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Introduction

This manual explains how to obtain "apportioned" registration for inter-jurisdictional Trucks, Tractors and other Commercial Vehicles based in any Member Jurisdiction of the International Registration Plan (IRP). See Section 1.0 What is IRP

Please use this manual as a reference only. Keep it in a 3-ring binder for future reference. A new copy of the manual *will not* be provided each year. An electronic version of the current manual will be available on each of the Jurisdiction's websites.

The basic information needed to prepare applications is provided; however, the contents will not cover every unique situation or answer all questions that may arise. An Applicant who requires more information than is contained in this manual may telephone the Base Jurisdictions's IRP office.

To speed up the registration process, we encourage Applicants to read and follow the written instructions precisely. (Same day service may not always be available for all applications.)

Send all applications to Base Plate Jurisdiction Only:

| Base Plate Jurisdiction | Mailing Address | Physical Address | Telephone, Fax Numbers & Website |
|---------------------------------|---|---|---|
| New Brunswick | Service New Brunswick Commercial Vehicle Registration IRP Office PO Box 1998 Fredericton NB E3B 5G4 | Service New Brunswick Commercial Vehicle Registration IRP Office 432 Queen Street Fredericton NB E3B 5G4 | Telephone: (506) 453-2215 Fax: (506) 453-3076 Website: www.snb.ca - Choose Trucking & Transport |
| Nova Scotia | Access Nova Scotia IRP Office PO Box 1652 Halifax NS B3J 2Z3 | Halifax Access Centre West End Mall 6960 Mumford Road Halifax NS Dartmouth Access Centre Superstore Mall 650 Portland Street Dartmouth NS Sydney Access Centre Moxham Centre 380 Kings Road Sydney NS | Telephone Halifax: (902) 424-7700 or (902) 424-7876 Fax Halifax: (902) 424-0535 Telephone Dartmouth: (902) 424-4937 or (902) 424-7878 Fax Dartmouth: (902) 424-0707 Telephone Sydney: (902) 563-2236 or (902) 563-2236 or (902) 563-0514 Fax Sydney: (902) 563-0504 Website: http://www.gov.ns.ca/sn smr/ |
| Prince Edward Island | Highway Safety IRP Office PO Box 2000 Charlottetown PE C1A 7N8 | Highway Safety IRP Office 33 Riverside Drive Charlottetown PE C1A 7K2 | Telephone: (902) 368-5201 or (902) 368-5202 Fax: (902) 368-6269 Website: http://www.gov.pe.ca |
| Newfoundland and Labrador | Department of Government Services and Lands IRP Office Motor Registration Division PO Box 8710 St John's NL A1B 4J5 | Department of Government Services and Lands IRP Office 149 Smallwood Drive Mount Pearl NL A1N 1B5 | Telephone: (709) 729-4921 Fax: (709) 729-0102 http://www.gs.gov.nl.ca/ |

NOTE

The words:

- * "IRP", "Apportioned or Proportional Registration,"
- * "Applicant" or "Registrant" and
- * "State", "Jurisdiction" or "Province" are used interchangeably in this manual
- * $26,000\ lbs.$ Is equivalent to $11,793.401\ kgs.$

Registration Offices:

Atlantic Provinces IRP Registration Offices

New Brunswick

Service New Brunswick

Commercial Vehicle Registration

IRP Office

432 Queen Street Fredericton NB

Telephone: (506) 453-2215 Fax: (506) 453-3076

Open: 8:15 AM to 5:00 PM Monday thru Friday

Appointments scheduled until 3:30

Prince Edward Island

Highway Safety 33 Riverside Drive Charlottetown PE

Telephone: (902) 368-5201 or 368-5202

Fax: (902) 368-6269

Open: October 1 - May 31 (Winter Hours)

8:30 AM to 5:00 PM Monday thru Friday June 1 - September 30 (Summer Hours) 8:00 AM to 4:00 PM Monday thru Friday

Newfoundland

149 Smallwood Drive Mount Pearl NL

Telephone: (709) 729-4921 Fax: (709) 729-0102

Open 9:00 AM to 4:00 PM Monday thru Friday

12:30 PM to 1:30 PM Closed for Lunch

Appointments Recommended

Nova Scotia

Halifax Access Centre West End Mall 6960 Mumford Road

Halifax NS

Telephone: (902) 424-7700 or 424-7876

Fax: (902) 424-0535

Dartmouth Access Centre

Superstore Mall 650 Portland Street Dartmouth NS

Telephone: (902) 424-4937 or 424-7878

Fax: (902) 424-0707

Sydney Access Centre Moxham Centre 380 Kings Road Sydney NS

Telephone: (902) 565-0554 Fax: (902) 563-0514

Open 8:30 AM to 4:30 PM Monday thru Friday

1.0 What is IRP

IRP stands for **International Registration Plan**, a cooperative agreement for registering vehicles that travel into (2) two or more jurisdictions. The IRP provides for payment of licensing fees based on fleet distance operated. The unique feature of the IRP is that although license fees are paid to the base jurisdiction and distributed to various jurisdictions in which fleet vehicles are operated, only one (1) license plate (or set of plates) and one (1) cab card is issued for each fleet vehicle. The following jurisdictions are IRP members:

| | AL AB | New Brunswick New Hampshire | NB |
|------------------------|------------|--------------------------------|------------------------|
| | | New Hamnshire | |
| Arizona | 7 | 11CW Hampshile | NH |
| | | New Jersey | NJ |
| Arkansas A | AR | New Mexico | NM |
| British Columbia B | BC | New York | NY |
| California C | CA | Newfoundland and Labrador | NL |
| Colorado | CO | North Carolina | NC |
| Connecticut C | CT | North Dakota | ND |
| Delaware D | ЭE | Nova Scotia | NS |
| District of Columbia D | OC | Ohio | OH |
| Florida F | r L | Oklahoma | OK |
| Georgia | GA | Ontario | ON |
| Idaho II | D | Oregon | OR |
| Illinois | L | Prince Edward Island | PE |
| Indiana IN | N | Pennsylvania | PA |
| Iowa IA | A | Quebec | QC |
| Kansas K | KS | Rhode Island | RI |
| Kentucky K | ΥY | Saskatchewan | SK |
| Louisiana | ∠ A | South Carolina | SC |
| Maine M | Æ | South Dakota | SD |
| Manitoba M | ЛВ | Tennessee | TN |
| Maryland M | AD. | Texas | TX |
| Massachusetts M | ΛA | Utah | UT |
| Michigan M | ΛI | Vermont | VT |
| Minnesota M | ΔN | Virginia | VA |
| Mississippi M | AS | Washington | WA |
| | AO | West Virginia | $\mathbf{W}\mathbf{V}$ |
| Montana M | ΛT | Wisconsin | WI |
| Nebraska N | IE | Wyoming | WY |
| Nevada N | IV | - | |

Glossary of IRP Definitions

Applicant A Person or company in whose name an application is filed for

registration under the Plan.

Apportionable Fee Any periodic recurring fee or tax required for registering Vehicles,

such as registration, license, or weight fees.

Apportionable Vehicle Any Power Unit (except Recreational Vehicles, vehicles displaying

Restricted Plates, buses used in the transportation of chartered parties, and Government owned vehicles) that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained

primarily for the transportation of property, and:

1) has two Axles and a Gross Vehicle Weight or registered Gross Vehicle Weight in excess of 26,000 pounds (11,793.401 kilograms),

or

2) has three or more Axles, regardless of weight, or

3) is used in combination, when the Gross Vehicle Weight of such

combination exceeds 26,000 pounds (11,793.401 kilograms).

Apportioned Vehicle An Apportionable Vehicle that has been registered under the Plan.

Audit The physical examination of a Registrant's Operational Records,

including the source documents, to verify the distances reported in the Registrant's application for apportioned registration and the accuracy of the Registrant's record-keeping system for it's Fleet. Such an

examination may be of multiple Fleets for multiple years.

Auxiliary Axle An auxiliary undercarriage assembly with a fifth wheel and tow-bar

used to convert a Semi-Trailer to a Trailer.

Axle An assembly of a Vehicle consisting of two or more wheels whose

centres are in one horizontal plane, by means of which a portion of the weight of a Vehicle and its load, if any, is continually transmitted to the roadway. For the purposes of registration under the Plan, an "Axle" is any such assembly whether or not it is load-bearing only

part of the time.

