Guidelines to complete the generic fuel tax return for the Yukon

Due date: 25th day of the month, in respect to the preceding month.

Form(s)

You must use the generic fuel collector summary and supporting schedules to report your activities in the Yukon. Please use the fuel tax returns in the Excel format, which can be provided by the Department of Finance, Tax Administration, at any time upon request.

For reference, the forms are also available on Yukon.ca in PDF format:

- FTG-TAX – Generic fuel collector summary form for gasoline and related products
- FTD-TAX – Generic fuel collector summary form for diesel and related products

The following supporting schedules are also required to be filed with the monthly return:

- FTG-1/FTD-1 – Imports from out-of-jurisdiction
- FTG-2/FTD-2 – Acquisitions within jurisdiction from licensed collectors
- FTG-3/FTD-3 – Exports out-of-jurisdiction
- FTG-4/FTD-4 – Dispositions within jurisdiction to licensed collectors
- YTG-5/YTD-5 – Distributor and vendor exempt sales
- YTG-6/YTD-6 – Breakdown of sales

Where a schedule exists to support a line on the summary forms, complete the schedule first. The numbers entered on the schedule will automatically populate and link to the corresponding fields on the summary forms in Excel format.

Round off the numbers to the nearest whole number while entering your returns. Do not fill cells shaded in black or grey.

Summary forms:
FTD-TAX/FTG-TAX line explanations

Line 1 Opening untaxed inventory

Report the litres of inventory owned at the beginning of the reporting period for all reportable fuel products stored in the Yukon, including the fuel held at terminals or other storage.

Report your opening inventory directly on FTD-TAX/FTG-TAX.

Opening inventory must equal the closing inventory on Line 6 of the previous reporting period. This line cannot be a negative value.

Line 2 Refined or manufactured within jurisdiction

Does not (typically) apply to the Yukon.

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Line 3 Imports from out-of-jurisdiction (FTD-1/FTG-1)

This is the summary of the total amount of fuel you imported **into the Yukon from other jurisdictions**. This includes fuel that is sold or transferred to you at, on or as it crosses the border into the Yukon.

In all cases, identify the jurisdiction (e.g., Alberta or Alaska) where the type of fuel was imported from.

The imported fuel you report must match tax returns submitted to other jurisdictions (e.g., 1,000 litres of diesel you reported to the Yukon government as imported from Alberta must match the 1,000 litres of diesel you reported to Alberta government as exported to the Yukon).

You cannot rebrand or relabel fuel during the import process.

Use Schedules FTG-1/FTD-1 to report imports from out of jurisdiction. The totals from these schedules are carried forward to **Line 3** of the Fuel summary FTD-TAX/FTG-TAX.

Line 4 Acquisitions within jurisdiction from licensed collectors (FTD-2/FTG-2)

This is a summary of acquisitions or transfers of fuel, wherein there has been a change of ownership of the fuel between licensed distributors and Yukon fuel tax would not apply for this transaction.

You must report acquisitions or fuel transfers in the month in which it occurred even if you do not receive an invoice or process a payment for the fuel until the following month.

Acquisitions should be reported and summarized by distributor name using the correct distributor permit number (i.e., D0123).

Your reported acquisitions must match dispositions reported by the other distributors (e.g., 1,000 litres of diesel you reported as an acquisition from ABC Energy, must match the 1,000 litres of diesel ABC Energy reported as a disposition to your company).

Use Schedules FTG-2/FTD-2 to report acquisitions from Yukon licensed distributors. The totals from these schedules are carried forward to **Line 4** of the Fuel summary FTD-TAX/FTG-TAX.

Line 5 Rebrands

This is the total fuel that you rebranded or relabeled (e.g., diesel to heating fuel). Report rebranded volumes directly on FTD-TAX/FTG-TAX.

The sum of the reported amounts in the rebrand row under the “Totals” column must equal zero. This is because the fuel is being moved from one category to another, not added or removed. See below examples:

	Diesel	Heating Fuel	Jet Fuel	Totals
Rebrands	(100,000)	100,000		0
Rebrands	50,000	50,000	(100,000)	0

Do not report fuel blending or mixing as a rebrand if the fuel type remains the same. For example, the mixing of regular and premium grades of gasoline to create a mid-grade gasoline is not rebranding as the type of fuel remains gasoline.

If you rebrand fuel, you must keep supporting records should Tax Administration request it.

Line 6 Closing untaxed inventory

Enter the total amount of inventory at the end of the reporting period of all fuel products within the Yukon and include fuel in transit that you own, or are deemed to own, as inventory for resale.

Report the closing inventory directly on FTD-TAX/FTG-TAX.

