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CHAPTER G-3
GASOLINE TAX ACT
REGULATIONS

Made by the Lieutenant Governor in Council under the *Gasoline Tax Act*
R.S.P.E.I. 1988, Cap. G-3

PART I
GASOLINE TAX ACT

- 1. (1)** In this Part Definitions
- (a) “Act” means the *Gasoline Tax Act* R.S.P.E.I. 1988, Cap. G-3; Act
- (b) “agent” means a person constituted an agent of the province for the collection of the tax by an agreement with the Minister; agent
- (b.01) “aquaculturist” means an individual, partnership or corporation registered in the province, actively engaged in the production of aquatic plants and animals for sale, being in possession of the appropriate fish, shellfish, or other permits issued by the federal government, and reporting income from the sale of the aquatic plants and animals produced; aquaculturist
- (b.1) “base jurisdiction” means the member jurisdiction of Prince Edward Island; base jurisdiction
- (c) “bulk plant” means a place where gasoline is stored in storage facilities at a fixed location by a wholesaler for delivery to vendors or for delivery direct to users; bulk plant
- (d) “farm” means land, including buildings, whether owned, leased or rented, on or in which farming operations, including poultry, hogs, greenhouse and market; farm
- (d.1) “farmer” means an individual, partnership or corporation registered in the province, actively engaged in a farming operation, and reporting income from the sale of products from the farming operation or from providing custom agricultural services to farmers; farmer
- (e) “fisherman” means an individual, partnership or corporation registered in the province, actively engaged in a commercial fishery operation, being in possession of the appropriate licenses or permits issued by the federal government and reporting income from the sale of products from the commercial fishing operation; fisherman

marked gasoline	(f) “marked gasoline” means gasoline to which a dye or chemical marker has been added in accordance with these regulations and includes gasoline upon which the tax has not been paid if the marker has not been added;
month	(g) “month” when used in reference to an agent’s monthly records means the period that under the accounting practices of the agent is treated as the equivalent of a month, and in all other cases means calendar month;
motor vehicle	(h) “motor vehicle” means a motor vehicle registered or required to be registered under the <i>Highway Traffic Act</i> R.S.P.E.I. 1988, Cap. H-5;
normal retail price	(h.1) “normal retail price” means the average as determined by the Minister of the retail prices (including all federal taxes but not including provincial tax) at which all grades of gasoline, excluding aviation fuel, are sold by subagents;
member jurisdiction	(h.2) “member jurisdiction” means any province or territory of Canada and any state or territory of the United States including the District of Columbia that is a member of the International Fuel Tax Agreement;
owner	(i) “owner” in the case of a motor vehicle, means the person in whose name the motor vehicle is registered as stated in a certificate or report signed or purporting to be signed by the Registrar of Motor Vehicles;
wholesaler	(j) revoked by EC485/94;
the province	(k) “the province” means the Province of Prince Edward Island;
subagent	(l) “subagent” means a person constituted a subagent for the collection of the tax;
wholesaler	(m) “wholesaler” means a person licensed or required to be licensed as a wholesaler under the <i>Petroleum Products Act</i> R.S.P.E.I. 1988, Cap. P-5.
<i>Idem</i>	(2) In these regulations, references to auditors, inspectors and other officers are references to persons appointed as such under the Act. (EC283/72; 92/73; 71/74; 429/80; 221/83; 806/90; 485/94; 874/95; 727/97; 206/99; 549/02; 304/03)
Determination of rate of tax	1.1 Revoked by EC453/94.
Payment of tax	2. (1) On or before the purchase or delivery of gasoline to him, every purchaser shall pay the tax.

(2) On or before the last day of the month following each calendar quarter, every consumer shall pay to the Minister the tax on all gasoline consumed in the previous calendar quarter in respect of which tax has not been paid. Payment of tax

(3) This section does not apply to purchasers and consumers in respect of the purchase or consumption by them of marked gasoline in accordance with these regulations. (EC283/72; 485/94; 874/95) Exemption

3. (1) Unless he is an agent or a subagent no person shall sell or deliver gasoline to a purchaser. Sale of gasoline

(2) Except in the case of a sale or delivery of marked gasoline in accordance with these regulations every agent or subagent shall collect the tax from every purchaser at the time the gasoline is purchased or delivered. (EC283/72) Collection of tax

