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| Title | Late Return Policy for Fuel Oil User (Trucker) Tax Returns and Payments |
| Overview | This bulletin outlines the deadline for the quarterly fuel oil user (trucker) tax returns and the payment of the taxes due, as well as late penalty provisions for tax returns or payments received late. |
| Legislation or Regulation | <i>Fuel Oil Tax Act Sections 30 and 31</i> <i>Financial Administration Act Section 16</i> <i>Fuel Oil Tax Regulations Section 13</i> |
| Definitions | <p>Deliver: The date the fuel oil user (trucker) tax return and payment is received by the Department of Finance is considered the delivered date.</p> <p>Due Date: 25th day after the end of each calendar quarter or the next business day if the due date falls on weekend or a holiday.</p> <p>If delivered by mail, courier (i.e., Canada Post or an arm's length third party courier service) or in person, the return and/or the payment must be received by the Department of Finance on or before 4:30 PM (Yukon Standard Time) on the due date.</p> <p>Payments made by a credit card over the phone must be received on or before 4:30 PM on the due date.</p> <p>NIL returns (no payment) can be submitted by email before 11:59 PM (Yukon Standard Time) on the due date.</p> <p>Invoice Due Date: 30 days from the issue date of the invoice; Due date as mentioned on the invoice.</p> <p>Reporting Period: Every calendar quarter.</p> <p>Reporting Year: Calendar year</p> |

Requirements Every valid Fuel Oil User Permit holder must deliver a quarterly tax return along with the remittance of the calculated tax due, by the due date.

Payments can be made by cash or cheque at the inquiry and cash desk at:
2071 2nd Avenue,
Whitehorse, YT;
or by credit card over the phone at 867-667-5343.

For a reporting period, every late tax return and/or the applicable payment received past the due date will be subject to a penalty of \$100 CAD which would be issued in the form of an invoice.

The invoice is due within 30 days of being issued. The unpaid invoice would accumulate interest if not paid by the invoice due date as per section 16 of the Financial Administration Act.

Appeal Period

Fuel Oil Users who wish to appeal the decision of the \$100 penalty on the late return must contact Tax Administration in writing, explaining their reasoning to overturn the decision within 60 days of the date on the invoice.

For further information contact:

Finance – Tax Administration

Mailing Address

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

Street Address

Government of Yukon
Jim Smith Building
3rd Floor – Finance, Tax Administration
2071 Second Avenue, 3rd Floor
Whitehorse, YT

Phone : (867) 667-5345

Fax: (867) 456-6709

E-mail: yk.taxreturns@yukon.ca

For more information on submitting quarterly fuel oil user return, please visit <https://yukon.ca/en/fuel-tax-truckers-carriers#submit-your-tax-returns-and-pay-your-fuel-tax>

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The Fuel Oil Tax Act and regulations can be found on our website at: <https://laws.yukon.ca/cms/legislation-by-title.html>