

NL Fuel Collector Summary Form

Gasoline and Related Products (FTG)

For the Period Ended:

COLLECTOR NAME

	GASOLINE	DYED GASOLINE	AVIATION GASOLINE	ETHANOL BLENDED GASOLINE	PROPANE/ LPG	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	NAPHTHA	PENTANES PLUS	OTHER GASOLINE		GASOLINE TAX TOTALS	
												Taxable	Non Taxable		
1 Opening Untaxed Inventory														-	1
2 Refined or manufactured within Jurisdiction														-	2
3 Imports from Out-of-Jurisdiction (FTG-1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4 Acquisitions within Jurisdiction (FTG-2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5 Rebrands														-	5
6 Subtract: Closing Untaxed Inventory														-	6
7 TOTAL ACCOUNTABLE VOLUMES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
SUBTRACT:															
8 Exports Out-of-Jurisdiction (FTG-3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9 Dispositions within Jurisdiction to Licensed Collectors (FTG-4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10 Gasoline Exempt Sales (FTG-5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11 Volume Adjustments (Attach details)														-	11
12 TOTAL TAXABLE GASOLINE VOLUMES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13 Gasoline Tax Rate - see rate chart	0.07500		0.02500	0.07500	0.07000	0.07000	0.07500	0.07500	0.07500	0.07500	0.07500				13
14 TOTAL GASOLINE TAX BEFORE ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15 Adjustments and/or Tax Credits (Attach Schedules)														-	15
16 Deduct Shrinkage (Attach Schedules)														-	16
17 Deduct Commissions or Other Allowances (Attach Schedules)														-	17
18 NET TAX PAYABLE														-	18
Other Adjustments or Installments (Please explain)															19
SUB-TOTAL GASOLINE TAX PAYABLE (carry forward to line 21 on FTD)														-	20

COLLECTOR NAME	NL TAX REMITTER NUMBER
E-MAIL ADDRESS	FEDERAL BUSINESS NUMBER
ADDRESS	FAX NO.
NAME AND OFFICIAL TITLE (PRINT)	TELEPHONE NO.
SIGNATURE - I certify that the statements indicated above are true and correct.	DATE SIGNED

\*NOTE:

Furnace fuel, stove oil, kerosene, propane, butane or naphtha grades of gasoline used for a purpose other than the generation of power in an internal combustion engine is exempt from Gasoline Tax.

NL Fuel Collector Summary Form  
Gasoline and Related Products

Fuel Tax Transaction Report - FTG-1 Imports from Out-of-Jurisdiction

Newfoundland and Labrador Gasoline Wholesaler Return					Period Ended:			MM / DD / YYYY:			
Collector Name					NL TAX REMITTER NUMBER						

Imports from Out-of-Jurisdiction (FTG-1)	GASOLINE	DYED GASOLINE	AVIATION GASOLINE	ETHANOL BLENDED GASOLINE	PROPANE/ LPG	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	NAPHTHA	PENTANES PLUS	OTHER GASOLINE		IMPORT TOTALS
												Taxable	Non Taxable	
Alberta														-
British Columbia														-
Manitoba														-
New Brunswick														-
Newfoundland and Labrador														-
Northwest Territories														-
Nova Scotia														-
Nunavut														-
Ontario														-
Prince Edward Island														-
Quebec														-
Saskatchewan														-
Yukon														-
Imports from out of Canada - Specify Jurisdiction														-
														-
														-
														-
														-
														-
														-
Total Imports from Out-of-Jurisdiction (FTG-1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTG-TAX"

## NL Fuel Collector Summary Form Gasoline and Related Products

## Fuel Tax Transaction Report - FTG-2 Acquisitions within Jurisdiction from Licensed Collectors

<b>Newfoundland and Labrador Gasoline Wholesaler Return</b>	<b>Period Ended:</b>		<b>MM / DD / YYYY:</b>	
---	----------------------	--	------------------------	--

Collector Name	NL TAX REMITTER NUMBER
----------------	------------------------

[illegible]

**SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTG-TAX"**

NL Fuel Collector Summary Form  
Gasoline and Related Products

Fuel Tax Transaction Report - FTG-3 Exports Out-of-Jurisdiction

Newfoundland and Labrador Gasoline Wholesaler Return					Period Ended:			MM / DD / YYYY:		
Collector Name					NL TAX REMITTER NUMBER					

Exports Out-of-Jurisdiction (FTG-3)	GASOLINE	DYED GASOLINE	AVIATION GASOLINE	ETHANOL BLENDED GASOLINE	PROPANE/ LPG	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	NAPHTHA	PENTANES PLUS	OTHER GASOLINE		EXPORT TOTALS
												Taxable	Non Taxable	
Alberta														-
British Columbia														-
Manitoba														-
New Brunswick														-
Newfoundland and Labrador														-
Northwest Territories														-
Nova Scotia														-
Nunavut														-
Ontario														-
Prince Edward Island														-
Quebec														-
Saskatchewan														-
Yukon														-
Imports from out of Canada - Specify Jurisdiction														-
														-
														-
														-
														-
														-
														-
Total Exports Out-of-Jurisdiction (FTG-3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTG-TAX"

## NL Fuel Collector Summary Form Gasoline and Related Products

## Fuel Tax Transaction Report - FTG-4 Dispositions within Jurisdiction to Licensed Collectors

Newfoundland and Labrador Gasoline Wholesaler Return		Period Ended:		MM / DD / YYYY:	
Collector Name		NL TAX REMITTER NUMBER			

[illegible]

**SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTG-TAX"**

## Fuel Tax Transaction Report - FTG-5 Gasoline Exempt Sales

[illegible]

FTG-5  
Rev. June 2023

NL Fuel Collector Summary Form

Diesel and Related Products (FTD)

COLLECTOR NAME

For the Period Ended:

	CLEAR DIESEL	MARKED / DYED DIESEL	HEATING FUEL	MARINE DIESEL	DOMESTIC JET FUEL	FOREIGN JET FUEL	BLENDED DIESEL	KEROSENE	BUNKER FUEL	FURNACE OIL	STOVE OIL	LOCOMOTIVE FUEL	OTHER DIESEL		GASOLINE TAX TOTALS	
													Taxable	Non-Taxable		
1 Opening Untaxed Inventory															-	1
2 Refined or manufactured within Jurisdiction															-	2
3 Imports from Out-of-Jurisdiction (FTD-1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4 Acquisitions within Jurisdiction (FTD-2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5 Rebrands															-	5
6 Subtract: Closing Untaxed Inventory															-	6
7 TOTAL ACCOUNTABLE VOLUMES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
SUBTRACT:																
8 Exports Out-of-Jurisdiction (FTD-3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9 Dispositions within Jurisdiction to Licensed Collectors (FTD-4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10 Gasoline Exempt Sales (FTD-5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11 Volume Adjustments (Attach details)															-	11
12 TOTAL TAXABLE GASOLINE VOLUMES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13 Gasoline Tax Rate - see rate chart	0.09500			0.03500	0.02500		0.09500		0.03500							13
14 TOTAL GASOLINE TAX BEFORE ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15 Adjustments and/or Tax Credits (Attach Schedules)															-	15
16 Deduct Shrinkage (Attach Schedules)															-	16
17 Deduct Commissions or Other Allowances (Attach Schedules)															-	17
18 NET TAX PAYABLE															-	18
Other Adjustments or Installments (Please explain)																19
SUB-TOTAL GASOLINE TAX PAYABLE															-	20
SUB-TOTAL GASOLINE TAX PAYABLE (carried forward from line 20 on the FTG)															-	21
TOTAL GASOLINE TAX DUE (Carried to LINE 6 NET TAX DUE on the Monthly Return)															\$ -	22

COLLECTOR NAME	NL TAX REMITTER NUMBER
E-MAIL ADDRESS	FEDERAL BUSINESS NUMBER
ADDRESS	FAX NO.
NAME AND OFFICIAL TITLE (PRINT)	TELEPHONE NO.
SIGNATURE - I certify that the statements indicated above are true and correct.	DATE SIGNED

**\*NOTE:**

Furnace fuel, stove oil, kerosene, propane, butane or naphtha grades of gasoline used for a purpose other than the generation of power in an internal combustion engine is exempt from Gasoline Tax.