4. (1) The Minister or a person authorized by him may issue permits in the form or forms prescribed by the Minister to persons who make application therefor in a form or forms prescribed by the Minister of the following types or kind: Permits

- (a) "Bulk Vendor's Permit", permitting the holder to sell gasoline from a bulk plant or plants described in the permit;
- (b) "Vendor's Permit", permitting the holder to acquire gasoline from the holder of a Bulk Vendor's Permit for sale to purchasers;
- (c) "Gasoline Storage Permit", permitting the holder to purchase for his own use from the holder of a Bulk Vendor's Permit gasoline that is not marked gasoline;
- (d) "Marked Gasoline Permit", permitting the holder to purchase, store and use marked gasoline for his own purpose;
- (e) "Gasoline Motor Vehicle Permit", permitting the holder to operate in Prince Edward Island, the gasoline motor vehicle described in the permit;
- (f) "Fuel Permit" authorizing the holder to operate in the province the commercial vehicle described in the permit and includes a valid fuel permit issued by a member jurisdiction pursuant to an agreement under section 42.2;
- (g) "Single Trip Fuel Permit" authorizing the holder to operate in the province the commercial vehicle described in the permit upon the payment of the fee referred to in subsection (7).

(2) The Minister may prescribe the qualifications to be possessed by persons who apply for any of the permits mentioned in subsection (1) and may refuse the application of any person who does not have the prescribed qualifications. Qualifications of applicants

Conditions	(3) The Minister may attach conditions or restrictions to any permit issued pursuant to subsection (1) and may revoke a permit or may suspend a permit for a specified period for failure to comply with the conditions or observe the restrictions.
<i>Idem</i>	(4) No person who is the holder of a permit issued pursuant to subsection (1) shall fail to comply with the conditions or fail to observe the restrictions contained in the permit.
Requirement for permit	(5) No person shall sell, purchase, store or use gasoline unless specifically permitted under these regulations.
Exception	(6) Subsection (5) does not apply to a purchaser of gasoline other than marked gasoline with respect to gasoline that has been purchased from the holder of a Vendor's Permit.
Fee	(7) Pursuant to subsection 8.1(3) of the Act, the fee to be charged for the issuance of a Single Trip Fuel Permit is \$25.00. (EC283/72; 316/92; 485/94)
Agent's record	5. (1) Every agent shall record in writing every transaction relating to the sale, transfer or delivery of gasoline and shall keep, in a manner approved by the Minister, at each bulk plant a record of every sale, transfer or delivery of gasoline made to or from that bulk plant.
Particulars recorded	(2) The records relating to a particular sale, transfer or delivery of gasoline shall record <ul style="list-style-type: none"> (a) the date of the sale, transfer or delivery and the type and quantity of gasoline; (b) the name and address of the person to whom the gasoline was sold, transferred or delivered whether or not that person was a purchaser or servant, agent, subagent or employee of the agent; (c) the invoice number and the number of the permit held by the person to whom the gasoline was sold, transferred or delivered if that person is required to hold a permit under these regulations; and (d) the rate and amount of tax, if any, applicable to the transaction.
Invoices	(3) Every sale, transfer or delivery of gasoline from a bulk plant by an agent shall be evidenced by a serially numbered invoice and the original copy of the invoice shall be given to the person to whom the gasoline is sold, transferred or delivered and a duplicate copy shall be retained by the agent at the bulk plant.
Monthly consolidation	(4) Every agent shall consolidate records of all sales, transfers or deliveries of gasoline of every bulk station or other non-retail outlet operated by him on a monthly basis and shall include in the consolidation all sales, transfers or deliveries of gasoline made from bulk stations or

other non-retail outlets outside Prince Edward Island to the agent or his purchasers in Prince Edward Island. (EC283/72)

6. (1) On or before the twenty-fifth day of each calendar month, every agent shall deliver to the Minister a return in the form prescribed by the Minister stating in respect of each bulk plant

Agent's returns

(a) the total sales, transfers and deliveries of gasoline made by the agent in his preceding accounting month indicating the type and quantity of gasoline and the sales, transfers and deliveries;

(b) the amount of gasoline in the possession of the agent at the beginning of the accounting month, the amount of gasoline manufactured, imported or otherwise acquired by the agent during the accounting month and the amount of gasoline in the possession of the agent at the end of the accounting month; and

(c) the amount of gasoline lost by the agent on account of evaporation, leakage or other causes.

