

**IRP Apportioned Registration Carrier Manual  
Province of New Brunswick  
March 2023**

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## Introduction

This manual explains how to obtain “apportioned” registration for New Brunswick based inter-jurisdictional Trucks, Tractors and other Commercial Vehicles under 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 the Service New Brunswick website at [www.snb.ca](http://www.snb.ca)

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 New Brunswick IRP office.

To speed up the registration process, we encourage Applicants to read and follow the written instructions precisely. (A 48 business hour turnaround time is required for processing applications)

***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.*

## **IRP Registration Head Office:**

Service New Brunswick  
IRP Office  
140 Alison Blvd  
Fredericton NB  
Telephone: (506) 453-2215  
Fax: (506) 453-3076

Open: 8:15 AM to 4:30 PM Monday thru Friday

### Payment Locations

IRP transactions can be paid for at any one of the following 15 Service New Brunswick Centres.

Moncton (770 Main St.)  
Woodstock (200 King St.)  
Bathurst (161 Main St.)  
St. Stephen (73 Milltown Blvd)  
Edmundston (121 de L'Église St.)  
Sussex (90 Leonard Dr.)  
Tracadie (447 du Moulin St.)  
Fredericton (432 Queen St.)  
Grand Falls (131 Pleasant St.)  
Campbellton (City Center)  
Saint John (15 King's Square North)  
Miramichi West (360 Pleasant St.)  
Plaster Rock (139 Main St. – closed Mondays and 12:30 to 1:45 p.m. Tuesday to Friday)  
Kedgwick (196 Notre Dame St. – opened Tuesday and Wednesday)  
Saint-Quentin (144B Canada St. – opened Thursday and Friday)

The hours of service for IRP are Monday to Friday 9:00 a.m. to 4:00 p.m.

**SAME DAY SERVICE IS NOT GUARANTEED**

## 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:

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

## Glossary of IRP Definitions

<b>Allocation</b>	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.
<b>Applicant</b>	A Person or company in whose name an application is filed for registration under the Plan.
<b>Apportionable Fee</b>	Any periodic recurring fee or tax required for registering Vehicles, such as registration, license, or weight fees.
<b>Apportionable Vehicle</b>	<p>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:</p> <ul style="list-style-type: none"><li>(i) has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or</li><li>(ii) has three or more Axles, regardless of weight, or</li><li>(iii) is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).</li></ul> <p>A Recreational Vehicle, a Vehicle displaying Restricted Plates or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Power Unit, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, nevertheless may be registered under the Plan at the option of the Registrant.</p>
<b>Apportioned Vehicle</b>	An Apportionable Vehicle that has been registered under the Plan.
<b>Apportionment Percentage</b>	The ratio of the distance traveled in the Member Jurisdiction by a Fleet during the Reporting Period to the distance traveled in all Member Jurisdictions by the Fleet during the Reporting Period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.
<b>Audit</b>	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 its Fleet. Such an examination may be of multiple Fleets for multiple years.

<b>Auxiliary Axle</b>	An auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a Semi-Trailer to a Trailer.
<b>Axle</b>	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.
<b>Axle Weight</b>	The weight transmitted to the surface by one Axle or a combination of Axles in a tandem assembly.
<b>Base Jurisdiction</b>	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.
<b>Base Plate</b>	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.
<b>Bus</b>	A Vehicle designed and used for the transportation of passengers for compensation.
<b>Cab Card</b>	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.
<b>Chartered Party</b>	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.

<b>Carrier</b>	An individual, partnership or corporation engaged in the business of transporting persons or goods.
<b>Combination of Vehicles</b>	A Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.
<b>Combined Registered Weight</b>	The weight of the Power Unit, the Trailers(s) and the maximum load.
<b>Commercial Vehicle</b>	Any Vehicle operated for the transportation of passengers, or property to promote a commercial or industrial enterprise, for hire or own goods.
<b>Converter Gear</b>	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).
<b>Credentials</b>	The Cab Card and Plate issued in accordance with the Plan.
<b>Established Place of Business</b>	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 (i.e., not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related business (i.e., 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. 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 1035). 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.

