

**GASOLINE AND CARBON PRODUCTS INVENTORY RETURN  
CARBON TAX AND GASOLINE TAX – NOVEMBER 7, 2020**

Legal Name	Gasoline and Carbon Retailer Number
Trade Name	
Address	Due Date <b>December 21, 2020</b>

**PART A – Carbon Tax Due:** Gasoline and carbon product retailers are required to calculate the impact of the carbon tax rate increase on their inventory of carbon products as of 12:01 am, November 7, 2020 using the table below. In the event the retailer does not carry any inventory, a “NIL” return must be filed. This return must include all carbon products inventory on the premises, including inventory in transit from suppliers and invoiced prior to the November 7, 2020.

**Carbon Products Inventory as at 12:01a.m., November 7, 2020**

Carbon Product Type	Unit	A Quantity	B Carbon Tax Rate Increase	C Carbon Tax Due (A x B)
Gasoline	\$ per litre		\$ 0.0221	
Light Fuel Oil (Diesel)	\$ per litre		0.0268	
Propane	\$ per litre		0.0154	
Butane	\$ per litre		0.0178	
Ethane	\$ per litre		0.0102	
Gas Liquids	\$ per litre		0.0166	
Heavy Fuel Oil	\$ per litre		0.0319	
Kerosene	\$ per litre		0.0259	
Methanol	\$ per litre		0.0109	
Naphtha	\$ per litre		0.0225	
Petroleum Coke	\$ per litre		0.0384	
Pentanes Plus	\$ per litre		0.0178	
Coke Oven Gas	\$ per cubic metre		0.0070	
Marketable Natural Gas	\$ per cubic metre		0.0196	
Non-marketable Natural Gas	\$ per cubic metre		0.0259	
Still Gas	\$ per cubic metre		0.0270	
Coke	\$ per tonne		31.80	
High Heat Value Coal	\$ per tonne		22.52	
Low Heat Value Coal	\$ per tonne		17.72	
Combustible Waste	\$ per tonne		19.97	
		<b>D. Total Carbon Tax Due</b>		
		(Add together amounts in Column C)		

**PART B – Gasoline Tax Credit:** Gasoline and carbon product retailers should calculate the gasoline tax decrease on their inventory of gasoline as of 12:01 am, November 7, 2020 using the table below. Credit amounts calculated in Part B will reduce the carbon tax owing in Part A. Payment must be submitted for the net tax amount.

**Gasoline Inventory as at 12:01a.m., November 7, 2020**

<b>Gasoline Product Type</b>	<b>E Litres</b>	<b>F Gasoline Tax Decrease</b>	<b>G Gasoline Tax Refund (E x F)</b>
Gasoline*		\$0.02	\$

\* The gasoline tax rate on gasoline decreased by 2 cents/litre on November 7, 2020. The gasoline tax rates on diesel, propane, aviation fuel and marine fuel did not change on November 7, 2020.

**PART C – Net Tax Due/Paid:**

<b>H. NET TAX DUE = (D-G)</b>	\$
<b>I. NET TAX PAID</b>	\$

The “Inventory Return” must be received by the Department on or before **December 21, 2020**. Failure to do so will result in the imposition of a \$100 late filing penalty and may result in the assessment of a penalty equal to the tax that should have been submitted. Cheques should be made payable to the “Newfoundland Exchequer”. No payment required for amounts less than \$2.00. The completed return, with any taxes owing should be forwarded to:

Department of Finance, Tax Administration Division  
P.O. Box 8720, St. John's, NL A1B 4K1  
Telephone: (877) 729-6376 Facsimile (709) 729-2856 Email: [taxreturn@gov.nl.ca](mailto:taxreturn@gov.nl.ca)

**Certification: The above statements are hereby certified to be correct to the best knowledge and belief of the undersigned.**

\_\_\_\_\_  
Authorized Signing Officer (Please Print or Type)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature of Authorized Signing Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

**IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION ON THIS RETURN**