(2) The agent shall deliver with the return such other information or materials as the Minister may from time to time require.

Particulars

(3) On or before the twenty-fifth day of each calendar month, each agent shall remit to the Minister the tax on all sales, transfers and deliveries of gasoline in respect of which tax has been collected.

Remission of tax

(4) In establishing the number of gallons or litres on which the agent shall remit the tax, the agent may deduct from the total quantity of gasoline sold, transferred or delivered in the month

Non-taxable sales

(a) the quantity of gasoline sold, transferred or delivered to another person in Prince Edward Island who is an agent;

(b) the quantity of gasoline sold, transferred or delivered to a person outside Prince Edward Island if the sale, transfer or delivery is evidenced by the agent's certificate stating the name and address of the person, the invoice or voucher number and a description of the gasoline and method of transportation used;

(c) the quantity of marked gasoline on which tax is not payable under these regulations; and

(d) the quantity of gasoline purchased on a credit card of the agent, by the Government of the Province of Prince Edward Island or any Departments thereof.

(5) The commission allowed to such agent shall be one-tenth of one cent for each gallon or 4.55 litres of gasoline sold on which he has collected and remitted the tax after deducting therefrom the items mentioned in subsection (4).

Commission

Deduction of commission	(6) The agent may deduct from the amount of tax remitted the commission to which he is entitled under these regulations but no other deduction shall be made without the consent of the Minister. (EC283/72; 545/77; 602/78)
Vendor's records	<p>7. (1) Every holder of a Vendor's Permit shall keep and maintain records for each month at his place of business relating to the following matters:</p> <ul style="list-style-type: none"> (a) all acquisitions of gasoline whether the gasoline is acquired for his own use or for resale and the invoices evidencing such acquisitions; (b) total daily sales, transfers or deliveries of each type and grade of gasoline evidenced by pump meter readings; (c) the inventory of each type and grade of gasoline in his possession at the opening of business on the first day of each month, and at the close of business on the last day of each month; (d) each sale, transfer or delivery of marked gasoline; and (e) such other matters as the Minister may from time to time determine.
Form	(2) The records required to be kept and maintained under subsection (1) shall be in a form approved by the Minister.
Meters	(3) Every holder of a Vendor's Permit shall provide for each pump a meter to record the flow of gasoline from the pump to which the meter is affixed and shall take all readings from the meter necessary to comply with subsection (1).
Notice of rate of tax	(4) Every holder of a Vendor's Permit shall indicate on his gasoline and diesel oil pumps, by use of a notice provided by the Minister, the rate of tax payable under this Act that is included in the price. (EC283/72; 506/80)
Vendor's reports	8. Revoked by EC698/79.
Consumer storage records	<p>9. (1) Every holder of a Gasoline Storage Permit who has a storage tank capable of storing five hundred gallons or more, or 2275 litres or more, shall equip the tank with a pump and a meter and shall keep and maintain records for each month relating to the following matters:</p> <ul style="list-style-type: none"> (a) all gasoline acquired by him whether or not it is stored; (b) the use he makes of all gasoline acquired by him; (c) the amount of gasoline held in storage by him at the beginning of each month and the amount held at the end of the month.
Invoices	(2) Every holder of a Gasoline Storage Permit shall obtain and keep an invoice for each acquisition of gasoline.

(3) Upon the demand of the Minister, an auditor or an inspector, the holder of a Gasoline Storage Permit who is required under subsection (1) to keep records shall produce the records and shall support the records with invoices and meter readings. (EC283/72; 602/78) Audit of records

10. (1) Every holder of a Marked Gasoline Permit shall keep records for each month relating to the following matters: Marked gasoline records

- (a) all marked gasoline acquired by him; and
- (b) the use he makes of all marked gasoline acquired by him.

(2) Every holder of a Marked Gasoline Permit shall obtain and keep an invoice for each acquisition of marked gasoline. Invoices

(3) Revoked by EC228/87. Exception

11. (1) If required by the Minister under subsection (2), every consumer shall keep and maintain for each calendar quarter a record of Consumer records

- (a) all gasoline acquired by him outside of and brought into Prince Edward Island; and
- (b) all gasoline other than marked gasoline acquired by him within Prince Edward Island; and
- (c) the use he made of gasoline referred to in clauses (a) and (b).

