

July 2012
Atlantic Provinces

IRP Apportioned Registration Carrier Manual

Table of Contents

- Introduction 1
- Registration Offices 4
- 1.0 What is IRP 5
 - IRP Members 5
 - Glossary of IRP Definitions 6
- 2.0 How IRP Works 15
- 3.0 When to Apportion Your Vehicle 17
 - IRP 17
 - Selection of Base Jurisdiction 17
 - Established Place of Business 18
 - Exempt Vehicles 19
 - How Fees are Apportioned 20
- 4.0 Types of Operations 21
 - For-Hire Carriers 21
 - Private Carriers 21
 - Owner-Operators 21
 - Buses 22
 - Regular Routes* 22
 - Charter* 22
 - Private* 22
 - Household Goods Carriers 23
 - Registration in Base of Service Representative* 23
 - Registration in Base of Carrier* 23
 - Rental Vehicles 24
 - Base Jurisdiction for Rental Fleet* 24
 - Rental Passenger Cars* 24
 - Rental Utility Trailers* 24
 - One-Way Vehicles 25
- 5.0 Jurisdictional Requirements 26
 - Motor Fuel Tax Requirements - IFTA 26
 - Motor Carrier Authority 27
 - Insurance (NB, NS, PEI, NL) 28
 - US DOT Number 28
 - Unified Carrier Registration (UCR) 28
 - National Safety Code 29
 - New Hours of Service Regulations 29
 - Enforcement 30
- 6.0 Applications and Forms 31
 - IRP Application Forms 31

- 7.0 New Registrations 32
 - NB, NS, PE, NL 32
 - Points to Remember 32
 - Registering a Company Name in Each Jurisdiction 33
- 8.0 Renewals 34
- 9.0 Supplemental Applications 36
 - To Add a Vehicle (s) 36
 - To Delete a Vehicle (s) 36
 - To Replace a Vehicle (s) - Fee Transfer 36
 - To Change Vehicle (s) Information 36
 - To Increase/Decrease a Vehicle (s) Weight in a Jurisdiction 36
 - To Add a Jurisdiction 37
 - To Replace Lost/Stolen Cab Card, Plate or Sticker (s) 38
- 10.0 Fees 39
 - Registration Fees 39
 - Vehicle Tax 39
 - Prince Edward Island Sales Tax 39
 - Administration Fee 42
- 11.0 Invoice/Billing Notice 43
 - Payment 43
- 12.0 Refund 46
 - Refund Policy 46
 - Canadian IRP Jurisdictions 46
 - US IRP Jurisdictions 46
 - Credit Policy 47
- 13.0 Temporary Registrations 48
 - Temporary Vehicle Registration (TVR) 48
 - Unladen Vehicle Registration - Hunter’s Permits 48
 - Single Trip Permits 49
 - Oversize/Overweight Permit 50
- 14.0 Distance/Operational Records - IRP 51
 - Source Documents 51
 - Vehicle Costs* 51
 - Driver’s Trip Records* 51
 - Monthly, Quarterly and Yearly Summaries* 52
 - Accountable Distance Travelled 52
 - Trip Permits 52
 - Records Retention Period 52
- 15.0 Audits - IRP 53
 - Authority to Audit 53
 - Purpose of Audit 53
 - Audit Procedures 53

