



Service Nova Scotia and Municipal Relations
 PO Box 755
 Halifax, Nova Scotia B3J2V4

APPLICATION FOR INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENCE

2005 LICENCES EXPIRE JANUARY 1, 2006
 2006 LICENCES EXPIRE JANUARY 1, 2007
 2007 LICENCES EXPIRE JANUARY 1, 2008

(Check Year) 2005 2006 2007

New <input type="checkbox"/> Renewal <input type="checkbox"/> Account No.: _____

PLEASE PRINT (ALL AREAS MUST BE COMPLETED)

Physical Address:	Mailing Address (if different)
Legal Name _____	_____
Street _____	Street or PO Box _____
City /Town _____	City /Town _____
Province/State _____	Province/State _____
Postal Code/Zip _____	Postal Code/Zip _____
Contact Person(s) _____	_____
Telephone No.: () _____	Fax No. () _____
Type of Ownership: Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other (Specify) _____	
Trade Name (if different from legal name) _____	
Type of Operation _____	
IRP Number _____ (ATTACH A COPY OF YOUR IRP CAB CARD)	
Canada Revenue Agency BN # _____	
Nova Scotia Registry of Joint Stock Companies # _____	
If you are a broker, show Carrier's name and address _____	

For Office Use # Decals Issued : _____ From # : _____ To # : _____ Account No. _____ Date : _____ Approved By: _____ Title: _____

- Are you, the applicant, a resident of Nova Scotia ? _____
 What permanent establishment do you maintain in Nova Scotia ? _____
 Are all records maintained in Nova Scotia ? _____ If no, where? _____
- Do you wish to file a consolidated return for fleets based outside Nova Scotia ? _____
- Were you ever registered in IFTA in any other jurisdiction? _____ If so, where ? _____
 For which year (s) ? _____
- Please indicate fuel types for which IFTA return will be filed Gasoline _____ Diesel Oil _____ Propane _____
- Please identify the jurisdiction(s) where you intend to operate, have fleets registered and where you store bulk fuel , (if applicable). Please check mark the appropriate column.

Column 1 = Operation of Motor Vehicles Column 2 = Fleet registration Column 3 = Bulk fuel storage

		1	2	3			1	2	3			1	2	3
AB	Alberta				FL	Florida				NJ	New Jersey			
BC	British Columbia				GA	Georgia				NM	New Mexico			
MB	Manitoba				IA	Iowa				NV	Nevada			
NB	New Brunswick				ID	Idaho				NY	New York			
NL	Newfoundland				IL	Illinois				OH	Ohio			
NS	Nova Scotia				IN	Indiana				OK	Oklahoma			
NT	N. W. Territories				KS	Kansas				OR	Oregon			
ON	Ontario				KY	Kentucky				PA	Pennsylvania			
PE	Prince Edward Is.				LA	Louisiana				RI	Rhode Island			
PQ	Quebec				MA	Massachusetts				SC	South Carolina			
SK	Saskatchewan				MD	Maryland				SD	South Dakota			
YT	Yukon				ME	Maine				TN	Tennessee			
AK	Alaska				MI	Michigan				TX	Texas			
AL	Alabama				MN	Minnesota				UT	Utah			
AR	Arkansas				MO	Missouri				VA	Virginia			
AZ	Arizona				MS	Mississippi				VT	Vermont			
CA	California				MT	Montana				WA	Washington			
CO	Colorado				NC	North Carolina				WI	Wisconsin			
CT	Connecticut				ND	North Dakota				WV	West Virginia			
DC	District of Columbia				NE	Nebraska				WY	Wyoming			
DE	Delaware				NH	New Hampshire								

LICENCE and DECAL FEES:

ANNUAL LICENCE FEE **\$25.00**
TOTAL SETS OF DECALS REQUIRED (\$10.00 per set) _____ **X \$10.00** = _____

TOTAL PAYMENT ENCLOSED **\$** _____

CONSENT:

The applicant grants permission for the release of information to other members of IFTA and to International Fuel Tax Association, Inc. (IFTA, Inc.). This information would include all information acquired from the administration of IFTA. IFTA, Inc. is an association that administers the IFTA and it's business activities for member jurisdictions.