Closing inventory must equal the opening inventory on Line 1 of the next reporting period. This line cannot be a negative value. If a fuel type on your return has a negative closing value, it is likely you have missed a fuel purchase or import.

Determine closing inventory using the following methods:

- a physical dipping of all fuel within storage tanks, or
- if a physical dipping is not done on a regular basis, the closing inventory can be the book volume which is calculated by adding all the ins and subtracting all the outs of fuel.

Line 7 Total accountable volumes

This line is auto-calculated and is the sum of all volumes reported on Lines 1 through 5, minus the volumes reported on Line 6 (i.e., Line 7 = sum (lines 1 + 2 + 3 + 4 + 5 - 6)).

Line 8 Exports out-of-jurisdiction (FTD-3/FTG-3)

This is the summary of the total amount of fuel you exported from the Yukon for resale and/or use in another jurisdiction. When the reporting distributor physically removes the fuel from the Yukon to a location outside of the Yukon, the tax liability is transferred to the receiving jurisdiction. Ownership of the fuel transfers at the location where the fuel is physically transferred to the purchaser.

In all cases, identify the jurisdiction (e.g., Alberta or Alaska) where the fuel was exported to.

The exported fuel reported must match tax returns submitted to other jurisdictions (e.g., 1,000 litres of diesel you reported to the Yukon government as exported to Northwest Territories, must match the 1,000 litres of diesel you reported to the Northwest Territories government as imported from the Yukon).

You cannot rebrand or relabel fuel during the export process.

Use Schedules FTG-3/FTD-3 to report exports out of jurisdiction. The totals from these schedules are carried forward to **Line 8** of the Fuel summary FTD-TAX/FTG-TAX.

Line 9 Dispositions within jurisdiction to licensed collectors (FTD-4/FTG-4)

This is a summary of dispositions or transfers of fuel, wherein there has been a change of ownership of inventory **within the Yukon** between Yukon licensed distributors and Yukon fuel tax would not apply on this transaction.

The delivery or supply of fuel **must both originate and terminate within the Yukon.** This distinguishes a disposition from an export.

Dispositions should be reported and summarized by distributor names using the correct distributor permit numbers (i.e., D0123).

Your reported dispositions must match acquisitions reported by the other distributor (e.g., 1,000 litres of diesel you reported as dispositions to DEF Corp, must match the 1,000 litres of diesel the DEF Corp reported as acquisition from your company).

Use Schedules FTG-4/FTD-4 to report dispositions to Yukon licensed distributors. The totals from these schedules are carried forward to **Line 9** of the Fuel summary FTD-TAX/FTG-TAX.

Line 10 Exempt sales (YTD-5/YTG-5)

Schedules YTG-5/YTD-5 Exempt Sales are Yukon-specific schedules that replace the generic FTG-5/FTD-5 forms. These schedules must be submitted to meet Yukon reporting requirements.

This is the summary of the total fuel you sold exempt of Yukon fuel tax to active exempt permit holders within the Yukon (e.g., mining company with exempt permit number M0123). Exempt sales must be summarized by exempt permit number. Ensure the exempt permit number matches the permit name. Refer to the current list of valid annual exempt permit holders. Tax Administration sends out an updated list of exempt permits annually or can be provided upon request. Consult this listing and update your records accordingly.

Schedule YTD-5/YTG-5 is intended ONLY for the purpose of reporting sales of fuel that is ordinarily taxable (e.g., diesel, gasoline, and aviation/jet fuel) that has been rendered exempt from fuel tax due to the issuance of a fuel tax exempt permit for approved commercial activities.

Do not include the following in Schedule YTD-5/YTG-5:

- heating fuel and LPG sales although both are subject to a zero-tax rate, regardless of whether these fuel types were sold to an Exempt permit holder.
- untaxed fuel that has already been reported as an export (Schedule 3) or a disposition (Schedule 4).

Exempt sales reported on these schedules must be accompanied by **invoice copies or an approved facsimile in Excel format**.

Use Yukon-specific schedules YTG-5/YTD-5 Exempt Sales to report permit-based exempt sales. The totals from these schedules are carried forward to **Line 10** of the Fuel summary FTD-TAX/FTG-TAX.

Line 11 Volume adjustments

This is the summary of the allowable and verifiable volume adjustments for each fuel type during the reporting period.

Use the Yukon-specific "Volume Adjustments Schedule" with complete explanation and reasons for adjustments to the reported volume adjustments that affect fuel **volume in litres**. Enter the amount based on the Volume Adjustments Schedule directly on **Line 11** of FTD-TAX/FTG-TAX

Unverifiable (unproven) adjustments will not be allowed and are considered taxable volumes.

