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**Title** Interprovincial Carriers and Usage of Bulk Storage Fuel

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**Overview** Interprovincial Carriers may use fuel from company owned and operated bulk storage facilities and may obtain tax credit on quarterly returns for these litres providing satisfactory supporting documentation is maintained.

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**Legislation or Regulation** *Fuel Oil Tax Act* Section 16  
*Fuel Oil Tax Regulations* Sections 1(2), 7, 13, 16 and 17

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**Definitions**

**Interprovincial Carrier:** means a prescribed motor vehicle, ship, boat, or aircraft that travels from one province/territory to another and is used to transport freight or can be used to carry passengers.

**Quarterly Return:** means quarterly report of interprovincial carriers. Carriers must submit a quarterly return (Form C & Schedule C-1) and copies of invoices to support payment of Yukon Fuel Oil Tax and remit all tax payable.

**Tax:** means the tax imposed by the *Fuel Oil Tax Act*

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**Requirements** Yukon Interprovincial Carriers may have company owned bulk fuel storage facilities from which they withdraw and consume fuel.

For fuel withdrawals from licensee-owned, tax-paid storage, tax credit may be obtained on quarterly returns if the storage tank is metered and a log is maintained which includes the following details:

- Running inventory of fuel purchases and withdrawals which consists of:
  - a. Date of purchase of bulk fuel
  - b. Date of withdrawal
  - c. Number of litres (metered)
  - d. Fuel type
  - e. Fleet unit number for withdrawals

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A copy of the detailed log must be submitted with the Quarterly Return along with purchase invoices showing taxes paid on all bulk purchases.

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**For further information contact:**

Finance – Taxation

*Mailing Address*

Government of Yukon  
Box 2703  
Whitehorse, Yukon  
Canada Y1A 2C6

*Street Address*

Yukon Government Administration Building  
3rd Floor - Finance  
2071 Second Avenue  
Whitehorse, YT

Phone: (867) 667-5343

Fax: (867) 456-6709

E-mail: [yk.taxreturns@gov.yk.ca](mailto:yk.taxreturns@gov.yk.ca)

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