



Registration Requirement for Manufacturers (Refiners) under the *Fuel Tax Act* and *Gasoline Tax Act*

This bulletin was revised June 2008 to incorporate formatting changes and changes in ministry name and contact information only.

- This bulletin gives notice of the new requirement for manufacturers (refiners) to register under the *Fuel Tax Act* and the *Gasoline Tax Act*.
- This bulletin provides general information. It is not exhaustive and should not be considered as a substitute for the *Fuel Tax Act* and *Gasoline Tax Act* and its regulations.

General

Refiners Must Register	The <i>Fuel Tax Act</i> (FTA) and <i>Gasoline Tax Act</i> (GTA) were amended to require all manufacturers (refiners) of fuel, gasoline, propane or aviation fuel to apply for and obtain a registration certificate from the Ministry of Revenue, and to file returns.
Effective Date	These amendments to the FTA and GTA take effect on July 1, 2003 .
Definitions	<p>"Manufacturer" under the FTA means a person who manufactures, blends, modifies or produces fuel for distribution, sale or storage in Ontario but does not include a person designated by the Minister as a "distributor".</p> <p>"Manufacturer" under the GTA means a person who manufactures, blends, modifies or produces gasoline, propane or aviation fuel for distribution, sale or storage in Ontario.</p> <p>"Distributor" means a person who sells special products only and who is designated as a distributor by the Minister.</p>

Registration and Reporting

Registration Requirements	All manufacturers, as defined, are required to apply for and obtain registration as a manufacturer (refiner) with the Ministry. The registration must be complete by July 1, 2003.
Returns	All manufacturers will be required to file returns with the Ministry. A further bulletin outlining the specific reporting requirements will be issued upon filing of regulations establishing the details.
Penalties and Fines	The legislation provides for fines and assessed penalties where a person operates as a manufacturer without holding a proper registration certificate.

Additional Information

If this bulletin does not completely address your particular situation, refer to the Act and related regulations, or contact the:

Ministry of Revenue
Client Accounts and Services Branch
33 King Street West
Oshawa, ON L1H 8H9

Tel.: 1 866 ONT-TAXS (1 866 668-8297)
Fax: 905 436-4511
Teletypewriter (TTY): 1 800 263-7776

This bulletin and various other English and French tax materials published by the Ministry of Revenue may be obtained online at ontario.ca/revenue.

The *Fuel Tax Act* and *Gasoline Tax Act* and Ontario's other public statutes and regulations may be obtained online at www.e-laws.gov.on.ca.

Ce bulletin est disponible en français.

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