

APPLICATION FOR REFUND OF FUEL TAX WHERE FUEL IS USED FOR A TAX EXEMPT PURPOSE

SECTION A: To be completed by ALL applicants

1. Permit # (if applicable) _____
2. Name of applicant _____
3. Address _____
4. Phone _____ Fax _____ Email _____
5. Type of fuel DIESEL GASOLINE AVIATION
(use separate form for each)

6. STATEMENT OF YUKON FUEL CONSUMPTION. **Please include copies of fuel receipts as well as sufficient evidence to support your claim.**

Activity Location Size and Product	Equipment in which fuel consumed (make, model, year, serial number)	Litres purchased tax-in	Litres consumed on maintained roads	Litres consumed for exempt purposes (Off-road)
Total litres				
TAX RATES: DIESEL \$0.072/litre			Tax Rate	
GAS \$0.062/litre			Tax Refund	
AVGAS \$0.011/litre			\$	

SECTION B: To be completed by businesses which do not hold a tax exempt permit for commercial off-road usage in Fishing, Logging, Mining, Outfitting, Trapping, Farming, Tourism and Sawmills

7. The *Fuel Oil Tax Act* limits the issuance of tax exempt permits and tax refunds to those eligible commercial activities conducted with the intention of earning income.
 - a) Is your business actively engaged in commercial operations (earning revenue)? ____ Yes ____ No
 - b) Does your business intend to earn income (profit)? ____ Yes ____ No
 - c) What was your business income (profit) in the last fiscal year? _____
 - d) What do you forecast your business income (profit) to be during this current fiscal year? _____
 - e) Should the answer to c or d (above) be a negative figure, please explain how the business intends to earn income (profit).

 - f) Is greater than 50% of revenue derived from non-arm's length customer? ____ Yes ____ No
If Yes, provide details: _____
8. List other commercial activities in which you are involved. _____

SECTION C: To be completed by businesses which do not hold a tax exempt permit for stationary generators for the generation of electricity

9. The *Fuel Oil Tax Act* states that tax exempt permits and tax refunds may be issued for stationary generators of electricity. These generator permits may be issued only if the generator meets certain criteria as assessed by the following questions:

- a) Is the generator(s) stationary? ____ Yes ____ No
- b) Is the generator(s) permanently located on land or in a building? ____ Yes ____ No
- c) Is the generator(s) intended to remain so located? ____ Yes ____ No
- d) Is the generator(s) used for temporary service work? ____ Yes ____ No
- e) Is the generator used for the temporary supply of electricity? ____ Yes ____ No

SECTION D: To be completed by all businesses which do not hold a tax exempt permit (all activity types)

10. This refund application must be accompanied by supporting documentation according to activity type:

<u>Activity Type</u>	<u>Supporting Documentation</u>
Farming	- Current Property Assessment
Fishing	- Commercial Fishing Licence
Generator (stationary)	- Current Property Assessment
Golf Course	- Business Licence
Logging	- Timber Permit
Mining	- Claim Documents or Water Licence
Outfitting	- Outfitting Operating Certificate
Sawmill	- Business Licence
Trapping	- Trapping Licence
Tourism	- Wilderness Tourism Licence

11. Fuel purchase and consumption records must be maintained in sufficient detail so that fuel used in exempt and taxable activities can be tracked separately.

- a) Is there a separate storage tank for fuel purchased for exempt use? ____ Yes ____ No

If Yes, what size is the tank? _____

- b) Describe how you track your exempt and taxable fuel usage.

SECTION E: To be completed by ALL applicants

12. Declaration

I, _____, _____ as a duly authorized

Print name

Print title

officer of _____

Print company name

hereby certify, that the information contained in this application is correct to the best of my knowledge and belief and hereby make application as required under the *Fuel Oil Tax Act* and undertake to comply with the provisions of this Act and the Regulations thereunder.

Signature

Date

Signature

Date

Submit this application by:

Mail: Government of Yukon or Email: yk.taxreturns@gov.yk.ca
Department of Finance, Taxation or Fax: (867) 456-6709
Box 2703, Whitehorse, YT
Y1A 2C6 For inquiries call (867) 667-5345