IN THIS RETURN.**

NAME (PLEASE PRINT): _____ TITLE: _____
SIGNATURE: _____ DATE: _____
TELEPHONE: _____ EMAIL: _____

(OVER)

INSTRUCTIONS

1. AS A MARKED DIESEL RETAILER YOU ARE RESPONSIBLE FOR ENSURING AND DOCUMENTING THAT ALL SALES OF MARKED DIESEL ARE MADE TO CUSTOMERS ELIGIBLE TO PURCHASE TAX EXEMPT PRODUCT.
2. A SCHEDULE F RETURN SHOULD BE FILED ONCE A MONTH, BY ALL RETAILERS WHO SELL TAX EXEMPT DIESEL.
3. RETURNS MUST BE FILED BY THE 20TH DAY OF THE MONTH IMMEDIATELY FOLLOWING THE CALENDAR MONTH IN WHICH THE TRANSACTIONS OCCURRED. A PENALTY OF \$100 WILL BE IMPOSED ON ALL LATE RETURNS (i.e. IF YOU ARE FILING FOR THE MONTH OF OCTOBER, YOUR RETURN MUST BE FILED NO LATER THAN NOVEMBER 20TH).
4. THE FOLLOWING MUST BE TYPED OR PRINTED:
 - a) A RETURN MUST BE FILED FOR EACH MONTH. A NIL RETURN MUST BE FILED FOR MONTHS WHEN THERE ARE NO RETAIL SALES.
 - b) EACH RETAIL SALE OF TAX EXEMPT PRODUCT MUST BE RECORDED ON A SEPARATE LINE.
 - c) EACH LINE MUST SHOW THE NAME OF THE RETAIL PURCHASER, THE REASON FOR EXEMPTION (i.e. PERMIT, RETAIL LICENSE NUMBER, OR K36A) AND NUMBER OF LITRES OF TAX EXEMPT PRODUCT PURCHASED.
 - d) ROUND ALL LITRES TO ONE (1) DECIMAL PLACE.
 - e) PRINT NAME, TITLE, SIGNATURE, DATE, AND EMAIL.
5. REASONS FOR EXEMPTION:
 - a) THE RETAIL PURCHASER HOLDS A VALID PERMIT NUMBER FOR THE REPORTING PERIOD.
 - b) A VESSEL LEAVING THE PROVINCE FOR A PORT OUTSIDE THECOUNTRY (i.e. K36A).
 - c) PROVINCIAL GOVERNMENT DEPARTMENTS WITH A VALID PERMIT.
 - d) ANOTHER MARKED DIESEL RETAILER WITH A VALID RETAIL LICENCE NUMBER.

SAMPLE

SCHEDULE F – TAX EXEMPT DIESEL UNDER THE REVENUE ADMINISTRATION ACT

NAME OF LICENCEE: FRANK SMITH OIL										
LICENCE NUMBER: 123456		FOR THE MONTH OF: DECEMBER 2001								
RETAIL PURCHASER OR RETAILER	REASON FOR EXEMPTION (i.e. PERMIT, RETAIL LICENCE NUMBER, K36A)							LITRES OF MARINE FUEL		LITRES OF MARKED DIESEL (OTHER THAN MARINE)
								MARKED	CLEAR	
John Doe (Permit Number)	2	0	0	2	0	0	0	300.0		
John Doe's Oil (Retail License Number)		5	5	5	5	5	5	4,000.0		
John Doe's Shipping (Boat Leaving the Country)				K	3	6	A		10,000.0	

CERTIFICATION:

I HEREBY CERTIFY THAT THE INFORMATION IN THIS RETURN IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I ALSO UNDERSTAND THAT IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT IN THIS RETURN.