Volume Adjustments are reported on Line 11 in the following way:

- to report a loss in inventory, entered as a **positive value**, OR
- to report a gain in inventory, entered as a **negative value**.

You must provide acceptable supporting documentation and a satisfactory explanation for a volume adjustment, or the adjustment will be reversed.

See Bulletin FOTA001. https://yukon.ca/en/fuel-oil-tax-act-bulletin-001

Line 12 Total taxable volumes

This line is auto calculated and is equal to the sum of the total taxable volumes for **each fuel type**. Some fuel types are subject to tax (e.g., diesel, jet fuel) whereas some are not (e.g., LPG, heating fuel). The total taxable volumes are calculated by deducting from Line 7 Total Accountable Volumes, the sum of Lines 8 through 11. Total Taxable Volumes must be equal to the totals per fuel type in Schedule 6, Breakdown of Sales.

Line 13 Total tax before adjustments

This line is the auto-calculated total of tax for each fuel type by multiplying Line 12 Total Taxable Volumes by the current applicable tax rate for each fuel type.

Line 14 Adjustments and/or tax credits

This line is normally used to adjust tax payable, reported in dollar ($) amounts for each fuel type. Any approved adjustments which do not affect the volumes reported in lines 1 - 12 are reported here. Examples of items that would be entered here are an audit adjustment and overpayment or underpayment amounts from previous reporting periods. Supporting documentation and a satisfactory explanation must be provided or the adjustment will be reversed.

Line 14 adjustments are reported for the following reasons:

- **to reduce** the amount of tax owing, entered as a **positive value**; OR
- **to increase** the amount of tax owing, entered as a **negative value**.

Refunds for bad debt cannot be deducted from the fuel tax return. They must be applied for separately. See Bulletin FOTA003. https://yukon.ca/en/fuel-oil-tax-act-bulletin-003

Line 15 Commission or other allowances

Do not use this line as it is not used in the Yukon.

Line 16 Allowance for shrinkage

Do not use this line, as it is not used in the Yukon. Report any physical losses on Line 11 Volume adjustments.

Line 17 Net Tax Payable

This line is the auto-calculated tax payable for each fuel product after deducting the sum of Lines 14 to 16 from Line 13 (i.e., Line 17 Net Tax Payable = Line 13 - SUM(14:16)).

Line 18 Other adjustments or installments

This line should only be used for period specific adjustments. Please provide an explanation and supporting documentation for any amount reported on this line.

Line 19 Total FTD or FTG tax payable

This is the auto-calculated final total tax payable amount for either diesel products (FTD-TAX) or gasoline products (FTG-TAX), This amount is equal to the sum of Line 17 Add/Subtract Line 18 Other Adjustments or Installments.

Line 20 Total tax payable gasoline (carry forward from FTG-TAX): only present on FTD-TAX summary page

Line 19 from FTG-TAX, total tax payable gasoline, automatically carries forward to the main summary page of the generic fuel tax return, FTD-TAX, as line 20.

Line 21 Total payment amount (Lines 19 + 20): Only present on FTD-TAX summary page

Line 21 is the auto-calculated sum of Lines 19 and 20 of FTD-TAX to provide for the total fuel tax payable amount due to the Department of Finance.

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Yukon additional schedules

Schedule YTG-6/YTD-6 – Breakdown of sales

This is a summary of **all** sales including taxable sales, exempt sales, heating fuel and LPG sales made in the Yukon during the reporting period. This must be **summarized per vendor permit**. **Do not** include volumes reported in Schedule 3 Exports and Schedule 4 Dispositions.

The sales breakdown per fuel type includes:

A) Own consumption – report volumes of fuel consumed by your company.
B) Own vendor sales – report sales volumes for each vendor permit under your own company specifying the location – a separate vendor permit should exist for each of your locations.
C) Sales to vendors – report sales volumes to other vendors summarized by vendor name and permit number.

Totals in Schedule 6 Breakdown of sales must equal the totals reported on Line 12 Taxable volumes on FTD/G-TAX.

Sales to fuel vendors for resale purposes can only be made to licensed Yukon fuel vendors. Ensure a **valid and correct permit number** is listed for each fuel vendor. Fuel vendor and distributor listings are updated regularly and posted on Yukon.ca: https://yukon.ca/en/fuel-vendors-distributors-licence-list

To facilitate data entry by Tax Administration officials, ensure that you report only vendor permit numbers and names that have purchased fuel in the reporting period. Do not include or hide vendors who have not purchased during the reporting period.

Certification

Fuel tax returns must be signed and certified as true by a person who has the authority to commit the company to the statements provided in the return. If the return is signed by a third party (such as an agent or accounting firm) the department needs your authorization in writing. Any inquiries regarding returns will be directed towards the person who submitted the return.