

Guide

for Completing the Gasoline Tax Importer/Exporter Return GT61

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The information in this guide will help you complete the **Gasoline Tax Importer/Exporter Return GT61**. The guide also provides information about filing requirements including the time for filing a Return, penalties for filing a late Return, the required supporting schedules and payment information. The information in this guide does not replace the law found in the *Gasoline Tax Act* and related regulations.

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General Information

If you are registered as an Importer and/or Exporter under the *Gasoline Tax Act*, you must complete the **Gasoline Tax Importer/Exporter Return GT61** and the required supporting schedules for the reporting period. You are required to complete a Return even if you did not have any activity during the reporting period.

You are also required, if applicable, to complete and attach to your return the following schedules:

The invoices must show:

- Ontario Fuel and Gasoline Tax (Border) FGTB-1
- Product Imported into Ontario Schedule GT/FT1
- Product Exported out of Ontario Schedule GT/FT2
- Sales of Product Exempt of Tax in Ontario Schedule GT/FT7
- Calculation of Tax Credits on Gasoline Product Imported from Quebec Schedule GT14
- Calculation of Tax Credits on Gasoline Product Exported Schedule GT15

If you require paper copies of the return or schedules contact the Ministry of Finance (ministry) at the address or telephone provided in this guide.

If you choose, you may submit your own computer produced facsimile(s) of the returns and schedules, but they must be approved by the ministry before you use them for filing a return. Please contact the ministry for computer produced facsimile approval information.

Filing Requirements

The Return, supporting schedules and remittance for any tax collectable or tax payable must be filed **on or before the 21st day of the month following the last day of your reporting period**.

Should your return due date fall on a day when the ministry is not open during its regular hours of business then the due date is extended to include the next business day when the ministry is open during its regular hours of business.

Penalty

A penalty for late filing a Return or short/non-payment of taxes owing is equal to 10% of the tax collectable or 5% of the tax payable.

Records Retention

You are required to keep, at your principal place of business, records and books of account as well as any other documents to verify the information in the records and books, that will enable the accurate determination of the tax collectable and payable under the *Gasoline Tax Act*, for a period of seven years following the end of your fiscal year.

For further information regarding records retention, please refer to the publication entitled **Retention/Destruction of Books and Records**. Copies are available at ontario.ca/recordretention or by calling the ministry at 1 866 ONT-TAXS (1 866 668-8297).

Reference Number

This is a unique number assigned by the ministry to each return and accompanying schedule(s) issued to a taxpayer. When communicating with the ministry, you must provide this unique Reference Number to identify a particular return/schedule(s), in addition to quoting your Identification Number if you have one (federal business number).

Change of Information

Please notify the ministry of any change in your name and address. When contacting the ministry, be sure to use your Identification Number found at the top left of the return. The ministry contact information is detailed below.

Freedom of Information

Personal information contained on the **Gasoline Tax Importer/Exporter Return GT61** is collected under the authority of the *Gasoline Tax Act*, R.S.O. 1990, c.G. 5, and will be used for the purposes of the *Gasoline Tax Act*. Questions about this information collection should be directed to:

Senior Manager, Account Management
Account Management and Collections Branch
Ministry of Finance
33 King Street West, PO Box 625
Oshawa ON L1H 8H9

1866 ONT-TAXS (1 866 668-8297)

Delivery of Returns and Payments

Returns and payments may be filed using ONT-TAXS online at ontario.ca/taxservices or by mail to Ministry of Finance, 33 King St. W, PO Box 620, Oshawa, ON L1H 8E9.

Returns and payments are also accepted at ServiceOntario Centre locations on behalf of the ministry. For ServiceOntario Centre locations, hours of operation and telephone numbers, visit serviceontario.ca or call toll-free 1 888 745-8888 (TTY toll-free 1 800 268-7095).

Print your Identification Number on the back of your cheque or money order. Your cheque/money order should be made payable to the **Minister of Finance**.

