

**APPLICATION FOR A REBATE OF GASOLINE/CARBON TAX UNDER THE REVENUE ADMINISTRATION ACT FOR FISHERS/FARMERS**

PLEASE PRINT IN INK WHEN COMPLETING THIS FORM AND FORWARD, WITH ORIGINAL PURCHASE INVOICES & FISHING/FARMING LICENCE(S)  
 TO: DEPARTMENT OF FINANCE, TAX ADMINISTRATION DIVISION, P.O. BOX 8700, ST. JOHN'S NL A1B 4J6  
 Email: TaxRebate@gov.nl.ca

<b>SECTION 1: NAME, ADDRESS AND RELATED INFORMATION</b>					DATE OF BIRTH (YY-MM-DD)									
NAME					SOCIAL INSURANCE #									
ADDRESS					TELEPHONE # ( )									
POSTAL CODE					EMAIL									
COMMERCIAL FISHING VESSEL #					FISHER ID #		FARMER ID #							
DRIVER'S LICENSE NUMBER					TRADE NAME									

**SECTION 2: CALCULATION OF REBATE** Provide a summary of the tax rebate you are requesting. ATTACH AND COMPLETE "Gasoline/Carbon Tax Rebate Summary Sheet" with the ORIGINAL INVOICES and a copy of your fishing/farming licence(s) covering the claim period. The original invoices will be returned after the claim is processed.

**DO NOT INCLUDE GASOLINE OR FUEL USED IN MOTOR VEHICLES**

<b>A.</b>	From Jun 2, 2022 to Jun 30, 2023	_____ L of Gasoline @ 7.5 ¢ per litre (Gasoline Tax)	\$ _____
		_____ L of Gasoline @ 11.05 ¢ per litre (Carbon Tax)	\$ _____
<b>B.</b>	From July 1, 2023 to current	_____ L of Gasoline @ 7.5 ¢ per litre (Gasoline Tax)	\$ _____
<b>Total Rebate Claimed (A+B)</b>			\$ _____

**SECTION 3: COMMERCIAL FISHING** - Please report all changes in equipment (including boats and/or vessels), licences, and/or permits since filing your original registration form. (Attach a list if space is insufficient).

1. List purchasers of all species sold last year or proposed purchasers for the current year. (Attach a list if space is insufficient)

Name \_\_\_\_\_ Name \_\_\_\_\_  
 Address \_\_\_\_\_ Address \_\_\_\_\_

2. List C.F.V. numbers, and related information, of all boats and/or vessels registered in your name. Record the Limited Entry Fishing License (species permitted to catch) applicable to each boat and/or vessel listed. Attach a list if space is insufficient.

C.F.V. NUMBER	Length of Boat	Make of Motor	Horsepower	Type of Fuel	Limited Entry Fishing License	Fishing Area	Fishing Season		Add	Delete
							Open	Closed		

3. List other motors and equipment used in commercial fishing or commercial fish processing. Indicate what the equipment was used for. Do not include boat and/or vessel motors listed in item 2. Attach a list if space is insufficient.

MAKE AND TYPE	Horsepower	Type of Fuel	Equipment Usage

**SECTION 4: CERTIFICATION AUTHORIZATION / EQUIPMENT (all occupations other than fishing)** List only motors and equipment that may qualify for tax exemption and that will be used in tax exempt operation. Indicate what the equipment will be used for. Do not include motors or equipment listed in Section 2. Attach a list if space is insufficient.

I hereby authorize the release of my income tax return(s) for the year(s) to which any rebate claim applies, and any other relevant documents, directly to the Department of Finance to allow it to carry out its responsibilities in administering the Revenue Administration Act. I also certify that the information contained in this application is correct to the best of my knowledge and that the gasoline purchased has been used for a tax exempt purpose. I understand that it is a serious offence to make a false statement on this form. Persons filing fraudulent claims may be subject to prosecution.