<b>Federal Heavy Vehicle Use Tax</b>	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.
<b>Fifth Wheel</b>	A device used to connect a Truck Tractor or Converter Gear to a Semi-Trailer.
<b>Fleet</b>	One or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.
<b>Full Trailer</b>	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.
<b>Gross Vehicle Weight</b>	The weight that can potentially be transported.
<b>Household Goods Carrier</b>	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.
<b>Interjurisdiction Movement</b>	Vehicle movement between or through two or more Jurisdictions.
<b>Intrajurisdiction Movement</b>	Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.
<b>International Registration Plan</b>	An agreement amongst Jurisdictions for prorating or apportioning registration fees based on Fleet distance travelled in each Jurisdiction.
<b>I.V.D.R.</b>	Abbreviation for an Individual Vehicle Distance Record.
<b>Jurisdiction</b>	A country or a state, province, territory, possession, or federal district of a country.
<b>Lease</b>	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.

<b>Lessee</b>	A person, firm or corporation having the legal possession and control of a Vehicle owned by another under the terms of a Lease agreement.
<b>Lessor</b>	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.
<b>Member Jurisdiction</b>	A Jurisdiction that has applied and has been approved for membership in the Plan in accordance with stipulations agreed to by the Member Jurisdictions.
<b>Motor Vehicle</b>	A Vehicle which is self-propelled by power other than muscular power and which does not move on rail.
<b>National Safety Code Operational Records</b>	A code of minimum performance standards for the safe operation of Commercial Vehicles, agreed to by all Jurisdictions in Canada. 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.
<b>Owner Operator</b>	A person who leases a Vehicle to a Carrier and drives the Vehicle under the Carrier's authority.
<b>Power Unit</b>	A Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.
<b>Preceding Year</b>	July 1 to June 30 period which immediately precedes the registration license year for which proportional registration is sought.
<b>Private Carrier</b>	A person, firm or corporation that uses its own trucks/tractors to transport the private Carrier's own goods.
<b>Properly Registered Vehicle</b>	A Vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.
<b>Purchase Price</b>	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.

<b>Reciprocity</b>	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.
<b>Reciprocity Agreement</b>	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.
<b>Reciprocity Distance</b>	The distance travelled by Apportionable Vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity without charge.
<b>Recreational Vehicle</b>	A Vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavour.
<b>Registrant</b>	A person in whose name a Properly Registered Vehicle is registered.
<b>Registration Year</b>	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.
<b>Rental Fleet</b>	Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.
<b>Rental Owner</b>	Someone who rents Vehicles to others with or without drivers.
<b>Rental Vehicle</b>	A Vehicle of a Rental Fleet.
<b>Reporting Period</b>	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.

<b>Residence</b>	The status of an Applicant or Registrant as a resident of a Member Jurisdiction.
<b>Restricted Plate</b>	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.
<b>Road Tractor</b>	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.
<b>Semi-Trailer</b>	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.
<b>Service Representative</b>	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.
<b>Tare (Unladen) Weight</b>	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.
<b>Total Distance</b>	All distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet.
<b>Tractor</b>	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.
<b>Trailer</b>	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.
<b>Trip Permit</b>	A permit issued by a Member Jurisdiction in lieu of apportioned or full

registration.

<b>Truck</b>	A Power Unit designed, used, or maintained primarily for the transportation of property.
<b>Truck Tractor</b>	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.
<b>UCRA</b>	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.
<b>USDOT</b>	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.
<b>Vehicle</b>	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.

## 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 plates for each Vehicle. The Cab Card lists all the IRP Jurisdictions and the Gross Vehicle Weight for each Jurisdiction. **Gross Vehicle Weights are listed in kilograms for Canadian Jurisdictions and pounds for US Jurisdictions.**

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 or the average per-vehicle distance chart provided by the province of New Brunswick.
- 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
- 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, (ie. not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related business (i.e. not limited to credentialing, distance and fuel reporting, and answering telephone inquiries) and
  - where the operational records of the Fleet are maintained at this physical structure or can be made available.

- The Applicant or Registrant must have telephone service in the business name, at the physical structure. This can be a cell or a landline.