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 Jurisdiction’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	Service Nova Scotia & Municipal Relations PO Box 1652 Halifax NS B3J 2Z3 Attn: IRP (Office Location)	Halifax Access Centre 300 Horseshoe Lake Drive Bayers Lake Business Park Halifax NS B3S 0B7 Dartmouth Access Centre 250 Baker Drive, Suite 134 Dartmouth NS B2W 6L4 Sydney Access Centre 380 Kings Road Moxham Centre Sydney NS B1S 1A8	Contact Halifax: Ph: (902) 450-3933 (902) 450-3934 Fax: (902) 450-3971 Contact Dartmouth: Ph: (902) 424-7878 (902) 424-4937 Fax: (902) 424-0707 Contact Sydney: Ph: (902) 563-2492 Fax: (902) 563-0514 Website: http://www.gov.ns.ca/snsmr/
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	Service NL IRP Office Motor Registration Division PO Box 8710 St John's NL A1B 4J5	Service NL 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 300 Horseshoe Lake Drive Bayers Lake Business Park Halifax NS B3S 0B7 Telephone: (902) 450-3933 or 450-3934 Fax: (902) 450-3971 Dartmouth Access Centre 250 Baker Drive, Suite 134 Dartmouth NS B2W 6L4 Telephone: (902) 424-7878 or 424-4937 Fax: (902) 424-0707 Sydney Access Centre 380 Kings Road Moxham Centre Sydney NS B1S 1A8 Telephone: (902) 563-2492 Fax: (902) 563-0514 IRP Registrations - 8:30 - 4:30 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:

Alabama	AL	New Brunswick	NB
Alberta	AB	New Hampshire	NH
Arizona	AZ	New Jersey	NJ
Arkansas	AR	New Mexico	NM
British Columbia	BC	New York	NY
California	CA	Newfoundland and Labrador	NL
Colorado	CO	North Carolina	NC
Connecticut	CT	North Dakota	ND
Delaware	DE	Nova Scotia	NS
District of Columbia	DC	Ohio	OH
Florida	FL	Oklahoma	OK
Georgia	GA	Ontario	ON
Idaho	ID	Oregon	OR
Illinois	IL	Prince Edward Island	PE
Indiana	IN	Pennsylvania	PA
Iowa	IA	Quebec	QC
Kansas	KS	Rhode Island	RI
Kentucky	KY	Saskatchewan	SK
Louisiana	LA	South Carolina	SC
Maine	ME	South Dakota	SD
Manitoba	MB	Tennessee	TN
Maryland	MD	Texas	TX
Massachusetts	MA	Utah	UT
Michigan	MI	Vermont	VT
Minnesota	MN	Virginia	VA
Mississippi	MS	Washington	WA
Missouri	MO	West Virginia	WV
Montana	MT	Wisconsin	WI
Nebraska	NE	Wyoming	WY
Nevada	NV		

Glossary of IRP Definitions

Allocation	A system of registering a Fleet that operates in more than one Member Jurisdiction under which the Vehicles are fully registered in individual Member Jurisdictions in proportion to a measure of the presence or travel of the Fleet in each one, and under which the Vehicles so registered are granted Reciprocity in all the Member Jurisdictions in which any of the Vehicles of the Fleet is registered.
Applicant	A Person 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	Means (except as provided below) any Power Unit 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: (i) has two Axles and a Gross Vehicle Weight or registered Gross Vehicle Weight in excess of 26,000 pounds (11,793.401 kgs), or (ii) has three or more Axles, regardless of weight, or (iii) is used in combination, when the Gross Vehicle Weight of such combination exceeds 26,000 pounds (11,793.401 kgs). A Recreational Vehicle, a Vehicle displaying Restricted Plates, a bus used in the transportation of chartered parties or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Truck or Truck Tractor, or the Power Unit in a Combination of Vehicles having a Gross Vehicle Weight of 26,000 pounds (11,793.401 kgs), or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the Registrant.
Apportioned Vehicle	An Apportionable Vehicle that has been registered under the Plan.
Audit	The physical examination of a Registrant's Operational Records, including 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 its 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.
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, selected in accordance with Section 305, 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.
Enforcement Date	Is the date the Base Jurisdiction requires a Registrant to display the new Registration Year's Credentials.

Established Place of Business

Is a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (ie, not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related business (ie, not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have land line telephone service at the physical structure. Operational Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1020). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

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.

Extension

A period of time from the expiration date or end of a Grace Period during which Registrants may operate on expired Credentials by reason of the inability of the Base Jurisdiction to provide current Credentials.

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.

Grace Period	Is the period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.
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. It is the original record generated in the course of actual Vehicle operation and is used as a source document to verify the Registrant's reported distance.
Jurisdiction	A country or a state, province, territory, possession, or federal district of a country.
Lease	Is a transaction evidenced by a written document in which a Lessor vests exclusive possession, control, and responsibility for the operation of a Vehicle in a Lessee for a specific term. 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 that is authorized to have exclusive possession and control of a Vehicle owned by another under terms of a Lease agreement.

