



DEPARTMENT OF FINANCE  
TAX ADMINISTRATION DIVISION

Bulletin No. RAA-GAS-001A

Issue Date: May 13, 2016

**INFORMATION BULLETIN  
GASOLINE TAX  
Retailer Inventory Return**

Effective 12:01 a.m., June 2, 2016, the provincial gasoline tax per litre imposed on certain products under Part III of the *Revenue Administration Act* will increase as follows:

Product	New Rate	Old Rate
Gasoline	33¢	16.5¢
Diesel	21.5¢	16.5¢
Propane	7.0¢	7.0¢
Aviation Jet Fuel	2.5¢	0.7¢
Marine Fuel	3.5¢	3.5¢

**LABRADOR BORDER ZONES**

Effective 12:01 a.m. June 2, 2016, a reduced tax rate of 23¢ per litre will be imposed upon gasoline, other than diesel, acquired at a retail sale in Labrador West (Labrador City and Wabush) and Southern Labrador (from the Quebec border to and including the community of Red Bay).

Area	New Rate	Old Rate
Southern Labrador	23¢	15.0¢
Labrador West	23¢	16.5¢

Wholesalers will sell gasoline to retailers in the area at the reduced rate of tax of 23¢ per litre. Retailers in the area will sell gasoline at the reduced tax rate of 23¢ per litre to consumers at the pump.

All other products, including diesel, will be sold at their respective general tax rates.

## RETAILER INVENTORY RETURN

All gasoline retailers must take and record their existing inventory of gasoline products as of 12:01 am, Thursday, June 2, 2016. The *Gasoline Retailer Inventory Return* must be completed and submitted with the additional tax payable resulting from the increased gasoline tax rates no later than June 20<sup>th</sup>, 2016. Retailers must file a nil return if there is no gasoline tax due.

**Failure to submit the inventory return by June 20<sup>th</sup>, 2016 will result in the imposition of a \$100 late filing penalty and may result in the assessment of a penalty equal to the tax that should have been submitted.**

Further information regarding this change may be obtained by contacting:

Department of Finance  
Tax Administration Division  
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St. John's, NL  
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Phone: (709) 729-6297  
Toll Free: 1-877-729-6376  
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**Disclaimer:** This bulletin is prepared as a guideline and interpretation of the statutes. Where a conflict between the bulletin and statutes arise, the statutes will take precedence.