Government of Newfoundland and Labrador
Department of Finance
Tax and Fiscal Policy Branch
Tax Administration Division

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:

☐ Association ☐ Corporation (attach copy of Certificate of Incorporation) ☐ Joint Venture
☐ Proprietorship ☐ Partnership (provide copy of Agreement) ☐ 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 *(MM/DD)*	
COMMENCEMENT DATE OF BUSINESS *(MM/DD/YY)*	
COMMENCEMENT DATE OF BUSINESS IN NL, if different from above *(MM/DD/YY)*	

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

PHYSCIAL BUSINESS LOCATION (For Licences/Permits)

Street Address	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 Address	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: ☐ 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

SECTION E: GASOLINE PRODUCTS WHOLESALER PROGRAM SPECIFICS

All fields are required to be completed, unless specified.

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 Address	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 Address	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.

	Street Address	Town/City	Prov/State	Postal/Zip Code
1				

Storage Location (1) Contact Information:

Contact Name	Title

Email

Phone	Fax

	Street Address	Town/City	Prov/State	Postal/Zip Code
2				

Storage Location (2) Contact Information:

Contact Name	Title

Email

Phone	Fax

iv) **2026 GASOLINE SALES QUANTITIES** Use these volumes to calculate license fee in Section E vi)

ACTUAL JANUARY TO OCTOBER 2026 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 2026 Gasoline Sales (litres):	
LESS Actual January to October 2026 Wholesaler to Wholesaler Gasoline Sales (litres):	
FINAL ACTUAL JAN-OCT 2026 GASOLINE SALES IN NL:	**(A)**

ESTIMATED NOVEMBER TO DECEMBER 2026 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 2026 Gasoline Sales (litres):	
LESS Estimated November to December 2026 Wholesaler to Wholesaler Gasoline Sales (litres):	
FINAL ESTIMATED NOV-DEC 2026 GASOLINE SALES IN NL:	**(B)**

v) 2027 ESTIMATED GASOLINE SALES QUANTITIES

Please indicate **all products you intend to sell** in 2027 & require on Licence

ESTIMATED 2027 CALENDAR YEAR GASOLINE SALES IN NL, under Part III of the Revenue Administration Act:
Please list quantities in litres (L), or as indicated otherwise

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 2027 CALENDAR YEAR GASOLINE SALES IN NL:	

vi) LICENCE FEE CALCULATION (See Fee Schedule on following page)

Fee Calculation based on 2026 Gasoline Sales Quantities from Section (iv), excluding Wholesaler to Wholesaler sales.

1. Final Actual January to October 2026 Gasoline Sales (iv - A)	
2. ADD Final Estimated November to December 2026 Gasoline Sales (iv - B)	
3. ADD **Actual** November to December 2025, ***excluding Wholesaler to Wholesaler***	
4. LESS Estimated November to December 2025 (***as provided on 2026 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.

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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. if applying for 2027, report and base the fee calculation on total sales in Newfoundland and Labrador for the January to October 2026 period, as well as an estimate of sales for November & December 2026, adjusted for the variance of actual to estimated November & December 2025 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