

Section 1 - Aquaculturist – Please provide the required information

LICENCES:

- a. Commercial Fish Farm Permit Number (INCLUDE COPY OF CURRENT PERMIT): _____
- b. Shellfish Permit Number (INCLUDE COPY OF PERMIT): _____
- c. Commercial Fish Pond Licence # issued by Natural Resources, Province of NB (INCLUDE COPY OF LICENCE): _____
- d. Please check appropriate box (or boxes): Is your operation land based and/or ocean based?
- e. Is this a start-up operation?

- YES If Yes, what is the amount invested in stock and equipment? \$ _____ INCLUDE A COPY OF YOUR THREE-YEAR BUSINESS DEVELOPMENT PLAN APPROVED BY THE MINISTER OF AGRICULTURE AND AQUACULTURE.
- NO

f. HARVEST:	By Volume (Kilograms):	Gross Income from Aquaculture Operations:	% of Total Income from Aquaculture Operations:
Last Year 20__	_____	\$ _____	_____ %
Year Before Last 20__	_____	\$ _____	_____ %

g. Please give a brief description of your aquaculture operation(s):

Section 2 - Fisher - Please provide the required information

a. LICENCES:

Fisher's Licence Number / Category issued by the Federal Minister of Fisheries and Oceans - INCLUDE COPY OF CURRENT LICENCE(S): _____

Boat Name: _____ Boat Registration # or Licence # (if not registered): _____

Please check one: I am the owner OR the boat operator

b. WEIR FISHER ONLY:

Weir Site Permit Number(s) 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. Please check one I / We do tend some or all of the weirs specified above.
 I am a partner in one or more weirs. I / We do not tend any weirs specified above.

c. Is this a start-up Operation?

- YES If Yes, what is the amount invested in fishing boat and equipment? \$ _____ INCLUDE COPIES OF SALES INVOICES OBTAINED AT THE TIME OF PURCHASE OF FISHING BOAT AND EQUIPMENT.
- NO

d. 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__	\$ _____	\$ _____	\$ _____	_____ %

e. Please give a brief description of your normal activities in commercial fishing:

Section 3 - Farmer - Please provide the required information

a. Provide your current Registered Professional Agricultural Producer number (issued by the Department of Agriculture and Aquaculture): _____

b. FARM ACREAGE

Owned Cleared: _____

Owned Wooded: _____

Leased Cleared: _____

Leased Wooded: _____

c. TYPE (S) OF FARMING (please check each box that best describes the type of farming operation):

Livestock

- Beef Producer
- Milk Producer
- Poultry Farmer
- Pig / Sow / Hog Farmer
- Other Livestock - Please Specify: _____

Crops

- Potato Crop
- Vegetable Crop
- Hay Crop
- Grain Crop
- Greenhouse / Sod Producer
- Maple Sugar Producer
- Christmas Tree Producer
- Other Crops – Please Specify: _____

Section 4 – Manufacturer - Please provide the required information

a. Detailed Description of Manufacturing Operation:

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b. Type of Goods Manufactured:

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Section 5 – Mining and Quarrying - Please provide the required information

a. Detailed Description of Mining and Quarrying Operation:

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b. Types of aggregate Mined or Quarried:

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Section 6 - Silviculturist - Please provide the required information

Note: If you perform silviculture activities under contract with a person who is registered with the Department of Finance as a Silviculturist, please complete Section 7 (Forest Worker). For a detailed description of both the silviculture and forest work operations, please refer to the instructions.

a. Annual Gross Income from Silviculture			b. Percentage of Person's Total Annual Gross Income			
Last Year	20__	\$ _____	Last Year	20__	_____ %	
Year Before Last	20__	\$ _____	Year Before Last	20__	_____ %	
c. Christmas Trees, Landscaping Trees, Shrubs or Bedding Plants - Number of Acres and/or Trees Cultivated			d. Square feet of Landscaping trees, Shrubs, Flowers or Bedding Plants in a Greenhouse			
Last Year	20__	Acres _____	Trees _____	Last Year	20__	Sq. ft. _____
Year Before Last	20__	Acres _____	Trees _____	Year Before Last	20__	Sq. ft. _____
e. Number of Maple Sugar Taps			f. Number of Acres of Sod produced during the two previous years			
Last Year	20__	Taps _____	Last Year	20__	Acres _____	
Year Before Last	20__	Taps _____	Year Before Last	20__	Acres _____	

g. Thinning, Planting and Harvesting WITH Woodlot Management Plan (owned land) - Include copies of management recommendations, or a plan, approved by the Minister of Natural Resources to manage at least twenty-five acres of woodland.

