



Automated Up Front Exemption Sales System

TAX-EXEMPT FUEL SALES REPORT

Submit by Fax to: (306)-787-6653

Period Reported: DD | MM | YYYY

From:
To:

PLEASE RETAIN A COPY OF THIS FORM FOR YOUR RECORDS

Dealer Name		Dealer I.D. Number	Seller Name			Seller ID Number				
Customer Name or Business Name (Please Print)		Fuel Tax Exemption Permit Number	Invoice Number	Invoice Date			Product Code	Quantity (Litres)	Amount (Dollars)	Reason Exempt Code
Last Name	First Name			DD	MM	YYYY				
Total Quantity (Litres) This page only - do not carry totals forward										

Authorized Official _____ (Please Print) Position Held: _____ Phone Number _____ Page ____ of ____
Signature: _____ Date _____ Fax Number _____

INSTRUCTIONS FOR COMPLETING THE TAX-EXEMPT FUEL REPORT

All licensed remitters, bulk dealers and cardlock operators selling exempt fuel products must register with the Department of Finance and begin reporting their exempt sales under the Automated Up Front Exemption System (AUFES) by January 1, 2001.

Dealers not reporting their tax-exempt sales electronically are required to complete and submit exempt sales reports. These reports are to be forwarded each day by fax.

Dealer Name - This field contains the name of the agency sending/faxing the exempt sales report. The dealer or remitter is to provide BOTH his name, and his seven digit I.D. number. Seller name and seller ID fields need only be completed where the seller of the fuel is different from the reporting dealer.

Period Reported - This area of the form identifies the reporting period. Both the beginning date and ending date for the period reported must be shown.

Customer Name of Business Name - This field must show the individual or business name shown on the sales invoice as having acquired the tax-exempt fuel.

Fuel Tax Exemption Permit Number - Where exempt fuel is purchased by the holder of a valid fuel tax exemption permit, this field is to contain the purchaser's fuel tax exemption permit number. In the case of an allowable exempt sale to a person that does not hold an exemption permit (such as the tax-exempt sale of heating fuel, fuel exported/delivered to a location outside Saskatchewan, or fuel sold to a Federal Government department or agency), the seller should record the purchaser's eight digit Saskatchewan PIC (driver's license) number. If the PIC number is not available the seller should record the purchaser's

Sales Transaction Information - In addition to recording the invoice number, invoice date, product code, quantity and amount, dealers are now expected to provide a reason code exempt. This is a 4 digit code identifying why the fuel was sold exempt. A table of valid product codes and reason exempt codes is shown below:

Product Codes:	Reason Exempt Codes:
160 - Diesel Clean	5070 - Sale to Farmer or Primary Producer
228 - Dyed Diesel Fuel	5071 - Export Sales
065 - Exempt Gasoline	5072 - Sale to Federal Government
229 - Heating Fuel	5073 - Heating Fuel Sale
054 - Propane	5074 - Other (See Below)

Diesel clear may be sold exempt when sold to a Federal Government department or agency (reason code 5072), and may not be sold as heating fuel.

Dyed Diesel is not to be sold as "Reason Exempt - Heating Fuel Sale". Dealers may only sell Heating Fuel and Propane under reason code 5073.

Dealers wishing to use reason exempt code 5074 should contact the department prior to doing so, and must maintain documentation to support the exempt sale.

Propane Sales - Propane may be sold exempt to holders of a valid fuel tax exemption permit (farmer or primary producer), and to a Federal Government department or agency. Propane may also be sold exempt for heating. Dealers must be sure to select the proper reason code when selling exempt propane.

Distributors of propane are to record their exempt sales to vendors on a separate report called a "Distribution Sales Summary - Propane Sold or Delivered to Vendor Locations".

DISTRIBUTORS ARE NOT TO RECORD EXEMPT SALES TO VENDORS ON THE AUFES REPORT. Please refer to the FT-8 for additional information on reporting exempt propane sales.

Credits or Refunds for valid tax-exempt sales will be issued to the Remitter or Dealer as identified on the "Tax-Exempt Fuel Sales Report".

Processing of refunds or credits will be according to information provided on their licence or registration form.

For more information about payment of refunds or credits, or for additional help in completing this exempt sales report, please call our toll free inquiry number at 1-800-667-7587.