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Axle Weight

The weight transmitted to the surface by one Axle or a combination of Axles in a tandem assembly.

Base Jurisdiction

The Member Jurisdiction to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

Base Plate

The plate issued by the Base Jurisdiction and is the only registration identification plate issued for the Vehicle by any Member Jurisdiction. Base plates shall be identified by having the word PRP, PR or Apportioned on the plate. A plate issued by the Base Jurisdiction shall be affixed to the apportioned vehicle for which it has been issued in accordance with the laws of the Base Jurisdiction.

Bus

A Vehicle designed and used for the transportation of passengers for compensation.

Cab Card

Is evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the Plan by the Base Jurisdiction and carried in or on the identified Vehicle.

Carrier

An individual, partnership or corporation engaged in the business of transporting persons or goods.

Chartered Bus

A Motor Vehicle used as a limited passenger Vehicle exclusively for the conveyance of a person or group of persons to whom or for whose use the Vehicle is chartered at a fixed price for the use of the whole Vehicle.

Chartered Party

A group of persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying Motor Vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

Combination of Vehicles

A Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

Combined Registered

The weight of the Power Unit, the Trailers(s) and the maximum load.

Commercial Vehicle

Any Vehicle operated for the transportation of passengers, or property to promote a commercial or industrial enterprise, for hire or own goods.

Common Carrier

Any motor carrier that advertises to the general public to engage in the transportation by Motor Vehicle of goods or persons.

Converter Gear

The auxiliary under-carriage assembly with a fifth wheel and tow bar used to convert a semi-trailer into a full trailer. (Sometimes called a converter dolly).

Credentials

The Cab Card and Plate issued in accordance with the Plan.

Distance Records

A Carrier must maintain information on distances travelled for each unit on a monthly/quarterly basis and accumulate totals on an annual basis. The Reporting Period for actual distance travelled is July 1 to June 30 of the Preceding Year. The Reporting Period for Estimated Distance is for the projected Registration Year. These records are subject to audit by the Base Jurisdiction as well as host jurisdictions.

Established Place of Business

A physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and is designated by a street number or land location, and which is open during normal business hours and in which are located:

- person or persons conducting the Fleet Registrant's business; and
- the operational records of the Fleet or where the records can be made available.

Estimated Distance

Is either (i) the anticipated distance a Fleet is expected to travel in a Member Jurisdiction during an applicable Registration Year as reported by an Applicant or (ii) the distance assigned to the Fleet by the Base Jurisdiction's average per-Vehicle distance Chart.

Federal Heavy Vehicle Use Tax

Tax paid to the US Federal Government by all interstate Carriers with Vehicles having a gross weight of 24,947 kg/55,000 lbs or more.

Fifth Wheel

A device used to connect a Truck Tractor or Converter Gear to a Semi-Trailer.

Fleet One or more Apportionable Vehicles designated by a Registrant for

distance reporting under the Plan.

Full Trailer A vehicle without motor power constructed with permanently

mounted front and rear axles designed for carrying cargo or property

and towed by a motor vehicle.

Gross Vehicle Weight The weight that can potentially be transported.

Household Goods Carrier A Carrier handling (i) personal effects and property used or to be used

in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly

employed in moving household goods.

In-Jurisdiction Distance All of the distance operated during the Reporting Period or the

distance estimated to be operated by a Fleet in a particular Member

Jurisdiction for the Registration Year.

Interjurisdiction

Movement Vehicle movement between or through two or more Jurisdictions.

Intrajurisdiction

Movement Vehicle movement from one point within a Jurisdiction to another

point within the same Jurisdiction.

International

Registration Plan An agreement amongst Jurisdictions for prorating or apportioning

registration fees based on Fleet distance travelled in each Jurisdiction.

I.V.D.R. Abbreviation for an Individual Vehicle Distance Record.

Jurisdiction A country or a state, province, territory, possession, or federal district

of a country.

Lease A written document between the Lessor and Lessee granting

exclusive possession, control of, and responsibility for the operation

of a Vehicle to the Lessee for a specific period of time.

A long-term Lease is for a period of 30 calendar days or more. A

short-term Lease is for a period of less than 30 calendar days.

Lessee A person, firm or corporation having the legal possession and control

of a Vehicle owned by another under the terms of a Lease agreement.

Lessor A person, firm or corporation which under the terms of a Lease,

grants the legal right of possession, control of, and responsibility for the operation of the Vehicle to another person, firm or corporation.

Member Jurisdiction A Jurisdiction that has applied and has been approved for

membership in the Plan in accordance with stipulations agreed to by

the Member Jurisdictions.

Motor Vehicle A Vehicle which is self-propelled by power other than muscular

power and which does not move on rail.

National Safety Code A code of minimum performance standards for the safe operation of

Commercial Vehicles, agreed to by all Jurisdictions in Canada.

Operational Records Source documents that evidence distance travelled by a Fleet in each

Member Jurisdiction, such as fuel reports, trip sheets, and driver logs, including those which may be generated through on-

board recording devices and maintained electronically.

Owner Operator A person who leases a Vehicle to a Carrier and drives the Vehicle

under the Carrier's authority.

Power Unit A Motor Vehicle (but not including an automobile or motorcycle), as

distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.

Preceding Year July 1 to June 30 period which immediately precedes the registration

license year for which proportional registration is sought.

Private Carrier A person, firm or corporation that uses its own trucks/tractors to

transport the private Carrier's own goods.

Properly Registered

Vehicle A Vehicle which has been registered in full compliance with the laws

of all Jurisdictions in which it is intended to operate.

Purchase Price

The full amount paid by the current owner to the seller to obtain full title to the Vehicle, including documentation, accessories, service, and finance charges; any other charges that were incurred to complete the sale; and the cost of capital modifications made to the Vehicle within 30 days of the Vehicle's acquisition date, but does not include retail sales taxes. A trade-in cannot be used to reduce the taxable purchase price.

Reciprocity

The reciprocal grant by one Jurisdiction of operating rights or privileges to properly registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration.

Reciprocity Agreement

An agreement, arrangement, or understanding between two or more Jurisdictions under which each of the participating Jurisdictions grant reciprocal rights or privileges to properly registered Vehicles that are registered under the laws of other participating Jurisdictions.

Reciprocity Distance

The distance travelled by Apportionable Vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity without charge.

Recreational Vehicle

A Vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavour.

Registrant

A person in whose name a Properly Registered Vehicle is registered.

Registration Year

The twelve-month period during which, under the laws of the Base Jurisdiction, the registration issued to a Registrant by the Base Jurisdiction is valid.

Rental Fleet

Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.

Rental Owner

Someone who rents Vehicles to others with or without drivers.

Rental Vehicle

A Vehicle of a Rental Fleet.

Reporting Period

The period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

Residence The status of an Applicant or Registrant as a resident of a Member

Jurisdiction.

Restricted Plate Means a Plate that has a time, geographic area, distance, or commodity

restriction or a mass transit or other special plate issued for a Bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the Jurisdiction that issues the

plate.

Road Tractor A Motor Vehicle designed and used for towing other Vehicles and not

constructed to carry any load thereon either independently or any part

of a Vehicle or load so drawn.

Semi-Trailer A Vehicle without motor power that is designed to be drawn by a

Motor Vehicle and is constructed so that a part of its weight rests upon

or is carried by a towing Vehicle.

Service Representative A person that furnishes facilities and services, including sales,

warehousing, motorized equipment, and drivers under contract or other arrangement to a motor Carrier for the transportation of household

goods.

Tare (Unladen) Weight The actual weight of the Vehicle including the cab, body, and all

accessories with which the Vehicle is equipped for normal use on the

highway excluding the weight of any load.

Total Distance All distance, including that accrued on Trip Permits, operated by a

Fleet of Apportioned Vehicles in all Member Jurisdictions during the

Reporting Period.

Tractor A Motor Vehicle designed and used primarily for towing other

Vehicles, but not so constructed to carry a load other than part of the

weight of the Vehicle and load so drawn.

Trailer A Vehicle without motor power, designed to be drawn by a Motor

Vehicle and so constructed that no part of its weight or that of its load

rests upon or is carried by the towing Vehicle.

Trip Permit A permit issued by a Member Jurisdiction in lieu of apportioned or full

registration.

Truck

A Power Unit designed, used, or maintained primarily for the transportation of property.

