

**APPLICATION FOR REGISTRATION OF A  
GASOLINE PRODUCTS WHOLESALER LICENCE  
UNDER THE REVENUE ADMINISTRATION ACT**

**PLEASE TYPE OR PRINT IN INK WHEN COMPLETING THIS FORM AND FORWARD TO  
DEPARTMENT OF FINANCE, TAX ADMINISTRATION DIVISION**

Email: [taxregistration@gov.nl.ca](mailto:taxregistration@gov.nl.ca) OR Mail: PO BOX 8700, ST. JOHN'S, NL A1B 4J6

**All fields are required to be completed, unless specified.**

<b>SECTION A: BUSINESS INFORMATION</b>											
<b>PLEASE CHECK BOX BELOW TO INDICATE BUSINESS TYPE:</b>											
<input type="checkbox"/> Association		<input type="checkbox"/> Corporation (attach copy of Certificate of Incorporation)			<input type="checkbox"/> Joint Venture						
<input type="checkbox"/> Proprietorship		<input type="checkbox"/> Partnership (provide copy of Agreement)			<input type="checkbox"/> Other (specify) _____						
<b>TAX REMITTER NUMBER</b> (registered under a Provincial Tax Program)						#	#	#	#	#	#
<b>FEDERAL BUSINESS NUMBER</b>		#	#	#	#	#	#	#	#	#	
<b>LEGAL NAME</b>											
<b>TRADE NAME</b> (if your business operates under a name other than the legal name)											
<b>FISCAL YEAR END</b>						M	M	D	D	Y	Y
<b>COMMENCEMENT DATE OF BUSINESS</b>						M	M	D	D	Y	Y
<b>COMMENCEMENT DATE OF BUSINESS IN NL</b> , if different from above						M	M	D	D	Y	Y
<b>SECTION B: CONTACT INFORMATION</b>											
<b>COMPLETE MAILING ADDRESS</b> (For Returns & other correspondence from Tax Administration)											
ATTN: (If desired)											
Street/Box	Town/City			Prov/State	Postal/Zip Code						
<b>PHYSICAL BUSINESS LOCATION</b> (For Licences/Permits)											
Street	Town/City			Prov/State	Postal/Zip Code						
Location Contact Information:											
Contact Name	Title										
Email											
Phone	Fax										
<b>PHYSICAL ACCOUNTING RECORDS STORAGE LOCATION</b> (if different than business location above)											
Street	Town/City			Prov/State	Postal/Zip Code						
Accounting Contact Information:											
Contact Name	Title										
Email											
Phone	Fax										
<b>SECTION C: BANKING INFORMATION</b>											
Bank Institution Name											
Street/Box	Town/City			Prov/State	Postal/Zip Code						
Institution Number	Branch/Transit Number	Account Number									

#### SECTION D: OWNERS AND DIRECTORS

Please provide separate sheet, if necessary

1	Name	Title
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Please Check the Appropriate Box:  Owner  Partner  Director  Officer  Other (specify) \_\_\_\_\_

Email

Phone	Date of Birth
-------	---------------

Street/Box	Town/City	Prov/State	Postal/Zip Code
------------	-----------	------------	-----------------

2	Name	Title
---	------	-------

Please Check the Appropriate Box:  Owner  Partner  Director  Officer  Other (specify) \_\_\_\_\_

Email

Phone	Date of Birth
-------	---------------

Street/Box	Town/City	Prov/State	Postal/Zip Code
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#### SECTION E: GASOLINE PRODUCTS WHOLESALER PROGRAM SPECIFICS

i) Please provide a brief description of the nature of your business operations in the province.

*Example: Wholesaler to Wholesaler transactions, importing, exporting, etc.*

ii) Do you have fuel on consignment?  YES\*  NO \*If yes, please complete the below, provide a separate sheet, if necessary.

#### CONSIGNMENT LOCATION(S)

Please provide separate sheet, if necessary, including the below information for each location.

1	Retailer Name	Retailer Licence (Remitter) #
---	---------------	-------------------------------

Street	Town/City	Prov/State	Postal/Zip Code
--------	-----------	------------	-----------------

Consignment Location (1) Contact Information:

Contact Name	Title
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Email

Phone	Fax
-------	-----

2	Retailer Name	Retailer Licence (Remitter) #
---	---------------	-------------------------------

Street	Town/City	Prov/State	Postal/Zip Code
--------	-----------	------------	-----------------

Consignment Location (2) Contact Information:

Contact Name	Title
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Email

Phone	Fax
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<b>iii) STORAGE LOCATION(S)</b> <span style="color: red;">Please provide separate sheet, if necessary. If no storage in the Province, please confirm.</span>																								
1	Street	Town/City	Prov/State	Postal/Zip Code																				
Storage Location (1) Contact Information:																								
Contact Name		Title																						
Email																								
Phone		Fax																						
2	Street	Town/City	Prov/State	Postal/Zip Code																				
Storage Location (2) Contact Information:																								
Contact Name		Title																						
Email																								
Phone		Fax																						
<b>iv) 2025 GASOLINE SALES QUANTITIES</b> <span style="color: green;">Use these volumes to calculate license fee in Section E vi)</span>																								
<b>ACTUAL JANUARY TO OCTOBER 2025 GASOLINE SALES IN NL, under Part III of the Revenue Administration Act:</b>																								
<b>Please list quantities in litres (L)</b>																								
<table border="1"> <tr> <td>Aviation Gasoline</td> <td>Heating Fuel</td> </tr> <tr> <td>Bunker Fuel</td> <td>Kerosene</td> </tr> <tr> <td>Clear Diesel</td> <td>Marine Diesel</td> </tr> <tr> <td>Domestic Jet Fuel</td> <td>Marked/Dyed Diesel</td> </tr> <tr> <td>Foreign Jet Fuel</td> <td>Propane/LPG (Liquified Petroleum Gas)</td> </tr> <tr> <td>Furnace Oil</td> <td>Stove Oil</td> </tr> <tr> <td>Gasoline</td> <td></td> </tr> <tr> <td>Other Taxable Diesel</td> <td>Other Taxable Gasoline</td> </tr> <tr> <td>Other Non-Taxable Diesel</td> <td>Other Non-Taxable Gasoline</td> </tr> <tr> <td colspan="2">Other (please specify product) _____</td> </tr> </table>					Aviation Gasoline	Heating Fuel	Bunker Fuel	Kerosene	Clear Diesel	Marine Diesel	Domestic Jet Fuel	Marked/Dyed Diesel	Foreign Jet Fuel	Propane/LPG (Liquified Petroleum Gas)	Furnace Oil	Stove Oil	Gasoline		Other Taxable Diesel	Other Taxable Gasoline	Other Non-Taxable Diesel	Other Non-Taxable Gasoline	Other (please specify product) _____	
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Other (please specify product) _____																								
<b>Total Actual January to October 2025 Gasoline Sales (litres):</b>																								
<b>LESS Actual January to October 2025 <u>Wholesaler to Wholesaler</u> Gasoline Sales (litres):</b>																								
<b>FINAL ACTUAL JAN-OCT 2025 GASOLINE SALES IN NL:</b> <span style="color: blue;">(A)</span>																								
<b>ESTIMATED NOVEMBER TO DECEMBER 2025 GASOLINE SALES IN NL, under Part III of the Revenue Administration Act:</b>																								
<b>Please list quantities in litres (L)</b>																								
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<b>LESS Estimated November to December 2025 <u>Wholesaler to Wholesaler</u> Gasoline Sales (litres):</b>																								
<b>FINAL ESTIMATED NOV-DEC 2025 GASOLINE SALES IN NL:</b> <span style="color: blue;">(B)</span>																								

<b>v) 2026 ESTIMATED GASOLINE SALES QUANTITIES</b> <span style="color: red;">Please indicate all products you intend to sell in 2026 &amp; require on Licence</span>							
<b>ESTIMATED 2026 CALENDAR YEAR GASOLINE SALES IN NL, under Part III of the Revenue Administration Act:</b>							
<span style="color: red;">Please list quantities in litres (L)</span>							
Aviation Gasoline	Heating Fuel						
Bunker Fuel	Kerosene						
Clear Diesel	Marine Diesel						
Domestic Jet Fuel	Marked/Dyed Diesel						
Foreign Jet Fuel	Propane/LPG (Liquified Petroleum Gas)						
Furnace Oil	Stove Oil						
Gasoline							
Other Taxable Diesel	Other Taxable Gasoline						
Other Non-Taxable Diesel	Other Non-Taxable Gasoline						
Other (please specify product) _____							
<b>TOTAL ESTIMATED 2026 CALENDAR YEAR GASOLINE SALES IN NL:</b>							
<b>vi) LICENCE FEE CALCULATION</b> (See Fee Schedule on following page) Fee Calculation based on 2025 Gasoline Sales Quantities from Section (iv), <i>excluding Wholesaler to Wholesaler</i> sales.							
1. Final Actual January to October 2025 Gasoline Sales (iv - A)							
2. ADD Final Estimated November to December 2025 Gasoline Sales (iv - B)							
3. ADD <b>Actual</b> November to December 2024, <i>excluding Wholesaler to Wholesaler</i>							
4. <b>LESS</b> Estimated November to December 2024 (as provided on 2025 Licence Application, <i>excluding Wholesaler to Wholesaler</i> )							
<b>TOTAL GASOLINE SALES QUANTITIES FOR FEE CALCULATION BELOW</b> (Lines 1 + 2 + 3 - 4 above)							
CATEGORY	LITRES	x RATE	= DOLLARS				
1st 50 million L		0.00035					
Next 50 mil L		0.00025					
Next 100 mil L		0.00015					
Next 200 mil L		0.00005					
Excess Over 400 mil L		0.00001					
<span style="color: red;">Please make payments payable to NEWFOUNDLAND EXCHEQUER</span>	<span style="color: red;">TOTAL FEE (minimum \$1,500.00): \$</span>						
<b>SECTION F: CERTIFICATION</b>							
I hereby certify that, to the best of my knowledge and belief, the information provided on this form is accurate. It is a serious offence to make false statements on this application.							
Contact Name (Print)	Title						
Signature	Date	M	M	D	D	Y	Y

