

British Columbia **IRP** Manual



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Introduction

This manual explains how to obtain “apportioned” registration for commercial vehicles based in the Province of British Columbia under:

IRP International Registration Plan

This manual is designed as a reference tool. Please note that in the event of a conflict between this manual and the International Registration Plan (IRP), the IRP shall prevail.

This manual may be updated from time-to-time without notification. Please check ICBC.com for the most up-to-date manual.

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 should telephone our office.

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

For walk-in applicants, our office hours are 8:30 a.m. – 4:30 p.m., Monday through Friday. Please understand that personally coming in to our office does not guarantee that your application(s) can be completed the same day.

Send all applications to:

Mailing Address:

ICBC
Prorate Office
PO Box 7500, Stn Terminal
Vancouver, BC V6B 5R9

Courier Address:

ICBC
Prorate Office
Room 135
151 West Esplanade
North Vancouver, BC V7M 3H9

Telephone:

Lower Mainland 604-443-4450
Toll Free In Canada 1-800-665-4336
Fax 604-443-4451

Email:

IRP@ICBC.com

Same-day service may not always be available.

Note: The words “IRP”, “Apportioned or Proportional Registration”, “Applicant or Registrant” and “Province, State or Jurisdiction” are used interchangeably in this manual.

1.0 What is IRP?

IRP stands for International Registration Plan, a cooperative agreement for registering vehicles that travel into two or more member jurisdictions. The unique feature of the IRP is that although licence fees are paid to the various jurisdictions in which fleet vehicles are operated, only one (1) licence plate or one (1) set of licence plates and one (1) cab card is issued for each fleet vehicle. For IRP fleets effective on or after January 1, 2015, IRP (the Plan) changed to include provisions of the Full Reciprocity Plan (FRP). FRP grants full reciprocity for all apportioned vehicles in all member IRP jurisdiction and removes from IRP any provision related to estimated distance. Under FRP, cab cards will reflect all IRP jurisdictions. Refer to section 3.0 for details on FRP.

IRP Member Jurisdictions

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

2.0 How IRP Works

Under IRP, interjurisdictional carriers file application(s) with the jurisdiction in which they are based. The base jurisdiction then issues one cab card and a set of apportioned plates per vehicle. The apportioned plates and cab card are registration credentials you need to operate on an 'inter' and 'intra' basis in member jurisdictions. ('Intra' operations require meeting the operating authority of the individual jurisdictions.)

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 information, and
- maximum weight

Under 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 the Transport Board of 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 of tax reporting requirements or US Federal Heavy Vehicle Use Tax—applicable on vehicles with a gross vehicle weight of 55,000 lbs and greater travelling into the US, or
- exempt a carrier from filing the necessary proof of liability coverage in each Province/State where required.

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. A Cab Card may be in paper format or as an electronic image. Jurisdictions must accept paper originals, legible paper copies, or legible electronic images. Cab cards may not be altered in any way.

Commercial vehicles not displaying a current registration plate and decal, cab card or a valid trip permit are in violation and the registrant is subject to penalties and fines in all jurisdictions in which the vehicle travels.

3.0 FRP Benefits

FRP provides benefits to IRP registered carriers and member jurisdictions, most significantly:

- **All 59 IRP jurisdictions display on the cab card—full reciprocity is granted to IRP vehicles.**
- Estimated distances do not apply.
- Trip permits for temporary travel into an IRP jurisdiction are not required (providing the carrier is registered under IRP and properly insured).
- The need for multiple fleets, each travelling in a different set of jurisdictions with different distances, is reduced; however, multiple fleets per carrier are still allowed under FRP.

How it works

New IRP fleets effective on or after January 1, 2015 with no actual distances during the reporting period use the B.C. average per vehicle distance (APVD) chart for all 59 jurisdictions and pay the proportionate amount of fees for each of those jurisdictions in order to establish the IRP fleet. All 59 jurisdictions display on the cab card with the provided and/or comparable weights. For jurisdictions without a provided weight, the weight provided for B.C. is used to automatically generate a comparable weight for the jurisdiction.

The APVD chart is established in accordance with Section 320(d) of the IRP. The chart distance for each member jurisdiction is calculated by:

- A. determining the total actual distance travelled in the jurisdiction by all B.C. based apportioned vehicles during the previous registration year (for B.C. this is the calendar year prior to the application processing year);
- B. determining the total number of B.C. based apportioned vehicles that travelled in the jurisdiction during the previous registration year; and
- C. dividing A by B.

Existing IRP fleets renewing on or after January 1, 2015 with actual distances during the reporting period, report the actual distances and pay fees based only upon those distances as they do today. However, the renewal cab card displays all 59 jurisdictions with the provided and/or comparable weights.

Existing IRP fleets renewing on or after January 1, 2015 with no actual distances during the reporting period are treated as a "new" IRP fleet and pay fees based on the APVD chart. All 59 jurisdictions display on the cab card with the provided and/or comparable weight.

Existing or new IRP fleets with a registration year beginning prior to January 1, 2015 are subject to provisions of the current plan until they renew in 2015. The cab card only displays those jurisdictions specifically requested.

If you require additional FRP information, please contact the ICBC Prorate Office at 604-443-4450.

4.0 When to Apportion Your Vehicle

IRP

Under IRP, carriers are required to register vehicle(s) in their base jurisdiction (see Glossary Definitions, Appendix D). If carriers have established a base of operations in more than one member jurisdiction, they must register applicable vehicles operating from that base in that jurisdiction. Base plate shopping is not allowed.

Carriers may apportionally register their vehicle(s) if the vehicle(s) travels into two or more IRP jurisdictions and is used to transport passengers for hire or is designed, used, or maintained primarily for the transportation of property, and:

- has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- has three or more axles, regardless of weight, or
- is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

An apportioned vehicle must be used in more than one jurisdiction for 18 months or it is no longer eligible to register in the IRP at its next renewal.

Exempt Vehicles

The IRP excludes the following vehicles from IRP registration, therefore the jurisdictional licensing/registration plate requirements apply:

- vehicles operating under separate reciprocity agreements that are not superseded by the IRP, or
- commercial vehicles used solely within the Province of British Columbia, or
- recreational vehicles used for personal pleasure or travel by an individual or family, or
- commercial vehicles displaying restrictive plates which have geographic area, mileage or commodity restrictions, or
- trailers

Due to jurisdictional statutes and regulations, out-of-jurisdiction registration/licensing may not be recognized. A carrier is advised to check with a jurisdiction prior to conducting operations.

5.0 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. (Please refer to 'Buses' for more details.)

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. (Please refer to 'Buses' for more details.)

Buses

Regular routes—Apportionment is provided under IRP for all buses travelling regularly scheduled routes. At the option of the registrant, total distance may be the sum of all actual in-jurisdiction distance or a sum equal

to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the route schedule.

Charters—Buses used exclusively for the transportation of ‘chartered parties’ may apply for apportioned registration under IRP.

Private—Apportionment is provided for under IRP for all buses used exclusively for the transportation of passengers not for compensation or gain.

Household Goods Carriers

Leased Equipment: Based Outside B.C.—Household Goods Carriers using equipment leased from service representatives (other household goods movers), may elect to base such equipment in the base jurisdiction of the service representative, or that of the carrier.

If the base jurisdiction of the service representative is selected, the equipment is registered in the service representative’s name, and the Household Goods Carrier is indicated as lessee. Fees are apportioned according to the combined mileage records of the service representative and those of the carrier. Such records must be kept or made available in the service representative’s base jurisdiction.

Leased Equipment: Based in B.C.—If the base jurisdiction of the Household Goods Carrier is selected, the equipment is registered in the name of the carrier for ‘Licence and Insurance Purposes Only’. The apportionment of fees is calculated according to the mileage records of the carrier. The records must be kept or made available in British Columbia.

Owned Equipment—For equipment owned and operated by owner-operators, other than service representatives, and used exclusively to transport cargo for a Household Goods Carrier based in British Columbia, the equipment is registered in the carrier’s name for ‘Licence and Insurance Purposes Only’. The apportionment of fees is according to the mileage records of the carrier. The records must be kept or made available in British Columbia.

Rental Vehicles

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

- **Rental Owner**—an owner principally engaged in renting (one or more rental fleets) to others or offering for rental the vehicles of such fleets, without drivers.
- **Rental Fleet**—one or more vehicles which are rented or offered for rental without drivers and which are designated by a rental owner as a rental fleet.
- **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 shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

Rental Vehicle: Base Jurisdiction—the jurisdiction from or in which the vehicle is most frequently dispatched, garaged, serviced, maintained, operated or otherwise controlled.

The IRP specifically provides for the registration of various types of rental fleets.

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 are extended full ‘inter’ or ‘intra’ jurisdictional privileges, providing that:

- such person or firm has received either the appropriate operating authority or approval from the jurisdiction to apportion such rental fleet, and
- the operational records that are identifiable as being part of the fleet are maintained by the rental owner, and
- operational records of each vehicle of the fleet are maintained and such records prove interjurisdictional travel
- such vehicles identified as being part of such fleet and must include the specified number of vehicles, and
- such person or firm registers the vehicles as described below:

Trucks and Truck-Tractors

Regular apportioned registration is provided.

Rental Passenger Cars

The allocation of vehicles is calculated by dividing the gross revenue received in the preceding year for use of such rental arising from passenger car rental transactions occurring in British Columbia by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all member (IRP) jurisdictions in which such vehicles were operated. The resulting percentage is applied to the overall total number of rental passenger cars in order to determine the actual number of rental passenger cars that are required to be plated and pay full licence fees in British Columbia.

Trailers and Semi-Trailers (Pool Fleets)

Trailers and semi-trailers not in separate pool fleets and used in normal tractor-trailer operations are licensed according to application for proportional registrations. For trailers and semi-trailers over 2,722 kg gvw/6,000 lbs and used solely in pool fleets, the licence is calculated by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all member jurisdictions. The resulting percentage is then applied to the overall total number of units in order to determine the actual number of rental units that are plated and pay full licence fees in British Columbia.

Utility Trailers

Every owner of utility trailers of 6,000 pounds/2,722 kg gross vehicle weight and under, engaged in the business of renting such trailers for use in British Columbia shall, on renewal, register no less than the average number of such trailers rented in or through British Columbia during the preceding year.

