

Application for a Retailer's Licence
*Pursuant to the Gasoline & Motive Fuel Tax Act
and / or Tobacco Tax Act*



Part I Application Options

Year for which you are applying: _____

Language Preference

- English
- French

Has there been a change in ownership?

- Yes
- No

Application Type

- New Application
- Renewal (Current Retailer No.) _____

Are you applying for:

- Gasoline and Motive Fuel
- Tobacco
- Both

Part II General Business Information

Business Number: _____

Legal Name: _____

- Individual:** Sole Proprietorship (one owner)
- Partnership:** Two or more persons - PARTNERSHIP NAME must be registered with the Corporate Registry of Service New Brunswick (506) 453-2703. Attach name and address of partners.
- Corporation:** Limited or incorporated company with directors and officers and must be registered with Service New Brunswick Corporate Registry (506) 453-2703. Attach name and address of directors and officers.

Trade Name: _____
(operating or business name)

Mailing Address: _____
(where all tax returns and correspondence should be mailed)

Physical Location of Business: _____
(street, road, avenue, rural route, mall complex, postal code; if more than one, attach list)

Name of Owner: _____

Business Telephone No. (____) _____ Home Telephone No. (____) _____ Fax (____) _____

Email address: _____

Part III Business Transfer Information

Name of previous business and/or name of previous business owner: _____

Note: In order to approve the new applicant's gasoline and motive fuel and / or tobacco retailer's licence, the previous owner must provide this office with a letter of cancellation of their retailer's license(s).

Date of transfer of ownership (d/m/y), if applicable: _____

Describe main activity of business: _____

Part IV Tobacco Retailer's Licence

Definition: A "tobacco retailer" is defined as a person, who sells or keeps tobacco products for sale to a consumer.

Have you, or any member of your family, or any individual who may be involved with the sale of tobacco under this license, previously held a tobacco related licence in any jurisdiction in Canada, that was suspended or revoked?

Yes No

Is there any reason to believe that a person who has contravened any law pertaining to tobacco, in any jurisdiction in Canada, may be involved with the business for which this licence may be granted?

Yes No

1. Check the applicable products to be sold under the licence:

Cigarettes Cigars Fine Cut
 Pipe Tobacco Smokeless Tobacco
(chewing tobacco/snuff)

2. From whom do you purchase tobacco products? _____

3. Address(es) of location(s) where tobacco products will be sold (Attach a list if more space is required):

Note: A separate licence is required for each location.

* Effective June 1, 2014, as per section 6.3 of the Tobacco Sales Act, it will no longer be permissible to sell tobacco products from vending machines.

4. New Application Fee: Number of locations _____ x \$100.00 = \$ _____
 Annual Renewal Fee: Number of locations _____ x \$50.00 = \$ _____

Cheques or money orders to be made payable to "Minister of Finance and Treasury Board."

Part V Gasoline and Motive Fuel Retailer Licence

Definition: A "gasoline and motive fuel retailer" is defined as a person who keeps for sale or sells to a consumer, gasoline and / or motive fuel.

1. Check the applicable products to be sold under the licence:

Gasoline Taxed Diesel Fuel
 Taxed Propane Tax Exempt Diesel Fuel
 Tax Exempt Propane *(see requirements below) Furnace Oil
 Kerosene Aviation Fuel
 Stove Oil All Other Types – Please Specify:

*Licence required where propane is dispensed from a bulk storage tank.

- Licence not required where propane is sold only in pre-filled cylinders weighing not more than 20 lbs. and/or smaller disposable cylinders.
- Licence not required where propane is sold in 20 lb. cylinders on an exchange basis only.

2. From whom do you purchase petroleum products? _____

3. Method of Distribution:

Retail from Pumps AND / OR Retail from tank trucks

4. Specific location(s) where gasoline and motive fuel will be sold (Attach a list if more space is required):

Location(s)	No. of Nozzles Per Location	Petroleum Storage Site Licence No.
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Note: A separate licence is required for each location.

5. **New Application Fee:** Number of nozzles _____ x \$25.00 + \$150.00 = \$ _____

Annual Renewal Fee: Number of nozzles _____ x \$25.00 = \$ _____

Cheques or money orders to be made payable to "Minister of Finance and Treasury Board."

Part VI Applicant Agreement

In signing this application, I agree to the following:

- To comply with the tobacco and / or gasoline and motive fuel reporting, payment, record keeping, and licence display requirements imposed under the *Tobacco Tax Act, Tobacco and Electronic Cigarette Sales Act, Tobacco Act (Canada)* and / or the *Gasoline and Motive Fuel Tax Act* and Regulations relative to tobacco retailers and / or gasoline and motive fuel retailers.
- To comply with the tobacco requirements imposed under the *Tobacco and Electronic Cigarette Sales Act and Tobacco Act (Canada)* and Regulations relative to tobacco retailers.
- Under penalty of perjury, that the statements made on this application are true and complete to the best of the applicant's knowledge.
- That certain information obtained on this application form will be sent to Canada Revenue Agency (CRA) and Service New Brunswick (SNB) pursuant to the provisions of the *Common Business Identifier Act*. (Note: SNB may share such information with other public bodies for certain purposes pursuant to the provisions of the *Common Business Identifier Act*.)
- I understand that where the Minister becomes aware of any misrepresentation or omission on this application, the Minister may revoke any licence issued.

Authorized Signature

Date

Title

Telephone No.

Note: An authorized signature that would include, an owner, partner, corporate officer, manager, or any person authorized by the applicant must sign this form.

Part VII Mail Completed Applications To:

Finance and Treasury Board
Revenue Administration Division
Tax Administration
P. O. Box 3000 Fredericton, NB E3B 5G5

General Inquiries: (800) 669-7070
Fax: (506) 457-7335

All Retailer Licences expire on May 31 of each year and must be renewed annually

The personal information on this form is being collected under the authority of the *Gasoline & Motive Fuel Tax Act* and / or *Tobacco Tax Act*. The information will be used for the purposes of tax administration and enforcement. If you have any questions regarding the collection and use of this information, please contact the Manager, Tax Administration, Finance and Treasury Board, P. O. Box 3000, Fredericton, NB E3B 5G5. Phone: 1-800-669-7070 or e-mail wwwfin@gnb.ca.