

**To: All Municipalities and Inuit Community Governments**

**Re: 2018 Ultimate Recipient Audited Annual Expenditure Report for Gas Tax**

As with the terms and conditions of the Ultimate Recipient Gas Tax Agreement, recipients are required to submit the 2018 Ultimate Recipient Audited Annual Expenditure Report (AER) to the Province of Newfoundland and Labrador.

For your reference, an information package, related forms and guidance to assist you with the completion of the AER are available on the Department of Municipal Affairs and Environment website: <https://www.mae.gov.nl.ca>.

Please be advised that the 2018 AER is **due on or before March 31, 2019**. It is recommended that you submit the AER by this deadline, as subsequent payments of federal gas tax funds are dependent on its timely receipt.

**Please ensure that the current prescribed forms are used as there have been some updates. Failure to use the prescribed forms may lead to delays in processing and potential compliance issues if not completed in full. Please note that the Capital Asset Management Plan update is not required at this time.**

Please forward the AER **on or before March 31, 2019**, by fax to: 729-3605, by email: [gastax@gov.nl.ca](mailto:gastax@gov.nl.ca), by uploading to MSIS or by mail to the following address:

Gas Tax Secretariat  
Department of Municipal Affairs and Environment  
4<sup>th</sup> Floor West Block, Confederation Building  
P.O. Box 8700  
St. John's, NL A1B 4J6

Should you, or your auditor, have any questions about the process or require assistance, please contact the Gas Tax Secretariat by phone: 1-877-729-4393 or by email: [gastax@gov.nl.ca](mailto:gastax@gov.nl.ca).

Sincerely,



**Bonnie Steele, CMA, CPA**  
Director,  
Municipal Finance