Truck Tractor

A Motor Vehicle designed and used primarily for drawing other Vehicles, but so constructed as to carry a load other than a part of the weight of the Vehicle and load so drawn.

UCRA

Unified Carrier Registration Agreement - This Agreement replaced the Single State Registration System (SSRS). The UCRA Program requires individuals and companies that operate commercial Motor Vehicles in interstate or international commerce to register their business with a participating state and pay an annual fee based on the size of their Fleet. This includes ALL Carriers and truck owners, private, exempt, or for hire, brokers, freight forwarders and leasing companies. Atlantic Provinces Carriers will be registered through the State of Maine.

USDOT

Companies that operate commercial Vehicles transporting passengers or hauling cargo in interstate commerce must be registered with the Federal Motor Carrier Safety Administration (FMCSA) and must have a USDOT Number. Also, commercial intrastate hazardous materials Carriers who haul quantities requiring a safety permit must register for a US DOT Number. The US DOT Number serves as a unique identifier when collecting and monitoring a company's safety information acquired during audits, compliance reviews, crash investigations and inspections.

Vehicle

A device used to transport persons or property on a highway, but does not include devices moved by human power or used exclusively upon rails or tracks.

Weight Groups

Groupings of Vehicles that are operating with the same gross or combined gross weights within the same Jurisdictions.

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2.0 How IRP Works

Under the IRP, interjurisdictional Carriers must file application(s) with the Jurisdiction in which they are based. The application lists the Vehicles to be apportioned, the Fleet distances for each Jurisdiction and the Declared Gross Vehicle weights for each Jurisdiction. **Distances are reported** in kilometres and Gross Vehicle Weights must be requested in kilograms for Canadian Jurisdictions and pounds for the US Jurisdictions.

Once all fees are paid, the Registrant is issued a Cab Card and plate(s) for each Vehicle. The Cab Card lists all the IRP Jurisdictions for which the Registrant has apportioned, and the Gross Vehicle Weight for each Jurisdiction. **Gross Vehicle Weights are listed in kilograms for Canadian Jurisdictions and pounds for US Jurisdictions.** Generally only Power Units are required to be apportioned.

Roadside enforcement uses these credentials to verify and validate registration. The apportioned plate(s), stickers and Cab Card are registration credentials you need to operate on an "inter" and "intra" basis in Member Jurisdictions. Refer to the Glossary of Definitions. ("Intra" operations also may require meeting the operating authority of the individual Jurisdictions.) Registration fees are calculated according to each Jurisdiction's specific registration schedules.

IRP Jurisdictions have agreed to allow the Base Jurisdiction to collect the applicable fees for apportionment for all Jurisdictions collectively and at one time. These fees are then sent to other IRP Jurisdictions according to:

- percentage of distance travelled in each Jurisdiction
- Vehicle identification information
- maximum weight and
- value, age, unladen weight, etc (In some Jurisdictions)

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Under the IRP, all Member Jurisdictions:

- accept a single registration plate
- accept a single registration card (Cab Card) and
- allow Registrants to travel both "inter" and "intra" jurisdictionally. ("Intra" travel is subject to the terms of the operating authority issued by each member Province/State).

Apportioned Registration Does Not:

- waive or exempt a truck operator from obtaining operating authority from any Province/State in which the Apportioned Vehicle travels; or
- allow Registrants to exceed the maximum length, width, height or Axle limitations;
 or
- waive or replace the requirements of the International Fuel Tax Agreement (IFTA); or
- waive or exempt the payment or reporting of tax requirements or US Federal Heavy Vehicle Use Tax applicable on all Vehicles with a Gross Vehicle Weight of 55,000 lbs/24,948 kg and greater travelling into the US; or
- waive or exempt registering with the Unified Carrier Registration Agreement (UCRA); or
- exempt a Carrier from filing the necessary proof of liability coverage in each Province/State where required.

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3.0 When to Apportion Your Vehicle

IRP

Under IRP, you are required to register your Vehicle(s) if the Vehicle(s) will travel in two (2) or more IRP Jurisdictions; and

- is a Power Unit having two Axles and a Gross Vehicle Weight or Registered Gross Vehicle Weight in excess of 11,793.401 kg or 26,000 lbs; or
- is a Power Unit having three or more Axles, regardless of weight; or
- is a Power Unit which is used to pull another unit and the weight of such combination exceeds the Gross Vehicle Weight of 11,793.401 kg or 26,000 lbs; or
- is a regular route Bus; or
- are Vehicles or combinations thereof, having a Gross Vehicle Weight of 11,793.401 kg/26,000 lbs or less, two-axle Vehicles and buses used in the transportation of Chartered Parties which may be proportionally registered at the option of the Registrant.

Base Jurisdiction

"Base Jurisdiction" means for the purposes of Fleet registration:

- the Jurisdiction where the Registrant has an Established Place of Business;
- where distance is accrued by the Fleet, and
- where operational records of such Fleet are maintained or can be made available.

Established Place of Business

- means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and which is:
 - open for business and staffed during regular business hours by a person or persons employed by the Applicant or Registrant on a permanent basis, and
 - where the operational records of the Fleet are maintained at this physical structure or can be made available.

The Applicant or Registrant need not have land line telephone service at the physical structure.

Exempt Vehicles

The IRP exempts the following Vehicles from IRP registration, however, a regular plate must be obtained and displayed on:

- Vehicles operating under separate Reciprocity Agreements that are not superseded by the IRP; or
- Commercial Vehicles used solely within the Jurisdiction; or
- Buses transporting Chartered Parties (which not all Jurisdictions honour); or
- Recreational Vehicles used for personal pleasure or travel by an individual or family; or
- Commercial Vehicles displaying restrictive plates that have geographic area, distance or commodity restrictions; or
- Trailers; or
- Government registered vehicles, antique Vehicles, farm Vehicles, dealer plates, emergency Vehicles, special mobile equipment.

It is the responsibility of the Registrant to verify with each Jurisdiction they may be travelling in, that their particular plate qualifies as an exempt vehicle.

How Fees are Apportioned

Registration Fees

The total fee for each apportioned registration is determined by the percentage of distance travelled in each IRP Jurisdiction and each Jurisdiction's fee schedule. The following is an example of how the registration for a NB, NS, PE, NL based truck-tractor might be apportioned.

As an example, the Vehicle is operated in New Brunswick, Nova Scotia, and Maine for a full year. Total distance for all three Jurisdictions is 150,000 kilometers. The registered gross weight for the vehicle in all 3 Jurisdictions is 49,500 kgs/110,000 lbs.

The Carrier may elect different weights for different Jurisdictions, however for the purpose of this example the weights are the same.

| Jurisdiction | Distance | Prorated % | Full Year Fee | Apportioned Fee |
|---------------|----------|------------|---------------|------------------------------------|
| New Brunswick | 100,000 | 66.8% | \$ 2,534.00 | \$ 1,693.00 |
| Nova Scotia | 25,000 | 16.6% | \$ 2,781.67 | \$ 461.75 |
| Maine | 25,000 | 16.6% | \$ 1,194.00 | \$ 198.20 |
| Total | 150,000 | 100% | | \$ 2,154.75 (CA) \$ 198.20 (US) |

The base plated Jurisdiction also collects a Cab Card administration fee. This fee may differ in each Jurisdiction. The Base Jurisdiction retains their registration fees and distributes the remaining fees to the other travelled Jurisdictions.

4.0 Types of Operations

For-Hire Carriers

An individual or company whose business or undertaking is the transportation of goods, property or equipment of others and includes the transportation of passengers for compensation or gain.

Private Carriers

A Private Carrier is an individual or company whose business or undertaking is the transportation of their own goods, property or equipment and includes the transportation of passengers that are not for compensation or gain.

Owner-Operators

Owner-operators who lease their Vehicle(s) may register in either of two (2) ways:

- The owner-operator may be the Registrant. The Vehicle(s) will be titled and registered in the name of the owner-operator. The owner-operator will be responsible for registration of such Vehicle(s) and for establishing and maintaining records required of proportionally registered Fleets.
- The Carrier (Lessee) may be the Registrant. The Vehicle(s) will be registered in the names of both the Carrier as Lessee and the owner-operator as Lessor. The Carrier will be responsible for registration of such Vehicle(s) and for establishing and maintaining records required of proportionally registered Fleets.