NAME (PLEASE PRINT): FRANK SMITH TITLE: OWNER
SIGNATURE: Frank Smith DATE: JAN 15, 2002
TELEPHONE: 709-555-1234 EMAIL: FRANKSMITH@FRANKSMITHOIL.COM

SCHEDULE F – TAX EXEMPT DIESEL

SIGNATURE: _____ **DATE:** _____

TELEPHONE: **PAGE** **OF**

SCHEDULE A
Under the Revenue Administration Act

This form together with the **Gasoline Retailer Return and the remittance of tax** must be forwarded no later than the 20th day of the month immediately following the calendar month in which the transactions occurred, to:

Department of Finance, Tax Administration Division, PO Box 8700, Confederation Building, St. John's, NL, A1B 4J6

Name of Licensee:

Address

License Number:

Period Ending:

¹Carry forward to Line 6 of the Gasoline Retailer Tax Return

Certification:

I hereby certify that the information contained in this return is correct to the best of my knowledge and belief. I also understand that it is a serious offence to make a false statement on this return.

Authorized Signing Officer (Print or Type)

Title of Signing Officer

Emg

Signature of Authorized Signing Officer

Date

Phone Number

INSTRUCTIONS

- As a Retailer, you are responsible for ensuring and documenting all sales of products purchased tax exempt.
- A Schedule A return should only be filed when there are taxable sales of products that were originally purchased tax exempt.
- Schedule A returns must be filed no later than the 20th day of the month immediately following the calendar month in which the transactions occurred.
- Each retail sale must be recorded on a separate line, and each line must show: the name and address of the customer, IMO number if marine fuel, type of taxable fuel, and volume in litres sold.
- Common reasons for taxable sales of gasoline products that were originally purchased tax exempt include:
 - Marine Fuel - fuel sold to an owner of a vessel or boat with an IMO number that is not valid diesel permit holder.
 - Propane used in a combustible engine (e.g. forklifts).
 - The sale of any exempt fuel to an individual(s) not eligible to purchase tax exempt.
- *This list is not exhaustive.
- To avail of the \$0.035 gasoline tax rate (marine fuel), an IMO number is required as confirmation that the vessel or boat is sea-going.
- Complete Certification section: Print your name, title, signature, date, email, and phone number.
- If you have taxable sales of other gasoline products that were originally purchased tax exempt, you are required to complete the "Other" column. See the following links for tax rates of other gasoline products:

https://www.fin.gov.nl.ca/fin/tax_programs_incentives/business/gasolinetax.html

PLEASE BE SURE TO INCLUDE YOUR GASOLINE RETAILER RETURN AND SCHEDULE A ALONG WITH THE PAYMENT OF TAX

SAMPLE

Name of Licensee: Frank Smith Oil Limited		Address: 123 Address, City, Postal Code		License Number: 123456			Period Ending: MM/DD/YYYY	
Customer Name and Address		IMO Number (if Marine)	Marine Fuel	Gasoline	Diesel	Propane	Other	Total Tax Due (\$)
John Doe - 123 Address, City, Province, Postal Code		1234567	1000					
Jane Doe - 123 Address, City, Province, Postal Code				750				
John Doe - 123 Address, City, Province, Postal Code						600		
Jane Doe - 123 Address, City, Province, Postal Code					2500			
Total Litres (A)			1000	750	2500	600		
Gasoline Tax Rate (B)			\$ 0.0350	\$ 0.0750	\$ 0.095	\$ 0.0700		
Gasoline Tax Due(\$ (A x B)			\$ 35.00	\$ 56.25	\$ 237.50	\$ 42.00		1 Total Gasoline Tax Due(\$ (C)
							Total Tax Due (\$)	\$ 370.75

¹Carry forward to Line 6 of the Gasoline Retailer Tax Return

Certification:

I hereby certify that the information contained in this return is correct to the best of my knowledge and belief. I also understand that it is a serious offence to make a false statement on this return.

Frank Smith
Authorized Signing Officer(Print or Type)
Frank Smith
Signature of Authorized Signing Officer

Owner
Title of Signing Officer
MM/DD/YYYY
Date
frank@franksmithoil.com
Email
709-123-4567
Phone Number