Number of Acres of Woodland owned		Number of Acres thinned or planted during the two previous years		Number of Cords harvested during the two previous years		
Last Year	20__	Acres _____	Last Year	20__	Acres _____	
Year Before Last	20__	Acres _____	Year Before Last	20__	Acres _____	
				Last Year	20__	Cords _____
				Year Before Last	20__	Cords _____

h. Thinning, Planting and Harvesting WITHOUT Woodlot Management Plan (owned land)

Number of Acres of Woodland owned		Number of Acres thinned or planted during the two previous years		Number of Cords harvested during the two previous years		
Last Year	20__	Acres _____	Last Year	20__	Acres _____	
Year Before Last	20__	Acres _____	Year Before Last	20__	Acres _____	
				Last Year	20__	Cords _____
				Year Before Last	20__	Cords _____

i. Number of Acres Thinned, Planted or Tended (service contractor under contract during the two previous years)

Last Year	20__	Acres _____	Year Before Last	20__	Acres _____
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Section 7 - Forest Worker - Please provide the required information

a. Annual Gross Income from Forest Worker Operations:			b. Percentage of Total Annual Gross Income From Forest Worker Operations:		
Last Year	20__	\$ _____	Last Year	20__	_____ %
Year Before Last	20__	\$ _____	Year Before Last	20__	_____ %

c. Are you contracted with a person registered with the Department of Finance as a silviculturist?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
d. Are you contracted with a person registered with the Department of Finance as a wood producer?	<input type="checkbox"/>	<input type="checkbox"/>
e. Are you constructing or maintaining woods roads for the purpose of harvesting trees in a logging operation conducted in a forest area?	<input type="checkbox"/>	<input type="checkbox"/>

f. Please provide a brief description of any additional forest work operations:

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Section 8 – Wood Producer - Please provide the required information

Note: If you perform wood harvesting activities under contract with a person who is registered with the Department of Finance as a Wood Producer, please complete Section 7 (Forest Worker). For a detailed description of both the wood harvesting and forest work operations, please refer to the instructions.

a. Annual Gross Income from Wood Producing Operations:

Last Year 20____ \$ _____
 Year Before Last 20____ \$ _____

b. Percentage of Total Annual Gross Income From Wood Producing Operations:

Last Year 20____ %
 Year Before Last 20____ %

c. Harvesting Details (volume)

Last Year 20____ Cords _____
 or
 Cubic Metres _____
 or
 Tonnes _____

Year Before Last 20____ Cords _____
 or
 Cubic Metres _____
 or
 Tonnes _____

d. Number of Cords, or Cubic Metres or Tonnes Hauled from Stump to Skidway:

Last Year 20____ Cords _____
 or
 Cubic Metres _____
 or
 Tonnes _____

Year Before Last 20____ Cords _____
 or
 Cubic Metres _____
 or
 Tonnes _____

e. Is this a start-up Operation?

- YES If Yes, indicate amount invested in Harvesting Equipment \$_____ INCLUDE COPIES OF SALES INVOICES OBTAINED AT THE TIME OF PURCHASE OF AT LEAST \$10,000.00 IN WOOD HARVESTING EQUIPMENT.
- NO

f. Please indicate the Property Tax Account numbers of parcels of land or woodlots owned (if any) and list the numbers of acres OR hectares with respect to each code number.

LRIS ID Number OR Property Tax Account Number:	Number of Acres OR Hectares:	Check appropriate unit of measurement:
.....	# _____	<input type="checkbox"/> acres or <input type="checkbox"/> hectares
.....	# _____	<input type="checkbox"/> acres or <input type="checkbox"/> hectares
.....	# _____	<input type="checkbox"/> acres or <input type="checkbox"/> hectares

g. Please provide a brief description of any additional wood producing operations:

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PART III – APPLICANT AGREEMENT & CONSENT

NOTE: EVERY PERSON WHO KNOWINGLY PROVIDES FALSE OR MISLEADING INFORMATION IN THE COURSE OF MAKING AN APPLICATION FOR THE PURCHASER'S PERMIT WILL BE PROSECUTED TO THE FULLEST EXTENT OF THE LAW.

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*.)

Certain information obtained from the annual fuel purchase and usage report (found in Part IV of this application) may be provided to the Canada Revenue Agency pursuant to the *Revenue Administration 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 purchaser's permit.

Finally, I hereby certify that all information given in all parts of this application and in every document submitted in support thereof is true, correct and complete in every detail.

