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<b>Title</b>	Fuel Sellers and Tax Adjustments to Invoices
<b>Overview</b>	Fuel Sellers who sell tax-in fuel to a consumer should not amend an invoice from taxable to exempt/non-taxable once an invoice has been issued to the consumer. Consumers must contact Tax Administration to receive a refund.
<b>Legislation or Regulation</b>	<i>Fuel Oil Tax Act</i> Sections 4, 6, 11 and 32 <i>Fuel Oil Tax Regulations</i> Section 16
<b>Definitions</b>	<b>Fuel Seller:</b> Means a person who sells fuel oil to a consumer and includes registered Yukon fuel vendors and distributors  <b>Tax:</b> Means the tax imposed by the <i>Fuel Oil Tax Act</i>  <b>Tax Exempt Usage:</b> Means usage for an authorized purpose under the <i>Fuel Oil Tax Act</i>
<b>Requirements</b>	<p>A fuel seller should not amend an invoice from taxable to exempt/non-taxable after it has been issued to the customer.</p> <p>The fuel seller should instead refer the customer to Tax Administration, Department of Finance to obtain a refund of any fuel taxes that were paid in error.</p> <p>Refund forms that may be applicable are:</p> <ul style="list-style-type: none"><li>• FOT Application 6 – for use for a refund due to a lower tax rate or due to export</li><li>• FOT Application 6A – for use for a refund due to a tax-exempt usage</li></ul> <p>Forms can be obtained by contacting Tax Administration officials as listed in the contact information below. Alternately</p>

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these forms can be found at the following location on the Finance website: <https://yukon.ca/doing-business/taxation>

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**For further information contact:**

Finance – Tax Administration

*Mailing Address*

Government of Yukon  
Box 2703 (B-5)  
Whitehorse, Yukon  
Canada Y1A 2C6

*Street Address*

Yukon Government Jim Smith Building  
3<sup>rd</sup> Floor – Finance, Tax Administration  
2071 Second Avenue  
Whitehorse, Yukon

Phone: (867) 667-5345

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