



**DEPARTMENT OF FINANCE  
TAX ADMINISTRATION DIVISION**

*REFUND APPLICATION - SSBT RETAILERS*  
**Elimination of the Sugar-Sweetened Beverage Tax  
effective July 1, 2025**

PLEASE PRINT IN INK OR TYPE

<b>Remitter Number:</b>	<b>Legal Name:</b>	<b>Trade Name:</b>
<b>Address:</b>		<b>Due Date:</b> N/A
<b>Main Contact:</b>		<b>Email Address:</b>

As of July 1, 2025, the Government of Newfoundland and Labrador will remove the tax on Sugar Sweetened Beverage (SSB) products. As a retailer of SSB products, you should cease to charge SSB tax as of 12:01 a.m. on July 1, 2025 and record your inventory of these products at that time. Sugar-Sweetened Beverage retailers are eligible for a refund of the SSB tax on these inventories, where tax was previously paid.

To apply for a SSB tax refund, please complete the following Sugar Sweetened Beverage Tax Inventory and Refund Calculation return and submit it to the address noted below.

***Sugar Sweetened Beverage Tax Inventory and Refund Calculation Return - as at 12:01 a.m., July 1, 2025***

SSB Product Type	Unit	Quantity (A)	Tax Rate (B)	Refund (A × B)
<b>Ready-to-Drink Beverages</b>	Litres		\$0.20	
<b>Dispensed Beverages</b>	Litres		\$0.20	
<b>Concentrated Drink Mixtures*</b>	Litres		\$0.20	
<b>Frozen Concentrated Drink Mixtures**</b>	Litres		\$0.80	
<b>Syrups**</b>	Litres		\$1.20	
<b>Flavoured Powders**</b>	Kilograms		\$2.00	
<b>Total Refund</b>				\$

\*Where the manufacturer provides directions for finished beverage preparation. Tax rate is based upon the litres of beverage that can be produced in accordance with the manufacturer's directions.

\*\*Where the manufacturer does not provide sufficient directions for finished beverage preparation.



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**Additional Information Required:**

- 1) Please attach a copy of all invoices which support your most recent purchases of each product type within your application. You should also ensure the purchase volumes on these invoices equal or exceed the inventories noted on your application, as this information will be used to evaluate your refund.
- 2) Provide your supplier number within the box below. If you do not currently have a supplier number, you must complete the Supplier Setup Form ([Supplier Setup Form Link](#)) or complete the Online Supplier Setup process ([Online Supplier Setup Link](#))

Supplier #:

Please allow 8-10 weeks to process your refund. If you are not currently registered as a Sugar Sweetened Beverage Retailer, please ensure you complete the [Retailer Registration Form](#). Delays may be encountered where incomplete information is provided. As per section 21 of the Revenue Administration Act, an overpayment of tax can only be refunded if disclosed within 7 years from the date on which the overpayment was made (i.e., by July 1, 2032).

The completed return should be forwarded to:

**Department of Finance  
Tax Administration Division**  
P.O. Box 8720  
St. John's, NL A1B 4J6

Telephone: (877) 729-6376 Facsimile: (709) 729-2856

Email: [TaxRebate@gov.nl.ca](mailto:TaxRebate@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**