

Information Bulletin

FT-5

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THE FUEL TAX AND ROAD USE CHARGE ACT

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

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.

Changes to this bulletin are indicated by a (I) in the left margin.

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

- A. International Fuel Tax Agreement (IFTA)
- B. Carriers with Single Trip Permits
- C. Saskatchewan eTax Services (SETS)

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.

All IFTA carriers must file a quarterly return using SETS (www.sets.saskatchewan.ca). Returns are due the last day of the month following the reporting period.

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 the suspension of prorated licensing privileges and revocation of IFTA credentials.

Further information on the reporting and record keeping requirements of IFTA can be found in the [International Fuel Tax Agreement Carrier Manual](#).

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.

C. SASKATCHEWAN eTAX SERVICES (SETS)

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS:

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- Apply, renew and check status of various Fuel Tax related permits.
- Report exempt or tax reduced fuel sales through the EFSR menu option.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.

- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.
- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

FOR FURTHER INFORMATION

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

Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6

Toll Free: 1-800-667-6102
Regina: 306-787-6645

Email: sasktaxinfo@gov.sk.ca

2. Commercial Vehicle Registration (Pro-rate Registration)

Saskatchewan Government Insurance
Motor Vehicle Division
2260 - 11th Avenue
REGINA SK S4P 0J9

Telephone: (306) 751-1250

3. Company Registration

Information Services Corporation
Toll Free: 1-866-275-4721

Email: ask@isc.ca

Website: www.isc.ca

4. Operating Authorities and Single Trip Registration Permits

Saskatchewan Government Insurance
2260 - 11th Avenue, 4th Floor
REGINA SK S4P 2N7

Toll Free: 1-800-667-7575
Regina: (306) 775-6969

Email: sgipermitoffice@sgi.sk.ca
Website: www.sgi.sk.ca/issuingpermits

Internet: Tax bulletins, forms and information are available at www.sets.saskatchewan.ca/taxinfo.

To receive automatic email notifications when this or any other bulletin is revised, go to www.sets.saskatchewan.ca/subscribe.

To provide feedback or suggest changes to this bulletin, please complete a [Bulletin Survey](#).

Government website: Saskatchewan.ca