Buses

Regular Routes

Apportionment is a requirement under IRP for all buses travelling regular scheduled routes. At the option of the Registrant, the Apportionable Fees may be calculated based on the following:

- the percentage of actual and/or estimated distance travelled in each IRP Jurisdiction; or
- dividing the scheduled route distance operated in the Member Jurisdiction by the Vehicles in the pool; or
- the sum of the scheduled route distances operated in all the Member Jurisdictions for which registration is sought by the Vehicles in the pool.

Charter

Buses used exclusively for the transportation of "chartered parties" are generally exempt from apportioned registration under IRP. They may apportion if they choose to. However, Registrants are advised to contact a Jurisdiction prior to travelling into it, as a charter operation. Jurisdictional contact information can be obtained at www.aamva.org/.

Private

A private bus means a Motor Vehicle used to transport persons when such transportation is not undertaken for compensation.

Household Goods Carriers

Household Goods Carriers using equipment leased from Service Representatives may elect to base that equipment in either the Base Jurisdiction of the Service Representative or that of the Carrier.

Registration in Base of Service Representative

• If the Base Jurisdiction of the Service Representative is selected, the equipment shall be registered in the Service Representative's name, and the Household Goods Carrier shall be shown as Lessee. The apportionment of fees shall be according to the combined distance records of the Service Representative and the Carrier. All the records pertaining to the Vehicle shall be available in the Base Jurisdiction of the Service Representative.

Registration in Base of Carrier

• If the Base Jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered in the name of the Household Goods Carrier and the Service Representative will be identified as the Lessor. The apportionment of fees shall be according to the combined records of the Household Goods Carrier and the Service Representative. Such records must be made available in the Base Jurisdiction of the Household Goods Carrier.

Rental Vehicles

Rental Definitions

For purposes of IRP, the following definitions are applicable to rental Vehicles:

- **Rental Owner** Someone who rents Vehicles to others with or without drivers.
- **Rental Fleet** Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.
- **Rental Vehicle** A Vehicle of a Rental Fleet.
- **Renting and Leasing** The giving of possession and control of a Vehicle for valuable consideration for a specified period of time.
- Rental Transaction For the rental of a Vehicle, this shall be deemed to occur in the Jurisdiction where such Vehicle first comes into possession of the user. Rental Fleets owned by any individual or firm engaging in the business of renting Vehicles with or without drivers for valuable consideration for a specific period of time shall be extended full "inter" or "intra" jurisdictional privileges, providing that:
 - such individual or firm has received either the appropriate operating authority or approval from the Jurisdiction to apportion such Rental Fleet; and;
 - the operational records of the Fleet are maintained by the Rental Owner and must be identifiable as being part of such Fleet; and
 - such Vehicles are part of a Rental Fleet that are identifiable as being a part of such Fleet and must include the specified number of Vehicles; and
 - Such individual or firm registers the Vehicles as described below:

Trucks and Truck Tractors

Regular apportioned registration is required.

One-Way Vehicles

Trucks registered for 26,000 lbs/11,793.401 kgs or less that are identified as a part of a one-way Rental Fleet may register in one of the following two (2) ways:

- allocate all of such Vehicles to the respective Member Jurisdictions in proportion to the mileage operated in each of the Member Jurisdictions by the Rental Fleet; or
- register all of such Vehicles as Apportioned Vehicles under the Plan.

All trucks of such one-way fleets so qualified will be allowed to perform both "inter" and "intra" jurisdictional movements in all Jurisdictions.

5.0 Jurisdictional Requirements

Motor Fuel Tax Requirements - IFTA

All Carriers who use a Vehicle in the province for multi-jurisdictional carriage of passengers or goods are required to pay tax under the *Gasoline Tax Act* on fuel consumed in the province. Accordingly, carriers registering their vehicles in the International Registration Plan must also register under the International Fuel Tax Agreement (IFTA).

| For Information To Register Under IFTA Contact | | |
|--|---|--|
| New Brunswick | Department of Finance, Revenue and Taxation Division PO Box 3000 670 King St, 6 th Floor Centennial Bldg Fredericton NB E3B 5G5 IFTA Decal Fax: (506) 457-7335 Client Service Attendant available 8:15 AM to 5:00 PM (506)453-2404 | |
| Nova Scotia | Service Nova Scotia and Municipal Relations IFTA PO Box 755 Halifax NS B4J 2V4 Phone: (902) 424-2850 or 1-800-565-2336 Fax: (902) 424-0602 Website: www.gov.ns.ca/snsmr/taxcomm/ | |
| Prince Edward Island | Department of Finance and Municipal Affairs Taxation and Property Records PO Box 1150 Charlottetown PE C1A 7M8 Contact: Linda Sencabaugh Phone: (902) 368-4148 Fax: (902) 368-6164 Website: www.taxandland.pe.ca | |
| Newfoundland and Labrador | Department of Finance Taxation and Fiscal Policy Branch PO Box 8270 St John's NL A1B 4J5 Phone: (709) 729-2935 or 729-1786 Fax: (709) 729-2856 Hours of Service: Monday through Friday 8:30 AM to 4:30 PM Mid September to Mid June 8:30 AM to 4:00 PM Mid June to Mid September Appointments Recommended | |

Motor Carrier Authority

| Jurisdiction | Requirement | Contact |
|------------------------------|---|---|
| New Brunswick | Any Charter Bus having a seating capacity of 7 or more passengers that picks up or drops off passengers in NB requires operating authority. | NB Energy & Utilities Board 15 Market Square, Suite 1400 PO Box 5001 Saint John NB E2L 4Y9 Phone: (506) 658-2504 Fax: (506) 643-7300 |
| Nova Scotia | NS requires Motor Carriers who operate Vehicles with a seating capacity of 9 passengers or more for gain, to have a Motor Carrier Authority to provide all types of service; (scheduled/line haul, charter, contract and school bus). Motor Carries are required to submit their Vehicles for a full mechanical and body inspection, semi annually, prior to licensing, which included documented proof of a complete wheel pull within the previous 12 months by a Licenced/Qualified Mechanic, to determine brake and wheel bearing condition. Exceptions: Motor Carriers from other Canadian and US Jurisdictions carrying a party of tourists making tours of Nova Scotia under contracts made outside the Province and, provided all passengers brought into the province are taken out of the province, are wholly except from the provisions of the Act and the regulations made under the Act. | NS Utility and Review Board Motor Carrier Administration PO Box 1692 Halifax NS B3J 3S3 Physical Location: 1601 Lower Street Suite 300 Halifax NS E-mail: uarb.board@gov.ns.ca Phone: (902) 424-3588 Fax: (902) 422-1046 |
| Prince Edward Island | Effective 1 January 1995, the Province of Prince Edward Island repealed the Motor Carrier Act making it no longer necessary for the Carriers to apply for intra and/or extra authority | N/A |
| Newfoundland and Labrador | In Newfoundland, Motor Carrier Authority is only required for regularly scheduled bus services that originate and terminate on the Trans Canada Highway and ambulances. | The Board of Commissioners of Public Utilities PO Box 9188 St Johns NL A1A 2X9 Phone: (709) 726-6342 Fax: (709) 729-2856 |

Insurance (NB, NS, PEI, NL)

Valid Motor Vehicle Liability insurance must be carried in the Vehicle. The Carrier will be asked to produce the insurance company name, policy number and policy expiration date at the time of Vehicle Registration.

US DOT Number

The US DOT Number is an identification number issued to Motor Carriers, Registrants and shippers by the United States Department of Transportation. A US DOT Number will be required prior to operating in the United States. Carriers are required to contact the Federal Motor Carrier Safety Administration (FMCSA) regional office at telephone number (207) 624-9000 or www.fmcsa.dot.gov.

Unified Carrier Registration (UCR)

On August 31, 2007 the Unified Carrier Registration (UCR) program was implemented in the United States. Any Canadian Carrier who is required to register with USDOT will also be required to register with UCR. This includes for hire, for private and exempt (ie farm plated) Carriers. The State of Maine is the issuing office for Eastern Canadian Carriers and information can be obtained at (207) 624-9000, ext 52130 or www.maine.gov.online/ucr.

