

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 26,000 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- (ii) number of litres withdrawn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  
IFTA Unit  
PO Box 755  
Halifax, NS  
B3J 2V4

Phone: (902) 424-2850

Fax: (902) 424-0602



Service Nova Scotia  
IFTA Unit  
PO Box 755  
Halifax, Nova Scotia B3J  
2V4

## Application for Licence Under International Fuel Tax Agreement (IFTA)

IFTA Account No. \_\_\_\_\_

IRP Account No. \_\_\_\_\_

New Account  Renewal

Check Year 2015  Licences expire December 31, 2015

Check Year 2016  Licences expire December 31, 2016

(Attach a copy of your IRP Cab Card. Your IRP Cab Card is the document issued by the Registry of Motor Vehicles for PR plated vehicles. If you do not have PR plates, provide a copy of the vehicle permit.)

### Applicant/Carrier Information (Please print)

Legal Name \_\_\_\_\_  
Of Applicant \_\_\_\_\_

Contact Name \_\_\_\_\_

Trade Name \_\_\_\_\_  
Of Applicant (If different from Legal Name)

Phone # \_\_\_\_\_ Ext # \_\_\_\_\_

Fax # \_\_\_\_\_

Civic Address \_\_\_\_\_  
(Civic Number and Street/Road/Hwy)

Email Address \_\_\_\_\_

Mailing Address \_\_\_\_\_  
(PO Box or RR)

CRA BN# \_\_\_\_\_

City/Town \_\_\_\_\_ Province \_\_\_\_\_

Nova Scotia Registry of  
Joint Stock Companies # \_\_\_\_\_

Postal Code \_\_\_\_\_

Location of Records \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
(Civic number and Street/Road/Hwy) (Town/City) (Province/State)

Ownership Type - Sole Proprietor - Partnership - Limited Company - Limited Partnership - Co-operative

Type of Operation \_\_\_\_\_

### Other Information

1. Do you wish to file a consolidated return for fleets based outside Nova Scotia? Yes  No

2. Were you ever registered in IFTA in any other jurisdiction? Yes  No  IFTA Account # \_\_\_\_\_

3. Please indicate fuel types for which IFTA returns will be filed. Gasoline  Diesel  Propane   
Compressed Natural Gas  Liquid Natural Gas

### Brokers Only (Provide Broker's name and address)

Broker Name \_\_\_\_\_

Phone # \_\_\_\_\_ Fax # \_\_\_\_\_

Civic Address \_\_\_\_\_  
(Civic Number and Street/Road/Hwy)

Mailing Address \_\_\_\_\_  
(PO Box or RR)

City/Town \_\_\_\_\_ Province \_\_\_\_\_

City/Town \_\_\_\_\_ Province \_\_\_\_\_

Postal Code \_\_\_\_\_

### For Office Use Only

# Decals Issued \_\_\_\_\_ From # \_\_\_\_\_ to # \_\_\_\_\_

Account # \_\_\_\_\_ Authorized by: \_\_\_\_\_ Date: \_\_\_\_\_

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 Vehicle

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			
QC	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 \$ 31.15  
 Total Sets of Decals Required \_\_\_\_\_ X \$12.50 per set \_\_\_\_\_  
 (1 set per vehicle)  
 Total Payment Enclosed \$ \_\_\_\_\_

**CONSENT:**

The applicant grants permission for the release of information to members of IFTA, to the International Fuel Tax Association, Inc. (IFTA, Inc.) and to a service provider contracted to provide data services. The data gathered by the service provider is stored in the United States. Information shared includes all data gathered from the administration of IFTA. IFTA, Inc. is an association that administers the agreement and its business activities for member jurisdictions across Canada and the United States.

**CERTIFICATION & AUTHORIZATION:**

The above statement is hereby certified to be correct to the best knowledge and belief of the undersigned (owner, principal officer or person authorized to act on behalf of carrier). The applicant agrees to comply with the reporting, payment, record keeping 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 to any member jurisdiction.

\_\_\_\_\_  
 Name of Owner or Authorized Person (Please print)

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Signature of Owner or Authorized Person

\_\_\_\_\_  
 Date

**Note:** Attach a Letter of Authority for representatives acting on your behalf.

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.