

Fuel Exemption Card Application
COMMERCIAL FISHERMAN
Department of Finance, Revenue and Taxation Division

PART I – APPLICANT INFORMATION

For office use only	a. Business Number: _____
	b. Legal Name: _____
	c. Business or Trade Name: _____
	d. Please check one: <input type="checkbox"/> New Applicant <input type="checkbox"/> Renewal: please indicate exemption card # _____
e. Language Preference: <input type="checkbox"/> English <input type="checkbox"/> French	

f. Please Check One: Sole Proprietorship: (one owner)
 Partnership: Two or more persons, must be registered with the Corporate Affairs Branch of Service New Brunswick.
 Corporation: Limited or incorporated company with directors and officers and must be registered with the Corporate Affairs Branch of Service New Brunswick.

g. **Business Mailing Address** (Box #, Street, Road, Avenue, Rural Route, City, Province, Postal Code, County):

Daytime Telephone: () _____ Fax: () _____

h. **Physical Location of Operations** (Street, Road, Avenue, Rural Route, City, Province, Postal Code, County):

Daytime Telephone: () _____ Fax: () _____

i. **Physical address where records are maintained** (Street, Road, Avenue, Rural Route, City, Province, Postal Code, County):

Daytime Telephone: () _____ Fax: () _____

j. **Contact Person** (you or your representative if you are not available during the day):

Daytime Telephone: () _____ Fax: () _____ Email: _____

PART II – COMMERCIAL FISHING OPERATION INFORMATION

k. **LICENCES:**

Fisheries and Oceans Commercial Fisherman's Licence # / Category - include copy of licence(s)... _____

Please check one... I am the owner or the boat operator

Boat Name... _____

Boat Registration # or Licence # (if not registered)... _____

l. **WEIR FISHERMAN ONLY:**

Weir Site Permit Numbers issued by the Federal Minister of Fisheries and Oceans - include copy of permit(s)... _____

Please check one... I am the owner in one or more weirs.
 I am a partner in one or more weirs.

Please check one... I/We do tend some or all of the weirs specified above.
 I/We do not tend any weirs specified above.

m. **START-UP OPERATION:**

Is this a start-up Operation? Yes No

If Yes... indicate amount invested in fishing boat and equipment \$ _____
 (you must attach copies of sales invoices obtained at the time of purchase of fishing boat and equipment).

INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED

PART II (continued) – COMMERCIAL FISHING OPERATION INFORMATION

n.	Catches	Gross Income from Fishing	Gross Income from Weir Operations	Gross Income from Transporting Fish from fishing boat/weir to shore	Percentage of Total Income
Last Year	20__	\$ _____	\$ _____	\$ _____	_____ %
Year Before Last	20__	\$ _____	\$ _____	\$ _____	_____ %

o. Please give a brief description of your normal activity in commercial fishing...

PART III – APPLICANT AGREEMENT

Certain information obtained on this approved application form will be provided to Canada Revenue Agency and Service New Brunswick pursuant to the provisions of the *Common Business Identifier Act*. (Note: Service New Brunswick may share such information with other public bodies for certain purposes pursuant to the provisions of the *Common Business Identifier Act*.)

In signing this application, I hereby certify and agree to the following:

- I am operating commercially and all information given in this application and in every document submitted in support thereof is true, correct and complete in every detail;
- I will comply with all provisions under the *Gasoline and Motive Fuel Tax Act* and Regulations;
- I will keep and maintain records that contain the following information for all tax exempt motive fuel, tax paid motive fuel and gasoline purchased, acquired, consumed or used:
 - (a) the date of each purchase or acquisition of tax exempt motive fuel, tax paid motive fuel and gasoline;
 - (b) the name and address of the person from whom tax exempt motive fuel, tax paid motive fuel and gasoline was purchased or acquired;
 - (c) the number of gallons or litres of tax exempt motive fuel, tax paid motive fuel and gasoline purchased or acquired;
 - (d) the type of tax exempt motive fuel, tax paid motive fuel and gasoline purchased or acquired; and
 - (e) the vehicle(s) or equipment into which the tax exempt motive fuel, tax paid motive fuel and gasoline was placed, the tasks performed by that vehicle or equipment and the number of hours of service dedicated to each task.
- I consent to allowing fuel samples to be extracted from vehicles, machinery and equipment owned and/or operated in association with my business, at my place of business, work locations and random roadside checks for purposes of determining the presence of fuel that has been marked or colored;
- I accept that my failure to comply with these provisions shall be grounds for revocation of my fuel exemption card.

