

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



**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 Program Services, Department of Finance, P. O. Box 3000, Fredericton, NB E3B 5G5. Phone: 1-800-669-7070 or e-mail [wwwfin@gnb.ca](mailto:wwwfin@gnb.ca).

**Part I Application Options**

Year for which you are applying \_\_\_\_\_

**Language Preference**

- English
- French

**Application Type**

- New Application
- Renewal (Current Retailer No.) \_\_\_\_\_

**Has there been a change in ownership?**

- Yes
- No

**Are you applying for fuel, tobacco or both?**

- Gasoline & 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 Affairs Branch 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 Services (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 & 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 products you wish to be licensed to sell:

- |                                       |   |  |
|---------------------------------------|---|--|
| <input type="checkbox"/> Cigarettes   | <input type="checkbox"/> Tobacco Sticks | <input type="checkbox"/> Smokeless Tobacco |
| <input type="checkbox"/> Fine Cut     | <input type="checkbox"/> Cigars         | <input type="checkbox"/> Tobacco Leaves    |
| <input type="checkbox"/> Pipe Tobacco |   |  |

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 and Electronic Cigarette 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".

## Part V Gasoline and Motive Fuel Retailer's Licence

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

1. Check the products you wish to be licensed to sell:

- |   |  |
|---|--|
| <input type="checkbox"/> Taxed Gasoline                               | <input type="checkbox"/> Taxed Diesel Fuel                 |
| <input type="checkbox"/> Tax Propane                                  | <input type="checkbox"/> Tax Exempt Diesel Fuel            |
| <input type="checkbox"/> Tax Exempt Propane *(see requirements below) | <input type="checkbox"/> Furnace Oil                       |
| <input type="checkbox"/> Taxed Aviation Fuel                          | <input type="checkbox"/> Taxed Bio-Diesel                  |
| <input type="checkbox"/> Kerosene                                     | <input type="checkbox"/> Tax Exempt Bio-Diesel             |
| <input type="checkbox"/> Stove Oil                                    | <input type="checkbox"/> 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? \_\_\_\_\_

NOTE: "Tax" refers to the gasoline and motive fuel tax and not the (HST) Harmonized Sales Tax.

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".

## 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.

**Completed applications should be sent to:**

Department of Finance  
Revenue Administration Division  
Program Services, Registration & Licensing  
P. O. Box 3000  
Fredericton, NB E3B 5G5

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