

Inter-provincial or through carriers are required to report and remit tax on the number of litres of taxable fuel consumed in Yukon.

Yukon is not a member of the International Fuel Tax Agreement (IFTA); therefore, separate fuel permits are required for Yukon travel. Commercial vehicles on journeys to or from Cassiar, B.C. or Atlin, B.C. are not deemed to be inter-provincial carriers.

Inter-provincial carriers and through carriers have two options for Yukon fuel permits: to purchase a single trip permit or an annual fuel permit.

Single trip fuel permit (STP)

- any inter-provincial carrier or through carrier that does not have an annual fuel permit must prepay the Yukon fuel taxes by purchasing a STP for each trip into or through Yukon;
- is recommended for companies that do 3 trips or less per month, or for those companies that prefer this option over an annual fuel permit;
- must be purchased upon arrival at Yukon Highways and Public Works weigh stations at either Watson Lake or Whitehorse;
- cost is four cents per estimated kilometre to be traveled in Yukon;
- if fuel is purchased while in Yukon, Yukon fuel taxes have in effect been paid twice, and a refund may be obtained;
- STP refund form (FOT Application 7A) can be obtained at the weigh stations. The form can also be found on the Finance website at: www.gov.yk.ca/forms/forms/2000/yg2348_e.pdf;
- upon submittal of a STP refund form, a copy of the STP, and copies of Yukon receipts, the lesser of the fuel taxes or the cost of the permit will be refunded by the Department of Finance;
- deadline for filing for STP refunds is 6 years after the date of the STP;
- if no fuel is purchased while in Yukon, there is no further paperwork to be filed;

Annual fuel (oil user) permit

- is recommended for companies that do more than 3 trips per month into or through Yukon;
- annual permits can be obtained through Yukon Department of Finance;
- a \$300.00 bond must be posted for an annual permit;
- a bond is held for life of permit and will be refunded upon voluntary cancellation if the permit is in good standing;
- quarterly fuel tax returns and any fuel taxes due are required to be submitted to the Department of Finance no later than the 25th day of the month for the preceding calendar quarter;
- refund of Yukon litre credit may be claimed when a litre credit reaches 5,000 litres or December 31st;
- a list of active annual fuel permit holders is forwarded regularly from the Department of Finance to the Department of Highways and Public Works weigh stations;
- emblems are provided to annual fuel permit holders by the Yukon weigh stations upon the first trip through the Yukon and annually on April 1st (for permits in good standing).

View the *Fuel Oil Tax Act* and Regulations at the following link: www.gov.yk.ca/legislation/legislation/page_f.html