One-Way Vehicles

Trucks of less than 26,000 pounds/11,793 kg gross vehicle weight operated as part of an identifiable one-way fleet may be apportioned or allocated at the registrant's option, for cases where the vehicles operate in two or more IRP member jurisdictions. If allocation is chosen by the owner, applicants must fully plate all qualifying vehicles using the fleet distance factor to allocate to the respective jurisdictions. If apportionment is chosen, rental vehicles may only be apportioned if they operate in two or more jurisdictions. All trucks of qualified one-way fleets will be allowed to perform both 'inter' and 'intra' jurisdictional movements in all jurisdictions.

6.0 B.C. Regulatory Requirements

Motor Fuel Tax Act Requirements – IFTA

All carriers who use a vehicle in the Province for the multijurisdictional carriage of passengers or goods are required to pay tax under the *Motor Fuel Tax Act* on fuel consumed in the Province. Carriers registering their vehicles under the International Registration Plan (IRP) must also register under the International Fuel Tax Agreement (IFTA). All vehicles that weigh 11,800 kg GWW and over; or have 3 axles regardless of weight must obtain an IFTA filing.

To register under IFTA, please contact:

Motor Fuel Tax Section—IFTA
Consumer Taxation Programs Branch
Ministry of Finance
PO Box 9447
Stn Prov Govt
Victoria, BC V8W 9V4
Phone: 250-387-0635
Email: FuelTax@gov.bc.ca

Once registered under IFTA, the carrier will be issued credentials that will enable them to operate in all other IFTA member jurisdictions. The carrier will file quarterly tax returns to their base jurisdiction reporting the fuel consumed in each IFTA member jurisdiction and the tax owing or refundable to each jurisdiction, with a net payment or net refund amount. The base jurisdiction will forward the applicable information and payments (where required) to the other IFTA member jurisdictions. The base jurisdiction will also pay the net refund amount on behalf of the IFTA member jurisdictions.

For operations in non-IFTA jurisdictions, carriers must continue to follow the current procedures and file the returns required by the statutes and regulations of each non-IFTA jurisdiction.

Passenger Transportation Act

The Passenger Transportation Act (formerly Motor Carrier) regulates the transport of persons by motor vehicle for compensation in British Columbia by issuing licences.

Operators of motor vehicles carrying passengers for compensation are required to obtain a Motor Carrier Licence to operate in British Columbia.

Further information regarding extra-provincial operating authority may be obtained from:

Passenger Transportation Branch
Ministry of Transportation
313–1500 Woolridge Street
Coquitlam, BC V3K 0B8

Coquitlam: 604-527-2198
www.ptboard.bc.ca

National Safety Code

The National Safety Code (NSC) is a uniform set of safety standards applicable to all private and public Canadian carriers. Legislation requires all commercial vehicles (as defined) to be registered within the National Safety Code of the base jurisdiction. This process facilitates the monitoring of carrier safety.

National Safety Code applications are available at any Driver Service Centre, Weigh Scale, Appointed Agents, or Government Agent's office. A National Safety Code certificate is a prerequisite to vehicle licensing.

ICBC will not process prorated accounts that do not have an active National Safety Code number.

National Safety Code
Phone: 250-952-0576
Fax: 250-952-0578

7.0 Applications and Forms

IRP Registration

B.C. apportioned application forms are available at most Autoplan Offices throughout B.C., on www.icbc.com and directly from the ICBC Prorate Office in North Vancouver. It is the applicant's responsibility to properly complete all forms necessary to register vehicles under the International Registration Plan (IRP). If a submitted application is incomplete, the applicant will be notified and asked to provide the information or to submit a new, revised application. Incorrect completion of an application will delay processing.

All applications are processed by the ICBC Prorate Office in North Vancouver. **The applications cannot be processed by an Autoplan office or a Driver Service Centre.**

Sample forms and detailed instructions are included in Appendix B of this guide.

8.0 New Registrations

Before a vehicle may be apportionally registered in the Province of British Columbia, the carrier must:

- have an established place of business or residency in the Province. (See Glossary Definitions, Appendix D.)
- meet the definition of Established Place of Business or Residency as identified in Article III, Section 305, Selection of Base Jurisdiction:
 - An Applicant may elect as its Base Jurisdiction any Member Jurisdiction (i) where the applicant has an Established Place of Business, (ii) where the Fleet the applicant seeks to register under the Plan accrues distance, and (iii) where records of the fleet are maintained or can be made available.
 - An applicant that does not have an Established Place of Business in any jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction (i) where the applicant can demonstrate Residence, (ii) where the fleet the applicant seeks to register under the Plan accrues distance, and (iii) where records of the fleet are maintained or can be made available.
- complete and submit the Established Place of Business Questionnaire

- complete and submit both the Prorate Fleet and Prorate Vehicle Applications **in full** (see Appendix B, for forms completion). First time registrants without distance experience must use the B.C. average per vehicle distance (APVD) chart (Appendix G) to establish the IRP fleet. All distances and jurisdiction on the chart are used even if the carrier does not intend to travel in a particular jurisdiction.
- submit a copy of the Bill of Sale or Lease Agreement (see following 'Points to Remember') for each vehicle.
- provide any other documentation that is deemed necessary according to British Columbia law.

Applications are processed in the order in which they are received. New fleet applications may require a minimum five business days for processing.

Once the application has been processed, an invoice is mailed directly to the registrant detailing amounts payable. Payment must be paid in full at your autoplan agent prior to obtaining apportioned plates. If invoice amounts are payable in both Canadian and US funds, we will require separate payments in Canadian and US funds. All new fleet applications are payable in cash, certified cheque, money order, or bank draft for a period of 12 months from effective date of Prorate Fleet.

Points to remember:

- If applying under a company or firm name, the name must first be registered with the Registrar of Companies in Victoria.
- A B.C. IFTA (International Fuel Tax Agreement) number must be obtained if operating vehicles 11,800 kg GVW and over; or 3 axles regardless of weight.
- Ensure that you have obtained the required National Safety Code Certificate.
- An acceptable bill of sale must contain purchase date, purchase price, vehicle identification number, signature of purchaser, and signature of seller.
- An acceptable Lease Agreement must contain lease commencement date, Lessor's name, Lessee's name, vehicle identification number, capital cost of vehicle (value of the vehicle at commencement of lease) monthly payment amount, term of the lease agreement, and signatures of both parties.

Obtaining apportioned plates for IRP jurisdictions does not exempt a carrier from having to obtain operating authority and insurance liability filing requirements for each jurisdiction. As such, operators are advised to contact each jurisdiction prior to entry to verify operation requirements.

The ICBC Prorate Office completes and submits the following documents:

BMC91—Motor Carrier Automobile Bodily Injury and Property Damage Liability Certificate of Insurance:
US Department of Transportation Federal Highway Administration document, completed by ICBC at the request of the insured, and forwarded directly to the FMCSA. Provides proof of automobile liability insurance for a B.C. insured. Prior to issuing the BMC91—ICBC will require a docket number from the insured. Please make sure that when applying for authority, your legal name, and address is identical to how you are registered and insured in British Columbia.

The following documents are not obtained through the ICBC Prorate Office:

SS-4—Application for Employer Identification Number:

An employer identification number is required to complete the above Form 2290. Applications are available online at www.irs.gov.

Form 2290—Heavy Highway Vehicle Use Tax Return:

Highway motor vehicles having a gross weight of 55,000 lbs or more (24, 948 Kgs), and travelling in the US will be required to pay Heavy Highway Vehicle Use Tax. Form 2290 may be obtained online at www.irs.gov.

MCS90 or MCS90B—Endorsement for Motor Carrier Policies of Insurance for Public Liability:
Proof of B.C. liability insurance that must be shown to Customs. This form can be obtained from an Autoplan Broker.

9.0 Renewals

A 'Prorate Vehicle Report' is mailed to all British Columbia based carriers approximately six (6) weeks prior to expiry of their prorated fleet account. The report is a computer printout containing the active fleet information, as at the time of printing.

Because the report is printed and issued prior to expiration, any supplemental activity that has taken place after distribution will not be listed. This includes additions/deletions of vehicles and changes of fleet/vehicle information.

The 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.

It is essential that the carrier review the report for accuracy or omission of pertinent information.

Failure to report or include factual data could result in processing delays, being assessed incorrect fees or maintaining incorrect records.

The report is **not to be returned** to the ICBC Prorate Office for processing as it does not provide the jurisdictional weights required for each vehicle. It is the carrier's responsibility to submit weight information on the renewal application.

Renewal of a prorated account requires the completion of a Prorate Fleet Application and Prorate Vehicle Application(s) which must be submitted as soon as possible to the ICBC Prorate Office (see Appendix B, page 54 for forms completion). This allows sufficient time to process the renewal information and mail out the prorated invoice before the effective date.

Once carriers receive their prorated invoice, they may attend an Autoplan Office, pay for their prorated renewal and renew their Autoplan registration/insurance for all vehicles. Credentials and decal(s) will be provided at that time.

10.0 Supplemental Applications

A supplemental application is submitted by the carrier after the original/renewal application has been filed and paid for. Supplemental applications are submitted on the Prorate Vehicle Application forms.

You must submit a supplemental application for the following transactions.

To Add a Vehicle

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

To Delete a Vehicle

Vehicles may be deleted from an existing fleet anytime during the registration year.

See Refund Policy at end of this section.

To Replace a Vehicle

Fleet vehicle may be replaced anytime during the registration year. In order to apply the credits from the previous vehicle to the new vehicle, the information must be provided on the same supplement.

To Change Vehicle Information

You may apply for a change of vehicle information anytime during the registration year. Changes may include a correction of vehicle type, a correction to the taxable owner information, or change of weight, etc.

To Increase/Decrease Vehicle Weight in a Jurisdiction

A change to vehicle weight may be done at anytime during the registration year. If the gross vehicle weight is increased you will be billed for any difference in registration fees. If decreased, you may be refunded for any difference in registration fees.

See Refund Policy at end of this section.

To Replace a Lost/Stolen Cab Card

You must attend your nearest Autoplan Office to obtain a new cab card.

B.C. Refund Policy

British Columbia can only refund the *B.C. portion* of the registration fees. Refunds are generated when you cancel and surrender your B.C. apportioned licence plates or decrease the gross vehicle weight of your vehicle at an Autoplan Office. Refunds are issued from ICBC directly to the carrier.

On behalf of the carrier, the ICBC Prorate Office will issue a refund Remittance Notice to *Canadian jurisdictions only*. Upon notification, the other Canadian jurisdictions will individually process refunds due the carrier (subject to any applicable administration fee) and remit the refund directly to the carrier. Please allow six (6) weeks or longer for processing.