(2) Where the Minister believes that a person is acquiring gasoline outside of Prince Edward Island and is bringing it into Prince Edward Island he may, by notice in writing, require the person to keep and maintain the record described in subsection (1). Where required

(3) When making payment of tax to the Minister pursuant to subsection 2(2) every consumer shall deliver a report to the Minister in the form prescribed by him relating to the preceding calendar quarter stating the quantity of gasoline consumed during the calendar quarter and such other information and material as the Minister may from time to time require. (EC283/72; 485/94) Report

12. Revoked by EC485/94. Rebate

13. (1) Records required to be kept and maintained and returns and reports required to be made under these regulations shall be kept, maintained and made in the form and manner prescribed in these regulations or by the Minister and in all cases shall be legible and clear. Form of reports, etc.

(2) Every person required to keep and maintain records under these regulations shall Retention of records

- (a) retain the records in his possession at his place of business or such other place as the Minister may determine;

- (b) retain safe possession of the records for a period of at least four years from the date to which the record relates unless the Minister consents to the prior destruction of the records; and
- (c) make the records available whenever required for inspection by an auditor, inspector or any other person authorized by the Minister.

Directions

(3) In keeping and maintaining records or in making returns and reports, every person shall comply with the directions of an auditor, inspector or any other person authorized by the Minister.

Exception to subsection (2)

(4) Notwithstanding subsection (2) the Minister may authorize a person who is required to retain records or his personal representative or assignee to deliver the records to the Commissioner or a person designated by the Minister in lieu of retaining the records at the place and for the time prescribed by subsection(2). (EC283/72; 485/94)

Commission to Dealers Association

14. The Minister may authorize a commission of one twentieth of one cent per gallon or 4.55 litres to be paid to the Prince Edward Island Retail Gasoline Dealers Association on sales of gasoline by a vendor on the following conditions:

- (a) that the vendor has obtained a license to retail gasoline; and
- (b) that no commission has been paid to the vendor under subsection 6(5). (EC734/88)

Exemptions

15. (1) Except as may be otherwise provided no tax shall be payable by the purchaser or consumer in respect of

- (a) the purchase or consumption of marked gasoline in accordance with these regulations;
- (b) revoked by EC698/79;
- (c) the purchase or consumption of naphtha gasoline;
- (d) the purchase or consumption of propane gasoline when not used for the operation of an internal combustion engine.

Marked gasoline

(2) Marked gasoline may only be purchased, stored and used

- (a) by a person who holds a Marked Gasoline Permit;
- (b) by the Government of the Province of Prince Edward Island or any agency or department thereof and used solely for government purposes;
- (c) by a person who requires marked gasoline for use in a marine craft that is registered outside Prince Edward Island and which is being actually employed by him in fishing; and
- (d) by a person who requires marked gasoline for use in a commercial vessel used for
 - (i) the carriage of passengers or freight from Prince Edward Island to another province, territory or country, or
 - (ii) the dredging of the ocean bed in extra-territorial waters.

(3) A person who holds a Marked Gasoline Permit may use marked gasoline, except for operating a motor vehicle or any equipment affixed to a motor vehicle if the equipment is powered by the same engine that powers the motor vehicle *Idem*

- (a) for furnishing power for farming operations, undertaken by a farmer on a farm;
- (b) for furnishing power for boats only when the boats are being used by fishermen in the practice of fishing;
- (b.1) for furnishing power for boats and equipment only when the boats and equipment are being used by aquaculturists in the practice of aquaculture;
- (c) for use in stationary engines solely and only when operated for manufacturing, railway or industrial purposes;
- (d) for use in ski-tows operated within the province;
- (e) revoked by EC556/88;
- (f) for use in operating a curling, skating or hockey rink owned or operated by a municipality or non-profit organization;
- (g) for use in operating golf courses located in the Province of Prince Edward Island;
- (h) for furnishing power for equipment when used in sawmill operations;
- (i) for furnishing power for equipment used solely and only in plants for the production of fertilizer, lime and feed grains;
- (j) for furnishing power in equipment when used for commercial forestry operations;
- (k) for furnishing power for equipment used in custom potato grading operations;
- (l) for equipment designed for grooming snowmobile trails;
- (m) for furnishing power for boats used to provide water tours where the boat is in possession of a valid Marine Safety Inspection Certificate issued by the federal Department of Fisheries and Oceans and Coast Guard Canada;
- (n) for furnishing power for boats used in the piloting of ships;
- (o) for furnishing power for equipment used in peat moss operations;
- (p) for furnishing power to motorized equipment for use in agricultural and aquacultural operations owned and operated by AVC Incorporated; and
- (q) for furnishing power for equipment used by custom agricultural contractors providing custom agricultural services to farmers and for no other commercial purpose. (EC283/72; 92/73; 947/73; 279/74; 426/74; 1016/77; 698/79; 228/87; 556/88; 52/93; 604/93; 727/97; 409/98; 206/99; 175/02; 280/03;439/03)

