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# GASOLINE TAX

# NOTICE

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June 2022

## IFTA – SPLIT RATES & TAX-HOLIDAY PERIODS

### **Split Rates:**

There are two jurisdictions (NL and PE) that have split rates for Q2-2022. For Newfoundland (NL), use the first NL line on the quarterly return to enter kilometers travelled and fuel litres purchased from April 1 to April 30, 2022, the second NL line to enter kilometers travelled and fuel litres purchased from May 1 to June 1, and the third NL line to enter kilometers travelled and fuel litres purchased from June 2 to June 30, 2022.

For Prince Edward Island (PE), use the first PE line on the quarterly return to enter kilometers travelled and fuel litres purchased from April 1 to May 8, 2022, and the second PE line to enter kilometers travelled and fuel litres purchased from May 9 to June 30, 2022.

### **Tax Holidays:**

As the result of the increased costs of fuel, a number of IFTA jurisdictions have implemented tax holiday periods within their jurisdictions. The way these holiday periods are implemented varies from jurisdiction to jurisdiction. A number of jurisdictions have altered their tax rates, and as a result there are no impacts on how IFTA carriers fill out their returns for those jurisdictions.

However, there are other jurisdictions that have implemented tax-free litres and tax-free kilometers within their jurisdictions. For these jurisdictions, IFTA carriers will have to alter the way they report kilometers and fuel in these jurisdictions on the PEI IFTA Q2-2022 return.

If a PEI IFTA carrier has travelled in any of the jurisdictions listed below in Q2-2022, please follow the jurisdiction specific instructions when reporting kilometers and fuel for these jurisdictions.

## PEI Instructions for the Georgia (GA) Jurisdiction for Q2-2022

### **Kilometers Travelled in GA:**

1. Determine the total number of kilometers travelled in GA in Q2-2022 and place this number in Column 3 (Total Kms) for the GA jurisdiction but not in Column 4 (Total Taxable Kms) for GA. Instead, add these kilometres to Column 4 (Total Taxable Kms) to the "OTHER" jurisdiction but not in Column 3 (Total Kms) for the "OTHER" jurisdiction.
2. Report zero (0) taxable kilometers in Column 4 (Total Taxable Kms) for the GA jurisdiction.

PRINCE EDWARD ISLAND

**Fuel Litres Purchased in GA:**

1. Determine the number of litres of fuel purchased in GA during Q2-2022 and add these litres to any litres being reported in Column 4 (Tax Paid Litres Purchased) for the "OTHER" jurisdiction.
2. Record zero (0) litres of fuel purchased in GA during Q2-2022 in Column 4 (Tax Paid Litres Purchased) for the GA jurisdiction.

**PEI Instructions for the Maryland (MD) Jurisdiction for Q2-2022****Kilometers Travelled in MD:**

1. Determine the total number of kilometers travelled in MD in Q2-2022 and place this number in Column 3 (Total Kms) for the MD jurisdiction. Determine the number of kilometers travelled in MD from April 17 to June 30, 2022 and enter this value in Column 4 (Total Taxable Kms) for MD.
2. Determine the number of kilometers travelled in MD from April 1 to April 16, 2002 and add these to any kilometers that are being reported in Column 4 (Total Taxable Kms) for the "OTHER" jurisdiction.
3. DO NOT add any kilometers travelled in MD to Column 3 (Total Kms) for the "OTHER" jurisdiction.

**Fuel Litres Purchased in MD:**

1. Determine the number of litres of fuel purchased in MD from April 1 to April 16, 2022 and add these litres to any litres being reported in Column 4 (Tax Paid Litres Purchased) for the "OTHER" jurisdiction.
2. Determine the number of litres of fuel purchased in MD from April 17, 2022 to June 30, 2022 and record the litres purchased in Column 4 (Tax Paid Litres Purchased) for the MD jurisdiction.

**PEI Instructions for the New York (NY) Jurisdiction for Q2-2022**

1. Determine the total litres purchased in NY for the months of April and May, 2022
2. Determine the total litres purchased in NY for the month of June 2022.
3. Multiply #2 by 59.5% (0.595) for **Diesel litres**, or by 61.3% (0.613) for **Gasoline litres**.
4. Add #3 to #1 and report this as the number of tax paid litres for the NY jurisdiction on the Q2-2022 IFTA return.
5. Multiply #2 by 40.5% (0.405) for **Diesel litres**, or by 38.7% (0.387) for **Gasoline litres**.
6. Add #5 to the total taxable litres for the "OTHER" jurisdiction at the bottom of the Q2-2022 IFTA return.

**PEI Instructions for the Connecticut (CT) Jurisdiction for Q2-2022****Diesel IFTA Vehicles Travelling in CT:**

1. Report the kilometers travelled and the fuel litres purchased in CT in Q2-2022 as normal.

**Gasoline or Gasohol IFTA Vehicles Travelling in CT:**

1. Determine the total number of kilometers travelled in CT in Q2-2022 and place this number in Column 3 (Total Kms) for the CT jurisdiction.
2. Report zero (0) taxable kilometers in Column 4 (Total Taxable Kms) for the CT jurisdiction.
3. Add the total number of kilometers determined in step #1 to any kilometers that are being reported in Column 4 (Total Taxable Kms) for the "OTHER" jurisdiction.
4. **DO NOT** add any kilometer travelled in CT to Column 3 (Total Kms) for the "OTHER" jurisdiction.

**Gasoline or Gasohol Litres Purchased in CT:**

1. Determine the number of litres of gasoline or gasohol in CT during Q2-2022 and report these litres in Column 4 (Tax Paid Litres Purchased) for the "OTHER" jurisdiction.
2. Record zero (0) litres of fuel purchased in Column 4 (Tax Paid Litres Purchased) for the CT jurisdiction.

If you have any questions about completing your PEI Q2-2022 IFTA return, please contact our office using the contact information given below.

**Further information can be obtained by contacting:**

Taxation and Property Records Division  
P O Box 1150, Charlottetown, PE C1A 7M8  
Telephone: 902-368-4070; Fax: 902-368-6164  
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