For information on the refund policies of US jurisdictions, please refer to the REFUNDS section on 23.

11.0 British Columbia Fees

All British Columbia based and apportioned vehicles are subject to annual registration fees, multijurisdictional vehicle tax and an administration fee.

Registration Fees

- *Regular* annual B.C. 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 (B.C.) kilometres divided by the total kilometres travelled in all IRP jurisdictions during the *mileage reporting year* (July 1 – June 30 of the previous year).
- Annual apportioned B.C. registration (licence) fees are payable at the time of initial licensing or upon renewal of your vehicle licence at an Autoplan Office.

Vehicle Tax

To determine the annual multijurisdictional vehicle tax on apportioned vehicles, please see page 14–17.

Administration Fee

An administration fee is charged on each new and renewal supplement processed for a B.C. based carrier.

12.0 British Columbia Tax

Multijurisdictional Vehicle Tax

The MJV tax is the tax paid on multijurisdictional vehicles based in B.C. or based in other jurisdictions and licensed under the prorate agreement the International Registration Plan (IRP). The MJV tax is paid in annual installments over the life of the vehicle and is based on a proportional formula which takes into account the travel ratio by the vehicle in British Columbia.

MJV Tax Formula

Tax = Taxable Value (TV) x Rate (R) x Travel Ratio (TR) x Travel Months (TM)		
TV	=	<p>The taxable value is:</p> <p>a) for a vehicle that is purchased for fair market value, the purchase price of the vehicle before trade in,</p> <p>b) for a vehicle that is leased, the greater of the purchase price of the vehicle, as described in the lease, and the fair market value on the vehicle's acquisition date, or</p> <p>c) for a vehicle that is acquired for less than fair market value, the fair market value of the vehicle on the vehicle's acquisition date,</p> <p>and includes any capital expenditure made to the vehicle (for example, the addition of a crane) within 30 days after the vehicle's acquisition date.</p> <p>The fair market value is the retail price that the vehicle would normally sell for in the open market.</p>
R	=	<p>The tax rate varies according to the number of calendar years that have passed since the acquisition year of the vehicle. Separate rate tables (shown later in this section) apply to buses and vehicles other than buses.</p>
TR	=	<p>The travel ratio is the ratio of the distance travelled by the vehicle in B.C. to the total distance travelled by the vehicle during the previous July 1 to June 30 period, known as the 'calculation year'.</p> <p>(rounded to 5 decimal places = .00000)</p>
TM	=	<p>The number of whole or partial calendar months left in the vehicle licence period at the time vehicle is licensed, divided by 12.</p> <p>(rounded to 2 decimal places = .00)</p>

Tax Rate

Vehicles other than buses:

Calendar Year	Tax Rate
Acquisition year	3.294%
1st calendar year after the acquisition year	2.646%
2nd calendar year after the acquisition year	2.177%
3rd calendar year after the acquisition year	1.838%
4th calendar year after the acquisition year	1.597%
5th calendar year after the acquisition year	1.577%
6th calendar year after the acquisition year	1.509%
7th calendar year after the acquisition year	1.486%
8th calendar year after the acquisition year	1.497%
9th and subsequent calendar years after the acquisition year	1.533%

Buses:

Calendar Year	Tax Rate
Acquisition year	2.708%
1st calendar year after the acquisition year	2.046%
2nd calendar year after the acquisition year	1.559%
3rd calendar year after the acquisition year	1.200%
4th calendar year after the acquisition year	0.940%
5th calendar year after the acquisition year	0.816%
6th calendar year after the acquisition year	0.674%
7th calendar year after the acquisition year	0.570%
8th calendar year after the acquisition year	0.564%
9th and subsequent calendar years after the acquisition year	0.506%

Credit if Tax Previously Paid

A credit applies for vehicles licensed in B.C. if both of the following apply:

- the vehicle becomes prorate licensed before the end of the 4th calendar year after the calendar year in which it was acquired, **and**
- the person who obtains the prorate licence (or the owner-operator if an owner-operator arrangement is in place) previously paid one of three qualifying taxes on the purchase price of the vehicle:
 - PST (under the *Provincial Sales Tax Act*)
 - Tax on designated property
 - PST (under the *Social Service Tax Act*)

The person entitled to the credit is the person who obtains or renews the prorate licence for the vehicle. If you are eligible to receive this credit, it is automatically provided by ICBC in the form of a lower tax rate.

The credit is provided automatically by ICBC at the time of licensing in the form of a lower tax rate, as follows:

Vehicles other than buses:

Calendar Year	Rate Reduction	Net Effective Tax Rate
Acquisition year	2.944%	0.350%
1st calendar year after the acquisition year	2.296%	0.350%
2nd calendar year after the acquisition year	1.827%	0.350%
3rd calendar year after the acquisition year	1.488%	0.350%
4th calendar year after the acquisition year	1.247%	0.350%

Buses:

Calendar Year	Rate Reduction	Net Effective Tax Rate
Acquisition year	2.498%	0.210%
1st calendar year after the acquisition year	1.836%	0.210%
2nd calendar year after the acquisition year	1.349%	0.210%
3rd calendar year after the acquisition year	0.990%	0.210%
4th calendar year after the acquisition year	0.730%	0.210%

Credit or Refund on Fleet-to-Fleet Vehicle Transfer

Where an MJV leaves one fleet to join another fleet (a 'fleet-to-fleet' transfer) and both fleets include travel distances in B.C., MJV tax is payable by the person licensing the vehicle under the second fleet. If the transfer takes place before the end of the old fleet's licence period, the vehicle owner remains the same, and the vehicle is B.C. based, ICBC will automatically apply a 'remaining balance' fleet-to-fleet transfer *credit*, which represents the 'unused' prepaid MJV tax for the months remaining in the first fleet's licence period, to reduce the MJV tax payable for the licence under the second fleet. For non B.C. based vehicles, the carrier may apply to the Consumer Taxation Programs Branch for a 'remaining balance' fleet-to-fleet transfer *refund* and provide supporting documentation.

Credit or Refund on Vehicle Trade-in

When a prorated licensed vehicle is traded in against the purchase of another vehicle that will immediately become prorated licensed, MJV tax is payable at the time a licence is obtained for the new vehicle. In the case of vehicles licensed in B.C., ICBC will automatically provide a trade-in **credit** for the unused months remaining for the trade-in vehicle to reduce the amount of MJV tax payable for the new vehicle. Both the new vehicle and the vehicle being traded must be displayed on the bill of sale.

When a Vehicle Ceases to be Prorate Licensed

Exit Tax

If an MJV ceases to be prorated licensed and then becomes licensed for use solely within B.C., an exit tax of 7% applies to the depreciated purchase price of the vehicle, unless one of the two conditions below are met.

Exit tax does not apply if:

1. the vehicle is leased, or
2. the vehicle, under its current ownership, has been previously licensed for use solely within B.C..

Example 1: Exit Tax Applies

You purchase a vehicle and immediately license it as an MJV. Later, you cancel the prorated licence for the vehicle and obtain a regular B.C. commercial licence for the vehicle. Exit tax applies because the vehicle is not leased and has not, since the time you purchased it, been licensed for use solely within B.C..

Example 2: No Exit Tax Applies

You purchase a vehicle and immediately license it as an MJV. Later, you cancel the prorated licence for the vehicle and you do not obtain a licence of any kind (e.g. you get a storage insurance policy for the vehicle and put the vehicle into storage). No exit tax applies because the vehicle did not become licensed for use solely within B.C.. However, exit tax applies if at any time later you obtain a regular B.C. commercial licence for the vehicle.

Example 3: No Exit Tax Applies

You operate a leased MJV. At some point, you cancel the prorated licence for the vehicle and obtain a regular B.C. commercial licence for the vehicle. No exit tax applies because the vehicle is leased. (PST is payable on the lease payments.)

When exit tax is payable, it is charged and collected by ICBC and is reduced by a credit automatically provided by ICBC. For information on credits, please see the section below, Credits and Refunds.

Credit to Reduce Exit Tax

If the exit tax applies at the time a vehicle is licensed for use solely within B.C., the amount of tax charged and collected by ICBC is automatically reduced by a credit, which consists of two parts:

1. Remaining Balance Amount

If there are one or more whole months remaining in the vehicle's licence period, an amount proportional to the number of whole months of prepaid MJV tax is provided as part of this credit.

If a vehicle is licensed for use solely within B.C. at the time its MJV licence expires, or with less than one whole month remaining in its MJV licence period, the credit against the exit tax will not include a remaining balance amount.

2. Prorate Period Amount

The prorate period amount is concerned with the span of time during which the vehicle was continuously prorate licensed. ICBC will automatically calculate this amount by determining your average travel ratio and the number of whole months in that continuous period.

Other Refunds

Refunds may be available by applying to the Consumer Taxation Programs Branch when MJV tax has been paid in situations involving replacement vehicles, short term rental vehicles, and MJVs purchased on reserve land.

Provincial Sales Tax (PST) Application on Purchases and Leases

Power Units

If you purchase or lease a vehicle and intend to immediately license the vehicle as an MJV, you are not required to pay the PST to the seller or lessor. Instead, MJV tax will apply at the time of licensing.

To purchase or lease power units exempt from PST, give the supplier your prorate number or, if you do not yet have a prorate account number, a completed *Certificate of Exemption—Multijurisdictional Vehicle (FIN 441)*. If you use the exemption certificate, you must immediately go to ICBC to get a prorate licence for your vehicle.

Trailers

Trailers obtained for use solely with MJVs are exempt from PST. For example, a semi-trailer purchased for use solely with a fleet of five MJV tractor units qualifies for the exemption.

MJV Tax Regulatory Contacts

MJV Tax Regulatory Contacts Consumer Taxation Programs Branch

Toll-free in Canada: 1-877-388-4440

E-mail: CTBTaxQuestions@gov.bc.ca

Website: www.rev.gov.bc.ca/ctb

MJV Tax Regulatory References

The following Acts and Regulations contain information relating to multijurisdictional vehicles (MJVs) and MJV tax:

Provincial Sales Tax Act sections 1, 37, 38, 39, 48, 54, Part 3 Division 7, 82, 192 and 195;

Provincial Sales Tax Regulation sections 10 and 48;

Provincial Sales Tax Exemption and Refund Regulation sections 1, 30, 55, 73 and Part 7

13.0 Invoice Billings

When the ICBC Prorate Office processes each application, the fees are calculated for all IRP jurisdictions where distances apply (actual or from APVD chart). (Each jurisdiction individually bases their fees on different criteria, such as purchase price or model year of the vehicle or carrier type, etc. They do not collectively base their fees on common or standard criteria. Also, some jurisdictions have more than one fee, such as ad valorem tax, excise tax, privilege tax, clean air levy, etc.). **All fees** are inclusive within the breakdown for each jurisdiction on the invoice billing.