Amount Enclosed: \$ _____

Note: The Fee for a Purchaser's Permit is \$12.50 (valid for 1 year) 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

IMPORTANT: Applicants must have completed the following or the application may be rejected:

- ✓ Part I Applicant Information
- ✓ Part II Operation Information (each section from 1 to 8 that was selected)
- ✓ Part III Applicant Agreement and Consent (applicant must sign and date the form)
- ✓ Part IV Annual Fuel Purchase and Usage Report. Note: First time applicants are not required to complete column "I" of the report.

PART IV ANNUAL FUEL PURCHASE AND USAGE REPORT TO BE COMPLETED BY ALL APPLICANTS

- Important: ➤ Pursuant to the general Regulations under the *Gasoline and Motive Fuel Tax Act*, the reporting requirement is for a 12 month fiscal period beginning on April 1st of one year and ending March 31st of the next year. The reporting period is the most recent 12 month period ending March 31st.
- First time applicants are not required to complete Column i) which is the number of litres consumed.
 - Do NOT report gasoline.
 - For purposes of this report, Motive Fuel is:
 - 1) diesel and other fuels such as propane that would be consumed within your operation. [Conversion rate for propane: # of pounds ÷ 1.124 = # litres.] (Other examples of motive fuels: stove oil, furnace oil, bio-diesel, kerosene, natural gas, crude oil, diesel distillate.)
 - For purposes of this report, Tax Exempt Motive Fuel is:
 - 1) diesel fuel to which a dye has been added in accordance with the regulations to distinguish it from taxable motive fuel and includes stove oil and furnace oil; and
 - 2) propane purchased exempt of tax for use in qualifying areas. [Conversion rate for propane: # of pounds ÷ 1.124 = # litres.]

PURCHASE INFORMATION

- a) Total litres of taxed motive fuel purchased: _____ (litres) b) Total litres of tax exempt motive fuel purchased: _____ (litres)
- c) List of Main Motive Fuel Suppliers Note: Do not include Gas Bars or Convenience Stores unless those are your main suppliers (attach a list if necessary):
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|----------------|----------------|----------------|
| Name: _____ | Name: _____ | Name: _____ |
| Address: _____ | Address: _____ | Address: _____ |

USAGE INFORMATION (please refer to the next page should you need additional space)

d) Type of Vehicle, Equipment, Boat or Machinery	e) Model Number (if available)	f) Serial Number (if available)	g) Registration Number (if applicable)	h) Type of Motive Fuel: Taxed (TMF), Tax Exempt (TEMF)	i) # of Litres Consumed	j) Usage or Function

- f. Harvest: If this is not a start-up operation, please provide the following for the last two years:
 - total kilograms of harvest;
 - gross income from operations before deductions (overhead costs, taxes, etc);
 - percentage of your total income derived from your aquaculture operations.
- g. Description of Operations: Please describe the type of aquaculture operations engaged in, including the types of species raised and whether the operation is either land based or ocean based.

Section 2 – Fisher

- a. 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 fisher (include copy of licence). The name of the boat(s) and registration number(s) must also be provided. Please specify if you are the owner or the operator of the boat.
- b. Weir Fisher: 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 fisher (include copy of licence). In addition, please check the appropriate boxes to indicate your status.
- c. Start-up Operation: If this is your first year operating as a fisher, 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).
- d. 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.
- e. Description of Operations: Please describe briefly your fishing operations, including the species harvested.

Section 3 – Farmer

- a. Registration Number: In order to be eligible for a purchaser's permit, the applicant must be registered under the *Agricultural Producers Registration and Farm Organizations Funding Act* as a Registered Professional Agricultural Producer with the Department of Agriculture and Aquaculture. To obtain more information on how to register, please contact the Department of Agriculture and Aquaculture. If you are registered, please provide your registration number.
- b. Farm Acreage: Please specify the farm acreage owned and/or leased and the acreage within each category that is cleared or wooded.
- c. Type of Farming: Please check the box or boxes that best describes the farming activities within your operation.

Section 4 – Manufacturer

- a. Description of Operations: Please explain the type of manufacturing that you perform and describe your physical plant. This detail should include the steps involved in your manufacturing process.
- b. Listing of Goods Produced: Please list the types of goods manufactured.

Section 5 – Mining and Quarrying

- a. Description of Operations: Please explain the type of mining or quarrying that you perform and describe the various steps in the process.
- b. Listing of Products Mined or Quarried: Please list all substances mined or quarried.

Instructions on how to complete an application for a Purchaser's Permit

Section 6 – Silviculturist

Note: You are a silviculturist if you:

- cultivate 2 acres or 2,000 Christmas trees, landscaping trees, shrubs, or plants; or
- operate a greenhouse and cultivate 2,000 square feet of landscaping trees, shrubs, flowers or bedding plants; or
- produce maple products and have at least 500 taps; or
- own at least 25 acres of woodland and during the 2 previous years, have thinned or planted at least 5 acres of woodland or harvested at least 50 cords of wood products from the woodland.