Marking of gasoline	16. (1) Subject to the other provisions of these regulations the marking of gasoline shall be done in the manner prescribed in this regulation or in such other manner as the Minister may approve.
Dye	(2) Gasoline that is to be sold or delivered as marked gasoline shall be marked by the addition to the gasoline of a dye or chemical marker of the type known as "TEF RED FF 20" or of the type known as "MORTRACE FOM BB".
Proportions	(3) The dye or marker shall be added to gasoline at a minimum rate of fourteen parts per million.
Supply of dye	(4) The dye or marker shall be supplied by the Minister to agents and the cost of the dye or marker shall be borne by the province.
Addition of dye	(5) The agents shall add the dye or marker on the premises of a bulk plant in the province.
<i>Idem</i>	(6) The addition of the dye or marker to gasoline shall be done by a method that is approved by the Minister that dyes the gasoline in the proportions prescribed by this regulation.
<i>Idem</i>	(7) The dye or marker shall be added to gasoline at or before the time that it is being loaded for delivery or for sale to persons permitted to purchase or consume marked gasoline.
Requirements	(8) A person authorized or required to mark gasoline shall <ul style="list-style-type: none"> (a) maintain sufficient records of the quantities of dye or marker received and used by him to disclose an accurate account of the dye or marker used by him; (b) take all reasonable precautions for the safekeeping of the dye or marker and to prevent unauthorized use of the dye or marker; (c) requisition from time to time from the Minister or person designated by the Minister sufficient quantities of dye or marker to ensure that he has on hand at all times a quantity of dye or marker that is adequate for the marking that he is required to do. (EC283/72; 630/74; 1016/77; 228/87; 683/91; 751/94; 162/96; 772/98)
Offences concerning marked gasoline	17. (1) No person shall have in his possession the dye or marker prescribed by or under these regulations for the marking of gasoline unless he is required or permitted by these regulations to have it in his possession or is authorized by the Minister to have it in his possession.
<i>Idem</i>	(2) No person shall add to gasoline the dye or marker prescribed by or under these regulations in any manner or at any time or place otherwise than as required or permitted under these regulations.

(3) No person shall add to or introduce into marked gasoline any substance, compound or preparation or submit marked gasoline to any mechanical, chemical or other process for the purpose of removing the dye or marker or of rendering it invisible. *Idem*

(4) No person shall mix or combine any other grade or type of gasoline with marked gasoline. (EC283/72; 228/87) *Idem*

18. (1) No person shall sell or deliver marked gasoline to a person who is not authorized to purchase and use marked gasoline. *Sale to unauthorized person*

(2) Subsection (1) does not apply to a sale or delivery to an agent or to a holder of a Vendor's Permit that authorizes him to acquire marked gasoline for sale to purchasers. *Exception*

(3) No person shall purchase or store marked gasoline unless he is permitted under subsection 15(2) to purchase and store marked gasoline. *Purchase*

(4) No person shall use marked gasoline for any purpose other than a purpose for which the use of marked gasoline is permitted under these regulations. (EC283/72) *Use*

19. (1) A person who is not the holder of a Bulk Vendor's Permit shall not store gasoline at a bulk plant or sell or deliver gasoline from a bulk plant. *Offences, bulk vendors*

(2) A person who holds a Bulk Vendor's Permit shall not
 (a) sell or deliver gasoline from a bulk plant that is not described in the permit; or
 (b) sell or deliver gasoline to a person who is not the holder of a Vendor's Permit, a Gasoline Storage Permit or a Marked Gasoline Permit. (EC283/72) *Idem*