The invoice billing is mailed to the carrier's **mailing address** as shown on the application and shows the total due for the application. The invoice billing consists of both an Invoice Summary and an Invoice Detail.

Invoice Summary

- shows the percentage factor and breakdown for fees and tax (where applicable) per jurisdiction, how that fee is distributed among the jurisdictions and the combined total payments due for all vehicles (recorded on all Invoice Detail sheets) in the application.
- should be checked in detail against your original application to ensure:
 - that all distances shown for the jurisdictions are accurate,
 - that the distances shown are correctly recorded as actual distances (N will display in APVD column) or are recorded as being from the Average Per Vehicle Distance (APVD) chart (Y will display in the APVD column).

Invoice Detail

- shows the breakdown of fees and tax (where applicable) per vehicle, how that fee is distributed among the jurisdictions and the total due for each individual vehicle.
- should be checked in detail against your original application to ensure:
 - that all requested units are listed,
 - that all vehicle information, such as unit number, VIN number, taxable owner, purchase price, purchase date, etc. is correctly listed,
 - that the gross vehicle weight for each vehicle is correctly listed.

If you should find any discrepancies in information, please contact the ICBC Prorate Office *immediately*.

Payment

Payments due are listed on the Invoice Summary **only**. They are recorded in the lower right hand corner and are identified in both Canadian and US funds.

Do not remit funds for any amounts listed on the Invoice Detail sheets. These are subtotals only and have already been included in the Total Amount Due portion of the Invoice Summary.

Please see Appendix H on page 51 for payment options.



Invoice Detail
Specialty Licensing/Insurance

Mailing Address:
ICBC
P.O. Box 7500 Str Terminal
Vancouver, BC V6B 5R9

Telephone: (604) 443-4450
Toll Free in BC: 1-800-665-4336
Fax: (604) 443-4451

PAGE 1

ROBERTSON, AMANDA

Invoice Date: 17 Sep 2014

Account No: BC 80002 005
Supplement No: 000
Carrier Type: FOR HIRE
Effective Date: 01 Jan 2015
Expiry Date: 31 Dec 2015
Transaction Type: Add Vehicle

Vehicle Added

Unit # :	Net Weight (kgs) : 5,000	Taxable Owner/Lessee : WTS MIGRATION
VIN : TEST1	Fuel Type : DIESEL	Purchase Date : 06 Jun 2006
Year/Make : 2001 RED	# of Axles : 3	Purchase Price : \$100,000
BC Reg # : 00280144	Bus Seats : 42	Trade-in Amount :
Vehicle Type: BUS	Lease Start Date :	Monthly Lease Amt :

Jurisdiction	GVW	Reg Fee	Tax Fee	Admin Fee	Reg Rfnd	Total Due
BRITISH COLUMBIA BC	63,500 kgs		157.92	10.00		167.92
ALBERTA AB	63,500 kgs	4.00				4.00
SASKATCHEWAN SK	62,000 kgs	162.00	32.59			194.59
MANITOBA MB	63,500 kgs	18.00	55.26			73.26
ONTARIO ON	40,000 kgs	88.00				88.00
QUEBEC QC	5 Axles	26.75				26.75
NEW BRUNSWICK NB	62,500 kgs	184.45				184.45
NOVA SCOTIA NS	62,500 kgs	213.19				213.19
PRINCE EDWARD IS PE	62,500 kgs					
NEWFOUNDLAND NF	62,500 kgs	19.70				19.70
ALABAMA AL	140,000 lbs	.32				.32 US
ARKANSAS AR	80,000 lbs	2.35				2.35 US
ARIZONA AZ	80,000 lbs	5.98				5.98 US

BJ2A
MV1507S (032009)

If payment is required, please make cheque(s) payable to: ICBC



Invoice Summary
Specialty Licensing/Insurance

Mailing Address:
ICBC
P.O. Box 7500 Stn Terminal
Vancouver, BC V6B 5R9

Telephone: (604) 443-4450
Toll Free in BC: 1-800-665-4336
Fax: (604) 443-4451

PAGE 1

ROBERTSON, AMANDA

Invoice Date: 17 Sep 2014

Account No: BC 80002 005
Supplement No: 000
Carrier Type: FOR HIRE
Effective Date: 01 Jan 2015
Expiry Date: 31 Dec 2015
Transaction Type: NEW FLEET

Jurisdiction	Kms	APVD	Pro-rated	Reg %	Tax %	Reg Fee	Tax Fee	Admin Fee	Reg Rfnd	Total Due
BRITISH COLUMBIA BC	79,213	Y	YES	31.210	31.210	N/A	157.92	10.00		167.92
ALBERTA AB	10,291	Y	YES	4.055		4.00				4.00
SASKATCHEWAN SK	12,091	Y	YES	4.764		162.00	32.59			194.59
MANITOBA MB	12,809	Y	YES	5.047		18.00	55.26			73.26
ONTARIO ON	13,204	Y	YES	5.202		88.00				88.00
QUEBEC QC	13,892	Y	YES	5.473		26.75				26.75
NEW BRUNSWICK NB	14,250	Y	YES	5.615		184.45				184.45
NOVA SCOTIA NS	13,892	Y	YES	5.473		213.19				213.19
PRINCE EDWARD IS PE	3	Y	YES	.001						
NEWFOUNDLAND NF	13,892	Y	YES	5.473		19.70				19.70
ALABAMA AL	384	Y	YES	.151		.32				.32 US
ARKANSAS AR	384	Y	YES	.151		2.35				2.35 US
ARIZONA AZ	384	Y	YES	.151		5.98				5.98 US
CALIFORNIA CA	1,419	Y	YES	.559		13.00				13.00 US
COLORADO CO	1,008	Y	YES	.397		.62	.01			.63 US

BJ2A
MV1507S (032008)

If payment is required, please make cheque(s) payable to: ICBC

14.0 Refunds

British Columbia can only refund the B.C. portion of the registration (licence) fees.

- British Columbia cannot refund registration fees, vehicle tax, excise tax, ad valorem tax, administration fees or miscellaneous fees for any other IRP jurisdictions.
- For refunds pertaining to fees other than apportioned registration fees, the British Columbia carrier must make application directly to the appropriate IRP office in that jurisdiction.

When a B.C. carrier submits a supplement to delete a vehicle(s) from a prorate account or requests a decrease to the gross vehicle weight, the ICBC Prorate Office will process the supplement which will result in the following refunding activity:

British Columbia

- The registration (licence) fees will be refunded upon surrender and cancellation of the apportioned plates, or
- The difference in registration (licence) fees will be refunded upon processing a decrease to the gross vehicle weight.

To process either of the above, you must attend an Autoplan Office. Refunds for B.C. fees only are issued directly from ICBC to the carrier.

Canadian Jurisdictions

- A Remittance Report will be generated and sent by the ICBC Prorate Office to the other Canadian jurisdictions where apportionment was applied. The Report provides the jurisdiction with all registration fees refundable to the carrier. The jurisdictions will individually process the refunds due (subject to any applicable administration fee) and remit directly to the carrier. Please allow six (6) weeks or longer for processing.

US Jurisdictions

- Applications for a refund of apportioned registration fees for IRP jurisdictions are handled directly between the B.C. carrier and the individual jurisdictions in accordance with their statutes.

Miscellaneous Refunds

- Refunds for vehicle tax, excise tax, ad valorem tax, etc. must be applied for directly by the B.C. carrier to the appropriate jurisdictional office.
- Refunds for administration or any other miscellaneous fees must be applied for directly by the B.C. carrier to the appropriate jurisdictional office.
- Refunds for B.C. multijurisdictional vehicle tax must be applied for directly by the carrier to the Consumer Taxation Programs Branch.

15.0 Temporary Registrations

Overweight/Oversize Permit

Overweight Permit

Must be obtained for any vehicle or combination of vehicles, with or without load, in excess of the weight allowed (63,500 kg gvw) in the regulations made pursuant to the *Commercial Transport Act* or in excess of the gross weight for which the vehicle is licensed. Overweight permits are only issued when loads are not reducible or when a vehicle is not reducible or when a vehicle is not licensed up to its allowable weight. Overweight permits must be obtained prior to operation on any highway and may be obtained from any weigh scale or appointed agent or government agent.

Oversize Permit

Prior to operation on a highway a permit must be obtained for vehicles and/or loads in excess of the legal dimensions and are only issued for loads not readily reducible in size. Permits are not normally granted for loads or vehicles in excess of 4.4 metres wide. Should it be necessary to move a load wider than 4.4 metres, permission must requested in writing to the Manager, Commercial Transport, giving details of the commodity to be moved and reasons why it cannot be reduced in size.

Any inquiries regarding BC permits and oversize vehicles, contact Commercial Transport at 1-800-559-9688 or <http://www.th.gov.bc.ca/cvse/CTPM/index.htm>.

16.0 Distance/Operational Records – IRP

Every carrier who registers vehicles under the IRP must maintain records to substantiate the reported distances travelled and the costs of all vehicles in the IRP fleets.

Source Documents

Vehicle Costs

Acceptable documentation to support a vehicle's purchase price and date of purchase include 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

An acceptable source document to record distances is an "Individual Vehicle Mileage Record" (IVMR). This document is completed by the driver for each trip made by a vehicle in an IRP fleet, including owner-operated vehicles and leased vehicles. The most common IVMRs are the driver's trip sheets and driver's logs. Other similar records are acceptable provided they contain the following basic information:

1. Registrant's name
2. Date of trip (beginning and ending)
3. Trip origin and destination
4. Routes (highway numbers) travelled
5. Odometer/hubometer readings
6. Distance by jurisdiction
7. Total trip distance
8. Vehicle unit numbers, for both power unit and trailer(s)
9. Fleet number (if registrant has more than one fleet)
10. Driver's name and signature

Monthly Summaries

The IVMR information must be summarized on a monthly basis. The summary must 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 is required for each July 1 to June 30 reporting period and must show the total fleet distance, broken down by month for each jurisdiction.

Other Records

Copies of the forms filed for annual registration (IRP Application, Supplemental Applications, Mileage Schedules, etc.) must be retained in the carrier's files for audit purposes.

Records Retention Period

Mileage records must be retained for the four mileage reporting periods (July 1 – June 30) which immediately precede the current licence year.

