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February 2019

NOTICE TO FUEL VENDORS NUMBERING SYSTEM – EXEMPTION PERMITS

This notice is to inform all vendors of marked gasoline and marked diesel of the update to the departments numbering system for exemption permits effective **April 1, 2019**. This revision is to accommodate the operations that are exempt under both the *Climate Leadership Act* and the *Gasoline Tax Act*. A “combined permit” allows these exempt operations to purchase marked fuel exempt of both the gasoline tax and the carbon levy. The dual exemption is clearly stated on the permit.

Combined Marked Gasoline/Marked Diesel Oil Permit and Levy Exemption Permit

A six digit number.

Fisher	-	Permit number begins with # 1 – eg: 101234
Aquaculturist	-	Permit number begins with # 2 – eg: 201234
Farmer	-	Permit number begins with # 3 – eg: 301234
Custom Agricultural Contractor	-	Permit number begins with # 81 – eg: 812345

Operations that are eligible for an exemption under the *Gasoline Tax Act* **ONLY** are issued permit numbers beginning with the number “4”.

Marked Gasoline/Marked Diesel Oil Permit

A six digit number beginning with “4”.

Other consumers	-	Permit number begins with # 40 – eg: 401234
Fisher	-	Permit number begins with # 41 – eg: 411234
Aquaculturist	-	Permit number begins with # 42 – eg: 421234
Farmer	-	Permit number begins with # 43 – eg: 431234
Custom Agricultural Contractor	-	Permit number begins with # 48 – eg: 482345

Pleasure Craft Permit

A six digit number beginning with “9”.

Pleasure Craft	-	Permit number begins with # 90 – eg: 901234
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The permit for pleasure craft operators allows the holder of the permit to purchase marked gasoline and marked diesel without paying the tax or levy at the time of purchase. The holder

of the pleasure craft permit must self assess and pay the tax and levy to the Minister, as authorized by the Provincial Tax Commissioner, as if the fuel was not marked fuel. The permit must be renewed annually.

Further information can be obtained by contacting:

Taxation and Property Records Division
P O Box 1330, Charlottetown, PE C1A 7N1
Telephone: 1-833-220-1363 or 902-368-4070; Fax: 902-368-6584
Email: carbonpricinginquiries@gov.pe.ca or taxandland@gov.pe.ca
Web site: www.princeedwardisland.ca

This notice is prepared for information purposes only, and should not be considered a substitute for the statutes. Should there be any conflict between the contents of this notice and the statutes, the statutes shall prevail.