NL Fuel Collector Summary Form  
Diesel and Related Products

Fuel Tax Transaction Report - FTD-1 Imports from Out-of-Jurisdiction

Newfoundland and Labrador Gasoline Wholesaler Return	Period Ended:	MM / DD / YYYY:
Collector Name	NL TAX REMITTER NUMBER	

Imports from Out-of-Jurisdiction (FTD-1)	CLEAR DIESEL	MARKED / DYED DIESEL	HEATING FUEL	MARINE DIESEL	DOMESTIC JET FUEL	FOREIGN JET FUEL	BLENDED DIESEL	KEROSENE	BUNKER FUEL	FURNACE OIL	STOVE OIL	LOCOMOTIVE FUEL	OTHER DIESEL		IMPORT TOTALS
													Taxable	Non-Taxable	
Alberta															-
British Columbia															-
Manitoba															-
New Brunswick															-
Newfoundland and Labrador															-
Northwest Territories															-
Nova Scotia															-
Nunavut															-
Ontario															-
Prince Edward Island															-
Quebec															-
Saskatchewan															-
Yukon															-
Imports from out of Canada - Specify Jurisdiction															-
															-
															-
															-
															-
															-
Total Imports from Out-of-Jurisdiction (FTD-1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"



# NL Fuel Collector Summary Form

## Diesel and Related Products

## Fuel Tax Transaction Report - FTD-2 Acquisitions within Jurisdiction from Licensed Collectors

Newfoundland and Labrador Gasoline Wholesaler Return		Period Ended:	MM / DD / YYYY:
Collector Name		NL TAX REMITTER NUMBER	

[illegible]

**SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"**

NL Fuel Collector Summary Form  
Diesel and Related Products

Fuel Tax Transaction Report - FTD-3 Exports Out-of-Jurisdiction

Newfoundland and Labrador Gasoline Wholesaler Return								Period Ended:				MM / DD / YYYY:			
Collector Name								NL TAX REMITTER NUMBER							

Exports Out-of-Jurisdiction (FTD-3)	CLEAR DIESEL	MARKED / DYED DIESEL	HEATING FUEL	MARINE DIESEL	DOMESTIC JET FUEL	FOREIGN JET FUEL	BLENDED DIESEL	KEROSENE	BUNKER FUEL	FURNACE OIL	STOVE OIL	LOCOMOTIVE FUEL	OTHER DIESEL		EXPORT TOTAL
													Taxable	Non-Taxable	
Alberta															-
British Columbia															-
Manitoba															-
New Brunswick															-
Newfoundland and Labrador															-
Northwest Territories															-
Nova Scotia															-
Nunavut															-
Ontario															-
Prince Edward Island															-
Quebec															-
Saskatchewan															-
Yukon															-
Exports from out of Canada - Specify Jurisdiction															-
															-
															-
															-
															-
Total Exports Out-of-Jurisdiction (FTD-3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"

## Fuel Tax Transaction Report - FTD-4 Dispositions within Jurisdiction to Licensed Collectors

[illegible]

FTD-4  
Rev. June 2023

## NL Fuel Collector Summary Form

### Diesel and Related Products

## Fuel Tax Transaction Report - FTD-5 Gasoline Exempt Sales

Newfoundland and Labrador Gasoline Wholesaler Return		Period Ended:		MM / DD / YYYY:
Collector Name		NL TAX REMITTER NUMBER		

[illegible]

**SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"**

GASOLINE TAX RATES as of July 1, 2023		
Product Type	Unit	Tax Rate
Gasoline *	¢/litre	7.50
Light fuel oil - Diesel	¢/litre	9.50
Propane	¢/litre	7.00
Marine Diesel	¢/litre	3.50
Aviation Fuel	¢/litre	2.50

\* NOTE: For Gasoline Tax purposes "gasoline" includes every liquid or combination of liquids, under whatever name it is known or sold, that is capable of being used for the purpose of generating power in an internal combustion engine whether or not the liquid or combination or a part of it is produced, derived or recovered from petroleum, natural gas, shale or coal.

