

GASOLINE RETAILER TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:	FOR THE PERIOD ENDING:	
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TAX RETURN CALCULATION	AMOUNTS
1. Not Applicable	N/A
2. Not Applicable	N/A
3. Not Applicable	N/A
4. Not Applicable	N/A
5. Not Applicable	N/A
6. Net Tax Due (Tax Overpaid)	
7. Total Amount Enclosed	

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN BOTTOM PORTION



GASOLINE RETAIL TAX RETURN
(PURSUANT TO THE REVENUE ADMINISTRATION ACT)

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Government of
Newfoundland and Labrador
Department of Finance

Interest charged monthly

RETURN DUE DATE:

TAX REMITTER NO.:	
TAX REMITTER:	AMOUNTS
FOR THE PERIOD ENDING:	1. Not Applicable
	2. Not Applicable
	3. Not Applicable
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Not Applicable
	5. Not Applicable
	6. Net Tax Due (Tax Overpaid)
YEAR MONTH DAY	7. Total Amount Enclosed

CERTIFICATION:

These statements are hereby certified to be correct to the best of the knowledge and belief of the undersigned. It is a serious offense to make false statements on this return.

SIGNATURE OF AUTHORIZED SIGNING OFFICER: _____ TITLE: _____

AUTHORIZED SIGNING OFFICER (Please print or type): _____ DATE: _____

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: _____

EMAIL OF AUTHORIZED SIGNING OFFICER: _____

PLEASE READ CAREFULLY

- A. Cheques or money orders should be made payable to the Newfoundland Exchequer and forwarded to:

**DEPARTMENT OF FINANCE
TAX AND FISCAL POLITY BRANCH
TAX ADMINISTRATION DIVISION
P.O. BOX 8700
ST. JOHN'S, NL
A1B 4J6**

- B. The tax return must be properly signed by an authorized officer, director, or agent of the business and filed with the Minister not later than the due date shown on the front of this return.
- C. Interest on outstanding balances is charged at the prime lending rate plus 4% and is compounded monthly. The interest rate shall be determined on June 15 and December 15 in each year.
- D. Record your tax remitter number, name and tax program on the back of your cheque or money order.
- E. If your business has been discontinued during the period:
- a. A return should be filed and the tax due remitted for the period.
 - b. The name of the successor, if any, should be forwarded to the Minister of Finance, within 15 days, along with your exemption certificate for cancellation.
- F. Any inquiries may be forwarded to (709) 729-6376 or toll free 1-877-729-6376.
- G. Where full payment is not made by the due date, an additional 10% of the amount due may be imposed.

**DEPARTMENT OF FINANCE
TAX AND FISCAL POLICY BRANCH
TAX ADMINISTRATION DIVISION
P.O. BOX 8700
ST. JOHN'S, NL
A1B 4J6**



SCHEDULE A
 Under the Revenue Administration Act
Detailed Return of Taxable Sales of Gasoline

This form together with the **Gasoline Retailer Return and the remittance of tax** must be forwarded no later than the 20th day of the month immediately following the calendar month in which the transactions occurred, to:
 Department of Finance, Tax Administration Division, PO Box 8700, Confederation Building, St. John's, NL, A1B 4J6

Name of Licensee: _____ **Address:** _____ **License Number:** _____ **Period Ending:** _____

Customer Name and Address	IMO Number (if Marine)	Volume in Litres					Total Tax Due (\$)
		Marine Fuel	Gasoline	Diesel	Propane	Other	
Total Litres (A)							
Gasoline Tax Rate (B)		\$ 0.0350	\$ 0.075	\$ 0.0950	\$ 0.0700		
Gasoline Tax Due(\$)(A x B)							
						¹ Total Gasoline Tax Due(\$)(C)	
						Total Tax Due (\$)	

¹Carry forward to Line 6 of the Gasoline Retailer Tax Return

Certification:

I hereby certify that the information contained in this return is correct to the best of my knowledge and belief. I also understand that it is a serious offence to make a false statement on this return.

Authorized Signing Officer(Print or Type)	Title of Signing Officer	Email
Signature of Authorized Signing Officer	Date	Phone Number

INSTRUCTIONS

1. As a Retailer, you are responsible for ensuring and documenting all sales of products purchased tax exempt.
2. A Schedule A return should only be filed when there are taxable sales of products that were originally purchased tax exempt.
3. Schedule A returns must be filed no later than the 20th day of the month immediately following the calendar month in which the transactions occurred.
4. Each retail sale must be recorded on a separate line, and each line must show: the name and address of the customer, IMO number if marine fuel, type of taxable fuel, and volume in litres sold.
5. Common reasons for taxable sales of gasoline products that were originally purchased tax exempt include:
 - A) Marine Fuel - fuel sold to an owner of a vessel or boat with an IMO number that is not valid diesel permit holder.
 - B) Propane used in a combustible engine (e.g. forklifts).
 - C) The sale of any exempt fuel to an individual(s) not eligible to purchase tax exempt.

*This list is not exhaustive.
6. To avail of the \$0.035 gasoline tax rate (marine fuel), an IMO number is required as confirmation that the vessel or boat is sea-going.
7. Complete Certification section: Print your name, title, signature, date, email, and phone number.
8. If you have taxable sales of other gasoline products that were originally purchased tax exempt, you are required to complete the "Other" column. See the following links for tax rates of other gasoline products:

https://www.fin.gov.nl.ca/fin/tax_programs_incentives/business/gasolinetax.html

PLEASE BE SURE TO INCLUDE YOUR GASOLINE RETAILER RETURN AND SCHEDULE A ALONG WITH THE PAYMENT OF TAX

SAMPLE								
Name of Licensee: <i>Frank Smith Oil Limited</i>		Address: <i>123 Address, City, Postal Code</i>			License Number: <i>123456</i>		Period Ending: <i>MM/DD/YYYY</i>	
Customer Name and Address	IMO Number (if Marine)	Volume in Litres						Total Tax Due (\$)
		Marine Fuel	Gasoline	Diesel	Propane	Other		
<i>John Doe - 123 Address, City, Province, Postal Code</i>	<i>1234567</i>	<i>1000</i>						
<i>Jane Doe - 123 Address, City, Province, Postal Code</i>			<i>750</i>					
<i>John Doe - 123 Address, City, Province, Postal Code</i>					<i>600</i>			
<i>Jane Doe - 123 Address, City, Province, Postal Code</i>				<i>2500</i>				
Total Litres (A)		<i>1000</i>	<i>750</i>	<i>2500</i>	<i>600</i>			
Gasoline Tax Rate (B)		\$ 0.0350	\$ 0.0750	\$ 0.095	\$ 0.0700			
Gasoline Tax Due(\$)(A x B)		\$ 35.00	\$ 56.25	\$ 237.50	\$ 42.00			¹ Total Gasoline Tax Due(\$)(C)
							Total Tax Due (\$)	\$ 370.75

¹Carry forward to Line 6 of the Gasoline Retailer Tax Return

Certification:

I hereby certify that the information contained in this return is correct to the best of my knowledge and belief. I also understand that it is a serious offence to make a false statement on this return.

Frank Smith
Authorized Signing Officer(Print or Type)

Frank Smith
Signature of Authorized Signing Officer

Owner
Title of Signing Officer

MM/DD/YYYY
Date

frank@franksmithoil.com
Email

709-123-4567
Phone Number