National Safety Code

The Atlantic Provinces all participate in the National Safety Code for Motor Carriers (NSC) which is a set of 16 national standards supported by Federal and Provincial regulations. It is designed to establish a code of minimum criteria for the safe operation of Commercial Vehicles on the road, including Trucks, Buses, Tractors and Trailers. Legislation requires that any person who drives a Truck, Tractor or Trailer, or combination thereof exceeding a registered gross weight of 4,500 kgs or a Bus designed, constructed and used for the transportation of passengers with a designated seating capacity of more than 10 including the driver, but excluding the operation for personal use, be registered under this standard. The Vehicles may be assigned an NSC number and this number printed on the Vehicle registration permit and or the Cab Card. A complete list of these standards can be found on the Canadian Council of Motor Transport Administrators (CCMTA) website. http://www.ccmta.ca.

New Hours Of Service Regulations

On January 1, 2007 new Hours of Services Regulations came into effect. For information on the changes in these Regulations, or any issues under the National Safety Code Program, contact the provincial National Safety Code representatives below:

| Jurisdiction | Contact |
|---------------------------|--|
| New Brunswick | Motor Vehicle Branch 364 Argyle Street PO Box 6000 Fredericton NB E3B 5H1 Phone: (506) 453-2410 Fax: (506) 453-4755 |
| Nova Scotia | Service Nova Scotia and Municipal Relations Motor Vehicle Administration 1505 Barrington Street 9 North Maritime Centre Halifax NS B3J 3K5 Phone: (902) 424-1550 Fax: (902) 424-0772 |
| Prince Edward Island | Highway Safety PO Box 2000, 33 Riverside Drive Charlottetown PE C1A 7N8 Phone: (902) 368-5231 Fax: (902) 368-5236 |
| Newfoundland and Labrador | Department of Government Services and Lands Motor Registration Division, National Safety Code Section PO Box 8710 St John's NL A1B 4J5 Phone: (709) 729-0359 Fax: (709) 729-0102 |

Enforcement

Enforcement representatives look at the Cab Card for verification that Vehicles are properly registered. The Cab Card must always be carried in the Vehicle described and may not be altered in any way.

All Carriers travelling to the US and Canada must have a Cab Card/plates and registration permit that shows the Jurisdiction(s) that travel is intended. Commercial Vehicles not displaying a current registration plate(s), plate stickers and Cab Card, a valid Trip Permit or temporary Vehicle registration are in violation, and the Registrant is subject to penalties and fines in all Jurisdictions in which the Vehicle travels.

6.0 Applications and Forms

IRP Registration

The Applicant is responsible for properly completing all forms necessary to register Vehicles. If you submit an incomplete application, you will be asked to provide the information or submit a new, revised application. Incorrect or partial completion of an application will delay processing. Data on the application is subject to review and verification; Base Jurisdiction acts for all Jurisdictions in the collection and verification of such information, and the Registrant's signature attests to the accuracy.

IRP Application Forms

The Carrier must complete both the IRP (1) and IRP (2) when making application for any initial, renewal, or supplement transaction to their fleet(s). Applicants can obtain copies of the IRP (1) and IRP (2) forms by contacting their base jurisdiction office. Contact information has been provided on page (4) of this manual.

7.0 New Registrations

New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador

Before a vehicle may be registered the Carrier must:

- have an Established Place of Business in the province
- complete and submit the Prorate Fleet and Vehicle application forms in full. First time Registrants, without distance experience, may estimate distance(s) based on the proposed operation of the Fleet during the year for which registration is required. The Registrant must obtain the estimated distance(s) by either completing the estimated distance worksheet or using the Average-Per-Vehicle Distance Chart supplied by the base jurisdiction.
- submit a copy of the bill of sale for Vehicles that are purchased
- submit a copy of the bill of sale, lease agreement and power of attorney for leased vehicles
- provide any other documentation as requested (ie Vehicle permit/ownership/title)
- provide proof of valid insurance

Points to Remember:

- an IFTA number must be obtained for all Vehicles 11,797 kgs GVW and over
- ensure that the appropriate Vehicle inspection(s) have been obtained
- ensure that National Safety Code Carrier Registration information has been completed, where applicable
- ensure all the applicable operating requirements from all Canadian and US Jurisdictions have been obtained.

Note: Refer to Section 5.0 Jurisdictional Requirements and www.aamva.org/ for additional information and contact numbers.

Registering A Company Name in Each Jurisdiction

If applying under a company name or firm, the name must be registered with the Jurisdictions Company/Corporations Office. Contact addresses are listed below.

| Jurisdiction | Companies Office |
|---------------------------|---|
| New Brunswick | Corporate Registry 432 Queen Street PO Box 1998 Fredericton NB E3B 1B6 Phone: (506) 453-2703 Fax: (506) 453-2613 |
| Nova Scotia | Registry of Joint Stock Companies PO Box 1529 Halifax NS B3J 2Y4 |
| | In Person: Any Access Nova Scotia Office or Maritime Centre 9 North 1505 Barrington Street Halifax NS B3J 3K4 Phone: (902) 424-7770 Toll Free: 1-800-225-8227 Fax: (902) 424-4633 www.gov.ns.ca/snsmr/paal/rjs/paal268.asp |
| Prince Edward Island | Office of Attorney General & Public Safety Consumer, Corporate & Insurance Services PO Box 2000 Charlottetown PE C1A 7N8 |
| | In Person: Shaw Building 95 Rochford Street 4 th Floor Charlottetown PE C1A 7N8 Phone: (902) 368-4550 Fax: (902) 368-5283 |
| Newfoundland and Labrador | Commercial Registrations Division Registry of Companies Confederation Building PO Box 8700 St John's NL A1B 4J6 Phone: (709) 729-3317 Fax: (709) 729-0232 Hours of Service: Monday through Friday 8:30 AM to 4:30 PM Mid September to Mid June 8:30 AM to 4:00 PM Mid June to Mid September |

8.0 Renewals

| Jurisdiction | Process |
|----------------------|--|
| New Brunswick | A prorated Vehicle renewal package will be mailed to NB based Carriers approximately 60 days prior to expiration. The report contains the active Fleet information (i.e. a list of Vehicles, the gross mass weight and prorated Jurisdictions selected etc), as of the date of printing. Any supplements processed after the renewal package has been prepared will not be reflected. This report is a convenience for the Carrier and is to be used in conjunction with the application forms. Any changes that are required for the Vehicles listed on the report can be made on the actual report. This includes changes of gross mass, Vehicle particulars, or the deletion of Vehicles etc. Any Vehicles not listed on the report can be added on a separate application form. The Carrier is requested to complete the IRP prorate distance sheet and Vehicle application form(s). The renewal package including any changes accompanied by the IRP distance form and Vehicle application form(s) must be submitted at least 30 days in advance of the expiry date to ensure that registration documents are received on time. The Carrier will be invoiced upon receipt of the application. Carriers are requested to have all information available and forms completed to minimize delays. |
| Prince Edward Island | A renewal package will be forwarded to all PE based Carriers approximately 30 days prior to expiration. This package will contain the IRP prorate Fleet distance (IRP 1) and vehicle application (IRP 2) forms, an estimated kilometre formula worksheet, as well as a letter detailing the Reporting Period we are requesting mileage for. The completed forms and the applicable IFTA reports can then be mailed or faxed to the prorate office. The Carrier will then be invoiced upon receipt and asked to bring the original paperwork and valid insurance with payment. |

| Jurisdiction | Process |
|---------------------------|---|
| Nova Scotia | A prorated Vehicle renewal package will be mailed to NS based Carriers approximately 60 days prior to expiration. The report contains the active Fleet information as of date of printing. Because the report is printed and issued before expiration, any supplemental activity that takes place after distribution will not be shown. This includes additions/deletions of Vehicles, changes of Fleet/Vehicle information or added Jurisdictions. This report is issued to the Carrier as a reference and convenience for reviewing their Fleet and Vehicle information prior to completing their applications for renewal. The Carrier is required to complete the IRP Prorate Fleet Distance and Vehicle Application(s) forms. The Carrier will be invoiced upon receipt. File Early to ensure your application is processed before expiry. |
| Newfoundland and Labrador | A prorated Vehicle Fleet report will be mailed to all NL based Carriers approximately 45 days prior to expiration. The report contains the active Fleet information as of date of printing. Because the report is printed and issued before expiration, any supplemental activity that takes place after distribution will not be shown. This includes additions/deletions of Vehicles, changes of Fleet/Vehicle information or added Jurisdictions. This report is issued to the Carrier as a reference and convenience for reviewing their Fleet and Vehicle information prior to completing their applications for renewal. The report is not to be returned to the IRP Office for processing. The Carrier is required to complete a Prorate Fleet and Vehicle Application(s) and forward to the IRP Office as soon as possible. |

Note:

Failure to report or include factual data could result in processing delays, assessment of incorrect fees or maintenance of incorrect records. Once Carriers receive their prorate billing, they may submit payments to the IRP Office. See Section 11.0 Invoice/Billing Notice.

