



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 (**USE SEPARATE FORM for EACH TYPE and EACH YEAR**)  
 Diesel     Gasoline     Aviation    Year: \_\_\_\_\_
6. Statement of Yukon fuel consumption. **Include copies of the fuel invoices that shows Yukon Fuel Tax paid as well as sufficient evidence to support your claim. Add separate sheet as needed.**

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, 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: \_\_\_\_\_
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(s) 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:

**FOT 6A exempt refund**

<u>Activity type</u>	<u>Supporting documentation</u>
Farming	- Current property assessment
Fishing	- Commercial fishing licence
Logging	- Timber licence and cutting permit
Mining	- Current mining claim status report*
Outfitting	- Outfitting concession and annual outfitting operating certificate
Sawmill	- Business licence
Trapping	- Trapping concession and annual trapping licence
Tourism	- Wilderness tourism licence
Stationary generator	- Current property assessment
Golf course	- Business licence

\*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.

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

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 YYYY / MM / DD  
\_\_\_\_\_  
Date  
  
\_\_\_\_\_  
Signature YYYY / MM / DD  
\_\_\_\_\_  
Date

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.