



Government of Newfoundland and Labrador
Department of Finance

**SCHEDULE F – TAX EXEMPT DIESEL RETURN
UNDER THE REVENUE ADMINISTRATION ACT**

Please type or print in ink when completing this form and forward, no later than the 20th day of the month immediately following the calendar month for which the transactions occurred, to:

Department of Finance, Tax Administration Division P.O. Box 8700, St. John’s, NL A1B 4J6 OR Email: TaxReturn@gov.nl.ca

A NIL return is required for any month in which there are no sales. If you have sold tax exempt diesel for a taxable purpose, please complete the Schedule A forms located at the following web address:

https://www.gov.nl.ca/fin/files/Gasoline_Retailer_Tax-Schedule_A.pdf

If applicable, please forward the Schedule A forms, along with the payment of tax to the above mentioned address no later than the 20th day of the month immediately following the calendar month for which the transactions occurred.

NAME OF LICENCEE:														
LICENCE NUMBER:						FOR THE MONTH OF:								
RETAIL PURCHASER OR RETAILER						REASON FOR EXEMPTION (i.e. PERMIT, RETAIL LICENCE NUMBER, K36A)						LITRES OF MARINE FUEL		LITRES OF MARKED DIESEL (OTHER THAN MARINE)
												MARKED	CLEAR	
TOTAL - THIS PAGE														
GRAND TOTAL – ALL PAGES														

CERTIFICATION:

I HEREBY CERTIFY THAT THE INFORMATION 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 IN THIS RETURN.

NAME (PLEASE PRINT): _____ TITLE: _____
 SIGNATURE: _____ DATE: _____
 TELEPHONE: _____ EMAIL: _____

INSTRUCTIONS

1. AS A MARKED DIESEL RETAILER YOU ARE RESPONSIBLE FOR ENSURING AND DOCUMENTING THAT ALL SALES OF MARKED DIESEL ARE MADE TO CUSTOMERS ELIGIBLE TO PURCHASE TAX EXEMPT PRODUCT.
2. A SCHEDULE F RETURN SHOULD BE FILED ONCE A MONTH, BY ALL RETAILERS WHO SELL TAX EXEMPT DIESEL.
3. RETURNS MUST BE FILED BY THE 20TH DAY OF THE MONTH IMMEDIATELY FOLLOWING THE CALENDAR MONTH IN WHICH THE TRANSACTIONS OCCURRED. A PENALTY OF \$100 WILL BE IMPOSED ON ALL LATE RETURNS (i.e. IF YOU ARE FILING FOR THE MONTH OF OCTOBER, YOUR RETURN MUST BE FILED NO LATER THAN NOVEMBER 20TH).
4. THE FOLLOWING MUST BE TYPED OR PRINTED:
 - a) A RETURN MUST BE FILED FOR EACH MONTH. A NIL RETURN MUST BE FILED FOR MONTHS WHEN THERE ARE NO RETAIL SALES.
 - b) EACH RETAIL SALE OF TAX EXEMPT PRODUCT MUST BE RECORDED ON A SEPARATE LINE.
 - c) EACH LINE MUST SHOW THE NAME OF THE RETAIL PURCHASER, THE REASON FOR EXEMPTION (i.e. PERMIT, RETAIL LICENSE NUMBER, OR K36A) AND NUMBER OF LITRES OF TAX EXEMPT PRODUCT PURCHASED.
 - d) ROUND ALL LITRES TO ONE (1) DECIMAL PLACE.
 - e) PRINT NAME, TITLE, SIGNATURE, DATE, AND EMAIL.
5. REASONS FOR EXEMPTION:
 - a) THE RETAIL PURCHASER HOLDS A VALID PERMIT NUMBER FOR THE REPORTING PERIOD.
 - b) A VESSEL LEAVING THE PROVINCE FOR A PORT OUTSIDE THE COUNTRY (i.e. K36A).
 - c) PROVINCIAL GOVERNMENT DEPARTMENTS WITH A VALID PERMIT.
 - d) ANOTHER MARKED DIESEL RETAILER WITH A VALID RETAIL LICENCE NUMBER.

SAMPLE

**SCHEDULE F – TAX EXEMPT DIESEL
UNDER THE REVENUE ADMINISTRATION ACT**

NAME OF LICENCEE: FRANK SMITH OIL															
LICENCE NUMBER: 123456					FOR THE MONTH OF: DECEMBER 2001										
RETAIL PURCHASER OR RETAILER					REASON FOR EXEMPTION (i.e. PERMIT, RETAIL LICENCE NUMBER, K36A)				LITRES OF MARINE FUEL		LITRES OF MARKED DIESEL (OTHER THAN MARINE)				
									MARKED	CLEAR					
John Doe (Permit Number)					2	0	0	2	0	0	0	0	300.0		
John Doe's Oil (Retail License Number)							5	5	5	5	5	5	4,000.0		
John Doe's Shipping (Boat Leaving the Country)									K	3	6	A		10,000.0	

CERTIFICATION:

I HEREBY CERTIFY THAT THE INFORMATION 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 IN THIS RETURN.

NAME (PLEASE PRINT): <u>FRANK SMITH</u>	TITLE: <u>OWNER</u>
SIGNATURE: <u><i>Frank Smith</i></u>	DATE: <u>JAN 15, 2002</u>
TELEPHONE: <u>709-555-1234</u>	EMAIL: <u>FRANKSMITH@FRANKSMITHOIL.COM</u>

SCHEDULE F – TAX EXEMPT DIESEL

NAME OF LICENCEE:														
LICENCE NUMBER:						FOR THE MONTH OF:								
RETAIL PURCHASER OR RETAILER						REASON FOR EXEMPTION (i.e. PERMIT, RETAIL LICENCE NUMBER, K36A)						LITRES OF MARINE FUEL		LITRES OF MARKED DIESEL (OTHER THAN MARINE)
												MARKED		
TOTAL - THIS PAGE														

SIGNATURE: _____ DATE: _____

TELEPHONE: _____ PAGE _____ OF _____