9.0 Supplemental Applications

A supplemental application is submitted by the Carrier after the original/renewal application has been filed and paid. A supplemental application must be submitted for the following transactions. The supplement number for the original/renewal application is always "000". Each subsequent supplement application filed within the Fleet continues in numeric order.

To Add a Vehicle(s)

Vehicles may be added to an existing Fleet anytime during the registration year. The distance information provided with the original application will be used to calculate the fees due.

To Delete a Vehicle(s)

Vehicles may be deleted from an existing Fleet anytime during the registration year. To delete a Vehicle(s) from the Fleet, the plate(s) must accompany the application.

To Replace A Vehicle(s) - Fee Transfer

A Fleet Vehicle may be replaced any time during the registration year. To apply the credits from the previous Vehicle(s) to the new Vehicle(s), the information must be provided on the same supplement. Note: The amount of credit varies substantially between IRP jurisdictions and some jurisdictions do not issue a credit.

To Change Vehicle(s) Information

A change of Vehicle information can be applied for anytime during the registration year. Changes may include a change of unit number, a correction to the VIN (Vehicle identification number), a correction of Vehicle type or a correction to the taxable owner information. The Base Jurisdiction may charge an Administration fee for this transaction.

To Increase/Decrease a Vehicle(s) Weight in a Jurisdiction

A change to vehicle weight may be done anytime during the registration year. If the gross vehicle weight is increased, the Registrant will be billed for any difference in registration fees. If decreased, the Carrier *may* be refunded for any difference in registration fees. Refunds are based on the Jurisdiction's statues.

To Add a Jurisdiction(s)

The Carrier may add a Jurisdiction(s) to their apportioned Fleet account anytime during the registration year. To add an additional Jurisdiction(s), an IRP 1 Application form listing the required jurisdiction(s) must be completed. If the Fleet accrued actual distance in an added Member Jurisdiction during the Reporting Period, this mileage must be used in calculating the apportioned fee and an estimate of distance may not be used. If the Fleet did not accrue actual distance during the Reporting Period in the Jurisdiction being added, an estimate representing annual distance shall be used. To determine the estimated distance, the Carrier will be required to either complete an estimated distance worksheet or use the Average-Per-Vehicle Distance Chart supplied by the Base Jurisdiction. Fees for the added Jurisdiction(s) will be calculated on the original distances plus the estimated distances. This will be over and above the original/renewal Fleet distance percentages of 100%. When a Jurisdiction is added the percentage of travel will remain over 100% for the balance of the Fleet year. Carriers may wish to review their business requirements at the time of Fleet renewal or when a Fleet is first created, to recognize if travel in a new Jurisdiction to that Fleet is intended, during the Fleet registration year. The following is an example of Registrant's original percentages and the resulting percentages after a Jurisdiction has been added:

Percentages at Renewal:

| Member Jurisdiction | Actual Distance | Percentage |
|---------------------|-----------------|------------|
| A | 24,680 | 61.056 % |
| В | 15,742 | 38.944 % |
| TOTAL | 40,422 | 100 % |

Percentages after Jurisdictions Added On:

| Member Jurisdiction | Actual Distance | Distance | Percentage |
|------------------------|---|----------|------------|
| A | Renewal | 24,680 | 61.056 % |
| В | Renewal | 15,742 | 38.944 % |
| TOTAL | | 40,422 | 100 % |
| С | Added Jurisdiction (Actual Distance) | 12,112 | 17.852 % |
| D | Added Jurisdiction (Estimated Distance) | 15,311 | 22.568 % |
| TOTAL | | 67,845 | 140.42 % |

To Replace Lost/Stolen Cab Card, Plate or Sticker(s)

| Jurisdiction | Requirements | Fee |
|------------------------------|--|--|
| New Brunswick | You must make application to the IRP office in Fredericton or one of the 14 field offices that process IRP applications. | Cab Card \$ 20.00 Plate \$ 25.00 Stickers \$ 20.00 |
| Nova Scotia | You may apply via completed application, either in person or by mail/courier to one of our three (3) IRP offices. To receive an application form for mail-ins, please call an IRP office to have one mailed or faxed to you. | Cab Card \$ 11.86 Plate \$ 5.25 Sticker \$ 2.10 |
| Prince Edward Island | Complete an application form. May apply in person at our IRP office location or by mail/courier. | Cab Card \$ 5.00 Plate \$ 5.00 Sticker \$ 5.00 |
| Newfoundland and Labrador | You must make application to the IRP office in Mount Pearl. | Cab Card \$ 15.00 Plate \$ 20.00 Sticker \$ 20.00 |

Fees are subject to change without notice

Issued: March 2010

10.0 Fees

All apportioned Vehicles are subject to annual registration fees.

Registration Fees

- regular annual registration (licence fees) are based on the Gross Vehicle Weight of a Vehicle.
- for apportionment purposes, these fees are reduced by a percentage factor.
- the percentage factor is determined by the total In-Jurisdiction kilometres divided by the total kilometres travelled in all IRP Jurisdictions throughout the distance reporting year (July 1 to June 30 of the previous year) that travel is intended.
- annual apportioned registration (licence fees) are payable at the time of initial licencing or upon renewal of your Vehicle registration.

Vehicle Tax

Newfoundland & Labrador, Nova Scotia and New Brunswick are Harmonized Sales Tax provinces. No tax will be calculated on the IRP prorated fractions of the apportioned vehicle registration.

Prince Edward Island Sales Tax

Prince Edward Island implemented a new prorate revenue tax with an effective date of February 1, 2004. This tax is calculated according to the following formula:

Prorate $Tax = TV \times R \times DR \times T$

TV is the Vehicle taxable value;

R is the **tax rate** for the calendar year in which the tax is payable;

DR is the **PEI distance ratio** for the Vehicle license period;

T is the **license period ratio** for the Vehicle license period.

Determining the Vehicle taxable value (TV)

1. Owned Vehicles The purchase price before any trade-in allowance or taxes.

2. Leased Vehicles The purchase price or fair value at the commencement of the Lease, as if the Vehicle was owned. Purchase price and fair value amounts

are before any trade-in allowance or taxes. If the Vehicle is bought out at the completion of the Lease, the tax will continue to be calculated based on the original value and lease start date. The tax

rate will depreciate the value over the life of the Vehicle.

Determining the tax rate (R)

3. Vehicle Age If the four d

If the four digit year of the effective date is greater than the four digit year of the Vehicle purchase date, subtract the four digit year of the Vehicle purchase date from the four digit year of the effective date and add 1.

Example: Effective date February 1, 2003

Vehicle purchase date June 11, 1997 Vehicle age = 7 (2003 - 1997 + 1)

If the four digit year of the effective date is equal to or less than the four year of the Vehicle purchase date, the Vehicle age is 1.

4. Tax rate table age If the calculation of Vehicle age is greater than 10, the tax rate will

remain at the 10 year Vehicle age for the life of the Vehicle or until

ownership changes.

5. Tax rate From the tax table below the "tax rate" corresponds to the type of

Vehicle and the tax rate table vehicle age determined above.

Tax Rate Table

| Vehicle Age | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Truck or Truck Tractor Tax Rate | 0.05034 | 0.04045 | 0.03328 | 0.02809 | 0.02441 | 0.02411 | 0.02306 | 0.02272 | 0.02288 | 0.02343 |
| Bus Tax Rate | 0.03148 | 0.02529 | 0.02079 | 0.01757 | 0.01525 | 0.01507 | 0.01441 | 0.01420 | 0.01430 | 0.01464 |

Determining the PEI Distance Ratio (DR)

This is the same as the PEI distance ratio used for the purposes of determining the prorated registration fees.

Determining Vehicle License Period Ratio (T)

1. License period This is the number of whole or partial calendar months in the Vehicle

license period at the time the Vehicle is registered.

2. License period ratio Select the license period ratio in the following table that corresponds

with the license period calculated above.