Vehicle cost and weight records must be maintained for all vehicles which are currently registered in the fleet. For individual vehicles which have been deleted from a fleet, vehicle cost and weight records must be retained for three years after the vehicles were deleted from the fleet.

Reminder: In addition to the above IRP record retention requirements, the carrier must maintain records as required under Part 8 of the *Provincial Sales Tax Regulation*.

17.0 Audits – IRP

Authority to Audit

Article X, Section 1020 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 on British Columbia carriers will be performed by auditors from the Consumer Taxation Programs Branch.

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 fees and taxes to British Columbia and to all other IRP member jurisdictions to which distances applied.

Audit Procedures

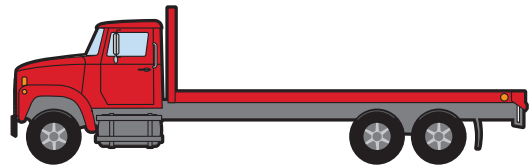
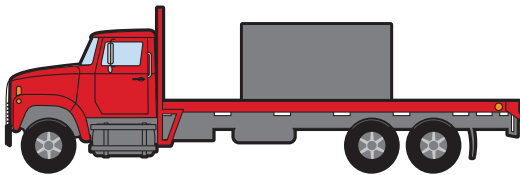
In conducting the IRP audit, auditors will use the source documents to determine, on a test basis, the accuracy and completeness of the distance and vehicle information recorded on the IVMRs, on the monthly and yearly summaries, and on the forms used for IRP registration.

Other Audits

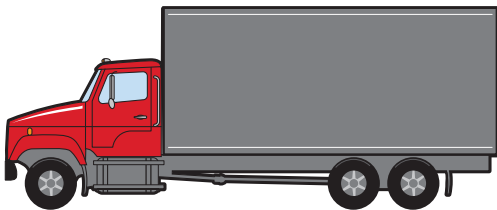
Generally, an IRP audit will include an IFTA, motor fuel tax and PST audit. The concurrent audits will minimize the inconvenience to audited carriers.

Appendix A

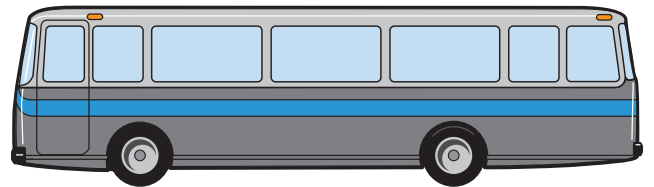
Types of Vehicles



Truck – Tractor (TT)



Truck (TK)



Bus (BS)

Maximum Weights For IRP Jurisdictions

Jurisdiction Name	Maximum Weight On Cab Card	
Alabama	NO MAX	
Alberta	63,500	kg
Arizona	80,000	
Arkansas	80,000	
British Columbia	63,500	kg
California	80,000	
Colorado	80,000	
Connecticut	NO MAX	
Delaware	80,000	
District of Columbia	80,000	
Florida	80,000	
Georgia	80,000	
Idaho	129,000	
Illinois	80,000	
Indiana	80,000	
Iowa	NO MAX	
Kansas	85,500	
Kentucky	80,000	
Louisiana	88,000	
Maine	100,000	

Jurisdiction Name	Maximum Weight On Cab Card	
Manitoba	63,500	Kg
Maryland	80,000	
Massachusetts	NO MAX	
Michigan	160,001	
Minnesota	NO MAX	
Mississippi	80,000	
Missouri	80,000	
Montana	138,000	
Nebraska	94,000	
Nevada	80,000	
Newfoundland	62,500	Kg
New Brunswick	62,500	Kg
New Hampshire	80,000	
New Jersey	80,000	
New Mexico	86,400	
New York	80,000	
North Carolina	80,000	
North Dakota	105,500	
Nova Scotia	62,500	Kg
Ohio	80,000	
Oklahoma	90,000	
Ontario	63,500	Kg

Jurisdiction Name	Maximum Weight On Cab Card	
Oregon	105,500	
Prince Edward Island	62,500	Kg
Pennsylvania	80,000	
Quebec	8 Axles	
Rhode Island	80,000	
Saskatchewan	63,500	kg
South Carolina	80,000	
South Dakota	NO MAX	
Tennessee	80,000	
Texas	80,000	
Utah	80,000	
Vermont	80,000	
Virginia	80,000	
Washington	105,500	
West Virginia	80,000	
Wisconsin	80,000	
Wyoming	117,000	(12)

Exceeding the maximum weight may require the purchase of an overweight/oversize permit. Please contact the applicable jurisdictions.

Appendix B

The following pages provide you with step-by-step instructions for completing both the Prorate Fleet Application and the Prorate Vehicle Application.

Both the Prorate Fleet Application and Prorate Vehicle Application must be completed when:

- first making application for a B.C. prorate account, or
- when renewing an existing B.C. prorate account.

Supplemental applications are submitted on the Prorate Vehicle Application by the carrier **after** the original application has been filed and paid.

For your convenience, we have provided the table below which identifies the numbered sections (see the forms on the following pages) that must be completed for Prorate transactions.

Type of Transaction	Prorate Fleet Application	Prorate Vehicle Application
New account	#3 thru #21	#3 thru #21 & #23
Renew account	#1 thru #21	#1 thru #21 & #23
Supplements	#1 thru #14 & #21	#1 thru #21 & #23
• add a vehicle		#1 thru #5 & #22 thru #23
• delete a vehicle		#1 thru #23
• replace a vehicle		
• change fleet information		
• change vehicle information		#1 thru #21 & #23
• increase/decrease vehicle weight in a jurisdiction		#1 thru #12 & #23

1. **Prorate Account Number:** enter the five (5) digit assigned B.C. account number. For new fleets, leave this space blank.
2. **Fleet Number:** enter your three (3) digit fleet number. For new fleets, leave this space blank.
3. **Effective Date:** enter the date you would like the transaction to become effective.
4. **Expiry Date:** enter the expiry date of your prorate account. For new fleets, enter the date you would like your new account to expire. New accounts must be a minimum of three months. **For all vehicles on an ICBC Fleetplan, the expiry date must match that of the Fleetplan.**
5. **Operating Authority:** if you have Passenger Transportation Act number, enter your five (5) digit B.C. Authority number.
6. **IFTA NO:** enter your B.C. International Fuel Tax Agreement number.
7. **Registrant Name:** enter the name of the person, firm or corporation in which the account is to be registered. (Applicants other than an individual(s) must ensure that their company name has been registered with the Registrar of Companies Branch in Victoria before their application can be processed and completed.) This is the name that will be shown on the apportioned cab card.
8. **Address:** enter the physical location of the business. Do not use a Post Office Box. The business must be located in British Columbia.
9. **Person to Contact:** enter the name, telephone and fax number of the contact person responsible for handling the applications
10. **Mailing Address:** enter the mailing address if different from the street address.
11. **Registrant Contact:** enter the name of the contact person of the registrant if different from the Person to Contact (person responsible for handling the applications).
12. **Registrant Telephone / Fax:** enter the telephone and fax number of the Registrant contact.
13. **Type of Application:** enter an 'X' to indicate the type of transaction being requested.
14. **Type of Operation:** enter an 'X' to indicate the type of operation you are engaged in.
15. **Distances:** shall be those that were travelled during the *distance reporting year*, which is the period July 1 through June 30 of the year immediately preceding the registration year. If distance has not been accrued during the reporting period leave this space blank.
See attached distance report Appendix F.
16. **Prorate:** enter an 'X' to indicate those jurisdictions which had actual distance accrued in the reporting year.
17. **Distance:** enter the actual kilometres travelled during the reporting period. All distances must be reported in kilometres. If a fleet has no actual distances and the fleet effective date is on or after January 1, 2015, the distances on the Average Per Vehicle Distance (APVD) chart will be automatically applied— there is no requirement to to enter the chart distances on the application.
18. **Total Distance:** enter the combined totals of actual and estimated distances.
19. **Declaration:** any person legally authorized by the registrant may sign the application. Enter title and date signed. Drivers cannot sign the application unless authorized. All applications require endorsement.

1. **Prorate Account No.:** enter the five (5) digit assigned B.C. account number. For new fleets, leave this space blank.
2. **Fleet No.:** enter your three (3) digit fleet number. For new fleets, leave this space blank.
3. **Effective Date:** enter the date you would like the transaction to become effective.
4. **Registrant Name:** enter the name of the person, firm or corporation in which the account is to be registered.
5. **Person to Contact:** enter the name, telephone and fax number of the contact person responsible for handling the applications and payments.
6. **Type of Transaction:** enter an 'X' to indicate the type of transaction being requested. If transaction is a delete vehicle—"X" either store or refund credits.
7. **Weight Group Number:** this is a carrier-assigned number to classify groupings of vehicles that will operate with the same gross vehicle weights within the same jurisdictions (start with #1, #2, etc.). The Vehicle Application allows for listing seven (7) vehicles per sheet. You do not have to fill the weights on subsequent sheets for vehicles that are within the same weight group number. The only requirement is to enter the weight group number and list additional vehicles.

A separate Vehicle Application must be submitted for each individual vehicle that will not be operating at the same weights as any of those assigned a weight group number. Individual vehicles do not require assignment of a weight group number.

The following is an example of weight group number assignment.

e.g., A fleet has fifty (50) vehicles travelling into five (5) jurisdictions. Assume apportionment was requested for the following weights.

	AB	SK	WA	OR	ID	Weight Group Number
10 vehicles @	29,500 kg	29,500 kg	65,000 lbs	65,000 lbs	65,000 lbs	#1
20 vehicles @	29,500 kg	29,500 kg	74,000 lbs	74,000 lbs	74,000 lbs	#2
19 vehicles @	29,500 kg	36,500 kg	92,600 lbs	92,600 lbs	80,500 lbs	#3
1 vehicle @	36,300 kg	43,000 kg	94,800 lbs	94,800 lbs	94,800 lbs	Not required

8. **Canadian Weights:** list the weights in kilograms for Canadian jurisdictions where travel is intended. Quebec requires number of axles only.
9. **US Weights:** list the weights in pounds for US jurisdictions where travel is intended.
 Note for #9 & 10: If the fleet effective date is on or after January 1, 2015, full reciprocity applies and comparable weights for jurisdictions where travel is not intended (and weights were not provided) will be automatically generated and displayed on the cab card.
10. **Registration Number:** list the eight (8) digit B.C. registration number for each vehicle.
11. **Vehicle:** list the corresponding model year and make for each vehicle.
12. **Vehicle Identification Number:** list the complete VIN/serial number as listed on the Vehicle Registration Certificate for each vehicle. Partial VINs are not acceptable.

