

Information Bulletin

FT-10

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THE FUEL TAX AND ROAD USE CHARGE ACT

INFORMATION FOR LICENSED REMITTERS, IMPORTERS AND MARKERS REGARDING ALLOWANCES

This bulletin outlines the allowances for licensed fuel tax remitters, importers and fuel markers under *The Fuel Tax and Road Use Charge Act* and describes the general requirements for reporting and accounting for allowances. It is a general guide and not a substitute for the legislation.

Changes to this bulletin are indicated by a (I) in the left margin.

The contents of this bulletin are presented under the following sections:

- A. Licensed Markers
- B. Licensed Remitters and Importers
- C. Saskatchewan eTax Services (SETS)

A. LICENSED MARKERS

A licensed marker is entitled to an allowance to obtain the dye required to dye diesel fuel for sale in Saskatchewan. The amount of the allowance is \$.30 per 1,000 litres of diesel fuel marked or coloured for sale and subsequently sold in Saskatchewan as marked diesel fuel.

Licensed remitters who are also licensed markers may deduct the allowance on their generic fuel tax return. Reports and schedules providing details of the calculation should support the allowance claimed.

B. LICENSED REMITTERS AND IMPORTERS

An allowance for losses of an unverifiable nature and for handling costs is available to:

- a) A licensed importer who imports fuel into Saskatchewan for the purposes of resale. The amount of the allowance is 0.25 per cent of the tax paid on fuel imported into Saskatchewan.
- b) A licensed remitter who sells or removes fuel from a terminal in Saskatchewan. Effective April 1, 2005, the amount of the allowance is 0.35 per cent of the tax on tax-paid gasoline and aviation fuel sales; and 0.25 per cent of the tax on tax-paid diesel fuel sales. For the purposes of the allowance calculation, tax-paid fuel sales include tax-paid deliveries from a terminal to a fuel vendor's (bulk fuel dealers and retailers) storage facility.

Licensed fuel importers are not eligible to claim any allowance when the fuel is delivered or sold directly to a consumer.

C. SASKATCHEWAN eTAX SERVICES (SETS)

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS:

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- Apply, renew and check status of various Fuel Tax related permits.
- Report exempt or tax reduced fuel sales through the EFSR menu option.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.
- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.
- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

FOR FURTHER INFORMATION

Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6

Telephone: Toll Free 1-800-667-6102
Regina 306-787-6645

Email: sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at www.sets.saskatchewan.ca/taxinfo.

To receive automatic email notifications when this or any other bulletin is revised, go to www.sets.saskatchewan.ca/subscribe.

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Government website: Saskatchewan.ca