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GASOLINE TAX

NOTICE

GTN: 153

JULY 2006

GASOLINE TAX REFUNDS FOR GOLF COURSES

The Regulations to the [Gasoline Tax Act](#) provide that persons who hold a Marked Gasoline and Marked Diesel Oil Permit may use tax exempt fuel in the operation of golf courses located in the Province of Prince Edward Island. This tax exemption does not apply to the operation of motor vehicles or any equipment affixed to a motor vehicle if the equipment is powered by the same engine that powers the motor vehicle.

The operation of golf carts by a golf course for rental or other purposes qualifies for the exemption from gasoline tax. Accordingly, golf courses may apply for a refund of gasoline tax paid on gasoline purchased for use in golf carts owned or leased by the golf course, or for use in any other gas-powered equipment.

The refund is available, **to marked fuel permit holders**, on gasoline purchased for this purpose within four (4) years of the date of filing a completed refund application and all necessary receipts with the Department of Finance, Energy and Municipal Affairs, Taxation & Property Records Division.

To apply for a refund, complete both sides of the enclosed "[Application for Refund of Gasoline Tax](#)" and return it, along with **all original invoices** for purchases of gasoline for use in golf course operations (excluding motor vehicles), to Finance, Energy and Municipal Affairs, Taxation and Property Records Division at the address noted on the next page, or to any Access PEI Centre. The invoices will be returned following review of the refund application.

The provision to refund provincial tax paid on gasoline used in golf course operations will continue to be available to golf courses in the future, as marked (tax exempt) gasoline is not readily available in PEI. Therefore, it will be necessary for golf courses to purchase tax paid clear gasoline for use in golf carts and to apply for a refund of the gasoline tax paid. As marked diesel oil is readily available for purchase in PEI, no refunds are available with respect to purchases of diesel oil.

PRINCE EDWARD ISLAND

Further Information:

For copies of the [Gasoline Tax Act](#) and [Regulations](#) and any inquiries regarding this Gasoline Tax Notice, please contact:

Location:

Taxation & Property Records Division
Finance, Energy and Municipal Affairs
95 Rochford Street
Shaw Building, 1st Floor
Charlottetown, PEI C1A 3Y6

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