
Title	Interprovincial Carriers and Usage of Bulk Storage Fuel
Overview	Interprovincial Carriers may use fuel from company owned and operated bulk storage facilities and may obtain tax credit on quarterly returns for these litres providing satisfactory supporting documentation is maintained.
Legislation or Regulation	<i>Fuel Oil Tax Act</i> Section 16 <i>Fuel Oil Tax Regulations</i> Sections 1(2), 7, 13, 16 and 17
Definitions	Interprovincial Carrier: Means a prescribed motor vehicle, ship, boat, or aircraft that travels from one province/territory to another and is used to transport freight or can be used to carry passengers Quarterly Return: Means quarterly report of interprovincial carriers. Carriers must submit a quarterly return (Form C & Schedule C-1) and copies of invoices to support payment of Yukon Fuel Oil Tax and remit all tax payable Tax: Means the tax imposed by the <i>Fuel Oil Tax Act</i>
Requirements	Yukon Interprovincial Carriers may have company owned bulk fuel storage facilities from which they withdraw and consume fuel. For fuel withdrawals from licensee-owned, tax-paid storage, tax credit may be obtained on quarterly returns if the storage tank is metered and a log is maintained which includes the following details: <ul style="list-style-type: none">• Running inventory of fuel purchases and withdrawals which consists of:<ol style="list-style-type: none">a. Date of purchase of bulk fuel

-
- b. Date of withdrawal
 - c. Number of litres (metered)
 - d. Fuel type
 - e. Fleet unit number for withdrawals

A copy of the detailed log must be submitted with the Quarterly Return along with purchase invoices showing taxes paid on all bulk purchases.

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
3rd Floor – Finance, Tax Administration
2071 Second Avenue
Whitehorse, Yukon

Phone: (867) 667-5345
Fax: (867) 456-6709
E-mail: yk.taxreturns@yukon.ca

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The Act and regulations are on our website at: <https://laws.yukon.ca/cms/>