

# *The Fuel Tax and Road Use Charge Regulations*

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[Chapter F-23.21 Reg 1](#) (effective January 1, 2001) as amended by Saskatchewan Regulations [74/2004](#), [53/2005](#), [112/2009](#), [49/2011](#), [89/2017](#), [20/2019](#), [100/2021](#), [22/2022](#) and 3/2024.

\*NOTE: These Regulations were formerly known as *The Fuel Tax Regulations, 2000*. The title of these regulations was changed by SR 100/2021.

## **NOTE:**

**This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.**

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## Appendix

## CHAPTER F-23.21 REG 1

### *The Fuel Tax and Road Use Charge Act*

#### Title

- 1 These regulations may be cited as *The Fuel Tax and Road Use Charge Regulations*.

1 Oct 2021 SR 100/2021 s3

#### Interpretation

- 2(1) In the Act and these regulations:

- (a) **“Act”** means *The Fuel Tax and Road Use Charge Act*;
- (b) **“appreciable contribution”**, in the case of a feedlot, means the holding of animals in the feedlot for not less than an average of 30 days;
- (c) **“bulk fuel dealer”** means a vendor who, in the normal course of business, does not dispense fuel directly into the fuel tank of a motor vehicle other than through the use of a cardlock or key-lock facility;
- (c.1) **“commercial aircraft”** means an aircraft that is registered pursuant to the *Aeronautics Act* (Canada) as a commercial aircraft for the purpose of transporting freight or passengers for gain;
- (c.2) **“commercial aircraft on an international flight”** means a commercial aircraft whose point of departure or point of destination is outside Canada;
- (d) **“commercial fisher”** means a person who primarily engages in commercial fishing and who holds a commercial fishing licence issued pursuant to *The Fisheries Regulations*;
- (e) **“commercial logger”** means a person whose business is the harvesting and marking of trees, the constructing of logging roads, the salvaging of logs or reforestation;
- (f) **“commercial trapper”** means a person who primarily engages in fur trapping and who holds a Fur Conservation Area Fur Licence or a Southern Saskatchewan Fur Licence issued pursuant to *The Wildlife Regulations, 1981*;
- (g) **“ethanol-blended gasoline”** means any blend of gasoline or gasoline-methanol that contains ethanol;
- (h) **“farm”** means an area of land in Saskatchewan:
  - (i) of at least 30 cultivated hectares used for the growing of cereal crops for sale; or
  - (ii) used for the growing or raising of primary farm products for sale that generate an annual gross revenue of at least \$10,000;

(h.1) **“farmer”** means a person who:

- (i) controls and is responsible for the operation of a farm;
- (ii) owns or is the lessee of the farm; and
- (iii) makes an appreciable contribution to the growth and maturity of primary farm products by being actively and directly involved in farming operations;

but does not include a person who:

- (iv) is the lessor or has entered into any other agreement whereby the person has transferred the farm or an interest in the farm to another person for the purpose of farming it;
- (v) buys primary farm products solely for the purpose of resale; or
- (vi) holds an interest in the farm solely for investment purposes;

(h.2) **“farming operations”** means one or more of the following activities carried out by a farmer in connection with the production of his or her own primary farm products:

- (i) the cultivation or tilling of land for crops, animal forage or grazing;
- (ii) the seeding, spraying, irrigating, fertilizing or harvesting of crops and other primary farm products;
- (iii) the loading and unloading of crops for on-farm storage;
- (iv) the raising, breeding, feeding, watering, handling or segregating of farm animals, poultry, bees and fur-bearing animals;
- (v) corral cleaning;
- (vi) the collecting and primary processing of eggs, poultry, milk and honey;
- (vii) mobile seed cleaning and mobile grain drying; and
- (viii) the hauling by the farmer of his or her own primary farm products or production inputs used in connection with any of the activities mentioned in subclauses (i) to (vii);

but does not include:

- (ix) the use of a licensed farm vehicle by a farmer, the farmer’s dependants or others for non-farm business or employment purposes;
- (x) off-farm sorting, cleaning, grading and preparing crops for storage or market;
- (xi) any manufacturing, processing, refining, packaging, mixing, grinding, marketing or other operation that changes the agricultural commodity from its natural or primary state to a secondary state, thereby adding value;