### **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
- 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, and 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 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.

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

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 apportioned registration is required.

### **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.

## 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	
<b>New Brunswick</b>	Department of Finance, Revenue and Taxation Division PO Box 3000 670 King St, 6 <sup>th</sup> 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

### Motor Carrier Authority

Jurisdiction	Requirement	Contact
<b>New Brunswick</b>	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

### Insurance

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](http://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](http://www.maine.gov.online/ucr).

## National Safety Code

New Brunswick participates 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>.

## 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
<b>New Brunswick</b>	Justice and Public Safety 20 McGloin St. PO Box 6000 Fredericton NB E3B 5H1 Phone: (506) 453-5376



## **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 and plates. 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 the NB IRP office or on the SNB website ([www.snb.ca](http://www.snb.ca)) under Trucking and Transport. Contact information has been provided on page 3 of this manual.

## 7.0 New Registrations

Before a vehicle may be registered the Carrier must:

- Be a resident of New Brunswick or have an Established Place of Business in the province. A non-scheduled site visit of the Established Place of Business location is required for all new or change of location applications.
- 
- Provide the completed IRP Established Place of Business and Residency Questionnaire including supporting documentation
- complete and submit the IRP 1 & 2 application forms in full.. First time Registrants, without distance experience, must use the Average Per-Vehicle Distance Chart provided by the Province of New Brunswick.
- 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

**Note: Refer to Section 5.0 Jurisdictional Requirements for additional information.**

**Registering a Company Name**

If applying under a company name or firm, the name must be registered with the New Brunswick Corporate Registry office. Contact information is listed below.

<b>Jurisdiction</b>	<b>Companies Office</b>
<b>New Brunswick</b>	Corporate Registry 432 Queen Street PO Box 1998 Fredericton NB E3B 1B6 Phone: (506) 453-2703 Fax: (506) 453-2613 <a href="https://www2.snb.ca/content/snb/en/sites/corporate-registry.html">https://www2.snb.ca/content/snb/en/sites/corporate-registry.html</a>

## 8.0 Renewals

Jurisdiction	Process
<p><b>New Brunswick</b></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,etc), <b>as</b> 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 1 &amp; 2 Carrier 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 <b>30 days in advance</b> 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>

**Note:** **Failure to report or include factual data could result in processing delays, assessment of incorrect fees or maintenance of incorrect records. Once you receive your invoice, please confirm for accuracy. See Section 11.0 Invoice/Billing Notice for payment options.**

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

Replacement documents can be obtained at one of the 15 services centres listed on page 3. Proof of insurance is required.

Cab Card      \$ 20.00

Plate            \$ 50.00

Stickers        \$ 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.

### **Administration Fee**

A \$65.00\* NB administration fee is charged on each supplement processed for a Carrier. This fee is charged per Vehicle per supplement.

*\*Fees are subject to change without notice*



## 11.0 Invoice/Billing Notice

When a supplement is processed 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 invoice and a checklist of required documentation will be faxed or emailed to the Carrier. 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 jurisdiction's administration fees.

### Payment

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

Acceptable forms of payment, in US and Cdn currency, include the following:

- Cash (If payment is made in person. **DO NOT** send cash in the mail)
- Cheque made payable to the Minister of Finance
- Money Order
- EFT Account (for information on creating an EFT account contact the NB IRP office)

Payment, along with the items indicated on the checklist can be taken to one of the 15 SNB offices (listed on page 3) or mailed to:

Service New Brunswick  
IRP Office  
PO Box 1998  
432 Queen St  
Fredericton NB  
E3B 5G4  
Phone: 506-453-2215

Cheques made payable to the Minister of Finance.

**Note: Applications are processed in the order in which they are received.**

## **12.0 Refund**

### **Refund Policy**

New Brunswick can only refund the NB portion of the IRP registration fees. Refunds are generated when you surrender your apportioned licence plates and delete the vehicle from the fleet.

### **Canadian IRP Jurisdictions**

New Brunswick will automatically forward the refund request to the applicable Canadian Jurisdictions. The Canadian Jurisdictions 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 on the Service New Brunswick website ([www.snb.ca](http://www.snb.ca)) under Trucking and Transport.

