Government of Newfoundland and Labrador
Department of Finance
Office of the Comptroller General
Tax Administration Division

NL Gasoline and Carbon Wholesaler Schedules
Instruction Sheet

FTG-TAX & FTD-TAX & FTC-TAX	GENERIC INSTRUCTIONS	OTHER INSTRUCTIONS
Collector Name	Remitter's Legal Name	
For the Period Ended	The last day of the reporting period.	
Line 1 - Opening Untaxed Inventory	Report inventory at the beginning of the reporting period for the accountable products stored at the terminal(s) or other storage locations where *tax-free* fuel is stored in the reporting jurisdiction.	Opening Inventory must equal the amount reported on **Line 6 – Closing Untaxed Inventory** of the Summary Form for the previous reporting period.
Line 2- Refined or Manufactured within Jurisdiction	Report fuel produced in the reporting jurisdiction and transferred to untaxed finished goods inventory during the reporting period.	
Line 3 – Imports from Out-of-Jurisdiction	Refer to **FTG–1 & FTD-1 & FTC-1** to summarize the total volumes by jurisdiction and product for the reporting period. Please ensure that fuel in the United States is also summarized by jurisdiction (State). Report fuel that is owned by the reporting entity and is delivered or physically moved from outside the reporting jurisdiction to a destination inside the reporting jurisdiction. This includes fuel delivered by pipeline, truck, rail, ship or vessel.	Submit documents to provide support for amounts reported FTG-1, FTD-1 & FTC-1. The totals from **FTG–1 & FTD-1 & FTC-1** are carried forward to *Line 3 – Imports from Out-of-Jurisdiction*, for the respective product.
Line 4 – Acquisitions Within Jurisdiction	Refer to **FTG–2 & FTD-2 & FTC-2** to summarize the total volumes by reporting tax-free acquisitions of fuel from suppliers within the reporting jurisdiction for the reporting period. Only the physical movement from the supplier of the fuel to the recipient of the fuel or the acquisition through a change of ownership of identifiable inventory is to be reported on this line.	The totals from **FTG–2 & FTD-2 & FTC-2** are carried forward to *Line 4 – Acquisition Within Jurisdiction*, for the respective product.
Line 5 – Rebrands	Report fuel reclassified to another (i.e. clear/dyed diesel and reclassified as marked diesel). Fuel reclassified from any fuel product to "slop" should also appear on this line. Slop should be reported in the "Other – Non –Taxable Column". There would be NO opening inventory for slop in the following month as this product would generally cease to be an accountable product as it would end up going back into a refinery process and become accountable again after re-refining.	Bulk fuel plant, cardlock or truck mounted injector system rebrands (clear fuel to marked fuel) should also be reported on this line. The sum of the reported *Line 5* amounts must equal ZERO. Losses such as theft, handling or any other physical fuel loss should not be reported on Line 5; these MUST be reported on *Line 12 – Volume Adjustments.*

Line 6 – Closing Untaxed Inventory	The period ending balance of untaxed inventory as described under *Line 1 – Opening Untaxed Inventory* from above.	
Line 7 – Total Accountable Volumes	Report the **sum** of the volumes reported on Lines 1 through 5 **minus** the volume reported on Line 6.	
Line 8 – Exports Out-of-Jurisdiction	Refer to **FTG–3, FTD-3 & FTC-3** to summarize the total volumes by reporting fuel that is physically delivered or moved from within the reporting jurisdiction to a location outside of the reporting jurisdiction. If the reporting entity supplies fuel to the exporter of record for the fuel out of province and the exporter owns the fuel at the time of export and does not hold, consume, or wholesale the fuel in the province to other parties, it is considered to be an "Export Out-of-Jurisdiction". Exporters must provide reporting entities with a record detailing the fuel being exported, generally the K36A Customs and Duty Clearance form in order for the transaction to be reported as an "Export Out-of-Jurisdiction".	Include exports from all storage facilities including terminals, refineries and bulk plants by the way of pipeline, truck rail, ship or any other vessel. Intra-company exports and exports made directly to a consumer should be included on this schedule. Summarize the information by the destination jurisdiction including the name of the state where the fuel is exported to the United States. Carry forward totals from this schedule to *Line 8 - Exports Out-of-Jurisdiction.*
Line 9 – Dispositions Within Jurisdiction to Licensed Collectors	Refer to **FTG-4, FTD-4** & **FTC-4** to report fuel change of ownership to licensed collectors within the reporting jurisdiction. The fuel delivery or supply must originate and terminate within the reporting jurisdiction. Change of ownership to licensed collectors for the purpose of this Line shall include change of ownership to any entity that is licensed or authorized to purchase tax-free fuel and is required to report directly to the reporting jurisdiction. This schedule includes exempt sales made to registered or licensed wholesalers and self-assessors who report directly to the reporting jurisdiction.	Reporters may summarize the information by collector; however, if summary information is provided on this schedule, details of the transaction may be required as backup by the reporting jurisdiction. Carry forward totals from this schedule to *Line 9 - Dispositions Within Jurisdiction to Licensed Collectors.*

