



F.O.T. APPLICATION 5A – FUEL OIL TAX ACT

## PURCHASE OF FUEL OIL TAX EXEMPT FOR COMMERCIAL ACTIVITY – OFF-ROAD USE ONLY

<p><b>Commercial activity:</b> (check applicable commercial activity and attach supporting documentation)</p>	<p><u>Activity type</u></p> <p><input type="checkbox"/> A - Farming</p> <p><input type="checkbox"/> F - Fishing</p> <p><input type="checkbox"/> L - Logging</p> <p><input type="checkbox"/> M - Mining</p> <p><input type="checkbox"/> H - Outfitting</p> <p><input type="checkbox"/> S - Sawmill</p> <p><input type="checkbox"/> T - Trapping</p> <p><input type="checkbox"/> W - Tourism</p>	<p><u>Supporting documentation</u></p> <ul style="list-style-type: none"> <li>- Current property assessment</li> <li>- Commercial fishing licence</li> <li>- Timber licence and cutting permit</li> <li>- Current mining claim status report*</li> <li>- Outfitting concession and annual outfitting operating certificate</li> <li>- Business licence</li> <li>- Trapping concession and annual trapping licence</li> <li>- Wilderness tourism licence</li> </ul>
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**\*The mining claim expiry date should cover the current year or beyond. If the mining claim is not 100% owned by the applicant, attach copy of signed mining agreement.**

**Note:** For mining activity, the generator is included in the list of the equipment and there is no need to fill out application form FOT 5B.

**Attach:** Copy of the entity profile from Yukon corporate registry. The status must be “in compliance” or “active”.

1. Name of applicant (legal name of business organization, proprietor or partners) \_\_\_\_\_
2. Registered trade name – if applicable (*doing business as*) \_\_\_\_\_
3. Activity location, size and product \_\_\_\_\_
4. Operating season (in months) from \_\_\_\_\_ to \_\_\_\_\_
5. Mailing address \_\_\_\_\_
6. Permanent address (if different from 5) \_\_\_\_\_
7. Telephone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_
8. Details of off-road equipment used in eligible commercial activity. Briefly describe the purpose of each piece of off-road equipment; attach another list if more space is required.

Make/model/year	Serial number	Fuel type: gas or diesel	Anticipated consumption of fuel (litres) per season/year
1.			
Purpose:			
2.			
Purpose:			
3.			
Purpose:			
4.			
Purpose:			
5.			
Purpose:			
6.			
Purpose:			
7.			
Purpose:			
8.			
Purpose:			

9. ACTUAL fuel consumed in commercial exempt activity for the year previous to this year's application

Diesel: \_\_\_\_\_ litres Gasoline: \_\_\_\_\_ litres Aviation: \_\_\_\_\_ litres

10. The Fuel Oil Tax Act Section 6(3) limits the issuance of tax exempt permits 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? \_\_\_\_\_  
(retain financial statements for review by auditors)
- d) What do you forecast your business income (profit) to be during this current fiscal year? \_\_\_\_\_  
(retain business plan for review by auditors)
- e) Should the answer to c or d (above) be a negative figure, explain how the business intends to earn income (profit).  
\_\_\_\_\_
- f) Is greater than 50% of revenue derived from related or affiliated customer (non-arm's length)?  Yes  No  
If yes, provide details: \_\_\_\_\_

11. Any exempt fuel purchased may only be used for eligible off-road operations as described in the Fuel Oil Tax Act. Fuel purchase and consumption records must be maintained in sufficient detail so that exempt and taxable fuel 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 will track your exempt and taxable fuel volumes.  
\_\_\_\_\_

12. List other commercial activities in which you are involved. \_\_\_\_\_

13. Fuel suppliers (list all suppliers within Yukon as well as outside of Yukon, if applicable)

Name	Location

14. 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 (YYYY/MM/DD)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date (YYYY/MM/DD)

Submit this application by mail: Government of Yukon, Department of Finance, Tax Administration  
Box 2703, Whitehorse, YT Y1A 2C6  
or email: [yk.taxreturns@yukon.ca](mailto:yk.taxreturns@yukon.ca)

The personal information requested on this form is collected under the authority of and used for the purpose of administering the Fuel Oil Tax Act. Questions about the collection or use of this information can be directed to the Yukon Department of Finance, Box 2703, Whitehorse, Yukon, Y1A 2C6, (867) 667-5343.