CERTIFICATION & AUTHORIZATION:

The above statement is hereby certified to be correct to the best knowledge and belief of the undersigned (owner or principal officer). The applicant agrees to comply with the reporting, payment, recordkeeping and licence display requirements as specified in the International Fuel Tax Agreement. Failure to comply with these provisions shall be grounds for revocation of the IFTA licence in all jurisdictions.

The applicant authorizes the Province to remit taxes owing to the IFTA jurisdictions on their behalf and authorizes the Province to withhold any refund of tax overpayment, if delinquent taxes are due any member jurisdiction.

 Authorized Signature Title _____
 Date _____ Telephone _____

If you have any questions we can be contacted at (902) 424-2850, or at the above address.

This Form is authorized by the Provincial Tax Commissioner.

**INSTRUCTIONS CONCERNING A LICENCE UNDER THE
INTERNATIONAL FUEL TAX AGREEMENT (IFTA) AND
THE REVENUE ACT**

Any person based in Nova Scotia that is operating, or intending to operate, a qualified motor vehicle in two or more IFTA member jurisdictions may become licenced under this Agreement.

"Qualified Motor Vehicle" means a vehicle used, designed, or maintained for transportation of persons or property and:

1. Having two axles and a gross weight or registered gross vehicle weight exceeding 11,797 kilograms or 26000 pounds; or
2. Having three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

"Qualified Motor Vehicle" does not include recreational vehicles.

Each IFTA Licence holder shall ensure IFTA decals are placed on each qualifying motor vehicle. The decals and licence qualify the registered holder to operate in all member jurisdictions without further licence, permit or identification requirements in regard to motor fuel use taxes. Improper use of the decals may result in the revocation of the IFTA Licence.

Each IFTA Licence holder shall maintain a complete record of all fuel purchased, received, and used in the conduct of its business. The fuel records shall contain, but not be limited to:

- (i) the date of each receipt of fuel
- (ii) the name and address of the person from whom the fuel was purchased or received
- (iii) the number of litres received
- (iv) the type of fuel
- (v) the vehicle or equipment into which the fuel was placed

Each IFTA Licence holder shall maintain a complete record of fuel taken from the licence holder's own bulk storage and placed in its vehicles. The own bulk storage records shall contain, but not be limited to:

- (i) date of withdrawal
- (ii) number of litres withdrawn
- (iii) type of fuel
- (iv) vehicle unit identification number
- (v) purchase and inventory records to substantiate that tax was paid on all bulk purchases

Each IFTA Licence holder shall maintain detailed distance, purchase, and fuel usage records which show operations on an individual vehicle basis.

Such records shall contain but not be limited to:

- (i) purchase of fuel in each jurisdiction
- (ii) usage of fuel in each jurisdiction
- (iii) distance travelled in each jurisdiction in which vehicles operated

Each IFTA Licence holder shall preserve all records for a period of four years from the tax return due date or filing date whichever is later, plus any time period included as a result of waivers or jeopardy assessments.

Failure to provide records for audit purposes extends the four year record retention requirement until the records are provided. Non-compliance with any record-keeping requirement may be cause for revocation of the IFTA Licence.

Each IFTA Licence holder shall file an "IFTA FUEL TAX REPORT" by the last day of the month following the close of the reporting period for which the return is due. The reporting periods are quarterly and cover the following calendar quarterly periods of January 1 to March 31, April 1 to June 30, July 1 to September 30, and October 1 to December 31.

Each IFTA Licence holder shall file the "IFTA FUEL TAX REPORT" even if no operations were conducted during the reporting period.

The IFTA Licence holder shall pay all taxes due to all member jurisdictions with a cheque payable to **THE MINISTER OF FINANCE, PROVINCE OF NOVA SCOTIA** and include the cheque with the report. Reports not filed by the due date shall be considered late and any taxes due considered delinquent. **Interest and/or penalties will be assessed on all delinquent taxes due.**

Penalties are prescribed for any person found guilty of making any false statement in any form or return prescribed by the Revenue Act, the Revenue Act Regulations or contravening any provisions thereunder.

Completed applications and fees should be sent to:

Service Nova Scotia and Municipal Relations
IFTA Unit
PO Box 755
Halifax, NS
B3J 2V4
Phone: (902) 424-2850
Fax: (902) 424-0602