## NL Gasoline Wholesaler Schedules Instruction Sheet

FTG-TAX & FTD-TAX	GENERIC INSTRUCTIONS	OTHER INSTRUCTIONS
Collector Name	Remitter’s Legal Name	
For the Period Ended	The last day of the reporting period.	
Line 1 - Opening Untaxed Inventory	Report inventory at the beginning of the reporting period for the accountable products stored at the terminal(s) or other storage locations where <i>tax-free</i> fuel is stored in the reporting jurisdiction.	Opening Inventory must equal the amount reported on <b>Line 6 – Closing Untaxed Inventory</b> of the Summary Form for the previous reporting period.
Line 2- Refined or Manufactured within Jurisdiction	Report fuel produced in the reporting jurisdiction and transferred to untaxed finished goods inventory during the reporting period.	
Line 3 – Imports from Out-of-Jurisdiction	<p>Refer to <b>FTG–1 &amp; FTD-1</b> to summarize the total volumes by jurisdiction and product for the reporting period. Please ensure that fuel in the United States is also summarized by jurisdiction (State).</p> <p>Report fuel that is owned by the reporting entity and is delivered or physically moved from outside the reporting jurisdiction to a destination inside the reporting jurisdiction. This includes fuel delivered by pipeline, truck, rail, ship or vessel.</p>	<p>Submit documents to provide support for amounts reported FTG-1 &amp; FTD-1.</p> <p>The totals from <b>FTG–1 &amp; FTD-1</b> are carried forward to <i>Line 3 – Imports from Out-of-Jurisdiction</i>, for the respective product.</p>
Line 4 – Acquisitions Within Jurisdiction	Refer to <b>FTG–2 &amp; FTD-2</b> to summarize the total volumes by reporting tax-free acquisitions of fuel from suppliers within the reporting jurisdiction for the reporting period. Only the physical movement from the supplier of the fuel to the recipient of the fuel or the acquisition through a change of ownership of identifiable inventory is to be reported on this line.	The totals from <b>FTG–2 &amp; FTD-2</b> are carried forward to <i>Line 4 – Acquisition Within Jurisdiction</i> , for the respective product.
Line 5 – Rebrands	Report fuel reclassified to another (i.e. clear/dyed diesel and reclassified as marked diesel). Fuel reclassified from any fuel product to “slop” should also appear on this line. Slop should be reported in the “Other – Non –Taxable Column”. There would be NO opening inventory for slop in the following month as this product would generally cease to be an accountable product as it would end up going back into a refinery process and become accountable again after re-refining.	<p>Bulk fuel plant, cardlock or truck mounted injector system rebrands (clear fuel to marked fuel) should also be reported on this line.</p> <p>The sum of the reported <i>Line 5</i> amounts must equal ZERO. Losses such as theft, handling or any other physical fuel loss should not be reported on Line 5; these MUST be reported on <i>Line 12 – Volume Adjustments</i>.</p>

Line 6 – Closing Untaxed Inventory	The period ending balance of untaxed inventory as described under <i>Line 1 – Opening Untaxed Inventory</i> from above.	
Line 7 – Total Accountable Volumes	Report the <b>sum</b> of the volumes reported on Lines 1 through 5 <b>minus</b> the volume reported on Line 6.	
Line 8 – Exports Out-of- Jurisdiction	<p>Refer to <b>FTG-3 &amp; FTD-3</b> to summarize the total volumes by reporting fuel that is physically delivered or moved from within the reporting jurisdiction to a location outside of the reporting jurisdiction. If the reporting entity supplies fuel to the exporter of record for the fuel out of province and the exporter owns the fuel at the time of export and does not hold, consume, or wholesale the fuel in the province to other parties, it is considered to be an “Export Out-of-Jurisdiction”.</p> <p>Exporters must provide reporting entities with a record detailing the fuel being exported, generally the K36A Customs and Duty Clearance form in order for the transaction to be reported as an “Export Out-of-Jurisdiction”.</p>	<p>Include exports from all storage facilities including terminals, refineries and bulk plants by the way of pipeline, truck rail, ship or any other vessel. Intra-company exports and exports made directly to a consumer should be included on this schedule. Summarize the information by the destination jurisdiction including the name of the state where the fuel is exported to the United States.</p> <p>Carry forward totals from this schedule to <i>Line 8 - Exports Out-of-Jurisdiction</i>.</p>
Line 9 – Dispositions Within Jurisdiction to Licensed Collectors	<p>Refer to <b>FTG-4 &amp; FTD-4</b> to report fuel change of ownership to licensed collectors within the reporting jurisdiction. The fuel delivery or supply must originate and terminate within the reporting jurisdiction.</p> <p>Change of ownership to licensed collectors for the purpose of this Line shall include change of ownership to any entity that is licensed or authorized to purchase tax-free fuel and is required to report directly to the reporting jurisdiction. This schedule includes exempt sales made to registered or licensed wholesalers and self-assessors who report directly to the reporting jurisdiction.</p>	<p>Reporters may summarize the information by collector; however, if summary information is provided on this schedule, details of the transaction may be required as backup by the reporting jurisdiction.</p> <p>Carry forward totals from this schedule to <i>Line 9 - Dispositions Within Jurisdiction to Licensed Collectors</i>.</p>