13. **Vehicle Type:** enter the corresponding vehicle type (as listed at the top of the application).
14. **Axles/Seats:** enter the number of axles for all trucks. Buses must list the number of seats including driver's seat.
15. **Purchase Price:** enter the actual purchase price of the vehicle paid by the current owner, 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. Do not include retail sales taxes. A trade-in cannot be used to reduce the taxable purchase price.
16. **Trade-In:** if a trade-in credit was applied to the original purchase of the vehicle, please enter the amount of the trade-in credit (submit a copy of the original Bill of Sale showing the trade-in information).
17. **Date of Purchase:** enter the year, month and day the vehicle was purchased.
18. **Taxable Owner or Lessee:** enter the name of the actual taxable owner of the vehicle; or if the vehicle is leased, enter the name of the lessee.
19. **B.C. Social Service Tax No:** if the vehicle is a leased vehicle, enter the B.C. Social Service Tax Number of the Lessor.
20. **Monthly Lease Amount:** enter the monthly lease amount, not including tax.
21. **Lease Start Date:** enter the year, month and day that the lease started (submit a copy of the Lease Agreement showing the terms for payment and payment amounts).
22. **Deletions:** enter the eight (8) digit B.C. registration number, VIN/serial number and the name of the taxable owner or lessee for each corresponding vehicle.
23. **Declaration:** any person legally authorized by the registrant may sign the application. Enter title and date signed. Drivers cannot sign the application unless authorized. All applications require endorsement.

Appendix C

Regulatory Agencies

British Columbia	
IRP—Prorate Enquiries	
ICBC Prorate Office	
Mailing Address	Physical/Courier Address
PO Box 7500 Stn Terminal Vancouver, BC V6B 5R9	Room 135 151 West Esplanade North Vancouver, BC V7M 3H9
Prorate Enquiries	Financial Responsibility Enquiries
Telephone 604-443-4450 1-800-665-4336 (B.C. only)	Telephone 604-443-4624 1-800-665-4336 (B.C. only)
Fax 604-443-4451 Email IRP@ICBC.com	Fax 604-443-4451

British Columbia	
<p>Operating Authority</p> <p>Passenger Transportation Branch Ministry of Transportation 313 – 1500 Woolridge Street Coquitlam, BC V3K 0B8 Telephone 604-527-2198 Email ptboard@gov.bc.ca</p>	<p>Consumer Taxes</p> <p>(provincial sales tax, motor fuel tax, carbon tax, tobacco tax, multijurisdictional vehicle tax)</p> <p>Consumer Taxation Programs Branch Ministry of Finance PO Box 9442 Stn Prov Govt Victoria, BC V8W 9V4 Telephone 1-877-388-4440 Email CTBTaxQuestions@gov.bc.ca</p>
<p>IFTA</p> <p>Consumer Taxation Programs Branch Ministry Of Finance PO Box 9442 Victoria, BC V8W 9V4 Telephone 250-387-0635 Fax 250-356-2195 Email FuelTax@gov.bc.ca</p>	<p>Permits</p> <p>Commercial Transport & Inspection Department 3A-940 Blanshard Street Victoria, BC V8W 2H3 Telephone 1-800-559-9688</p>

Jurisdiction Contacts

Alabama

Alabama Department of Revenue —
 Motor Vehicle Division
 PO Box 327620
 2545 Taylor Road
 Montgomery, AL
 36132-7620
 334-242-9880 (Phone)
revenue.alabama.gov/motorvehicle/IRPIFTA_Efile_FAQ.cfm

Alberta

Alberta Prorate Services
 1st floor, 803 Manning Road NE
 Calgary, AB T2E 7M8
 403-297-2920 (Phone)
 prorates@gov.ab.ca

Arizona

Arizona Motor Vehicle Division
 1801 W. Jefferson
 Phoenix, AZ
 85007-0000
 602-712-6775 (Phone)
www.azdot.gov/mvd/motorcarrier/motorcarrierservices.asp

Arkansas

Arkansas Department of Finance and Administration
 P.O. Box 1272
 Little Rock, AZ
 72203-0000
 501-682-4661 (Phone)
 IRP.Unit@dfa.arkansas.gov

British Columbia

Insurance Corporation of British Columbia
 PO Box 7500, Stn Main
 Vancouver, BC V6B 5R9
 604-443-4450 (Phone)
www.icbc.com/vehicle-registration/licence-plates/Pages/Prorate-plates-for-commercial-vehicles.aspx

California

California Department of Motor Vehicles
P.O. Box 932382
Sacramento, CA
95818
916-657-7971 (Phone)
www.dmv.ca.gov/mcs/

Colorado

Colorado Dept. of Revenue —
Title & Registration Section
PO Box 173350
Denver, CO
80217-3350
303-205-5691 (Phone)
www.colorado.gov/cs/Satellite/Revenue-MV/RMV/1196240616666

Connecticut

Connecticut Department of Motor Vehicles
State of Connecticut
Department of Motor Vehicles 60 State Street
Wethersfield, CT
06161
860 263-5281 (Phone)
www.ct.gov/dmv/cwp/view.asp?a=810&q=245060&dmvNavPage=%7C

Delaware

Delaware Motor Carrier Services
303 Transportation Circle
Public Safety Building, Room 212
Dover, DE
19901-0000
302-744-2701 (Phone)
www.deldot.gov/mfta/index.shtml

District of Columbia

District of Columbia Department of Motor Vehicles
95 M Street SW
Washington, DC
20024
202 729-7079 (Phone)
dmv.dc.gov/service/international-registration-plan-irp

Florida

Florida Bureau of Commercial Vehicle and
Driver Services
2900 Apalachee Parkway
Neil Kirkland Building, MS 62
Tallahassee, FL
32399-0550
850-617-3711 (Phone)
www.flhsmv.gov/dmv/faqcarriers.html

Georgia

Georgia Department of Revenue
4125 Welcome All Road
Atlanta, GA
30349
855-406-5221 (Phone)
www.cvisn.dor.ga.gov/

Idaho

Idaho Division of Motor Vehicles
P.O. Box 7129
Boise, ID
83707
208-872-3163 (Phone)
www.trucking.idaho.gov/

Illinois

Illinois Vehicle Services Department
Room #300, Howlett Building
501 South 2nd Street
Springfield, IL
62756-0000
217-785-3000 (Phone)
www.cyberdriveillinois.com/

Indiana

Indiana Department of Revenue
7811 Milhouse Road, Suite M
Indianapolis, IN
46241
317-615-7340 (Phone)
www.in.gov/dor/4242.htm

Iowa

Iowa DOT/Motor Vehicle Division
6310 SE Convenience Boulevard
Ankeny, IA
50021
515-237-3268 (Phone)
www.iowadot.gov/mvd/omcs/default.aspx

Kansas

Kansas Division of Vehicles
915 SW Harrison
Docking State Office Building
Topeka, KS
66626-0001
785-296-6541 (Phone)
www.TruckingKS.org

Kentucky

Kentucky Transportation Cabinet
200 Mero Street
Frankfort, KY
40622-0000
502-564-9900 (Phone)
[transportation.ky.gov/Motor-Carriers/Pages/
International-Registration-Plan.aspx](http://transportation.ky.gov/Motor-Carriers/Pages/International-Registration-Plan.aspx)

Louisiana

Louisiana Office of Motor Vehicles
7979 Independence Blvd.
Baton Rouge, LA
70806
225-925-4390 (Phone)
www.la-trucks-online.org/

Maine

Maine Bureau of Motor Vehicles
101 Hospital Street
29 State House Station
Augusta, ME
04333-0029
207-624-9000 x52135 (Phone)
www.maine.gov/sos/bmv/commercial/irp.html

Manitoba

Manitoba Public Insurance
510-234 Donald Street
Box 6300
Winnipeg, MB R3C 4A4
204-985-8770 ext 7748 (Phone)
[www.mpi.mb.ca/en/Reg-and-Ins/Registration/
Commercial/Pages/IRP-eligible.aspx](http://www.mpi.mb.ca/en/Reg-and-Ins/Registration/Commercial/Pages/IRP-eligible.aspx)

Maryland

Maryland Motor Vehicle Administration
6601 Ritchie Highway, N.E.
Glen Burnie, MD
21062-0000
410-768-7000 (Phone)
www.mva.maryland.gov/vehicles/registration/IRP/

Massachusetts

Massachusetts Registry of Motor Vehicles
25 Newport Ave. Ext.
Quincy, MA
02026
857-368-8120 (Phone)
www.massrmv.com/rmv/irp/

Michigan

Michigan Secretary of State
7064 Crowner Drive
Secondary Complex
Lansing, MI
48918-0000
517-322-1097 (Phone)
[www.michigan.gov/sos/0%2C1607%2C7-127-1583-
26029--%2C00.html](http://www.michigan.gov/sos/0%2C1607%2C7-127-1583-26029--%2C00.html)

Minnesota

Minnesota Driver and Vehicle Services Division
445 Minnesota Street
Suite 196
St. Paul, MN
55101-5195
651-296-2001 (Phone)
[dps.mn.gov/divisions/dvs/Pages/dvs-content-detail.
aspx?pageID=612](http://dps.mn.gov/divisions/dvs/Pages/dvs-content-detail.aspx?pageID=612)

Mississippi

Mississippi Department of Revenue
P.O. Box 22828
Jackson, MS
39225-0000
601-923-7142 (Phone)
[www.dor.ms.gov/Business/Pages/Commercial-
Vehicles.aspx](http://www.dor.ms.gov/Business/Pages/Commercial-Vehicles.aspx)

Missouri

Missouri Motor Carrier Services
830 MoDOT Drive
PO Box 270
Jefferson City, MO
65102-0270
573-751-6433 (Phone)
www.modot.org/mcs

Montana

Montana Motor Carrier Services Division
2701 Prospect Avenue
Helena, MT
59620-0000
406-444-6130 (Phone)
mdtmcsirpcontact@mt.gov

Nebraska

Nebraska Department of Motor Vehicles
301 Centennial Mall South
Lincoln, NE
68509-4789
402-471-4435 (Phone)
www.dmv.ne.gov/mcs/irp.html

Nevada

Nevada Department of Motor Vehicles
555 Wright Way
Carson City, NV
89711
775-684-4711 x 1 (Phone)
www.dmvnv.com/mcoverview.htm

