

Notice to Licensees

Revenu Québec wishes to remind you that, in order to qualify for a licence under the International Fuel Tax Agreement, a carrier must operate at least one qualified motor vehicle in **two or more** jurisdictions (section R305 of the Agreement).

If your fuel tax returns (form CAZ-510-V) for **three** consecutive quarters do not indicate a trip in at least two jurisdictions, **we will not send you form CAZ-500-V**, which allows you to renew your IFTA licence and obtain decals (stickers) for 2006. However, your IFTA licence will remain valid until December 31, 2005, and you will be required to file your quarterly returns until that date.

If you resume operating in two or more jurisdictions after December 31, 2005, you may obtain an IFTA licence by completing form CA-500-V and filing it in person or by mail with any office of Revenu Québec. Before issuing a licence, Revenu Québec may ask you to prove that you operate as a carrier in at least two jurisdictions. In that case, you could submit, for example, a contract with another carrier or a customer for services to be provided on a long-term basis.

Under section R345 of the International Fuel Tax Agreement, a renewal licence and decals for the following calendar year are issued upon application only if **all quarterly returns have been filed** and **all motor fuels use taxes, penalties and interest have been paid**.

For further information, contact a representative of Revenu Québec at **418 652-IFTA** or **1 800 237-IFTA**.