
Title	Fuel Sellers and Tax Adjustments to Invoices
Overview	Fuel Sellers who sell tax-in fuel to a consumer should not amend an invoice from taxable to exempt/non-taxable once an invoice has been issued to the purchaser. Consumers must contact Taxation to receive a refund.
Legislation or Regulation	<i>Fuel Oil Tax Act</i> Sections 4, 6, 11 and 32 <i>Fuel Oil Tax Regulations</i> Section 16
Definitions	Fuel Seller: means a person who sells fuel oil to a purchaser and includes registered Yukon fuel vendors and distributors Tax: means the tax imposed by the <i>Fuel Oil Tax Act</i> Tax Exempt Usage: means usage for an authorized purpose under the <i>Fuel Oil Tax Act</i>
Requirements	A fuel seller should not amend an invoice from taxable to exempt/non-taxable after it has been issued to the customer. The fuel seller should instead refer the customer to Taxation, Department of Finance to obtain a refund of any fuel taxes that were paid in error. Refund forms that may be applicable are: <ul style="list-style-type: none">• FOT Application 6 – for use for a refund due to a lower tax rate or due to export• FOT Application 6A – for use for a refund due to a tax exempt usage Forms can be obtained by contacting Taxation officials as listed in the contact information below. Alternately these forms can be found at the following location on the Finance website: http://www.finance.gov.yk.ca/taxforms.html

**For further information
contact:**

Finance – Taxation

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The Act and regulations are on our website at: <http://www.gov.yk.ca/legislation/>.