20. A person who is not the holder of a Vendor's Permit shall not acquire or store gasoline for sale to purchasers or sell gasoline to a purchaser. (EC283/72) *Offences, vendors*

21. Unless he is the holder of a Gasoline Storage Permit a person shall not acquire for his own use from a holder of a Bulk Vendor's Permit gasoline that is not marked gasoline. (EC283/72) *Offences, storage*

22. (1) Unless he is authorized under subsection 15(2) to purchase, store and use marked gasoline, no person shall have possession of marked gasoline. *Offence, marked gasoline*

(2) This section does not apply to the acquisition or storage of marked gasoline by a wholesaler or by the holder of a Bulk Vendor's Permit or *Exception*

of a Vendor's Permit that authorizes him to acquire marked gasoline for sale to purchasers. (EC283/72)

PART II DIESEL OIL

Definitions	23. In this Part
bulk plant	(a) "bulk plant" means a place where diesel oil is stored in storage facilities at a fixed location by a wholesaler for delivery to vendors or for delivery direct to users;
diesel motor vehicle	(b) "diesel motor vehicle" means a motor vehicle that uses diesel oil as a fuel;
marked diesel oil	(b.1) "marked diesel oil" means diesel oil to which a dye or chemical marker has been added in accordance with these regulations;
normal retail price	(c) "normal retail price" means the average as determined by the Minister of the retail price (including all federal taxes but not including provincial tax) of diesel oil sold by subagents. (EC283/72; 429/80; 221/83; 228/87; 806/90)
Determination of rate of tax	23.1 Revoked by EC453/94.
Payment of tax	24. (1) On or before the purchase or delivery of diesel oil every purchaser shall pay the tax.
<i>Idem</i>	(2) On or before the last day of the month following each calendar quarter, every consumer shall pay to the Minister the tax on all diesel oil consumed in the previous calendar quarter in respect of which tax has not been paid.
Exception	(3) This section does not apply to purchasers and consumers in respect of the purchases and consumption by them of marked diesel oil in accordance with these regulations. (EC283/72; 228/87; 485/94; 874/95)
Collection of tax	25. (1) Unless he is an agent or subagent for the collection of the tax, no person shall sell or deliver diesel oil to a purchaser.
<i>Idem</i>	(2) Except in the case of a sale or delivery of marked diesel oil under section 38, every agent or subagent shall collect the tax from every purchaser at the time the diesel oil is purchased or delivered. (EC283/72; 228/87)
Commission	26. Every agent is allowed a commission of one-tenth of one cent for each gallon or 4.55 litres of diesel oil sold on which he has collected and remitted tax. (EC545/77; 602/78)

26.1 Section 14 applies on sales of diesel oil by a vendor

- (a) with the substitution of a reference to diesel oil for a reference to gasoline; and
- (b) with the substitution of a reference to section 26 for the reference to subsection 6(5). (EC734/88)

Application

27. (1) The Minister or person authorized by him may issue permits in a form or forms prescribed by the Minister to persons who make application therefor in a form or forms prescribed by the Minister of the following types or kinds:

Permits

- (a) “Diesel Motor Vehicle Permit” permitting the holder to operate in Prince Edward Island, the diesel motor vehicle described in the permit;
- (b) Diesel Oil Storage Permit” permitting the holder to purchase for his own use from the holder of a Bulk Vendor’s Diesel Oil Permit diesel oil that is not marked diesel oil;
- (c) “Bulk Vendor’s Diesel Oil Permit” permitting the holder to sell diesel oil from a bulk plant or plants described in the permit;
- (d) “Vendor’s Diesel Oil Permit” permitting the holder to acquire diesel oil from the holder of a bulk vendor’s diesel oil permit for sale to purchasers;
- (e) “Marked Diesel Oil Permit” permitting the holder to purchase, store and use marked diesel oil for his own purpose;
- (f) “Fuel Permit” authorizing the holder to operate in the province the commercial vehicle described in the permit and includes a valid fuel permit issued by a member jurisdiction pursuant to an agreement under section 42.2;
- (g) “Single Trip Fuel Permit” authorizing the holder to operate in the province the commercial vehicle described in the permit upon the payment of the fee referred to in subsection (7).

