
FT-5

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THE FUEL TAX ACT, 2000

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

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This bulletin describes the general requirements for interjurisdictional carriers operating in Saskatchewan to become registered and remit Fuel Tax under the International Fuel Tax Agreement (IFTA). It is a general guide and not a substitute for the legislation.

Fuel Tax reporting is required from all interjurisdictional carriers who travel in Saskatchewan with a commercial motor vehicle that has a gross vehicle weight of 11,797 kilograms or more. The current tax rates are 15¢ per litre for gasoline and diesel fuel and 9¢ per litre for propane.

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

- A. International Fuel Tax Agreement (IFTA)
- B. Carriers with Single Trip Permits

A. INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

The International Fuel Tax Agreement is an agreement among jurisdictions in Canada and the United States that simplifies the reporting of Fuel Taxes by commercial interjurisdictional carriers. Under IFTA, the carrier files one consolidated Fuel Tax report with their own jurisdiction instead of filing separate reports for every jurisdiction in which they operate.

A carrier may register under IFTA in Saskatchewan providing:

- The carrier has vehicles with a gross vehicle weight of 11,797 kilograms or more which are based in Saskatchewan for registration purposes. This includes farm vehicles operating interjurisdictionally.
- The carrier keeps the operational control and records for the vehicles in Saskatchewan or will make the records available for audit.
- The carrier operates in Saskatchewan and in one or more other jurisdictions.

The following records must be maintained for audit purposes:

- Trip and distance reports which show a pattern of continuous movement for each vehicle;
- Fuel purchase invoices showing the purchase location and vehicle identification; and
- Fuel disbursement and inventory records for fuel issued from bulk storage, including the vehicle identification.

Carriers who submit incorrect or false reports and/or fail to maintain adequate records, will be assessed tax, penalty and interest. This may also result in suspension of prorated licensing privileges and revocation of IFTA credentials.

For more information on the reporting and record keeping requirements of IFTA, please obtain a Carrier's Manual by calling 1-800-667-6102 and ask for extension 7749.

B. CARRIERS WITH SINGLE TRIP PERMITS

Non-resident carriers who only make an occasional trip into Saskatchewan may acquire a single trip permit and pay a Fuel Tax fee instead of filing regular Fuel Tax returns. The Fuel Tax fee is included in the cost of a single trip permit. The amount of the Fuel Tax fee is the greater of \$10 or 6¢ per kilometre travelled in Saskatchewan. Fuel Tax paid under a single trip permit is non-refundable and cannot be offset against fuel purchased in Saskatchewan during the course of the trip.

To obtain a single trip permit, you may call the Central Permit Office at (306) 775-6969 or call toll free within Saskatchewan: 1-800-667-7575.

FOR FURTHER INFORMATION

**1. Fuel Tax and Provincial Sales Tax
(Pro-rated Vehicle Tax)**

Saskatchewan Finance
Revenue Division
2350 Albert Street
Regina, Saskatchewan
S4P 4A6

Telephone:

Fuel Tax (306) 787-7749
PST (306) 787-0837 or
Toll free 1-800-667-6102
Fax: (306) 787-0241

**2. Commercial Vehicle Registration
(Pro-rate Registration)**

Saskatchewan Government Insurance
Motor Vehicle Division
2260 - 11th Avenue
Regina, Saskatchewan
S4P 0J9

Telephone: (306) 751-1250

3. Company Registration

Saskatchewan Justice
Corporations Branch
1871 Smith Street
Regina, Saskatchewan

Telephone: (306) 787-2962

**4. Operating Authorities and
Single Trip Registration Permits**

Saskatchewan Government Insurance
Traffic Board Secretariat
2260 - 11th Avenue, 4th Floor
Regina, Saskatchewan
S4P 2N7

Telephone:

Operating Authority (306) 775-6672
Permits (306) 775-6969 or
Toll free 1-800-667-7575