



**DEPARTMENT OF FINANCE
TAX ADMINISTRATION DIVISION**

**REFUND APPLICATION - CARBON RETAILERS
Elimination of Carbon Tax as of July 1, 2023**

PLEASE PRINT IN INK OR TYPE

Carbon Retailer Number	Legal Name	Trade Name
Address		Due Date <div style="text-align: center;">N/A</div>
Main Contact:		Email Address:

As of July 1, 2023, the Newfoundland and Labrador Provincial Government will remove the tax on carbon products. As a retailer of carbon products, you should cease to charge carbon tax as of 12:01 a.m. on July 1, 2023 and record your inventory of these products at that time. Carbon retailers are eligible for a refund of carbon tax on these inventories, where tax was previously paid.

To apply for a carbon tax refund, please complete the following inventory return and submit it to the address noted below.

Carbon Products Inventory and Refund Calculation - as at 12:01 a.m., July 1, 2023

Carbon Product Type	Unit	A Quantity	B Carbon Tax Rate Decrease	C Carbon Tax Refund (A x B)
Gasoline	\$ per litre		0.1105	
Light Fuel Oil (Diesel)	\$ per litre		0.1341	
Butane	\$ per litre		0.0890	
Ethane	\$ per litre		0.0509	
Gas Liquids	\$ per litre		0.0832	
Heavy Fuel Oil	\$ per litre		0.1593	
Kerosene	\$ per litre		0.1291	
Methanol	\$ per litre		0.0549	
Naphtha	\$ per litre		0.1127	
Petroleum Coke	\$ per litre		0.1919	
Pentanes Plus	\$ per litre		0.0890	
Coke Oven Gas	\$ per cubic metre		0.0350	
Marketable Natural Gas	\$ per cubic metre		0.0979	
Non-marketable Natural Gas	\$ per cubic metre		0.1293	
Still Gas	\$ per cubic metre		0.1350	
Coke	\$ per tonne		158.99	
High Heat Value Coal	\$ per tonne		112.58	
Low Heat Value Coal	\$ per tonne		88.62	
Combustible Waste	\$ per tonne		99.87	
D. TOTAL CARBON TAX REFUND				\$

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Additional Information Required:

- 1) Please attach a copy of an invoice, showing your most recent purchase for each of the product types noted within your application.
- 2) Provide your supplier number within the below box. 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 #:

- 3) Do you purchase fuel on consignment (yes/no)?

Please allow 12-16 weeks to process your refund. 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 3 years from the date on which the overpayment was made (i.e. by July 1, 2026).

The completed return should be forwarded to:

Office of the Comptroller General

Central Cashiers Office

P.O. Box 8720

St. John's, NL A1B 4J6

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

Email: 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