(2) The Minister may prescribe the qualifications to be possessed by persons who apply for any of the permits mentioned in subsection (1) and may refuse the application of any person who does not have the prescribed qualifications.

Qualifications

(3) The Minister may attach conditions or restrictions to any permit issued pursuant to subsection (1) and may revoke a permit or may suspend a permit for a specified period for failure to comply with the conditions or observe the restrictions.

Conditions

(4) No person who is the holder of a permit issued pursuant to subsection (1) shall fail to comply with the conditions or fail to observe the restrictions contained in the permit.

Compliance with conditions

Requirements for permit	(5) No person shall sell, purchase, store or use diesel oil unless specifically permitted under these regulations.
Exception	(6) Subsection (5) does not apply to a purchaser of diesel oil other than marked diesel oil with respect to diesel oil that has been purchased from the holder of a Vendor's Permit.
Fee	(7) Pursuant to subsection 8.1(3) of the Act, the fee to be charged for the issuance of a Single Trip Fuel Permit is \$25.00. (EC283/72; 228/87; 316/92; 485/94)
Agent's records	28. (1) Every agent shall in respect of transactions relating to diesel oil make and keep records in the manner and at the place prescribed by section 5 with respect to records of transactions relating to gasoline and in relation to diesel oil shall make returns and remittances at the same time, in the same form and manner as an agent is required to make returns and remittances in relation to gasoline by section 6.
<i>Idem</i>	(2) Sections 5 and 6 apply <i>mutatis mutandis</i> to agents in relation to transactions by them relating to the sale, transfer or delivery of diesel oil. (EC283/72)
Vendor's records	29. Every holder of a Vendor's Diesel Oil Permit shall in reference to transactions relating to diesel oil keep and maintain records in the same form and manner as records are required to be kept by the holder of a Vendor's Permit under section 7 excepting that he shall keep a record of each sale, transfer or delivery of diesel oil in lieu of a record of sales, transfers or deliveries of marked gasoline referred to in clause 7(1)(d). (EC283/72)
Vendor's reports	30. Revoked by EC698/79.
Vehicle records	31. Every holder of a Diesel Motor Vehicle Permit shall keep and maintain for each calendar quarter a record of <ul style="list-style-type: none"> (a) all diesel oil acquired by him in Prince Edward Island supported by invoices; (b) the use he made of the diesel oil acquired by him in Prince Edward Island; (c) the refuelling in Prince Edward Island of each diesel motor vehicle; and (d) trips made and the miles or kilometres travelled in Prince Edward Island by each diesel motor vehicle owned or operated by him. (EC283/72; 602/78; 485/94)
Records	31.1 The provisions of section 10 apply with the necessary changes to marked diesel oil. (EC228/87)

- 32.** Every holder of a Diesel Motor Vehicle Permit shall not later than the last day of the month following each calendar quarter file with the Minister a report in a form prescribed by the Minister, giving the following particulars in respect of the preceding calendar quarter
- Vehicle reports
- (a) the number of diesel motor vehicles owned and the number operated by him in Prince Edward Island;
 - (b) the number of gallons or litres of diesel oil placed in the fuel systems of those vehicles in Prince Edward Island;
 - (c) the source of supply of the diesel oil referred to in clause (b);
 - (d) the total miles or kilometres travelled by each diesel motor vehicle in Prince Edward Island;
 - (e) such other information as the Minister requires. (EC283/72; 602/78; 485/94; 874/95)
- 33.** The Minister may exempt the holder of a Diesel Motor Vehicle Permit from complying in whole or in part with sections 31 and 32 for such term and upon such conditions as prescribed. (EC283/72)
- Exemption
- 34.** Section 9 applies *mutatis mutandis* to every holder of a Diesel Oil Storage Permit. (EC283/72)
- Storage records
- 35.** (1) If required by the Minister under subsection (2), every consumer of diesel oil shall keep and maintain for each calendar quarter a record of
- Consumer's records
- (a) all diesel oil acquired by him outside of and brought into Prince Edward Island; and
 - (b) all diesel oil acquired by him within Prince Edward Island; and
 - (c) the use he made of diesel oil referred to in clauses (a) and (b).
- (2) Where the Minister believes that a person is acquiring diesel oil outside of Prince Edward Island and is bringing it into Prince Edward Island he may by notice in writing require the person to keep and maintain the records prescribed in subsection (1).
- Where required
- (3) When making payment of the tax to the Minister pursuant to subsection 24(2), every consumer shall deliver a report to the Minister in the form prescribed by him relating to the preceding calendar quarter, stating the quantity of diesel oil consumed during the calendar quarter and such other information and material as the Minister may from time to time require. (EC283/72; 485/94)
- Report
- 36.** Revoked by EC485/94.
- Rebate of diesel oil tax
- 37.** Section 13 applies *mutatis mutandis* to records, returns and reports required to be kept, maintained or made under this Part. (EC283/72)
- Form of reports, etc.
- 38.** Notwithstanding section 24, the provisions of section 15 apply with the necessary changes to the purchase or consumption of diesel oil, and,
- Exemptions