You are a silviculturist service contractor if you:

- carry out the thinning, planting and tending of at least 50 acres of forest during the 2 fiscal years preceding the date of the application and derived an annual gross income of at least \$5,000 in either of those 2 fiscal years from such activity, or at least 20% of the annual gross income in either of those 2 fiscal years from such activity.

If you do not meet the above mentioned criteria however your operation specializes in some aspect of the silviculture process, refer to Section 7 Forest Worker.

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| a. | Annual Gross Income: | Please provide the total gross income from silviculture activities before deductions (overhead costs, taxes, etc) for the last two years. |
| b. | % of Annual Gross Income: | Please indicate the percentage of your total annual gross income derived from your silviculture operation(s) for the last two years. |
| c. | Trees Cultivated: | If you cultivate christmas trees, landscaping trees, shrubs, and/or bedding plants, please indicate the number of acres and/or trees cultivated. |
| d. | Greenhouse Operations: | If you operate a greenhouse or greenhouses, please indicate the square feet of landscaping trees, shrubs, flowers or bedding plants. |
| e. | Maple Sugar Taps: | If you produce maple sugar, please specify the number of taps. |
| f. | Sod Operations: | If you produce sod, please indicate the number of acres produced. |
| g. | Woodland (with Management Plan): | <ul style="list-style-type: none"> ▪ If you own land and you thin, plant and harvest trees <u>with</u> a woodlot management plan, please indicate the number of acres owned and attach a copy of your management recommendations or plan approved by the Minister of Natural Resources showing that you have managed at least twenty-five acres of woodland; ▪ Indicate the number of acres thinned or planted; and finally ▪ Please indicate the number of cords harvested, during the two previous years. |
| h. | Woodland (without Management Plan): | <ul style="list-style-type: none"> ▪ If you own land and you thin, plant and harvest trees <u>without</u> a woodlot management plan, please indicate the number of acres owned showing that you have managed at least twenty-five acres of woodland; ▪ Indicate the number of acres thinned or planted; and finally ▪ Please indicate the number of cords harvested during the two previous years. |
| i. | Acres Thinned, Planted or Tended: | If you were a silviculture service contractor under contract during the two previous years, please indicate the number of acres thinned, planted or tended. |

Section 7 – Forest Worker

Note: You are a forest worker if you:

- are contracted with a person who is registered with the Department of Finance as a silviculturist; or
- are contracted with a person who is registered with the Department of Finance as a wood producer; or
- construct or maintain woods roads for the purpose of harvesting trees in a logging operation conducted in a forest area.

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| a. | Annual Gross Income: | Please provide total gross income from forest work activities before deductions (overhead costs, taxes, etc) for the last two years. |
| b. | % of Annual Gross Income: | Please indicate the percentage of your total annual gross income derived from your forest worker operation(s) for the last two years. |
| c. | Contracted by a Silviculturist: | Please indicate, by checking this box, if whether or not you are contracted by a registered silviculturist to perform certain specialized aspects of the silviculture process. |
| d. | Contracted by a Wood Producer: | Please indicate, by checking this box, if whether or not you are contracted by a registered wood producer to perform specialized aspects of the wood harvesting process, such as operating a slasher or a delimeter. |
| e. | Construction or Maintenance of Woods Roads: | Please indicate, by checking this box, if whether or not you engage in the construction and maintenance of woods roads for the purpose of harvesting trees conducted in a forest area only . |
| f. | Additional Forest Worker Operations: | Please use this space to provide additional details relating to your forest worker operations and, list all machinery used in your operation. |

Section 8 – Wood Producer

Note: You are a wood producer if you:

- operate a commercial wood harvesting operation involving the felling of trees, or
- operate a commercial wood harvesting operation involving the removal of trees from stump to a skidway, log dump or carrier and, in either of the two (2) fiscal years preceding the date of the application, meet one or more of the following:
 - harvest or cut an average of at least 300 cords of wood (or the equivalent of at least 300 cords of wood) and/or;
 - derive from the operation an annual gross income of at least \$5,000.

If you do not meet the above mentioned criteria however your operation specializes in some aspect of the wood harvesting process, refer to Section 7 Forest Worker.