Amount Enclosed: \$ _____ **Note: The Fee for a Commercial Fisherman Fuel Exemption Card is \$25.00 (valid for 2 years) payable to the Minister of Finance.**

Name of applicant or person authorized by the applicant
(Please print)

Date

Signature
(Note: An authorized signature that would include an owner, partner, corporate officer, manager, or any person authorized by the applicant must sign this form.)

Please mail application and address any inquiries to:
Department of Finance, Revenue and Taxation Division, Licensing and Registration, P.O. Box 3000, Fredericton, NB E3B 5G5
Telephone: (506) 453-2404 Fax: (506) 457-7335

INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED

COMMERCIAL FISHERMAN Instructions on how to fill out an Application for a Fuel Exemption Card
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Part I – Applicant Information

- a. Business Number: This refers to the common business identifier that is issued by Canada Revenue Agency (CRA) - i.e. HST number, and it may be obtained upon registering with either CRA, Corporate Affairs Branch of Service New Brunswick or the Department of Finance.
- b. Legal Name: This refers to one of the following:
Corporation – if you have registered your company as a corporation with the Corporate Affairs Branch of Service New Brunswick, then you must indicate your Corporation Name;
Partnership – if you have registered as a partnership with the Corporate Affairs Branch of Service New Brunswick, then you must indicate your Partnership Name;
Sole Proprietorship – if you are not registered with the Corporate Affairs Branch of Service New Brunswick, then this would be your personal name.
- c. Business or Trade Name: This refers to the name under which you operate your business (may or may not be different than Legal Name).
- d. New Applicant or Renewal: Please specify if this is either your first time applying for a fuel exemption card, or a renewal – if this is a renewal, please indicate your fuel exemption card number.
- e. Language Preference: Please specify the language in which you prefer to receive correspondence.
- f. Sole Proprietorship, Partnership, Corporation: Please refer to Part I b. above and check the appropriate box.
- g. Business Mailing Address: This refers to the mailing address where all correspondence should be mailed. You must include the full address including County.
- h. Physical Location of Operations: This refers to where your commercial fishing operation is located. You must include full location address including County.
- i. Physical Address where records are maintained: In the event that your records are maintained at an address that is different from your physical location of operations, please specify the address. You must include full location address including County.
- j. Contact Person: Please specify the name and number of whomever is to be contacted regarding this application.

Part II – Commercial Fishing Operation Information

- k. Licences: A valid licence number issued by the federal Department of Fisheries and Oceans must be provided in order to qualify under this exemption program as a commercial fisherman (include copy of licence). The name of the boat(s) used and registration number(s) must also be provided.
- l. Weir Fisherman: A valid weir site permit number issued by the federal Department of Fisheries and Oceans must be provided in order to qualify under this exemption program as a weir fisherman (include copy of licence). In addition, please check the appropriate boxes to indicate your status.
- m. Start-up Operation: If this is your first year operating as a commercial fisherman, please provide the amount invested in a fishing boat and equipment and attach a photocopy of your purchase invoice(s) showing your investment (Note: in order to qualify as a start-up, you must have invested at least \$10,000 in a fishing boat and equipment).
- n. Catches: If this is not a start-up operation, please provide the following for the last two years:
- total gross income from either commercial fishing activities or weir fishing activities before deductions (overhead costs, taxes, etc);
 - total gross income from transporting fish from a fishing boat/weir to shore (if applicable); and
 - percentage of total income derived.
- o. Description of Operations: Please describe in brief detail your fishing operations, including the species harvested.

Part III – Applicant Agreement

- Applicant Agreement: This refers to the conditions that each applicant accepts upon making their signature.
- Amount Enclosed: This refers to the applicable fee due upon application.
- Signature / Date: This confirms that the applicant accepts the conditions imposed under the Applicant Agreement.