



# Information Bulletin

FT-10

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## THE FUEL TAX ACT, 2000

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### INFORMATION FOR LICENSED REMITTERS, IMPORTERS AND MARKERS REGARDING ALLOWANCES

This bulletin outlines the allowances for licensed fuel tax remitters, importers and fuel markers under *The Fuel Tax Act, 2000* and describes the general requirements for reporting and accounting for allowances. It is a general guide and not a substitute for the legislation.

The contents of this bulletin are presented under the following sections:

- A. Licensed Markers
- B. Licensed Remitters and Importers

#### A. LICENSED MARKERS

A licensed marker is entitled to an allowance to obtain the dye required to dye diesel fuel for sale in Saskatchewan. The amount of the allowance is \$.30 per 1,000 litres of diesel fuel marked or coloured for sale and subsequently sold in Saskatchewan as marked diesel fuel.

Licensed remitters who are also licensed markers may deduct the allowance on their monthly fuel tax return. Reports and schedules providing details of the calculation should support the allowance claimed.

#### B. LICENSED REMITTERS AND IMPORTERS

An allowance for losses of an unverifiable nature and for handling costs is available to:

- a) a licensed importer who imports fuel into Saskatchewan for the purposes of resale. The amount of the allowance is 0.25% of the tax paid on fuel imported into Saskatchewan.
- b) a licensed remitter who sells or removes fuel from a terminal in Saskatchewan. Effective April 1, 2005, the amount of the allowance is 0.35% of the tax on tax paid gasoline and aviation fuel sales and 0.25% of the tax on tax paid diesel fuel sales. For the purposes of the allowance calculation, tax paid fuel sales include tax paid deliveries from a terminal to a fuel vendor's (bulk fuel dealers and retailers) storage facility.

Licensed fuel importers are not eligible to claim any allowance when the fuel is delivered or sold directly to a consumer.

**FOR FURTHER INFORMATION**

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