Lessor	A person that, under the terms of a Lease agreement, authorizes another Person to have exclusive possession, control of, and responsibility for the operation of a Vehicle.
Member Jurisdiction	A Jurisdiction that has applied and has been approved for membership in the Plan in accordance with Section 1100 of the Plan.
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.
Person	Is a natural person or business entity such as a corporation, partnership, or limited liability company.
Plate	Is the license plate, including renewal decals, if any, issued for a Vehicle registered under the Plan by the Base Jurisdiction.
Pool	"Pool", with respect to motor bus operations, means an agreement or combination among motor carriers of passengers, with the approval of the U.S. Department of Transportation or relevant Provincial authority, to combine or divide traffic, services, or any part of their earnings.
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 grants 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.
Repository	The entity designated as such in Section 1300.
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 <u>excluding</u> 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 drawing 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.

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)

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.

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.

Selection of Base Jurisdiction

- (a) An Applicant may elect as its Base Jurisdiction any Member Jurisdiction:
- where the Applicant has an Established Place of Business,
 - where the Fleet the Applicant seeks to register under the Plan accrues distance, and
 - where the Operational Records of the Fleet are maintained or can be made available.
- (b) An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction:
- where the Applicant can demonstrate Residence,
 - where the Fleet the Applicant seeks to register under the Plan accrues distance, and
 - where Operational Records of the Fleet are maintained or can be made available.

- (c) To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three of the following:
- if the Applicant is an individual, that his or her driver's license is issued by that Jurisdiction,
 - if the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,
 - if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,
 - that the Applicant's federal income tax returns have been filed from an address in that Jurisdiction,
 - that the Applicant has paid personal income taxes to that Jurisdiction,
 - that the Applicant has paid real estate or personal property taxes to that Jurisdiction,
 - that the Applicant receives utility bills in that Jurisdiction in it's name,
 - that the Applicant has a Vehicle titled in that Jurisdiction in it's name, or
 - that other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.

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.irponline.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

Base Jurisdiction for Rental Fleet

A rental company applying to register a Rental Fleet under the Plan shall select a Base Jurisdiction for the Fleet according to Section 305; except that when the term of the Lease of the Vehicles in the Fleet is greater than 60 days, the Lessee must (1) have an Established Place of Business in the Base Jurisdiction selected, and (2) the Fleet must accrue distance in the Base Jurisdiction selected.

Rental Passenger Cars

Rental passenger car registrations may be allocated based on revenue earned in each Jurisdiction. Properly allocated rental passenger cars may be rented in any Member Jurisdiction. To determine the percentage of total Rental Fleet Vehicles to be registered in a Jurisdiction:

- (i) Divide the gross revenue earned in a Jurisdiction in the preceding year for the use of all rental passenger cars by the gross rental revenue earned in all Jurisdictions and,
- (ii) Multiply the number of Vehicles in the Rental Fleet by the percentage determined in clause (i).

For purposes of this Section, gross rental revenue is earned in a Jurisdiction when the Vehicle rented first comes into the possession of the Lessee in that Jurisdiction.

Rental passenger car Allocation may be optional on the part of a Member Jurisdiction.

Rental Utility Trailers

The owner of rental utility Trailers of Gross Vehicle Weight 6,000 pounds (2,751.554 kgs) or less shall register in each Member Jurisdiction a number of Trailers equal to the average number of Trailers rented in or through the Member Jurisdiction during the preceding year. For this purpose, a Trailer shall be considered to be rented in or through the Member Jurisdiction in which the Trailer first comes into possession of the Lessee.

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.