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| a. | Annual Gross Income: | Please provide the total gross income from wood producing activities before deductions (overhead costs, taxes, etc) for the last two years. |
| b. | Percentage of Annual Gross Income: | Please indicate the percentage of your total annual gross income derived from your wood producing operation(s) for the last two years. |
| c. | Harvesting Details: | Please indicate the total volume of wood harvested during the last two years using one of the specified units of measure (can be specified in the number of cords, or cubic metres or tonnes):
(1 cord = approximately 2 cubic metres)
(1 cord of hardwood = approximately 2.1 tonnes or 1 cord of softwood = approximately 1.9 tonnes). |
| d. | Wood Hauled from Stump to Skidway: | Please indicate the total volume of wood hauled from stump to skidway during the last two years using one of the specified units of measure (can be specified in the number of cords, or cubic metres or tonnes):
(1 cord = approximately 2 cubic metres)
(1 cord of hardwood = approximately 2.1 metric tonnes or 1 cord of softwood = approximately 1.9 metric tonnes). |
| e. | Start-up Operation: | If this is your first year operating as a wood producer, please indicate that this is a start-up operation. Also, please indicate the amount invested in wood harvesting equipment and attach a photocopy(s) of your purchase invoices showing an investment of at least \$10,000.00. |
| f. | Property Tax Account Numbers or LRIS ID Numbers: | Please list the property tax account numbers or LRIS ID numbers for each parcel of land or woodlot owned along with the number of acres or hectares. |
| g. | Additional Wood Producing Operations: | Use this space to provide additional details relating to your wood producing operations. |

PART III – APPLICANT AGREEMENT AND CONSENT

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| Applicant Agreement: | This refers to the conditions that each applicant accepts upon signing the application. |
| 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. |

PART IV – ANNUAL FUEL PURCHASE AND USAGE REPORT

Note: The reporting requirement is based on a 12 month fiscal period, beginning on April 1st and ending March 31st of the following year. For example, if your permit expires in February 2008, your annual fuel purchase and usage report would be for a twelve month period beginning April 1, 2006 and ending March 31, 2007.

If you have dual operations (example: you have a farming operation and a silviculture operation), please keep those operations separate when reporting on fuel purchase and usage.

You will be required to report on fuel purchase and usage each time you renew your permit therefore; we recommend that you keep a copy of your completed report for your records.

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| a. | Total Litres of Taxed Motive Fuel (TMF): | Enter the total litres of taxed motive fuel purchased during the last twelve months for use in commercial activities. |
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Instructions on how to complete an application for a Purchaser's Permit

- b. Total Litres of Tax Exempt Motive Fuel (TEMF): Enter the total litres of tax exempt motive fuel (marked) purchased during the last twelve months for use in commercial activities.
- c. Suppliers: Enter the name and address of the main supplier(s) from which you purchase taxed motive fuel and/or tax exempt motive fuel. Please attach a list if necessary.
- d. Type of Vehicle, Equipment, Boat or Machinery: List all of the types of vehicle(s), equipment, boat(s) or machinery operated with fuel included in the totals recorded in "a" and "b" above.
- e. Model Number: Provide corresponding model numbers for all the types of vehicle(s), equipment, boat(s) or machinery that you listed in column d (if available).
- f. Serial Number: Provide corresponding serial numbers for all the types of vehicle(s), equipment, boat(s) or machinery that you listed in column d (if available).
- g. Registration Number: If applicable, provide corresponding registration numbers for all the types of vehicle(s), equipment, boat(s) or machinery that you listed in column d.
- h. Type of Fuel: Specify the type of fuel consumed [i.e. taxed motive fuel (TMF), tax exempt motive fuel (TEMF)] for all the types of vehicle(s), equipment, boat(s) or machinery that you listed in column d.
- i. Number of Litres Consumed: Record the number of litres consumed in all types of vehicle(s), equipment, boat(s) or machinery for each fuel type that you listed in column d.
- j. Usage or Function: Specify the usage or function performed by each type of vehicle(s), equipment, boat(s) or machinery that you listed in column d – Some examples:
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| <p><u>Tax Exempted Usage:</u></p> <ul style="list-style-type: none"> ▪ Farming ▪ Harvesting ▪ Fishing ▪ Christmas Trees ▪ Loading or Unloading Raw Material (Manufacturing site) ▪ Maintaining and Building Woods Roads with unlicensed equipment ▪ Loading or Unloading Finished Product (Manufacturing site) ▪ Wood Harvesting | <p><u>Taxed Usage</u></p> <ul style="list-style-type: none"> ▪ Commercial Snow Removal ▪ Travel ▪ Delivery ▪ Contract for Town or City ▪ Yard Maintenance ▪ Highway Construction ▪ Access Road Construction ▪ Waste Removal ▪ Whale Watching ▪ Building Construction |
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