



Government of Newfoundland and Labrador
Department of Finance
Office of the Comptroller General
Tax Administration Division

REGISTRATION INFORMATION FOR APPLICANTS OF A GASOLINE AND CARBON PRODUCTS WHOLESALER LICENCE UNDER THE REVENUE ADMINISTRATION ACT

**PLEASE TYPE OR PRINT IN INK WHEN COMPLETING THIS FORM AND FORWARD TO:
TAX ADMINISTRATION DIVISION, DEPARTMENT OF FINANCE, P.O. BOX 8720, ST. JOHN'S, NL A1B 4K1
Email : taxadmin@gov.nl.ca**

Are you currently registered under a Tax Program? <input type="checkbox"/> Yes <input type="checkbox"/> No Remitter Number _____
If you are a first time applicant for a gasoline and carbon products wholesaler licence, please provide a brief description of the nature of your business operations in the province. _____ _____ _____

SECTION A:

PLEASE INDICATE BUSINESS TYPE
<input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Joint Venture <input type="checkbox"/> Association <input type="checkbox"/> Corporation (attach copy of Certificate of Incorporation)

LEGAL NAME

TRADE NAME (if your business operates under a name other than the legal name)

COMPLETE MAILING ADDRESS			
Street/Box	Town/City	Prov/State	Postal/Zip code

BUSINESS LOCATION ADDRESS (if different than mailing address)			
Street/Box	Town/City	Prov/State	Postal/Zip code

Contact Information (should it be necessary to contact you for further information, please provide the following)			
Contact Name	Title		
Phone	Facsimile	E-Mail	

ACCOUNTING RECORDS LOCATION (if different than location address)			
Street/Box	Town/City	Prov/State	Postal/Zip code
Contact Information (should it be necessary to contact you for further information, please provide the following)			
Contact Name	Title		
Phone	Facsimile	E-Mail	

BANKING INFORMATION				
Bank Name				
Street/Box	Town/City	Prov/State	Postal/Zip Code	
Bank Number		Transit Number	Account Number	

<p>OWNERS AND DIRECTORS INFORMATION Enter the name, title, phone number, e-mail address for the following:</p> <p>Proprietorship – Owner, Partnership - Two or more partners, Corporation - Officers/ directors</p> <p>(If there are more than two, please provide same on a separate sheet.)</p>				
Name	E-Mail	Phone		
Title				
Owner <input type="checkbox"/>	Director <input type="checkbox"/>	Officer <input type="checkbox"/>	Partner <input type="checkbox"/>	Other <input type="checkbox"/> (specify) _____

Name	E-Mail	Phone		
Title				
Owner <input type="checkbox"/>	Director <input type="checkbox"/>	Officer <input type="checkbox"/>	Partner <input type="checkbox"/>	Other <input type="checkbox"/> (specify) _____

<p>BULK PLANT LOCATIONS ADDRESS (Complete if more than one location. If more than two, please provide same information on a separate sheet.)</p>			
Street/Box	Town/City	Prov/State	Postal/Zip code
<p>Contact Information (should it be necessary to contact you for further information, please provide the following)</p>			
Contact Name		Title	
Phone	Facsimile	E-Mail	

Street/Box	Town/City	Prov/State	Postal/Zip code
Contact Information (should it be necessary to contact you for further information, please provide the following)			
Contact Name		Title	
Phone	Facsimile	E-Mail	

Fiscal year end
Federal business number
Commencement date of business
Commencement date of business in NL, if different from above

SECTION B: 2019 Estimated Sales Quantities

(i) Gasoline under Part III of the Revenue Administration Act:

ESTIMATED 2019 CALENDAR YEAR GASOLINE SALES IN NL (Please list quantities in litres)	
Gasoline	Clear Diesel
Aviation Gasoline	Marked/Dyed Diesel
Propane/LPG (Liquified Petroleum Gas)	Marine Diesel
Other Taxable Gasoline	Foreign Jet Fuel
Other Non-Taxable Gasoline	Domestic Jet Fuel
	Bunker Fuel
	Kerosene
	Heating Fuel
	Furnace Oil
	Stove Oil
	Other Taxable Diesel
	Other Non-Taxable Diesel
TOTAL:	

(ii) Carbon Products under Part III.1 of the Revenue Administration Act:

ESTIMATED 2019 CALENDAR YEAR CARBON PRODUCT SALES IN NL (Please list quantities in litres, unless otherwise noted)	
Gasoline	Light Fuel Oil
Propane	Kerosene
Butane	Heavy Fuel Oil
Ethane	Coke (tonnes)
Gas Liquids	High Heat Value Coal (tonnes)
Methanol	Low Heat Value Coal (tonnes)
Naphtha	Combustible Waste (tonnes)
Pentanes Plus	
Petroleum Coke	
Coke Oven Gas (m ³)	
Marketable Natural Gas (m ³)	
Non-Marketable Natural Gas (m ³)	
Still Gas (m ³)	
TOTAL:	

SECTION C: 2018 Actual Gasoline Sales Quantities (Use these volumes to calculate license fee in Section D)

Gasoline under Part III of the Revenue Administration Act:

ACTUAL 2018 CALENDAR YEAR GASOLINE SALES IN NL (Please list quantities in litres)	
Gasoline	Clear Diesel
Aviation Gasoline	Marked/Dyed Diesel
Propane/LPG (Liquified Petroleum Gas)	Marine Diesel
Other Taxable Gasoline	Foreign Jet Fuel
Other Non-Taxable Gasoline	Domestic Jet Fuel
	Bunker Fuel
	Kerosene
	Heating Fuel
	Furnace Oil
	Stove Oil
	Other Taxable Diesel
	Other Non-Taxable Diesel
TOTAL:	

SECTION D: License Fee Calculation

FEE CALCULATION BASED ON 2018 ACTUAL GASOLINE SALES VOLUMES FROM SECTION C, EXCLUDING
WHOLESALER TO WHOLESALER SALES (SEE FEE SCHEDULE ON FOLLOWING PAGE)
PLEASE MAKE ALL PAYMENTS PAYABLE TO NEWFOUNDLAND EXCHEQUER

<u>LITRES</u>	<u>X RATE</u>	<u>= DOLLARS</u>
	\$0.00035	
	\$0.00025	
	\$0.00015	
	\$0.00005	
	\$0.00001	
	TOTAL (min. \$1,500.00)	

SECTION E: Certification**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.

Name (please print) _____

Signature _____

Title _____

Date (MM/DD/YYYY) _____

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.

WHOLESALER LICENCE FEES
Under
REVENUE ADMINISTRATION ACT
(Based upon gasoline as defined for the purpose of Part III of the 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 sold in the Province during the immediately preceding calendar year (i.e. if applying for 2019, report and base the fee calculation on total gasoline sales in Newfoundland and Labrador for the 2018 calendar year):
 - 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 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 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 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. For the purposes of item 1, gasoline sold, exchanged or otherwise transferred by one wholesaler to another licensed wholesaler shall not be included in calculating the volume of gasoline.
4. 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.
5. The annual fee is payable by January 31 of each year. For the purposes of this fee, "gasoline" is as defined in the *Revenue Administration Act* and, except in Part III.1, 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, marine diesel, heating fuel, furnace oil, stove oil, kerosene and propane.

Please make all cheques payable to:

Newfoundland Exchequer Account