Newfoundland and Labrador

Newfoundland and Labrador Motor Registration
Division
P.O. Box 8710
St. John's, NF
A1B-4J5
709 729-2519 (Phone)
www.servicenl.gov.nl.ca/drivers/safetycode/index.html

New Brunswick

New Brunswick Department of Public Safety
PO Box 1998
140 Alison Blvd
Fredericton, NB E3B 5G4
506-453-2410 (Phone)
www.pxw1.snb.ca/snb7001/e/2000/2006e_6.asp

New Hampshire

New Hampshire Department of Safety
Division of Motor Vehicles
33 Hazen Dr.
Concord, NH
03305-0000
603-227-4110 (Phone)
www.nh.gov/safety/divisions/dmv/registration/irp/index.htm

New Jersey

New Jersey Motor Vehicle Commission
225 E. State Street
Trenton, NJ
08666-0000
609-292-4570 (Phone)
www.state.nj.us/mvc/Commercial/IRP.htm

New Mexico

New Mexico Motor Vehicle Division
2546 Camino Entrada
Santa Fe, NM
87505-4147
888-683-2821 (Phone)
www.tax.newmexico.gov/

New York

New York Department of Motor Vehicles
6 Empire State Plaza
Albany, NY
12228-0002
518 402-2180 (Phone)
www.dmv.ny.gov/irp.htm

North Carolina

North Carolina Division of Motor Vehicles
1100 New Bern Avenue
Raleigh, NC
27697-0000
919-861-3720 (Phone)
ncdot.gov/dmv/vehicle/irp/

Nova Scotia

Service Nova Scotia and Municipal Relations
Attn: Donna Holder – IRP
P.O. Box 2734
Halifax, NS B3J 3P7
902 424-5851 (Phone)
www.gov.ns.ca/snsmr/access/drivers/international-registration-plan.asp

Ohio

Ohio Bureau of Motor Vehicles
1970 West Broad Street
P.O. Box 16520
Columbus, OH
43216-6520
614-752-2055 (Phone)
www.ohcors.com/

Oklahoma

Oklahoma Corporation Commission –
Transportation Division
2101 N. Lincoln Boulevard
Jim Thorpe Building
Oklahoma City, OK
73105
405-521-3036 (Phone)
occeweb.com/TR/irp.htm

Ontario

Ontario Ministry of Transportation
Vehicle Programs Office - IRP Program
1201 Wilson Avenue, Building "C" Room 143
Downsview, ON M3M-1J8
416-235-3923 (Phone)
www.mto.gov.on.ca/english/trucks/

Oregon

Oregon Motor Carrier Transportation Division
3930 Fairview Industrial Drive SE
Salem, OR
97302
503-378-6699 (Phone)
www.oregon.gov/ODOT/MCT/pages/audit.aspx

Prince Edward Island

Prince Edward Island Highway Safety Division
P.O. Box 2000
Charlottetown, PE C1A 9R9
902-368-5200 (Phone)
www.gov.pe.ca/highwaysafety/index.php3?number=1002502&lang=E

Pennsylvania

Pennsylvania Safety Administration
1101 South Front Street, Riverfront Office Center
Executive Offices, 4th Floor
Harrisburg, PA
17104
717-346-0608 (Phone)
www.dmv.state.pa.us/forms/arpForms.shtml

Quebec

Societe de l'Assurance Automobile du Quebec
333 Boulevard Jean-Lesage, C.P. 19600
Quebec City, QC G1K 8J6
418 528-4343 (Phone)
www.saaq.gouv.qc.ca/en/vehicle_registration/irp/index.php

Rhode Island

Rhode Island Division of Motor Vehicles
150 Midway Road, Suite 153
Cranston, RI
02920
401-946-0090 (Phone)
www.dmv.ri.gov/forms/

Saskatchewan

Saskatchewan Government Insurance
Branch & IRP Issuing
2260 11th Avenue
Regina, SK S4P 2N7
306-751-1250 (Phone)
www.sgi.sk.ca/businesses/irp/index.html

South Carolina

South Carolina Department of Motor Vehicles
Motor Carrier Services
10311 Wilson Blvd, Bldg D Cube #105
Blythewood, SC
29016
803-896-3870 (Phone)
www.scdmvonline.com/DMVNew/default.aspx?n=international_registration_plan

South Dakota

South Dakota Division of Motor Vehicles
Anderson Building
445 E. Capitol Avenue
Pierre, SD
57501-2080
605-773-3314 (Phone)
www.sdtruckinfo.com

Tennessee

Tennessee Department of Revenue
Vehicle Services Division, Motor Carrier Section
44 Vantage Way, Suite 160
Nashville, TN
37243-8050
615-399-4265 (Phone)
tn.gov/revenue

Texas

Texas – TxDMV – MCD – Commercial Fleet Services
4000 Jackson Avenue
Austin, TX
78731
800 299-1700 (Phone)
txdmv.gov/motor-carriers/commercial-fleet-registration/apportioned-registration

Utah

Utah Division of Motor Vehicles
210 North 1950 West
Salt Lake City, UT
84134
801-297-7500 (Phone)
motorcarrier.utah.gov/

Vermont

Vermont Department of Motor Vehicles
120 State Street
Montpelier, VT
05603-0001
802 828-2071 (Phone)
dmv.vermont.gov/commercial_trucking/IRP

Virginia

Virginia Department of Motor Vehicles
2300 W. Broad St.
Richmond, VA
23269
804-249-5140 (Phone)
www.dmv.state.va.us/commercial/mcs/programs/irp/index.asp

Washington

Washington Department of Licensing
P.O. Box 9228
Olympia, WA
98507-9228
360-664-1822 (Phone)
www.dol.wa.gov/vehicleregistration/prorate.html

West Virginia

West Virginia Division of Motor Vehicles
5707 MacCorkle Avenue SE
PO Box 17900
Charleston, WV
25317-0010
304-926-0799 (Phone)
www.transportation.wv.gov/dmv/IRP-IFTA/Pages/IRPIFTA.aspx

Wisconsin

Wisconsin Department of Transportation
Division of Motor Vehicles
4802 Sheboygan Avenue
Madison, WI
53705
608 266-9900 (Phone)
www.dot.wisconsin.gov/business/carriers/irp.htm

Wyoming

Wyoming Department of Transportation
5300 Bishop Blvd
Cheyenne, WY
82009-3340
307-777-4375 (Phone)
www.dot.state.wy.us/home/trucking_commercial_vehicles/irp.html

Northwest Territories, Yukon Territories, and Alaska are not members of the International Plan. Please contact each jurisdiction directly prior to entering to enquire on requirements.

Northwest Territories 867-984-3341

Yukon Territories 867-667-8250

Alaska 907-365-1200

Appendix D

Glossary Definitions

Ad Valorem—a tax charged by some States in proportion to the estimated value of the vehicle.

Apportionable Vehicle—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 kilograms), 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 kilograms).

Applicant—person, firm, or corporation in whose name or names a vehicle or fleet will be properly registered.

Apportionable Fee—any periodic recurring fee or tax required for registering Vehicles, such as registration, license or weight fees.

Apportioned Registration—registration that allows commercial vehicles to comply with registration requirements of more than one jurisdiction, and to pay registration fees based on the percentage of operation in those jurisdictions.

Audit—the examination of a Registrant's Records, including source documents, to verify the distances reported in the Registrant's application for apportioned registration and evaluate the accuracy of the Registrant's distance-accounting system for its Fleet. Such an examination may be of multiple Fleets for multiple years.

Average Per Vehicle Distance (APVD) Chart—The APVD chart contains an average of actual distances travelled in each IRP jurisdiction by all B.C. based apportioned vehicles in the previous calendar year. The distances are used to calculate fees for all new and existing fleets with no actual distances travelled in the distance reporting period.

Axle—an assembly of a Vehicle consisting of 2 or more wheels, whose centers 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 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 highway by an axle unit.

Base Jurisdiction—the member jurisdiction, selected in accordance with International Registration Plan (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 "APPORTIONED" and the jurisdiction's name on the plate.

Bus—means a motor vehicle designed to carry more than 10 passengers.

CAVR—the Canadian Agreement on Vehicle Registration which is an agreement between Canadian jurisdictions for providing free registration reciprocity for light vehicles, farm vehicles and government vehicles operated between Canadian provinces.

Cab Card—the 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—individual, partnership, or corporation engaged in the business of transporting persons or goods.

- **Common Carrier**—any motor carrier that advertises to the general public to engage in the transportation by motor vehicle of goods or persons.
- **Contract Carrier**—any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation.
- **Exempt Carrier**—an individual, partnership or corporation engaged in the business of transporting exempt goods or persons for compensation.
- **Private Carrier**—a person, firm or corporation that uses its own trucks to transport the private carriers' own freight.

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.

Combination of Vehicles—a Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

Commercial Vehicle—includes:

- a motor vehicle having permanently attached to it a truck or delivery body
- an ambulance, casket wagon, fire apparatus, hearse, motor bus, tow car, road building machine, taxi and a tractor
- a combination of vehicles
- other vehicles as specified by regulation of the Lieutenant Governor in Council.

Double Bottom Combination—a combination of a power unit pulling two (2) semi-trailers or a semi-trailer and a full trailer.

Established Place of Business—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. 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.

Factory List Price—the manufacturer's retail price, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle.

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 Coupler—a device that is mounted on the vehicle chassis and that consists of a skid plate, associated mounting brackets and latching mechanism that couples or connects to a kingpin located on the other vehicle or component.

Fleet—one or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.

Full Reciprocity Plan (FRP)—the Full Reciprocity Plan (FRP) was adopted by IRP and became effective for IRP fleets with an effective date on or after January 1, 2015. FRP grants full reciprocity for all apportioned vehicles in all member IRP jurisdictions.

Full Trailer—a vehicle without motive power, designed to be towed by another vehicle and is so designed that the whole of its weight and load is carried on its own axles and includes a combination consisting of a semi-trailer and trailer converter dolly.

Gross Vehicle Weight—the number of kilograms derived by adding the weights on all the axles of a commercial vehicle.

ICC—the abbreviation for the United States Interstate Commerce Commission which is an insurance registration program for carriers travelling in US jurisdictions.

In-Jurisdiction Miles—the total number of miles/kilometres operated by a fleet of apportioned vehicles in a jurisdiction during the preceding year.

International Registration Plan—an agreement between member jurisdictions for prorating or apportioning registration fees based on fleet distance travelled in each jurisdiction.

