

# GASOLINE TAX

# NOTICE

GTN: 311  
CLN: 125

September 2022

## IFTA – TAX-HOLIDAY PERIODS - Q3-2022

### **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 manner in which 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 (gallons) and tax-free kilometers (miles) 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 Q3-2022 return.

If a PEI IFTA carrier has travelled in any of the jurisdictions listed below in Q3-2022, please follow the jurisdiction specific instructions when reporting kilometers and fuel for these jurisdictions.

### **PEI Instructions for the Georgia (GA) Jurisdiction for Q3-2022**

Any travel or fuel purchases in GA between July 1, 2022 and August 13, 2022 should be reported as described below. **Travel and fuel purchases in GA between August 14, 2022 and September 30, 2022 can be reported as normal** on the GA jurisdictional row by adding them to any numbers determined below.

#### **Kilometers Travelled in GA (July 1 to August 13):**

1. Determine the total number of kilometers travelled in GA between July 1 and August 13, 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.  
Don't report any of the taxable kilometers travelled in GA during this period in Column 4 (Total Taxable Kms) for the GA jurisdiction.

#### **Fuel Litres Purchased in GA (July 1 to August 13):**

1. Determine the number of litres of fuel purchased in GA between July 1 and August 13, 2022 and add these litres to any litres being reported in Column 6 (Tax Paid Litres Purchased) for the "OTHER" jurisdiction.

### **PEI Instructions for the New York (NY) Jurisdiction for Q3-2022**

1. Determine the total litres purchased in NY for Q3-2022.
2. Multiply #1 by 59.5% (0.595) for **Diesel litres**, or by 61.3% (0.613) for **Gasoline litres** and enter the appropriate value in Column 6 for Tax Paid Litres in the NY row.
3. Multiply #1 by 40.5% (0.405) for **Diesel litres**, or by 38.7% (0.387) for **Gasoline litres** and add the appropriate value to the number in Column 6 for Tax Paid Litres in the "OTHER" jurisdictional row.

### **PEI Instructions for the Connecticut (CT) Jurisdiction for Q3-2022**

#### **Diesel IFTA Vehicles Travelling in CT:**

1. Report the kilometers travelled and the fuel litres purchased in CT in Q3-2022 as normal.

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

1. Determine the total number of kilometers travelled in CT in Q3-2022 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 Q3-2022 and report these litres in Column 6 (Tax Paid Litres Purchased) for the "OTHER" jurisdiction.
2. Record zero (0) litres of fuel purchased in Column 6 (Tax Paid Litres Purchased) for the CT jurisdiction.

If you have any questions about completing your PEI Q3-2022 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  
Email: [taxandland@gov.pe.ca](mailto:taxandland@gov.pe.ca) Web site: [www.princeedwardisland.ca](http://www.princeedwardisland.ca)

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