Line 10 – Exempt Gasoline Sales	Refer to <b>FTG-5</b> for Gasoline Exempt Sales. Report eligible gasoline tax-exempt sales to consumers made in the reporting jurisdiction other than those specifically referred to on <i>line 8 &amp; line 9</i> . This would typically include all gasoline tax exempt sales made to consumers in the reporting jurisdiction, excluding self-assessors, which are to be reported on Schedule 4. Gasoline Exempt sales may be summarized by type on this schedule; however, the reporting jurisdiction may require additional backup reports providing detailed transaction information.	Carry forward totals from this schedule to <i>Line 10 - Gasoline Exempt Sales</i> , for the respective products.
Line 11 – Volume Adjustments	Report allowable volume adjustments that occurred in the reporting jurisdiction during the reporting period. This includes fuel losses at terminals located within the reporting jurisdiction. This line can be used for any eligible adjustment in the reporting jurisdiction that can be measured by volume and does not fit the description of any of the above lines.	Volume adjustments reported here are to be accompanied with an explanation.
Line 12 – Total Taxable Gasoline Volumes	Deduct the sum of lines 8, 9, 10 & 11 from line 7	
Line 13 – Gasoline Tax Rate	Enter the appropriate tax rate for the fuel type reported in the column	The CURRENT rates as of July 1, 2023 are listed on the last worksheet in this file. <b>Please note these rates are subject to change.</b>
Line 14 – Total Gasoline Tax Before Adjustments	Multiply line 12 by line 13	
Line 15 – Adjustments and/or Tax Credits	This line is similar to line 11. The difference is that line 11 is used to report adjustments that can be reported by volume (litres). Some financial adjustments reported here are to be accompanied with an explanation.	
Lines 16 – Deduct Shrinkage	This line should be used to claim allowances available in the reporting jurisdiction for handling and temperature losses. <i>Actual volume losses</i> allowable at terminals and other storage facilities must be reported on line 11. Line 16 is to be used only to report the allowances and not actual volumes.	
Line 17 – Deduct Commissions or Other Allowances	Report the amount for allowable commissions or other allowances available in the reporting jurisdiction.	
Line 18 – Net Tax Payable	The Net Tax Payable <b>Gasoline Tax</b> for each page would be the sum of Line 14, 15, 16, & 17.	



Line 19 – Other Adjustments or Installments	This line would be used to record any other adjustments or installments that occurred during the month.	Please provide detailed backup.
Line 20 – Sub-Total Gasoline Tax Payable	The sum of Line 18 and Line 19, if applicable.	This amount will be carried forward to <i>Line 21 on FTD Page 2</i> .
Line 22 – Total Gasoline Tax Due	This line is <b>ONLY</b> on the FTD-TAX Page 2. Line 22 is the sum of line 20 from the FTG-TAX & FTD-TAX schedules.	This is the amount that will be recorded on the <b><i>Gasoline Wholesaler Tax Return</i></b> at line 6 - <i>Net Tax Due</i> .

**Note:** Schedules must be completed to support the amounts reported on various lines of the ***NL Fuel Collector Summary Form*** where noted. Additional detailed reports may be requested as back up to the summarized information reported on schedules.