License Period Ratio Table

| Number of Months | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 |
|-------------------------|-----|---------|---------|------|---------|---------|-----|---------|---------|------|---------|---------|
| License Period Ratio | 1.0 | 0.91667 | 0.83333 | 0.75 | 0.66667 | 0.58333 | 0.5 | 0.41667 | 0.33333 | 0.25 | 0.16667 | 0.08333 |

Examples Provided Below

Example 1:

Effective/Expiry Date: January 2, 2009 - December 31, 2009 Reg Mths: 12

Purchase Price: \$ 100,000.00 Trade in: \$ 40,000.00

Purchase Date: January 2, 2009

Prorated Tax: $$100,000.00 \times .05034 \times .03571 \text{ (PE's Prorate \%)} \times 1 = 179.76

Example 2:

Effective/Expiry Date: Effective June 1, 2009 - December 31, 2009 Reg Mths: 7

Purchase Price: \$ 120,000.00 Trade In: \$ 40,000.00

Purchase Date: April 15, 2006

Prorated Tax: $$120,000.00 \times .02809 \times .05003 \text{ (PE's Prorate \%)} \times .58333 = 98.37

For any additional information or clarification please contact the Taxation and Property Records, Department of Finance and Municipal Affairs, PO Box 1330, Charlottetown, PE, C1A 7N1. Phone: 902-368-4329; Fax: 902-368-5380.

Administration Fee

An administration fee is charged on each supplement processed for a Carrier. The administration fee is charged by the Base Plate Jurisdiction only. The amount charged may be different in each Jurisdiction. The fee is charged per Vehicle per supplement as listed below:

| Jurisdiction | Administration Fee |
|---------------------------|--------------------|
| New Brunswick | \$ 65.00 |
| Nova Scotia | \$ 59.41 |
| Prince Edward Island | \$ 50.00 |
| Newfoundland and Labrador | \$ 50.00 |

Fees are subject to change without notice

11.0 Invoice/Billing Notice

When a Jurisdiction(s) processes each application, the fees are calculated for all IRP Jurisdictions for which apportionment has been requested. (Every Jurisdiction bases its fees on different criteria, such as Vehicle weight, purchase price, model year of the Vehicle, carrier type, and so on. Some Jurisdictions have more than one fee, such as an ad valorem tax, excise tax, privilege tax or clear air levy). All fees are inclusive within the breakdown for each Jurisdiction on the notice.

The billing notice is sent to the Carrier's *mailing address* as shown on the application, and it shows the total due for the registration. The billing notice typically consists of:

- Total fees due for each Jurisdiction prorated/apportioned;
- recurring sales tax;
- other fees due (plate fees, Cab Card fees, sticker fees, transfer fees, recording fees);
- base plate administration fees.

Payment

The total amount due is shown on the first or last page of the billing invoice depending on the Jurisdiction.

Two total amounts owed appear on the billing invoice, (1) the amount owed to the Canadian Jurisdictions in Cdn funds and (2) amounts owed to the US Jurisdictions in US funds.

The Carrier is advised to check with their Base Jurisdiction as to the form of funds accepted.

Note: Applications are processed in the order in which they are received. Once an application has been processed, an invoice will be mailed to the Carrier. Walk in, mail or courier cheque(s) and first or last page of the billing invoice to:

| Jurisdiction | Payment Method | Street and Mailing Address |
|----------------------|---|---|
| New Brunswick | Cheques made payable to the Minister of Finance. Separate cheques are required in Canadian dollars for the costs for the Canadian Jurisdictions and in US dollars for the costs for the US Jurisdictions. Cash (if payment is made in person) DO NOT send cash in the mail. | Service New Brunswick Commercial Vehicle Registration IRP Office 432 Queen Street PO Box 1998 Fredericton NB E3B 5G4 Phone: 506-453-2215 Fax: 506-453-3076 |
| Prince Edward Island | Certified cheque(s) required if the amount owing exceeds \$ 500.00. All cheques made payable to the Minister of Finance. Visa, Mastercard and Debit are also permitted for Canadian funds only. Separate cheques are required in Canadian dollars for the costs for the Canadian Jurisdictions and in US dollars for the costs for the US Jurisdictions. Cash (if payment is made in person) DO NOT send cash in mail. Cash accepted for Canadian funds only. | Mailing Address: Highway Safety PO Box 2000 Charlottetown PE C1A 7N8 Location: Highway Safety 33 Riverside Drive Charlottetown PE Phone: (902) 368-5201 or 368-5202 Fax: (902) 368-6269 |

| Jurisdiction | Payment Method | Street and Mailing Address |
|---------------------------|---|---|
| Nova Scotia | Cheques made payable to Service Nova Scotia and Municipal Relations. Separate cheques are required in Canadian dollars for the costs for the Canadian Jurisdictions and in US dollars for the costs of the US Jurisdictions. Cash (if payment is made in person) DO NOT send cash in the mail. | Mailing Address: Access Nova Scotia IRP Office PO Box 1652 Halifax NS B3J 2Z3 Locations: Halifax Access Centre West End Mall 6960 Mumford Road Halifax NS Phone: (902) 424-7700 or 474-7876 Fax: (902) 424-0518 Dartmouth Access Centre Superstore Mall 650 Portland Street Dartmouth NS Phone: (902) 424-7878 or 424-4937 Fax: (902) 424-0707 Sydney Access Centre Moxham Centre 380 Kings Road Sydney NS Phone: (902) 563-0554 Fax: (902) 563-0514 |
| Newfoundland and Labrador | Cheque(s) made payable to the Newfoundland Exchequer Account. Debit, Visa or Mastercard also accepted. Separate cheques are required in Canadian dollars for the costs for the Canadian Jurisdictions and in US dollars for the costs for the US Jurisdictions. Cash (if payment is made in person) DO NOT send cash in the mail. | Mailing Address: Motor Registration Division IRP Office PO Box 8710 St John's, NL A1B 4J5 Location: 149 Smallwood Drive St John's NL A1N 1B5 Phone: (709) 729-4921 Fax: (709) 729-0102 |

12.0 Refund

Refund Policy

Each Jurisdiction can only refund the Base Jurisdiction portion of the IRP registration fees. Refunds are generated when you cancel and surrender your apportioned licence plates. In some Jurisdictions, refunds are also generated by the base province for a decrease in weight however other Jurisdictions may not allow refunds.

Canadian IRP Jurisdictions

NS, NB, PE, and NL will automatically forward the refund request to the applicable Canadian Jurisdiction. The Canadian Jurisdiction will refund the Registrant based on their refund formulas. However, if the Registrant has any additional questions they should contact the Jurisdiction directly. Address and contact information can be obtained at **www.aamva.org/.**

Administration Fee for Processing Refunds

| Jurisdiction | Administration Fee | Minimum Refund Allowed | | |
|---------------------------|----------------------|------------------------|--|--|
| New Brunswick | \$ 25.00 Per Vehicle | \$ 100.00 Per Vehicle | | |
| Nova Scotia | Not Applicable | \$ 10.00 Per Vehicle | | |
| Prince Edward Island | \$ 10.00 Per Vehicle | \$ 10.00 Per Vehicle | | |
| Newfoundland and Labrador | \$ 20.00 Per Vehicle | | | |

Fees are subject to change without notice

US IRP Jurisdictions

Applications for a refund of apportioned registration fees for US IRP Jurisdictions must be handled directly between the Carrier and the individual Jurisdictions, in accordance with their statutes. IRP Jurisdictional contact information can be obtained at www.aamva.org/.

The Base Plate Jurisdiction will notify the US Jurisdictions that the Vehicle has been removed from the Fleet through the issuance of the transaction transmittals.

All refunds are made payable to the registrant.

Credit Policy

Each Jurisdiction can only credit the Base Jurisdiction portion of the fee. Credits are allowed based on the Jurisdictions credit policies and are not governed by the IRP Plan. New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland and Labrador will allow credits to move from one Vehicle to another, if the transaction takes place on the same supplement within the same Fleet.

Registrants are encouraged to contact the US IRP Jurisdictions in regards to their Refund and Credit policies. Address and contact information can be obtained at www.aamva.org/.

