



DEPARTMENT OF FINANCE
TAX ADMINISTRATION DIVISION

Bulletin No. RAA-GAS-002A

Issue Date: May 5, 2017

**INFORMATION BULLETIN
GASOLINE TAX
Retailer Inventory Refunds**

Effective 12:01 a.m., June 1, 2017 and December 1, 2017, the provincial gasoline tax per litre imposed on gasoline under Part III of the *Revenue Administration Act* will decrease as follows:

Product	Current Rate	Rate as of June 1, 2017	Rate as of December 1, 2017
Gasoline	33¢	24.5¢	20.5¢

LABRADOR BORDER ZONES

Until December 1, 2017, a reduced tax rate of 23¢ per litre will continue to 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). 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.

Effective 12:01 a.m. December 1, 2017, the reduced tax rate for gasoline will be discontinued and the gasoline tax rate in these zones will be 20.5¢ per litre, the same as the remainder of the province.

Area	Current Rate	Rate as of June 1, 2017	Rate as of December 1, 2017
Southern Labrador	23¢	23¢	20.5¢
Labrador West	23¢	23¢	20.5¢

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

RETAILER INVENTORY REFUNDS

All gasoline retailers must take and record their existing inventory of gasoline products as of 12:01 a.m., Thursday, June 1, 2017 and again as of 12:01 a.m., Friday, December 1, 2017. The *Gasoline Retailer Refund Application* should be completed and submitted as soon as possible following each inventory count in both June 2017 and December 2017 in order to receive an earlier refund of the higher gasoline tax paid on inventory due to the decrease in gasoline tax rates. However, the deadline to apply for such refunds is 3 years following the effective date of the gasoline tax rate decreases. If the retailer does not carry any gasoline inventory at the time of the tax rate decrease or inventory is less than 118 litres at June 1, 2017 or 250 litres (or 400 litres for Labrador Border zones) at December 1, 2017, refund applications are not required to be filed. Completed refund applications should be forwarded to:

Email: TaxReturn@gov.nl.ca
 Fax: (709) 729-2856
 Mail: Department of Finance
 Tax Administration Division
 P.O. Box 8720, St. John's, NL A1B 4K1

Refunds are expected to be issued within 60 days from the receipt of the application. No refund will be issued for amounts less than \$10. **Refunds will only be issued via direct deposit.** If you currently do not have direct deposit set up with the Government of NL, please obtain and complete the **Supplier Setup and Maintenance Form** from Government's website at www.fin.gov.nl.ca/fin/forms/supplier_setup_maintenance_form.pdf in order to receive your refund. This form must be accompanied by a copy of a void cheque, or the required correspondence from or completion of Section 3 by your financial institution. The Supplier Setup and Maintenance Form, along with the required banking information, should be forwarded to:

Email: vendormaintenancefms@gov.nl.ca
 Fax: (709) 729-2098
 Mail: Department of Finance, Office of the Comptroller General
 Attention: FSC Division - Supplier Maintenance
 P.O. Box 8700, St. John's, NL A1B 4J6

Further information regarding this change may be obtained by contacting:

Department of Finance
 Tax Administration Division
 P.O. Box 8720, St. John's, NL A1B 4K1
 Phone: (709) 729-6297
 Toll Free: 1-877-729-6376
 Fax: (709) 729-2856
 Email: taxadmin@gov.nl.ca

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.