MAKE AND TYPE	Horsepower	Type of Fuel	Equipment Usage

**NAME (Please Print)** \_\_\_\_\_ **TITLE** \_\_\_\_\_  
**SIGNATURE** \_\_\_\_\_ **DATE** \_\_\_\_\_

**Privacy and Confidentiality Notice**  
 This information is collected for the purpose of the Department of Finance to process applications under the Revenue Administration Act. All information you provide, both personal and business related, will be kept confidential and compliant with the Access to Information and Protection of Privacy Act, 2015 ([www.assembly.nl.ca/Legislation/sr/statutes/a01-2.htm](http://www.assembly.nl.ca/Legislation/sr/statutes/a01-2.htm)). If you have any questions regarding privacy and confidentiality please contact the Tax Administration Division toll free at 1-877-729-6376.

## INSTRUCTIONS

1) **IF YOU ARE NOT CURRENTLY RECEIVING PAYMENTS FROM THE PROVINCIAL GOVERNMENT BY DIRECT DEPOSIT OR ELECTRONIC FUNDS TRANSFER (EFT):**

In order to receive payment, please complete the **Supplier Setup and Maintenance Form**. This can be completed online at the following link: <https://www.gov.nl.ca/exec/tbs/supplier-form/>

2) A Rebate Claim should normally cover a period of at least 3 months and be greater than \$100.

3) The following documentation is required:

a) A properly completed Registration Information Form that has been signed by the applicant (**FIRST TIME APPLICANTS ONLY**). This can be found at the following link:

<https://www.gov.nl.ca/fin/files/Gasoline-and-Carbon-Rebate-Applicant-Registration-Information-June-2022.pdf>

b) A properly completed Rebate Application form which has been signed by the applicant.

c) A Rebate Summary Sheet must be properly completed and attached to this Rebate Claim (please organize summary sheet and receipts in date order).

d) Original invoices must be attached to the application. These will be returned after the rebate has been processed.

e) **ALL PAGES** of the Fishing/farming licence(s) for the claim period must be attached to this Rebate Claim, especially in cases where there is a "buddy up" or "designated operator"

All invoices must meet the following criteria:

4) a) The invoice must be an original.

b) The invoice must clearly show the seller's name.

i) If any part of the invoice is **handwritten** then each invoice must also be signed and/or initialed by the seller (store clerk).

ii) If it's a **printed** invoice from the seller with the purchaser's (applicant's) name and all other criteria are met, the invoices do not need to be signed and/or initialed by the seller.

c) Each invoice must clearly show the purchaser's (applicant's) first and last name. Purchases must be made by the applicant only.

d) Each invoice must be clear to read and cannot be altered in any way. If a register printed invoice is faded, you can request a written invoice from the store of purchase as long as all the criteria listed is followed and attach invoices together for submission.

e) Only one person can claim the rebate. For example, if there is a "Buddy Up Arrangement or Designated Operator/s" only one person can claim.

f) Each invoice must clearly show the full date (month, day and year) for each purchase, quantity and type of gasoline purchased and total price charged (including all applicable taxes). We cannot accept any invoice covering a period where a blanket price and calculation is used to arrive at litres.

g) The date of each purchase must be within the claim period of this application.

h) The date of each purchase must coincide with the fishing/farming license season.

i) Each invoice must be marked paid or clearly show it has been paid.

j) The purchase must be within reasonable proximity to your home/home port (if not, please provide explanation).

5) Rebate claims must be received by the Department within three years of the date of purchase.

6) Clear diesel/light fuel oil is NOT eligible for rebate. Applicants using diesel or light fuel oil for a tax exempt purpose should apply to the Department for a permit to purchase marked diesel or light fuel oil.

7) Rebate claims usually take about 8-10 weeks to be approved and payment issued. If after this period, you have not been contacted concerning your claim, your inquiry may be directed to:

Department of Finance  
Tax Administration Division  
Confederation Building, 3rd Floor  
East Block P.O. Box 8700  
St. John's NL A1B 4J6  
Telephone: 1-877-729-6376  
Fax: (709) 729-2856  
Email: TaxRebate@gov.nl.ca