



Provincial Treasury
Taxation and
Property Records

Information for Pleasure Craft Owners/Operators

2005

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Gasoline Tax Act Amendment

At some fishing ports in Prince Edward Island, the only fuel available on the wharf is tax-exempt marked fuel for use by fishers and aquaculturists in their fishing boats.

Owners and operators of pleasure craft who berth their craft in various fishing ports throughout the province have been unable to purchase unmarked fuel.

To address this issue, Section 15 of the *Gasoline Tax Act* Regulations was amended to allow the minister to issue Marked Gasoline Permits to the owner or operator of a boat that is used as a pleasure craft. **The purpose of this amendment is to allow the owner or operator to obtain fuel where unmarked gasoline is NOT available.**

However, the person who holds this Marked Gasoline Permit that is issued in the above circumstance is still required to self-assess and pay the applicable tax in respect of the purchase or consumption of marked gasoline.

Marked Gasoline Permit Process

1. An application must be submitted, in writing, by the pleasure craft owner/operator.
2. Upon approval of their application, the pleasure craft owner/operator will receive a Marked Fuel Permit.
3. The pleasure craft owner/operator must provide his or her supplier with their fuel permit number.
4. On or before the last day of the month immediately following each calendar quarter, the permit holder must file a return on a form approved by the minister, detailing the number of litres of marked tax-exempt fuel purchased each month, the supplier of the fuel and the amount of tax due and payable.
5. The tax that is due and payable must be remitted to Taxation and Property Records Division on or before the last day of the month immediately following the end of each calendar quarter.

Applications for Marked Gasoline and/or Marked Diesel Oil Permits for Pleasure Craft Owners/Operators are available at

- Taxation and Property Records,
- any Access PEI centre, or
- at www.taxandland.pe.ca/forms