Payments cannot be made at financial institutions.

Enquiries

Ministry of Finance
33 King Street West, PO Box 625
Oshawa ON L1H 8H9

Toll free 1 866 ONT-TAXS (1 866 668-8297)
Hours of Service Monday to Friday 8:30am to 5:00pm
Teletypewriter (TTY) 1 800 263-7776
Fax 905 433-5680
Website ontario.ca/finance

Instructions to complete the Return

Identification

If your Legal Name, Address and Identification Number (federal business number) are preprinted, please verify the information. If the information is incorrect, make the necessary corrections on the Return. If blank, record your Legal Name, Address, and Identification Number if you have one.

Verify that the pre-printed Reporting Period (year-month-day) is correct. Indicate if there was **No activity during this reporting period** or if it is an **Amended return** by placing an X in the appropriate box.

Schedule

Complete applicable schedules. See schedule for instructions and attach your completed copies.

Exports

Separate columns are provided for the reporting of leaded gasoline, unleaded gasoline (including ethanol blended gasoline and denatured fuel ethanol), aviation fuel and propane. Please use the appropriate column(s).

Line 1. Product exported to a jurisdiction other than Quebec

Enter the sum of the Total Litres column of all your completed **GT/FT2** schedules for jurisdictions other than Quebec on which Ontario tax was paid and enter the amount in line 1.

Note: A separate schedule is required for exports to jurisdictions other than Quebec and for each exported Product Type. If you have multiple pages for a product, add the Total Litres (by product type) from all of the schedule pages and enter this total amount in the appropriate column of line 1 on the Return. Attach your completed **Product Exported out of Ontario Schedule GT/FT2**.

Line 2. Product exported to Quebec

Enter the sum of the Total Litres column of all your completed **GT/FT2** schedules for product exported from Ontario to Quebec.

Note: A separate schedule is required for exports to Quebec and for each exported Product Type. If you have multiple pages for a product, add the Total Litres (by product type) from all of the schedule pages and enter this total amount in the appropriate column of line 2 on the Return. Attach your completed **Product Exported out of Ontario Schedule GT/FT2**.

Line 3. Total Exports

Enter the total litres exported by adding line 1 and line 2.

Imports

Line 4. Product imported from a jurisdiction other than Quebec

Enter the Total Litres from your completed **Product Imported into Ontario Schedule GT/FT1**.

Note: A separate schedule is required for imports from jurisdictions other than Quebec and for each imported Product Type. If you have multiple pages for a product, add the Total Litres (by product type) from all of the schedule pages and enter this total amount in the appropriate column of line 4 on the Return. Attach your completed **Product Imported into Ontario Schedule GT/FT1**.

Line 5. Product imported from Quebec

Enter the Total Litres from your completed **Product Imported into Ontario Schedule GT/FT1**.

Note: A separate schedule is required for imports from Quebec and for each imported Product Type. If you have multiple pages for a product, add the Total Litres (by product type) from all of the schedule pages and enter this total amount in the appropriate column of line 5 on the Return. Attach your completed **Product Imported into Ontario Schedule GT/FT1**.

Line 6. Total Imports

To calculate the **Total Imports**, add line 4 and line 5.

Line 7. Imports sold exempt of tax to Designated Collectors in Ontario

Enter the litres of Gasoline/ aviation fuel/propane sold exempt of tax to designated collectors in Ontario. Attach your completed **Sales of Product Exempt of Tax in Ontario Schedule GT/FT7**.

Line 8. Total Taxable Volumes

To calculate the Total Taxable Volumes, subtract line 7 from line 6.

Tax Calculation

Tax Rates

Note: The Return has a provision for calculating tax due at the Current Tax Rate and at the Previous Tax Rate. Usually, you would report all your consumption and/or sales for the reporting period at the Current Tax Rate. The Previous Tax Rate will be used in the event of a tax rate change during the reporting period.