Interjurisdictional ('Inter')—vehicle movement between or through two or more jurisdictions.

Intrajurisdictional ('Intra')—vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

IVMR—the abbreviation for an Individual Vehicle Mileage Record.

Jurisdiction—a country or a state, province, territory, possession, or federal district of a country.

Lease—a transaction evidenced by a written document in which a Lessor vests exclusive possession, control, and responsibility for the operation of a Vehicle to 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.

Licensed Gross Vehicle Weight—the gross vehicle weight for which a commercial vehicle is licensed.

Mileage Reporting Year—the period July 1 through June 30 immediately preceding the registration year that distance was actually travelled. For example, if the registration year is October 1, 2008, through September 30, 2009, the registration percentage is assessed from the distance actually travelled during the July 1, 2007 through June 30, 2008, period.

Operational Records—documents supporting distance travelled in each jurisdiction and total distance travelled, such as IVMRs, fuel reports, trip sheets and logs.

Owner-Operator—An owner-operator is a person who transfers a vehicle to a carrier under an agreement and who retains a beneficial interest in that vehicle.

Pool Fleet—means a fleet of rental company trailers and semi-trailers having a gross weight in excess of 2,722 kg/6,000 lbs and used solely in pool operation, with no permanent base.

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 Agreement—an agreement, arrangement, or understanding between 2 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.

Recreational Vehicle/Motor Home—a motor vehicle designed or used primarily for accommodation during travel or recreation, but does not include a motor vehicle that has attached to it a structure

- designed or used primarily for accommodation during travel or recreation, and
- designed or intended to be detachable.

Registrant—individual, firm or corporation in whose name(s) a vehicle or fleet of vehicles is properly 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.

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

Residence—the status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

Restricted Plate—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.

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—one who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a motor carrier for transportation of household goods.

Tare Weight (Unladen Weight)—the actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load.

Temporary Operation Permit—referred to as a 'Trip Permit' and grants any person with a valid driver's licence permission to operate an unlicensed motor vehicle or trailer on a highway. For commercial carriers, the TOP is a temporary permit issued by the jurisdiction of British Columbia in lieu of regular apportioned licence plates and cab card.

Total Distance—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.

Trailer Converter Dolly—means a vehicle unit which consists of one or more axles, a fifth wheel and a drawbar, and is used to convert a semi-trailer to a full trailer.

Trip Records—records maintained on distances travelled for each unit on a monthly/quarterly basis and accumulate totals annually. 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.

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, and not constructed to carry a load other than a part of the weight of the vehicle and load so drawn

Unladen Weight (Tare Weight)—the actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load.

Weight Groups—groupings of vehicles operating with the same gross or combined gross weights within the same jurisdictions.

Appendix E

Miscellaneous Forms

Form	What is it?	Obtained from:
MCS 90 or MSC 90B	<p>Endorsement for Motor Carrier Policies of Insurance for Public Liability:</p> <p>Proof of B.C. liability insurance that must be shown to Customs.</p> <p>MCS 90—For-Hire/Private carriage of commodities</p> <p>MCS 90B—For-Hire motor carrier of passengers</p>	ICBC Autoplan Broker.
FORM E	<p>Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance:</p> <p>Financial Responsibility form providing proof of B.C. liability coverage for a B.C. insured. This form would be issued and sent to the US State requesting confirmation of liability.</p>	ICBC Prorate Office 604-443-4450.
SSR	<p>Single State Registration:</p> <p>Cab card issued in the US which lists all jurisdictions that the carrier has applied and obtained Operating Authority for.</p>	Individual State Authority Dept. (Refer to pages 37–42 for telephone numbers.)
UCR	<p>The Unified Carrier Registration:</p> <p>A US program that requires individuals and companies that operate commercial motor vehicles in interstate or international commerce to register their business and pay an annual fee based on the size of their fleet.</p>	More information is available at www.irs.gov or 360-664-1222.
FORM 2290	<p>US Federal Heavy Vehicle Use Tax Return:</p> <p>Application to remit tax to the US Federal Government for vehicles having a gross weight of 55,000 lbs or more and travelling in the US.</p>	Applications are available online at www.irs.gov .
SS 4	<p>US Application for Employer Identification Number:</p> <p>A requirement for all carriers conducting business in the US.</p>	Applications are available online at www.irs.gov .
BMC 91	<p>Motor Carrier Automobile Bodily Injury and Property Damage Liability Certificate of Insurance:</p> <p>Federal Highways Administration document. Carrier may perform transfer, collection or delivery services in the US once application for operating authority has been filed and approved by ICBC.</p>	ICBC Prorate Office 604-443-4450.

Appendix F

Mileage Reporting Chart

The prorated account must report actual mileage traveled between July 1 through June 30 according to the chart below.

Licensing Period	Actual Distance Traveled During:	Licensing Period	Actual Distance Traveled During:
Effective Year 2019		Effective Year 2022	
January 1, 2019	July 1/17 – June 30/18	January 1, 2022	July 1/20 – June 30/21
February 1, 2019	July 1/17 – June 30/18	February 1, 2022	July 1/20 – June 30/21
March 1, 2019	July 1/17 – June 30/18	March 1, 2022	July 1/20 – June 30/21
April 1, 2019	July 1/17 – June 30/18	April 1, 2022	July 1/20 – June 30/21
May 1, 2019	July 1/17 – June 30/18	May 1, 2022	July 1/20 – June 30/21
June 1, 2019	July 1/17 – June 30/18	June 1, 2022	July 1/20 – June 30/21
July 1, 2019	July 1/17 – June 30/18	July 1, 2022	July 1/20 – June 30/21
August 1, 2019	July 1/17 – June 30/18	August 1, 2022	July 1/20 – June 30/21
September 1, 2019	July 1/17 – June 30/18	September 1, 2022	July 1/20 – June 30/21
October 1, 2019	July 1/18 – June 30/19	October 1, 2022	July 1/21 – June 30/22
November 1, 2019	July 1/18 – June 30/19	November 1, 2022	July 1/21 – June 30/22
December 1, 2019	July 1/18 – June 30/19	December 1, 2022	July 1/21 – June 30/22

Licensing Period	Actual Distance Traveled During:	Licensing Period	Actual Distance Traveled During:
Effective Year 2020		Effective Year 2023	
January 1, 2020	July 1/18 – June 30/19	January 1, 2023	July 1/21 – June 30/22
February 1, 2020	July 1/18 – June 30/19	February 1, 2023	July 1/21 – June 30/22
March 1, 2020	July 1/18 – June 30/19	March 1, 2023	July 1/21 – June 30/22
April 1, 2020	July 1/18 – June 30/19	April 1, 2023	July 1/21 – June 30/22
May 1, 2020	July 1/18 – June 30/19	May 1, 2023	July 1/21 – June 30/22
June 1, 2020	July 1/18 – June 30/19	June 1, 2023	July 1/21 – June 30/22
July 1, 2020	July 1/18 – June 30/19	July 1, 2023	July 1/21 – June 30/22
August 1, 2020	July 1/18 – June 30/19	August 1, 2023	July 1/21 – June 30/22
September 1, 2020	July 1/18 – June 30/19	September 1, 2023	July 1/21 – June 30/22
October 1, 2020	July 1/19 – June 30/20	October 1, 2023	July 1/22 – June 30/23
November 1, 2020	July 1/19 – June 30/20	November 1, 2023	July 1/22 – June 30/23
December 1, 2020	July 1/19 – June 30/20	December 1, 2023	July 1/22 – June 30/23
Effective Year 2021		Effective Year 2024	
January 1, 2021	July 1/19 – June 30/20	January 1, 2024	July 1/22 – June 30/23
February 1, 2021	July 1/19 – June 30/20	February 1, 2024	July 1/22 – June 30/23
March 1, 2021	July 1/19 – June 30/20	March 1, 2024	July 1/22 – June 30/23
April 1, 2021	July 1/19 – June 30/20	April 1, 2024	July 1/22 – June 30/23
May 1, 2021	July 1/19 – June 30/20	May 1, 2024	July 1/22 – June 30/23
June 1, 2021	July 1/19 – June 30/20	June 1, 2024	July 1/22 – June 30/23
July 1, 2021	July 1/19 – June 30/20	July 1, 2024	July 1/22 – June 30/23
August 1, 2021	July 1/19 – June 30/20	August 1, 2024	July 1/22 – June 30/23
September 1, 2021	July 1/19 – June 30/20	September 1, 2024	July 1/22 – June 30/23
October 1, 2021	July 1/20 – June 30/21	October 1, 2024	July 1/23 – June 30/24
November 1, 2021	July 1/20 – June 30/21	November 1, 2024	July 1/23 – June 30/24
December 1, 2021	July 1/20 – June 30/21	December 1, 2024	July 1/23 – June 30/24

Appendix G

Prorate Payment Options

Before a Prorate license and insurance can be issued, ICBC requires payment for the Prorate license to be paid in full.

Making payment to ICBC

ICBC accepts the following payment methods: credit card, cheque, wire transfer, money order, internet banking, broker cheque or bank draft.

Credit Cards

We accept Visa and Mastercard for both Canadian and US funds. We also accept AMEX for Canadian funds only.

Cheques

Cheques are to be made payable to "ICBC Prorate". All fees over \$2,000 must be certified. Cheques must be received in our office before insurance can be issued.

Internet Banking

A customer wishing to pay their Prorate fees using Internet banking must select "BC Prorate" as the payee. Customers should first confirm with their financial institution that this payee option is available.

1. Make separate Internet payment transactions (two confirmation numbers) for Canadian Funds and US funds converted to Canadian. For US converted payments, please use the exchange rate provided on the Prorate invoice.
2. Fax the Prorate office proof of payment made, a print screen of the amount(s) paid showing the amounts and confirmation numbers. Please also fax a copy of the Prorate invoice along with the payment confirmation.

Wire Transfer

1. Make separate wire transfer payments transactions (two confirmation numbers) for Canadian Funds and US Funds.
2. Fax proof of the wire transfer, a print screen of the amount(s) paid showing the amounts and confirmation numbers. Please also fax a copy of the Prorate invoice along with the payment confirmation.

Wire Transfer Account Numbers with the Royal Bank of Canada

	Bank	Branch	Account
Canadian Funds	0003	09150	1000082
US Funds	0003	09150	4001020

Swift Code — ROYCCAT2

If you need to operate a prorated licensed vehicle before you are able to remit payment for prorated licensing fees, you may purchase travel permits for each jurisdiction you need to operate in.

