

# Information Bulletin

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FT-9

Issued: March 2001

Revised: October 2021

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## THE FUEL TAX AND ROAD USE CHARGE ACT

### INFORMATION FOR FUEL EXPORTERS

This bulletin describes the taxation and reporting requirements for persons exporting fuel from Saskatchewan. It is a general guide and is 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. Licence to Export
- B. Reporting
- C. Requirements for Carriers
- D. Tax Recovery and Credit
- E. Failure to Comply
- F. Saskatchewan eTax Services (SETS)

#### A. LICENCE TO EXPORT

Any person who wishes to export fuel from Saskatchewan without paying the Saskatchewan tax on the fuel must have a valid Exporter's Licence. Exporters can apply for a Fuel Tax Licence by completing and submitting a [Fuel Tax Registration Application](#). A guaranteed letter of credit or a surety bond may be required as security for the licence.

#### B. REPORTING

Licensed exporters are required to file a generic fuel tax return through SETS by the 20<sup>th</sup> of each month for exports occurring during the preceding month. Supporting documentation that must be retained includes the following documents:

- copies of bills of lading;
- copies of supplier issued documents showing the declared destination of the fuel (where this information is not contained on the bill of lading); and,
- copies of certified U.S. Customs Entry Summary and broker invoice for exports to the United States (where the exporter uses the U.S. Customs Line Release System, a copy of the document containing the line release stamp or manual authorization must be retained provided).

**C. REQUIREMENTS FOR CARRIERS**

Common carriers exporting fuel picked up from a terminal or refinery in Saskatchewan must have in their possession a bill of lading issued by the terminal or refinery. The common carrier must also possess a document issued by the supplier showing the declared destination of the fuel, the tax amount and the jurisdiction for which the tax (if any) was collected.

**D. TAX RECOVERY AND CREDIT**

Bulk fuel dealers who have paid tax on fuel and later sell or export the fuel, may obtain a credit, refund or allowance where it can be satisfactorily shown that the fuel was exported from Saskatchewan for resale.

**E. FAILURE TO COMPLY**

It is an offence to contravene the requirements for reporting and accounting for tax on fuel exports. An individual who is convicted of an offence is liable on summary conviction to a fine not exceeding \$10,000 and in the case of a corporation, to a fine not exceeding \$50,000.

In addition, officers or directors of the corporation who participated in the commission of the offence are also liable to the penalties mentioned above whether or not the corporation has been prosecuted or convicted.

**F. 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](mailto:sasktaxinfo@gov.sk.ca)

Internet: Tax bulletins, forms and information are available at [www.sets.saskatchewan.ca/taxinfo](http://www.sets.saskatchewan.ca/taxinfo).

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