



Department  
of Finance  
Taxation and  
Property Records

## Information for Pleasure Craft Owners/Operators

[www.princeedwardisland.ca](http://www.princeedwardisland.ca)

### *Gasoline Tax Act*

At some fishing ports in Prince Edward Island, the only fuel available on the wharf is untaxed marked fuel for use by fishers and aquaculturists in their fishing boats.

Owners and operators of pleasure craft who berth their craft in these fishing ports throughout the province are able to purchase this fuel under Section 15 of the *Gasoline Tax Act* Regulations. The Minister can issue Marked Fuel Permits to the owner or operator of a boat that is used as a pleasure craft.

**The purpose of the permit is to allow the owner or operator to obtain fuel where unmarked gasoline is NOT available. The permit must be renewed each year.**

However, the person who holds this Marked Fuel Permit is still required to self-assess and pay the applicable tax in respect of the purchase or consumption of the marked fuel.

### *Climate Leadership Act*

The *Climate Leadership Act* came into effect April 1, 2019. To accommodate the marked fuel program for pleasure craft, the Provincial Tax Commissioner allows holders of Marked Fuel Permits for pleasure crafts to purchase marked fuel without paying the carbon levy at the time of purchase and to self-assess and pay the carbon levy at the same time as the gasoline tax is paid.

The rates of the gasoline tax and the carbon levy payable are the rates on gasoline and diesel that is **not** marked fuel.

### **Marked Gasoline Permit Process**

1. An application must be submitted, in writing, by the pleasure craft owner/operator.
2. Upon approval of their application, the pleasure craft owner/operator will receive a Marked Fuel Permit.
3. The pleasure craft owner/operator must provide his or her supplier with their fuel permit number.
4. Within thirty days immediately following each calendar quarter, the permit holder must file a "Gasoline Tax and Carbon Levy Self-declaration", detailing the number of litres of marked fuel purchased each month, and the amount of tax and levy due and payable. Supporting documentation must be included with the report.
5. The tax and levy that is due and payable must be remitted to Taxation and Property Records Division within thirty days following the end of each calendar quarter.

Cheques are payable to the Minister of Finance.

Applications for Marked Gasoline and/or Marked Diesel Oil Permits for Pleasure Craft Owners/Operators are available at

- Taxation and Property Records,
- any Access PEI centre, or
- at [www.princeedwardisland.ca](http://www.princeedwardisland.ca)