### **NB Motor Vehicle Client Credit Account**

NB refund amounts will be applied to the client's credit account. Credits can be used towards future transactions. Amounts of \$ 100.00 or more will be refunded unless the carrier indicates to the IRP office their intent to use it towards a transaction in the near future. Refunds are subject to a \$25.00 administration fee.

*\*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 on the Service New Brunswick website ([www.snb.ca](http://www.snb.ca)) under Trucking and Transport.

New Brunswick will notify the US Jurisdictions that the Vehicle has been removed from the Fleet through the IRP Data Repository.

*All refunds are made payable to the registrant.*

### **Credit Policy**

Credits are allowed based on the Jurisdictions credit policies and are not governed by the IRP Plan. New Brunswick 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 other Canadian and US IRP Jurisdictions in regards to their Refund and Credit policies. Address and contact information can be obtained on the Service New

Brunswick website ([www.snb.ca](http://www.snb.ca)) under Trucking and Transport.

### 13.0 Temporary Registrations

#### 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 non-transferable.

It is issued at a cost of \$20.00\* and is valid for 24 hours.

*\*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 New Brunswick legislation must have an oversize or overweight permit. These special transportation permits must be obtained prior to operation of the Vehicle on the highway in New Brunswick. Further information can be obtained by contacting the NB Department of Transportation and Infrastructure.

#### Single Trip Permit

Single Trip Permit information can be purchased from an approved permitting agency in lieu of apportioned or full registration.

Jurisdiction	Permit	Fee	Time Period
New Brunswick	Unladen Commercial Vehicle with Trailer	\$ 24.00	5 Days
	Unladen Vehicle entering for service or repairs	\$ 24.00	5 Days
	Laden Commercial Vehicle	\$ 85.00	5 Days
	Laden Commercial Vehicle/Tractor combination	\$ 169.00	5 Days
	<b>Multiple entries and exits allowed within the 5 days.</b>		

*\*Fees are subject to change without notice*

<b>Permitting Agencies</b>	<b>Contact Details</b>
Altran Permit Service 8449 4641 Falletta Crt., Beamsville, ON, L0R 1B4	Tel : 905-563-4545 Email : karent@on.aira.com
Nova Permits 8445 2800, AVE. St. Jean-Baptiste, Suite 235 Québec, Canada, G2E 6J5	Tel : 418-527-7775 800-567-7775 X 221 Email : jo@novapermits.com
Transceiver Permicom 8441 877 Trans-Canada Highway, St. Laurent, H4S 1Z6 Permicom, Emergency Permit Dept.	Tel: 1-8000-663-1394 1-800-463-4822 X 233 Fax: 514-828-1038 Email: Nrigazzi@comdata.com
Permits Canada 8446 3370 De La Perade, Suite 204, Ste. Foy, PQ, G1X 2L7	Tel : 1-800-361-5757 Email : permits.canada@primus.ca
BIM Consulting 8447 33 Sunnyside Drive, P.O. Box 4633, Sussex, NB, E4E 5L8	Tel: 1 506-432-6840 Email: <a href="mailto:bim@nb.aibn.com">bim@nb.aibn.com</a>
730 Permit Services Inc. 8448 P.O. Box 755, Shanly Rd Cardinal, Ontario K0E 1E0	Tel: 1-613-657-1244 Fax: 613-657-1453 Email: ehorsley@730permitservices.com
T-Chek Systems 8451 14800 Charlson Road, suite 100, Eden Paririe, MN 55347	Tel:952-683-4001 Fax: 952-975-6373 Teresa.Morse@tchek.com
Province & State Permitting 8450 #207 4919-49 <sup>th</sup> Street, Red Deer, Alberta, T4N 1V1 Mail: PO box 9010, Sylvan Lake, Alberta T4S 1S6	Tel: 403-347-4095 Fax: 403-347-7095 Email: <a href="mailto:joyce@provinceandstatepermitting.com">joyce@provinceandstatepermitting.com</a> <a href="mailto:info@provinceandstatepermitting.com">info@provinceandstatepermitting.com</a>
Permis 360 Inc./360 Permits Inc. 6600, Trans Canada Hwy, Suite 206 Pointe Claire, Québec, Canada H9R 4S2	Tel : 514-312-0282 Fax : 514-312-0283 Email : permis@permis360.ca

