

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 OR Mail: PO BOX 8700, ST. JOHN'S, NL A1B 4J6

All fields are required to be completed, unless specified.

SECTION A: BUSINESS INFORMATION									
PLEASE CHECK BOX BELOW TO INDICATE BUSINESS TYPE:									
<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) _____		
TAX REMITTER NUMBER (registered under a Provincial Tax Program)						#	#	#	#
FEDERAL BUSINESS NUMBER				#	#	#	#	#	#
LEGAL NAME									
TRADE NAME (if your business operates under a name other than the legal name)									
FISCAL YEAR END						M	M	D	D
COMMENCEMENT DATE OF BUSINESS						M	M	D	D
COMMENCEMENT DATE OF BUSINESS IN NL, if different from above						M	M	D	D
SECTION B: CONTACT INFORMATION									
COMPLETE MAILING ADDRESS (For Returns & other correspondence from Tax Administration)									
ATTN: (If desired)									
Street/Box			Town/City			Prov/State		Postal/Zip Code	
PHYSICAL BUSINESS LOCATION (For Licences/Permits)									
Street			Town/City			Prov/State		Postal/Zip Code	
Location Contact Information:									
Contact Name					Title				
Email									
Phone					Fax				
PHYSICAL ACCOUNTING RECORDS STORAGE LOCATION (if different than business location above)									
Street			Town/City			Prov/State		Postal/Zip Code	
Accounting Contact Information:									
Contact Name					Title				
Email									
Phone					Fax				
SECTION C: BANKING INFORMATION									
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	
Please Check the Appropriate Box: <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Officer <input type="checkbox"/> Other (specify) _____				
Email				
Phone			Date of Birth	
Street/Box		Town/City	Prov/State	Postal/Zip Code
2	Name		Title	
Please Check the Appropriate Box: <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Officer <input type="checkbox"/> Other (specify) _____				
Email				
Phone			Date of Birth	
Street/Box		Town/City	Prov/State	Postal/Zip Code
SECTION E: GASOLINE PRODUCTS WHOLESALE PROGRAM SPECIFICS				
i) Please provide a brief description of the nature of your business operations in the province. <i>Example: Wholesaler to Wholesaler transactions, importing, exporting, etc.</i>				
ii) Do you have fuel on consignment? <input type="checkbox"/> YES* <input type="checkbox"/> NO <i>*If yes, please complete the below, provide a separate sheet, if necessary.</i>				
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	
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	
Email				
Phone			Fax	

iii) STORAGE LOCATION(S) Please provide separate sheet, if necessary. If no storage in the Province, please confirm.				
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	
iv) 2025 GASOLINE SALES QUANTITIES Use these volumes to calculate license fee in Section E vi)				
ACTUAL JANUARY TO OCTOBER 2025 GASOLINE SALES IN NL, under Part III of the Revenue Administration Act: Please list quantities in litres (L)				
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) _____				
Total Actual January to October 2025 Gasoline Sales (litres):				
LESS Actual January to October 2025 <u>Wholesaler to Wholesaler</u> Gasoline Sales (litres):				
FINAL ACTUAL JAN-OCT 2025 GASOLINE SALES IN NL:			(A)	
ESTIMATED NOVEMBER TO DECEMBER 2025 GASOLINE SALES IN NL, under Part III of the Revenue Administration Act: Please list quantities in litres (L)				
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) _____				
Total Estimated November to December 2025 Gasoline Sales (litres):				
LESS Estimated November to December 2025 <u>Wholesaler to Wholesaler</u> Gasoline Sales (litres):				
FINAL ESTIMATED NOV-DEC 2025 GASOLINE SALES IN NL:			(B)	

v) 2026 ESTIMATED GASOLINE SALES QUANTITIES				Please indicate all products you intend to sell in 2026 & require on Licence			
ESTIMATED 2026 CALENDAR YEAR GASOLINE SALES IN NL, under Part III of the Revenue Administration Act:							
Please list quantities in litres (L)							
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) _____							
TOTAL ESTIMATED 2026 CALENDAR YEAR GASOLINE SALES IN NL:							
vi) LICENCE FEE CALCULATION (See Fee Schedule on following page)							
Fee Calculation based on 2025 Gasoline Sales Quantities from Section (iv), excluding Wholesaler to Wholesaler 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 Actual November to December 2024, excluding Wholesaler to Wholesaler							
4. LESS Estimated November to December 2024 (as provided on 2025 Licence Application, excluding Wholesaler to Wholesaler)							
TOTAL GASOLINE SALES QUANTITIES FOR FEE CALCULATION BELOW (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			
Please make payments payable to NEWFOUNDLAND EXCHEQUER				TOTAL FEE (minimum \$1,500.00):		\$	
SECTION F: CERTIFICATION							
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).	
If you have any questions regarding privacy and confidentiality, please contact the Tax Administration Division toll free at 1-877-729-6376.	

WHOLESALE 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