Rate Change Example: When the rate of tax for regular unleaded gasoline was changed from 13.0 cents per litre to the current rate of 14.7 cents per litre, assume that the total consumption and/or sales for the month was 50,000 litres of product. From your records, you calculated that consumption and/or sales at 13.0 cents per litre was 10,000 litres and 40,000 litres at the new rate.

On Line 9, under the Unleaded Gasoline column, you would have entered 40,000. On Line 10 you would have entered 14.7 cents and on Line 11 you would have entered the total of \$5,880.00 (40,000 litres x 14.7 cents). On Line 12 record the 10,000 litres. On Line 13 you would have entered 13.0 cents and on Line 14 you would have shown the total of \$1,300.00 (10,000 litres x 13.0 cents).

Line 9. Litres at current tax rate

Enter the amount of litres purchased at the current tax rate (litres purchased at current rate, included in line 8 **Total Taxable Volumes**).

Line 10. Current tax rate

Enter the current tax rate

Line 11. Tax due at current tax rate

To calculate the Tax due at the current tax rate, multiply line 9 by line 10.

Line 12. Litres at previous tax rate

Only complete this line if the tax rate was changed during this reporting period. Enter the amount of litres on which tax is due at the previous tax rate (litres purchased at previous rate, included in line 8).

Line 13. Previous tax rate

Enter the Previous tax rate

Line 14. Tax due at previous tax rate

To calculate the Tax due at the previous tax rate, multiply line 12 by line 13.

Line 15. Total tax before adjustments

To calculate the Total tax before adjustments, add line 11 and line 14.

Line 16. Calculation of Tax Paid to Quebec on Gasoline Products

Transfer the tax paid on Quebec imports from lines 9 & 10 respectively on your completed **Calculation of Tax Credits on Gasoline Product Imported from Quebec Schedule GT14**.

Line 17. Tax paid on product exported to jurisdictions other than Quebec

Enter the sum of lines 1, 2 & 3 from your completed **Calculation of Tax Credits on Gasoline Product Exported Schedule GT15**.

Line 18. Tax rate differential on product exported to Quebec

For leaded and unleaded gasoline enter the amount from line 10 of your completed **Calculation of Tax Credits on Gasoline Product Exported Schedule GT15**. For propane, enter the amount from line 11.

Line 19. Net Tax Payable or Refund

To calculate the Total Tax Payable or Refund, subtract the sum of lines 16 to 18 from line 15.

Line 20. Total Tax Payable or Refund

To calculate the Total Tax Payable or Refund, add the amount of all products entered on line 19.

Line 21. Amount of tax/security remitted with respect to the imports declared in this Return

The amount of tax that has already been remitted with respect to the imports declared on this Return (including payments remitted with your Ontario Fuel and Gasoline Tax (Border) FGTB-1 forms that you would have completed at the time of import. Line 21 is to be used by Importers of aviation fuel tax for a monetary adjustment due to the tax differential when aviation fuel is sold in Northern Ontario (as defined in the *Gasoline Tax Act*).

Line 22. Tax Payable or Refund

To calculate the Tax Payable or Refund subtract line 21 from line 20. Check the Tax Due or Credit box. If you checked the Tax Due box, this is the amount of payment that you must submit with your Return. If you checked the Credit box, upon verification the Ministry of Finance will process a refund for this amount.

Certification

If you are not filing your return through ONT-TAXS online then the Return must be signed and dated by an authorized signing officer. The information contained in the return must, to the knowledge of the authorized signing officer, be true, correct and complete.

If this Return is signed by a third party (such as your accountant or solicitor) the ministry needs your authorization. A properly completed **Authorizing or Cancelling a Representative form** must be returned to the ministry. Forms are available at ontario.ca/taxrep

The name and title of the person signing the Return must also be printed in the space provided.

Please retain this guide for future reference. If you require additional copies, visit ontario.ca/gasolinetax or call 1 866 ONT-TAXS (1 866 668-8297).