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	<p>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).</p> <p>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.</p> <p>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 exempt from the provisions of the Act and the regulations made under the Act.</p>	<p>NS Utility and Review Board Motor Carrier Administration PO Box 1692 Halifax NS B3J 3S3</p> <p>Physical Location: 1601 Lower Street Suite 300 Halifax NS E-mail: uarb.board@gov.ns.ca Phone: (902) 424-3588 Fax: (902) 422-1046</p>
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 52131 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 Division PO Box 2000, 33 Riverside Drive Charlottetown PE C1A 7N8 Phone: (902) 368-5231 Fax: (902) 368-5236
Newfoundland and Labrador	Service NL 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.irponline.org/ for additional information and contact numbers.

8.0 Renewals

Jurisdiction	Process
<p>New Brunswick</p>	<p>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.</p> <p>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.</p>
<p>Prince Edward Island</p>	<p>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.</p>

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 prorated 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 statutes.

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 %
B	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 %
B	Renewal	15,742	38.944 %
TOTAL		40,422	100 %
C	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	Application may be made in person or by mail to one of the three IRP offices. Application forms may be mailed or faxed upon request.	Cab Card	\$ 12.10
		Plate	\$ 5.36
		Sticker	\$ 2.14
Prince Edward Island	Complete an application form. May apply in person at our IRP office location or by mail/courier.	Cab Card	\$ 10.00
		Plate	\$ 10.00
		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

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:

$$\text{Prorate Tax} = \text{TV} \times \text{R} \times \text{DR} \times \text{T}$$

- 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 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 x .05034 x .03571 (PE's Prorate %) x 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 x .02809 x .05003 (PE's Prorate %) x .58333 = \$ 98.37

For any additional information or clarification please contact the Taxation and Property Records, Department of Finance, Energy 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	\$ 60.60
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	<p>Cheques made payable to the Minister of Finance.</p> <p>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.</p> <p>Cash (if payment is made in person) DO NOT send cash in the mail.</p>	<p>Service New Brunswick Commercial Vehicle Registration IRP Office 432 Queen Street PO Box 1998 Fredericton NB E3B 5G4</p> <p>Phone: 506-453-2215 Fax: 506-453-3076</p>
Prince Edward Island	<p>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.</p> <p>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.</p> <p>Cash (if payment is made in person) DO NOT send cash in mail. Cash accepted for Canadian funds only.</p>	<p>Mailing Address: Highway Safety Division PO Box 2000 Charlottetown PE C1A 7N8</p> <p>Location: Highway Safety Division 33 Riverside Drive Charlottetown PE</p> <p>Phone: (902) 368-5201 or 368-5202 Fax: (902) 368-6269</p>

Jurisdiction	Payment Method	Street and Mailing Address
<p>Nova Scotia</p>	<p>Cheques made payable to Service Nova Scotia and Municipal Relations.</p> <p>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.</p> <p>Cash (if payment is made in person) DO NOT send cash in the mail.</p>	<p>Mailing Address: Service Nova Scotia & Municipal Relations PO Box 1652 Halifax NS B3J 2Z3 <u>Attn: IRP (Office Location)</u></p> <p>In Person: Halifax Access Centre 300 Horseshoe Lake Drive Bayers Lake Business Park Halifax NS</p> <p>Dartmouth Access Centre 250 Baker Drive, Suite 134 Dartmouth NS</p> <p>Sydney Access Centre 380 Kings Road Moxham Centre Sydney NS</p>
<p>Newfoundland and Labrador</p>	<p>Cheque(s) made payable to the Newfoundland Exchequer Account. Debit, Visa or Mastercard also accepted.</p> <p>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.</p> <p>Cash (if payment is made in person) DO NOT send cash in the mail.</p>	<p>Mailing Address: Service NL Motor Registration Division IRP Office PO Box 8710 St John's, NL A1B 4J5</p> <p>Location: 149 Smallwood Drive St John's NL A1N 1B5</p> <p>Phone: (709) 729-4921 Fax: (709) 729-0102</p>

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.irponline.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.irponline.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.irponline.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 * (Transmit Marker)	\$ 20.00	Valid for 24 Hours
Nova Scotia	\$ 16.07	Valid for 30 Days
Prince Edward Island	\$ 10.00	Valid for 7 Days
Newfoundland and Labrador	\$ 15.00	Valid for 30 Days

Fees are subject to change without notice

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.irponline.org/.

