



**GOVERNMENT OF  
NEWFOUNDLAND  
AND LABRADOR**

**DEPARTMENT OF FINANCE  
TAXATION AND FISCAL POLICY BRANCH**

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**TAX INFORMATION BULLETIN**  
**GASOLINE TAX ACT**  
**Gasoline Tax Collectors - Dye Purchase and Distribution**

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Effective July 6, 2004 changes to the Gasoline Tax Regulations were approved which require Gasoline Tax Collectors to purchase and distribute prescribed dye with the cost of the prescribed dye to be borne by the Gasoline Tax Collector.

Dye used for marking diesel distillates must be in accordance with the dye specifications prescribed in the Gasoline Tax Regulations. Dye specifications currently in use are provided below. Gasoline Tax Collectors will be notified of any changes to the dye specifications.

***Specifications for Dye - Tax Exempt Fuel***

- # One kg of concentrated red dye must be capable of dyeing 71,428 litres of product at a dye strength of 14 ppm.
  
- # **Colourant:** Must be Solvent Red 164 in a sufficient color concentration to ensure that when a sample of fuel, properly dyed @ 14ppm is diluted at a ratio of 10:1, the resulting mixture is readily identifiable as definitely being marked red.
  - T Red Dye must have an absorbance maximum within the range 510-540 nanometers (nm)
  
  - T Dye strength must have an absorbance of 0.640 AU minimum at 50 ppm (mg./l) solution of dye concentrate in iso-Octane.
  
- # **Marker:** Marker to be exclusive for Canadian Provincial Taxation Department use only. Absorbency maximum within the range of 400-650 nm with a minimum absorbance reading between .730 and .800 nm when reacted with reagent not containing more than 10% acid. (This requirement is based on 20 ml of a 50 ppm (mg./l) solution of the dye concentrate in iso-Octane when extracted with 10 ml of reagent).

Dye which meets the required specifications can be purchased from:

**BASF Canada Inc.**  
**St. Laurent, Quebec**  
**H4T 1Y4**  
**Telephone: (514) 340-3928**  
**Fax: (514) 340-1248**

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For further information please contact The Tax Administration Division at the address provided below.

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Disclaimer: This information bulletin is intended to provide a guideline and the Department of Finance's interpretation of the law. Interpretation bulletins are not the law: the law is contained the Acts themselves. However, this bulletin can generally be relied upon as reflecting the Department of Finance's interpretation of the law to be applied on a consistent basis by its staff.