13.0 Temporary Registrations

Temporary Vehicle Registration (TVR)

| Jurisdiction | TVR |
|---------------------------|--|
| New Brunswick | New Brunswick does not issue temporary Vehicle registration permits. |
| Nova Scotia | Nova Scotia does not issue temporary Vehicle registration permits. |
| Prince Edward Island | Prince Edward Island does not issue temporary Vehicle registration permits. |
| Newfoundland and Labrador | Newfoundland and Labrador does not issue temporary Vehicle registration permits. |

Unladen Vehicle Registration - Hunter's Permits

A hunter's permit is issued to an owner-operator (Lessor) who terminates a Lease and has to surrender the apportioned license plate to the Carrier (Lessee). This permit enables a Vehicle owner to move an empty Vehicle or a combination of Vehicles, from one Jurisdiction to another without violating general registration statutes, thereby avoiding unwarranted statutory penalties which might otherwise apply.

The hunter's permit is valid for Vehicles operating at unladen weight **only**, (Truck, Truck Tractor and Trailer) and is nontransferable.

Contact the IRP office in the Base Jurisdiction for further information.

Unladen Vehicle Registration - Hunter's Permit

| Jurisdiction | Cost | Duration | |
|---------------------------|----------|--------------------|--|
| New Brunswick | \$ 20.00 | Valid for 24 Hours | |
| Nova Scotia | \$ 15.10 | Valid for 30 Days | |
| Prince Edward Island | \$ 5.00 | Valid for 7 Days | |
| Newfoundland and Labrador | \$ 15.00 | Valid for 30 Days | |

Fees are subject to change without notice

Temporary Breakdown Permits

The Temporary Breakdown Permit is issued by a Canadian Jurisdiction as a short term registration for a Vehicle that is out of service. This permit grants reciprocity for a replacement Vehicle for those Jurisdictions in which the original IRP Vehicle registration and Cab Card authorized the Vehicle to operate.

The issuance of the Temporary Breakdown Permit must adhere to the following requirements:

- The disabled Vehicle must be physically disabled or in for service work and registered in accordance with the International Registration Plan (IRP);
- The replacement Vehicle must have a **valid registration**. Replacement Vehicle not required to be registered under IRP or registered in the same name as the disabled Vehicle. Replacement Vehicle can also be registered in another Jurisdiction, but must be registered for the same GVW or number of axles as the disabled Vehicle.
- Plates and registration from the disabled Vehicle must be carried in the replacement Vehicle along with the breakdown permit authorizing the use of the replacement Vehicle.
- Permit cannot be issued to any Vehicle that has a restricted Vehicle plate.
- Permit can only be issued by Registrant's Base Jurisdiction.

Temporary Breakdown Permits

| Jurisdiction | Cost | Duration |
|------------------------------|----------|-------------------|
| New Brunswick | N/A | N/A |
| Nova Scotia | \$ 56.04 | Valid for 30 Days |
| Prince Edward Island | \$ 50.00 | Valid for 15 Days |
| Newfoundland and Labrador | \$ 50.00 | Valid for 30 Days |

Fees are subject to change without notice

Oversize/Overweight Permit

Any Vehicle, combination of Vehicles, or load whose size or weight is not provided for in **NB**, **NS**, **PE**, **NL** laws must have an oversize or overweight permit. These special transportation permits must be obtained prior to operation of the Vehicle on the highway. Further information can be obtained by contacting the IRP office in the Base Jurisdiction or at www.aamva.org./.

Single Trip Permit

Single Trip Permit information can be purchased from a Member Jurisdiction in lieu of apportioned or full registration. Cost and duration of permit information can be obtained at www.aamva.org./.

Single-trip Registration Certificate per Jurisdiction

| Jurisdiction | Permit | t Fee | |
|----------------------------|--|---|---|
| New Brunswick | Unladen Commercial Vehicle with Trailer Unladen Vehicle entering for service or repairs Laden Commercial Vehicle Laden Commercial Vehicle/Tractor combination Multiple entries and exits allowed within the 5 days. | \$ 24.00 \$ 24.00 \$ 85.00 \$ 169.00 | 5 Days 5 Days 5 Days 5 Days |
| Nova Scotia | Unladen Weight Permit Laden Commercial Vehicle Laden Commercial Vehicle/Tractor combination Trip permits are required to be purchased through an authorized permit company. Permits cannot be purchased directly from a Nova Scotia Scale house. | \$ 15.75 \$ 58.25 \$ 112.00 | 5 Days 5 Days 5 Days |
| Prince Edward Island | Laden Commercial Motor Vehicle Laden Commercial Motor Vehicle/Tractor combination Unladen Commercial Motor Vehicle entering for service or repairs One entry and one exit only within 5 days. | \$ 75.00 \$ 150.00 \$ 20.00 | 5 Days 5 Days 5 Days |
| Newfoundland & Labrador | | | Specified on Permit |

Fees are subject to change without notice

14.0 Distance/Operational Records - IRP

Every Carrier who registers Vehicles under the IRP must maintain records to substantiate the reported distance travelled and the costs of all Vehicles in the IRP Fleets. This information is subject to Audit.

Source Documents

Vehicle Costs

Acceptable documentation to support a Vehicle's purchase price and date of purchase includes a purchase invoice and bill of sale. For leased units, the Lease agreement (if the purchase price is stated in the agreement) or other proof of the fair market value of the Vehicle at the beginning of the Lease are required. Costs of any capital additions and modifications made to the Vehicle within 30 days of the purchase must be included in the purchase price.

Driver's Trip Records

An acceptable source document to record distances is an "Individual Vehicle Distance Report" (IVDR). This document is completed by the driver for each trip made by a Vehicle in an IRP Fleet, including owner-operated Vehicles and leased Vehicles. The most common IVDRs are the driver's trip sheets and driver's log. These and other records are acceptable provided they contain the following basic information:

- 1. Registrant's name
- 2. Date of trip (beginning and ending)
- 3. Trip origin and destination
- 4. Route of travel (may be waived by Base Jurisdiction)
- 5. Beginning and ending odometer or hubodometer reading of the trip (may be waived by Base Jurisdiction)
- 6. Distance by Jurisdiction
- 7. Total trip distance
- 8. Vehicle unit numbers, for both power unit and Trailer(s)
- 9. Fleet number (if registrant has more than one Fleet)
- 10. Driver's name and signature

Trip Permits

Copies of all trip permits obtained for operations by prorated Vehicles must be available on file. The distances travelled under these permits are to be reported on the next application for IRP registration.

Monthly Summaries

The IVDR information should be summarized monthly. The summary should contain information by individual Vehicle (beginning and ending odometer/hubometer readings, individual trip details, distance by Jurisdiction, total distance travelled) and by Fleet (distance by Jurisdiction, total distance).

Yearly Summaries

A yearly summary for each July 1 through June 30 reporting period should show the total Fleet distance, broken down by month and/or quarter for each Jurisdiction.

Records Retention Period

All operational and distance reports that support the application and supplements must be kept for three years after the close of the registration year. For example, records for registration year 2008 (distance year July 1, 2006 - June 30, 2007) must be retained through December 2011.

Vehicle cost and weight records must be maintained for all Vehicles that are currently registered in the Fleet. Once the Vehicle is deleted or removed, these records must be kept for three (3) years after the close of the registration year.

15.0 Audits - IRP

Authority to Audit

Article X Section 1015 of the IRP Agreement requires each Member Jurisdiction to conduct audits of Carriers based in its Jurisdiction on behalf of all IRP Member Jurisdictions. IRP audits for NB, NS, PE, NL Carriers will be performed by the IFTA Auditors from each Jurisdiction.

Purpose of Audit

The purpose of the audit is to ensure compliance with established rules and regulations governing prorated registration and proper payment of prorated registration fees to **NB**, **NS**, **PE** and **NL** and to all other IRP Member Jurisdictions in which the Carrier is (or was) registered for multi jurisdictional travel.

Audit Procedures

In conducting the IRP audit, auditors will use the source documents as described in **Section 14.0 Distance Operational Records - IRP** to determine the accuracy and completeness of the distance and Vehicle information, recorded on the IVDRs, on the monthly and yearly summaries and on the forms used for IRP registration.

Under IRP Jurisdictions are required to audit at least 15% of the IRP registrants over any five year period.

This audit program is comparable with the International Fuel Tax Agreement (IFTA) with the exception that audits are completed by travel distance and Vehicle information within the Fleet and not total travel distance and Vehicle information for all Fleets. This is the same process that was used the Canadian Agreement for Vehicle Registration (CAVR).