Single-trip Registration Certificate per Jurisdiction

Jurisdiction	Permit	Fee	Time Period
New Brunswick	Single Vehicle without load	\$ 24.00	5 Days
	Truck or Truck Tractor with trailer combination without load	\$ 24.00	5 Days
	Single Vehicle with load	\$ 85.00	5 Days
	Truck or Truck Tractor with trailer combination with load	\$ 169.00	5 Days
	Multiple entries and exits allowed within the 5 days.		
Nova Scotia	Single Vehicle	\$ 60.91	30 Days
	Combination of Vehicles	\$ 122.36	30 Days
	Truck or Truck Tractor with a Trailer or Semi-Trailer attached, operating without a load	\$ 12.10	30 Days
	A Nova Scotia Single Trip Permit allows one entry into the province and is valid for 30 days from and including the date of issuance, or completion of trip whichever comes first.		
Prince Edward Island	Laden Commercial Truck with 2 or 3 Axles	\$ 150.00	5 Days
	Laden Commercial Truck-Trailer Combination	\$ 300.00	5 Days
	Unladen Commercial Truck	\$ 30.00	5 Days
	One entry and one exit only within 5 days.		
Newfoundland & Labrador	Annual over-mass/oversize	\$ 400.00	Specified on Permit
	Single Trip Commercial Vehicles per Unit	\$ 75.00	Specified on Permit
	Commercial Tractor/Trailer combination	\$ 150.00	Specified on Permit
	Excessive over-mass issued to Tractor/Trailer combination	\$ 300.00	Specified on Permit
	Excessive over-dimensional permit issued to Tractor/Trailer combination	\$ 150.00	Specified on Permit
	Slow Moving Vehicle	\$ 10.00	Specified on Permit

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.irponline.org/.

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

The Registrant must maintain Operational Records that support the total In-Jurisdiction Distance and Total Distance travelled everywhere. Operational Records include source documents suitable for verification of Fleet distance as reported on the Registrant's application for apportionment. An acceptable source document for verifying Fleet distance travelled is an "Individual Vehicle Distance Record" (IVDR). A standardized IVDR is suggested and encouraged, but not required. While it is desirable, the necessary information for a trip need not be contained on a single source document. IVDRs shall contain the following information:

- (i) Date of trip (starting and ending);
- (ii) Trip origin and destination;
- (iii) Route of travel (may be waived by Base Jurisdiction);
- (iv) Beginning and ending odometer or hubodometer reading of the trip (may be waived by Base Jurisdiction);
- (v) Total Distance;
- (vi) In-Jurisdiction Distance;
- (vii) Power Unit number or vehicle identification number;
- (viii) Fleet number (may be waived by Base Jurisdiction);
- (ix) Registrant's name (may be waived by Base Jurisdiction);
- (x) Trailer number (may be waived by Base Jurisdiction); and
- (xi) Driver's signature and/or name (may be waived by Base Jurisdiction).

The Base Jurisdiction may waive either item (iii) or (iv) above, but may not waive both items (iii) and (iv).

The Carrier is advised to check with their Base Jurisdiction as to what items above may be required or waived from their Operational Records.

Monthly, Quarterly and Yearly Summaries

From the information recorded on IVDRs, the Registrant must prepare and maintain:

- (i) A monthly summary that recaps in-Jurisdiction and Total Distance travelled by each Power Unit operated during the calendar month;
- (ii) A quarterly summary that recaps In-Jurisdiction and Total Distance travelled by the Fleet during each calendar quarter; and
- (iii) A summary of the quarterly recaps used in preparing the application for apportionment.

Summaries are not acceptable at face value and must be supported by source documents such as IVDRs in order to be of any use during an Audit.

Accountable Distance Travelled

In recording the actual distance travelled on an Apportionable Vehicle, the Registrant must record all movement (interjurisdictional and intrajurisdictional) including loaded, empty, deadhead and/or bobtail distance.

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.

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 under the Canadian Agreement for Vehicle Registration (CAVR).