**Privacy and Confidentiality Notice**

This information is collected for the purpose of the Department of Finance to process applications under the Revenue Administration Act. All information you provide, both personal and business related, will be kept confidential and compliant with the Access to Information and Protection of Privacy Act, 2015 ([www.assembly.nl.ca/Legislation/sr/statutes/a01-2.htm](http://www.assembly.nl.ca/Legislation/sr/statutes/a01-2.htm)).

If you have any questions regarding privacy and confidentiality, please contact  
the Tax Administration Division toll free at 1-877-729-6376.

**WHOLESALER LICENCE FEES  
Under  
REVENUE ADMINISTRATION ACT**

- 1 The fees to be paid for a Wholesaler's Licence under the Revenue Administration Act are as follows:
  - (a) the annual fee shall be the aggregate of the following and shall be based on the amount of gasoline products sold in the Province for the purpose of the gasoline tax under Part III of the Revenue Administration Act during the period indicated. (i.e. when applying for 2026 licence, report and base the fee calculation on total sales in Newfoundland and Labrador for the January to October 2025 period, as well as an estimate of sales for November & December 2025, adjusted for the variance of actual to estimated November & December 2024 sales. **Wholesaler to wholesaler sales should be excluded.** :
    - I. For the first 50 million litres, \$0.00035 per litre
    - II. For the next 50 million litres, \$0.00025 per litre
    - III. For the next 100 million litres, \$0.00015 per litre
    - IV. For the next 200 million litres, \$0.00005 per litre
    - V. For any excess over 400 million litres, \$0.00001 per litre
  - (b) for a new licence issued during any year, the amount of gasoline products to be sold during the remainder of the calendar year shall be estimated and the fee shall be determined by applying the calculation described in clause (a) to the amount estimated. Where the wholesaler commenced operations part way through the prior calendar year, the fee shall also be determined based on an estimate of the amount of gasoline products to be sold for the full upcoming calendar year currently being licensed; and
  - (c) In any case the minimum fee shall not be less than \$1,500.
- 2 Where a licence fee paid for any year is initially based on an estimate of gasoline products to be sold, that estimate shall be adjusted with any overpayment being credited to the wholesaler and any underpayment being charged to that wholesaler. For fees payable under clause 1(b) above, such an adjustment will be required for a wholesaler's first two operating years.
- 3 As per Section 34(1) of the *Revenue Administration Regulations*, you *may* be required to post a bond as security based upon the amount of tax being collected and reported by your company on a monthly basis, to a maximum of 3 times the amount of tax estimated by the Minister as the amount normally collected by the Collector or other person each month in compliance with the Act.
- 4 For the purposes of item 1, gasoline products sold, exchanged or otherwise transferred by one wholesaler to another licensed wholesaler shall not be included in calculating the volume of gasoline.
- 5 The fees to be paid for a transfer of or an amendment to a wholesaler's license shall be \$100 payable upon filing of the application and shall not be refundable.
- 6 The annual fee is payable by November 15th of each year. For the purposes of this fee "gasoline" includes every liquid or combination of liquids, under whatever name it is known or sold, that is capable of being used for the purpose of generating power in an internal combustion engine whether or not the liquid or combination or a part of it is produced, derived or recovered from petroleum, natural gas, shale or coal and for clarity shall include gasoline, diesel, aviation fuel, vessel fuels, heating fuel, furnace fuel, stove oil, kerosene and propane.

**Please make all cheques payable to:  
Newfoundland Exchequer Account  
PO Box 8720, St. John's, NL Canada A1B 4K1  
Toll Free: 1-877-729-6376 Fax (709) 729-2856**