## **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 is 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**

Records made available to New Brunswick for audit purposes must contain all of the elements set out in (a) or in (b) found below, plus those set out in (c):

(a) For Records produced by a means other than a vehicle-tracking system

1. The beginning and ending dates of the trip to which the Records pertain
2. The origin and destination of the trip
3. The route of travel
4. The beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip
5. The total distance of the trip
6. The distance traveled in each Jurisdiction
7. The Vehicle identification number or Vehicle unit number

(b) For Records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS)

1. The original GPS or other location data for the Vehicle to which the Records pertain
2. The date and time of each GPS or other system reading
3. The location of each GPS or other system reading
4. The beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the Records pertain

5. The calculated distance between each GPS or other system reading
6. The route of the Vehicle's travel
7. The total distance travelled by the Vehicle
8. The distance travelled in each jurisdiction
9. The Vehicle identification number or Vehicle unit number

(c) Summaries

1. A summary of the Fleet's operations for each month, which includes both the full distance traveled by each Apportioned Vehicle in the Fleet during the calendar month, and the distance traveled in the month by each Apportioned Vehicle in each Jurisdiction
2. A summary of the Fleet's operations for each calendar quarter, which includes both the full distance traveled by Vehicles in the Fleet during the calendar quarter, and the distance traveled in each Jurisdiction by the Vehicles in the Fleet during the calendar quarter
3. A summary of the quarterly summaries

### **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 2018 must be retained through December 2021.

*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**

Pursuant to Section 1020 (A) of the IRP Member Jurisdiction shall Audit the Registrants to which it has issued apportioned registration. The purpose of such an Audit shall be to assess the accuracy of the distances reported in a Registrant's application for apportioned registration and, where inaccuracies are found, to adjust the Registrant's fees accordingly. IRP audits for New Brunswick Carriers will be performed by the IFTA Auditors from NB.

### **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 **New Brunswick** and to all other IRP Member Jurisdictions.

### **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 the equivalent of at least 3% of the IRP registrants per year of the number of Fleets whose registration it renews annually under the Plan.

Registrants must maintain their Records on which the Registrant's application for apportioned registration is based for a period of three years following the close of the Registration year to which the application pertains.

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.

### **Section 1005 of the Plan, Adequacy of Records**

(a) The Records maintained by a Registrant under Section 1000 shall be adequate to enable the Base Jurisdiction to verify the distances reported in the Registrant's application for apportioned registration

and to evaluate the accuracy of the Registrant's distance accounting system for its Fleet.

(b) Provided a Registrant's Records meet the criterion in subsection (a), the Records may be produced through any means, and retained in any format or medium available to the Registrant and accessible by the Base Jurisdiction.

### **Section 1015 of the Plan, Inadequate Records; Assessment**

If the Records produced by the Registrant for Audit do not, for the Registrant's Fleet as a whole, meet the criterion in Section 1005(a), or if, within 30 calendar days of the issuance of a written request by the Base Jurisdiction, the Registrant produces no Records, the Base Jurisdiction shall impose on the Registrant an assessment in the amount of twenty percent of the Apportionable Fees paid by the Registrant for the registration of its Fleet in the Registration Year to which the Records pertain. In an instance where the Base Jurisdiction knows that it is the Registrant's second such offense, the Base Jurisdiction shall impose an assessment of fifty percent of the Apportionable Fees paid by the Registrant for the registration of its Fleet in the Registration Year to which the Records pertain. When the Base Jurisdiction knows it is the Registrant's third offense, and on any subsequent offenses of the Registrant known to the Base Jurisdiction, the Base Jurisdiction shall impose an assessment of 100 percent of the Apportionable Fees paid by the Registrant for the registration of its Fleet in the Registration Year to which the Records pertain.