



Business name	
Mailing Address	
City	
Province	Postal Code

**FORWARD TO:**  
 Canada Revenue Agency  
 Other Levies Division  
 Summerside Tax Centre  
 275 Pope Rd  
 Summerside PE C1N 6E7

**PLEASE READ THE INSTRUCTIONS ON PAGE 2 BEFORE COMPLETING THIS RETURN**

<b>1</b> Account Number	<b>2</b> Period covered (YYYY/MM/DD) From To	<b>3</b> Return due date (YYYY/MM/DD)
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**4. EXCISE TAX ON MOTIVE FUELS**

Commodity Description	Code	Quantity (litres)	Rates per litre	Tax Payable
Unleaded gasoline	49330		\$0.10	
Diesel fuel	49334		\$0.04	
Aviation fuel	49333		\$0.04	
Unleaded aviation gasoline	49335		\$0.10	
Leaded aviation gasoline	49336		\$0.11	
<b>Total Tax Payable on Motive Fuels</b>				

5

**6. EXCISE TAX ON AIR CONDITIONERS**

Commodity Description	Code	Number of units	Rate per unit	Tax Payable
Air Conditioners	49325		\$100.00	

7

**8. EXCISE TAX ON FUEL INEFFICIENT VEHICLES** (based on number of litres (L) consumed per 100 kilometres (km))

Commodity Description	Code	Number of units	Rates per vehicle	Tax Payable
If at least 13 but less than 14 L / 100 km	4939301		\$1,000.00	
If at least 14 but less than 15 L / 100 km	4939302		\$2,000.00	
If at least 15 but less than 16 L / 100 km	4939303		\$3,000.00	
If 16 or more litres per 100 kilometres	4939304		\$4,000.00	
<b>Total Tax Payable on Fuel Inefficient Vehicles</b>				

9

**10. AUTHORIZED DEDUCTION**

Commodity Description	Code	Quantity or Units	Rate per unit	Tax Deductible

11

**Total amount payable (5 plus 7 plus 9 minus 11)**

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12

**Refund amount claimed (attach form N15)**

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13

**Net amount payable (12 minus 13)**

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14

**Payment made at a financial institution**

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15

**Payment attached**

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16

Contact name	Telephone number
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**CERTIFICATION**

I, _____ Print name	_____ Title
certify that the information in this return is correct and complete.	
_____ Signature	_____ Date
_____ Telephone number	

## INSTRUCTIONS FOR COMPLETING PAGE 1

To calculate the Excise Tax payable on your business activities, complete section 4 for motive fuels, or complete section 6 for air conditioners and/or section 8 for fuel inefficient vehicles.

<b>Identification</b>	Enter the legal name and mailing address of the business. For sole proprietorships and partnerships, enter the first and last names of the individuals. For corporations, enter the legal name as stated on the articles of incorporation.
<b>1. Account Number</b>	Enter the account number that was assigned to you for Excise Tax (RE) purposes.
<b>2. Period covered</b>	Enter the first and last day of the period covered by this return.
<b>3. Return due date</b>	Enter the last day of the calendar month that follows the month entered in box 2.
<b>4. Excise tax on motive fuels</b>	To calculate the Tax Payable for each Commodity for which it is payable: <b>a)</b> Enter the number of litres in the Quantity column, and <b>b)</b> Multiply the number of litres in a) by the Rate per litre for that Commodity and enter the result in the Tax Payable column.
<b>5. Total tax payable on motive fuels</b>	Enter the total of all amounts entered in the Tax Payable column in section 4.
<b>6. Excise tax on air conditioners</b>	To calculate the Tax Payable: <b>a)</b> Enter the number of units for which the Excise Tax is payable in the Number of units column, and <b>b)</b> Multiply the number of units in a) by \$100.00 and enter the result in the Tax Payable column (box 7).
<b>8. Excise tax on fuel inefficient vehicles</b>	To calculate the Tax Payable for each Commodity for which it is payable: <b>a)</b> Enter the number of fuel inefficient vehicles in the Number of units column, and <b>b)</b> Multiply the number of vehicles in a) by the Rate per vehicle for that Commodity and enter the result in the Tax Payable column.
<b>9. Total tax payable on fuel inefficient vehicles</b>	Enter the total of all amounts entered in the Tax Payable column in section 8.
<b>10. Authorized deduction</b>	In the Commodity Description column, identify the commodity for which you are claiming a deduction and: <b>a)</b> Enter the applicable number in the Quantity or Units column, <b>b)</b> Enter the applicable rate in the Rate per unit column, and <b>c)</b> Multiply the number in a) by the Rate per unit in b) and enter the result in the Tax Deductible column (box 11).
<b>12. Total amount payable</b>	Enter the total of amounts entered in boxes 5, 7, and 9, minus box 11.
<b>13. Refund amount claimed</b>	Enter the amount of the refund you are claiming as indicated in box 6 of Form N15, <i>Excise Tax Act, Application for Refund/Rebate</i> . Attach to this return the Form N15 from which you are claiming the refund.
<b>14. Net amount payable</b>	Enter the total of box 12 minus box 13. If the amount is negative, enter NIL.
<b>15. Payment made at a financial institution</b>	If applicable, provide the amount of the payment you made or will make at a financial institution using a remittance voucher we sent you. Amounts over \$50,000 must be paid at a financial institution.
<b>16. Payment attached</b>	If you enclose a cheque with your return, please indicate the amount. An amount is considered paid only when received by the CRA or a financial institution.
<b>Contact name and telephone number</b>	Enter the name and telephone number of the individual we can contact if more information is required.
<b>Certification</b>	An authorized person must sign this section certifying that the information provided on the return is correct and complete.
<p><b>Note:</b>  If you want us to deal with an individual or a firm about this return and your Excise Tax account in general, and you have not already done so, complete Form RC59, <i>Business Consent Form</i>, which is available at <a href="http://www.cra.gc.ca/E/pbg/tf/rc59/">www.cra.gc.ca/E/pbg/tf/rc59/</a>. Select the RE (Excise Tax) Program Identifier. Attach the completed consent form to this return. Your consent will stay in effect until you cancel it or until it reaches the expiry date you provided.</p> <p>To ensure the appropriate amount of Excise Tax payable is assessed by CRA, please verify that all the amounts payable calculated on page 1 are correct based on the quantities or units entered for commodities on which Excise Tax is payable.</p> <p>If you have any questions about filing this return, you can call us toll free from anywhere in Canada or the United States at 1-877-432-5472 (bilingual service).</p>	