Line 10 – Exempt Gasoline Sales	Refer to **FTG-5a** for Gasoline Exempt Sales. Report eligible gasoline tax-exempt sales to consumers made in the reporting jurisdiction other than those specifically referred to on *line 8 & line 9.* This would typically include all gasoline tax exempt sales made to consumers in the reporting jurisdiction, excluding self-assessors, which are to be reported on Schedule 4. Gasoline Exempt sales may be summarized by type on this schedule; however, the reporting jurisdiction may require additional backup reports providing detailed transaction information.	Carry forward totals from this schedule to *Line 10 - Gasoline Exempt Sales*, for the respective products.
Line 11 – Exempt Carbon Sales	Refer to **FTG-5b** for Carbon Exempt Sales. Report eligible carbon tax-exempt sales to consumers made in the reporting jurisdiction other than those specifically referred to on *line 8 & line 9.* This would typically include all carbon tax exempt sales made to consumers in the reporting jurisdiction, excluding self-assessors, which are to be reported on Schedule 4. Carbon Exempt sales may be summarized by type on this schedule; however, the reporting jurisdiction may require additional backup reports providing detailed transaction information.	Carry forward totals from this schedule to *Line 11 - Carbon Exempt Sales*, for the respective products.
Line 12 – Volume Adjustments	Report allowable volume adjustments that occurred in the reporting jurisdiction during the reporting period. This includes fuel losses at terminals located within the reporting jurisdiction. This line can be used for any eligible adjustment in the reporting jurisdiction that can be measured by volume and does not fit the description of any of the above lines.	Volume adjustments reported here are to be accompanied with an explanation.
Line 13 – Total Taxable Gasoline Volumes	Deduct the sum of lines 8, 9, 10 & 12 from line 7	
Line 14 – Total Taxable Carbon Volumes	Deduct the sum of lines 8, 9, 11 & 12 from line 7	
Line 15 – Gasoline Tax Rate	Enter the appropriate tax rate for the fuel type reported in the column	The CURRENT rates as of January 1, 2019 are listed on the last worksheet in this file. **Please note these rates are subject to change.**
Line 16 – Carbon Tax Rate	Enter the appropriate carbon tax rate for the fuel type reported in the column	The CURRENT rates as of January 1, 2019 are listed on the last worksheet in this file. **Please note these rates are subject to change.**
Line 17 – Total Gasoline Tax Before Adjustments	Multiply line 13 by line 15	

Line 18 – Total Carbon Tax before adjustments	Multiply line 14 by line 16	
Line 19 – Adjustments and/or Tax Credits	This line is similar to line 12. The difference is that line 12 is used to report adjustments that can be reported by volume (litres). Some financial adjustments reported here are to be accompanied with an explanation.	
Lines 20 – Deduct Shrinkage	This line should be used to claim allowances available in the reporting jurisdiction for handling and temperature losses. *Actual volume losses* allowable at terminals and other storage facilities must be reported on line 12. Line 20 is to be used only to report the allowances and not actual volumes.	
Line 21 – Deduct Commissions or Other Allowances	Report the amount for allowable commissions or other allowances available in the reporting jurisdiction.	
Line 22 – Net Tax Payable	This amount is calculated for both Gasoline and Carbon. The Net Tax Payable **Gasoline Tax** for each page would be the sum of Line 17, 19, 20, & 21. The Net Tax Payable **Carbon Tax** for each page would be the sum of Line 18, 19, 20, & 21.	
Line 23 – Other Adjustments or Installments	This line would be used to record any other adjustments or installments that occurred during the month.	Please provide detailed backup.
Line 24 – Sub-Total Gasoline Tax Payable	The sum of Line 22 and Line 23, if applicable.	This amount will be carried forward to *Line 26 on Page 3 (FTC)*
Line 25 – Sub-Total Carbon Tax Payable	The sum of Line 22 and Line 23, if applicable.	This amount will be carried forward to *Line 27 on Page 3 (FTC)*
Line 26 – Total Gasoline Tax Due	This line is **ONLY** on the FTC-TAX Page 3. Line 26 is the sum of line 24 from the FTG-TAX, FTD-TAX & FTC-TAX schedules.	This is the amount that will be recorded on the ***Gasoline Wholesaler Tax Return*** *at line 6 - Net Tax Due.*
Line 27 – Total Carbon Tax Due	This line is **ONLY** on the FTC-TAX Page 3. Line 27 is the sum of line 25 from the FTG-TAX, FTD-TAX & FTC-TAX schedules.	This is the amount that will be recorded on the ***Carbon Wholesaler Tax Return*** *at line 6 - Net Tax Due.*

Note: Schedules must be completed to support the amounts reported on various lines of the ***NL Fuel Collector Summary Form*** where noted. Additional detailed reports may be requested as back up to the summarized information reported on schedules.