in addition to the requirements of those provisions, marked diesel oil may be purchased, stored and used only by a person who requires marked diesel oil for use in heating other than for the operation of an internal combustion engine. (EC228/87)

Offences

39. (1) No person shall put or cause to be put in the fuel system of a diesel motor vehicle owned or operated by him any diesel oil

- (a) on which he does not or has not paid the tax; or
- (b) that is obtained from a source other than from the holder of
 - (i) a Bulk Vendor's Diesel Oil Permit,
 - (ii) a Vendor's Diesel Oil Permit,
 - (iii) a Diesel Oil Storage Permit.

Idem

(2) No person shall deliver diesel oil into the fuel system of a diesel motor vehicle unless the operator of the vehicle produces a valid Fuel Permit or Single Trip Fuel Permit issued under these regulations for the vehicle.

Idem

(3) No person shall sell or deliver diesel oil

- (a) into the fuel tank of a diesel motor vehicle;
- (b) for use in a diesel motor vehicle,

 unless he is the holder of either a Bulk Vendor's Diesel Oil Permit, a Vendor's Diesel Oil Permit, or Diesel Oil Storage Permit.

Idem

(4) No person shall operate or cause to be operated a diesel motor vehicle unless a Fuel Permit or Single Trip Fuel Permit in respect of that vehicle is in force.

Sale to
unauthorized person

(5) No person shall sell or deliver marked diesel oil to a person who is not authorized to purchase and use marked diesel oil.

Exemption

(6) Subsection (5) does not apply to a sale or delivery to an agent or to a holder of a Vendor's Permit that authorizes him to acquire marked diesel oil for sale to purchasers.

Prohibition

(7) Except as provided in section 38, no person shall purchase, store or use marked diesel oil for his own purpose unless he is the holder of a marked diesel oil permit.

Use

(8) No person shall use marked diesel oil for any purpose other than a purpose for which the use of marked diesel oil is permitted under these regulations.

Possession

(9) Unless he is authorized under section 38 to purchase, store and use marked diesel oil, no person shall have possession of marked diesel oil. (EC283/72; 228/87; 485/94)

39.1 The provisions of sections 16, 17, 19 and 20 apply with the necessary changes to diesel oil and marked diesel oil. (EC228/87)

Application of Part II

PART III MISCELLANEOUS

40. Revoked by EC390/91.

Further offences

41. Revoked by EC390/91.

Idem

42. (1) The Minister may authorize a rebate of gasoline or diesel tax or any portion thereof to a purchaser upon receipt of an application.

Rebates

(2) The application shall be made on a form to be supplied by the Minister and shall be accompanied by the original invoice or a true copy thereof showing the number of gallons or litres of gasoline (diesel) purchased, the quantity or grade of the gasoline (diesel), the price per gallon or litre and the amount of tax for which the refund is claimed. (EC159/74; 602/78)

Application for rebate

42.1 Revoked by EC390/91.

Communication

42.2 An agreement on the application, collection and division of tax with member jurisdictions shall provide for the following:

Provisions for administration and enforcement of agreement

- (a) the collection, division, apportionment and payment of tax to member jurisdictions;
- (b) identification and permitting of commercial vehicles registered in the base jurisdiction for operation in all member jurisdictions;
- (c) record keeping and reporting requirements and accounting by the base jurisdiction for all persons who hold a valid fuel permit for operation in all member jurisdictions;
- (d) assessment and appeal procedures;
- (e) such other provisions as are necessary for the administration and enforcement of the agreement. (EC485/94)

43. Revoked by EC390/91.

False information