- (xii) the transportation of:
  - (A) primary farm products by a person other than the farmer who produced them;
  - (B) production inputs used in connection with any of the activities mentioned in subclauses (i) to (vii) by a person other than the farmer who will use them for his or her own farming operations; or
  - (C) race horses and rodeo stock;
- (xiii) the renting out by a lessor of a farm, buildings, livestock, motor vehicles, machinery or other assets, and any activities related to the maintenance or improvement of the rented assets;
- (xiv) the exhibiting, racing or leasing of any primary farm product;
- (xv) the raising of animals or production of feed for animals commonly kept:
  - (A) as pets; or
  - (B) for display in a zoo;
- (xvi) pre-production activities, such as the construction of farm buildings or farm fences;
- (xvii) secondary or indirect activities, unless carried out by a farmer on his or her own farm using unlicensed farm machinery, including:
  - (A) land levelling or clearing;
  - (B) digging dugouts;
  - (C) trenching or installation of water lines;
  - (D) clearing bush; and
  - (E) burying rocks;
- (xviii) the use of construction equipment or machinery to carry out an activity other than an activity mentioned in subclauses (i) to (vii);
- (xix) the use of unlicensed farm machinery or licensed farm vehicles to carry out an activity other than an activity mentioned in subclauses (i) to (viii);
- (xx) the use of any vehicle or machinery other than a licensed farm vehicle or unlicensed farm machinery;
- (xxi) the business of providing services or sales, or both, to a farmer, including but not limited to:
  - (A) banking, accounting, consulting, veterinary and other animal health services; and
  - (B) sales and services of production inputs and farm machinery;

- (i) **Repealed.** 24 Dec 2009 SR 112/2009 s3.
- (j) **“heating”** means using fuel in a device that contains a burner to produce an open flame, but does not include using fuel:
  - (i) to power an internal combustion engine or a turbine engine;
  - (ii) as a means of propulsion;
  - (iii) for regulating temperature in a trailer or container used for the private or commercial transportation of goods;
  - (iv) to produce electricity or to power a compressor or pump;
  - (v) for fabrication processes such as cutting or welding;
- (k) **“in bulk”** means a quantity of fuel that exceeds 200 litres;
- (l) **“licensed farm vehicle”** means a vehicle:
  - (i) owned or leased by a farmer; and
  - (ii) registered in the farmer’s name as a Class F vehicle pursuant to *The Vehicle Classification and Registration Regulations*;
- (m) **“marking”** means adding an approved dye to diesel fuel using a mechanical injector system pursuant to section 20;
- (m.1) **“permit-use gasoline”** means gasoline and ethanol-blended gasoline purchased by a holder of a fuel tax exemption permit for use by that person in that person’s farming operations or in that person’s business as a primary producer of renewable resources;
- (n) **“primary farm products”** means:
  - (i) bedding plants, nursery and florist crops;
  - (ii) bees;
  - (iii) livestock, except horses raised for racing, exhibiting or as pets;
  - (iv) cereal crops;
  - (v) ducks;
  - (vi) eggs;
  - (vii) fish;
  - (viii) forage crops, including alfalfa, hay and clover;
  - (ix) fruits;
  - (x) fur from wild and game farm animals, including fox, mink and chinchilla;
  - (xi) geese;
  - (xii) honey;
  - (xiii) lentils, sunflower seeds, canary seeds and other crops that are, in the opinion of the minister, specialty crops;
  - (xiv) milk;

- (xv) poultry;
- (xvi) rabbits;
- (xvii) sod;
- (xviii) trees and shrubs;
- (xix) vegetables;
- (xx) wool;

but does not include dogs, cats or other pets;

(o) **“primary producer of renewable resources”** means a commercial fisher, a commercial logger, a commercial harvester of peat moss or a commercial trapper;

(p) **“railway company”** means a corporation that operates locomotives interjurisdictionally on rail;

(q) **“unlicensed farm machinery”** means machinery or equipment that:

- (i) is not required to be registered pursuant to *The Traffic Safety Act*; and
- (ii) is used in farming operations.

(2) For the purposes of subclause 2(k)(ii) of the Act, 0.5 kilograms is the prescribed weight of one litre of fuel in the form of liquefied petroleum gas.

8 Dec 2000 cF-23.21 Reg 1 s2; 10 Sept 2004 SR 74/2004 s3; 10 Jne 2005 SR 53/2005 s3; 24 Dec 2009 SR 112/2009 s3; 22 Jly 2011 SR 49/2011 s3; 1 Oct 2021 SR 100/2021 s4.

#### Enforcement officers

**3** For the purpose of subclause 2(d)(vi) of the Act, an employee of the government of another province or territory of Canada is a prescribed enforcement officer if:

- (a) the employee is assigned by that other government to assist in the administration of the Act and these regulations; and
- (b) the minister notifies the other government in writing that the minister approves the assignment.

8 Dec 2000 cF-23.21 Reg 1 s3.

#### Exempt fuels

**4** For the purposes of clause 2(f) of the Act, natural gas is a prescribed fuel.

8 Dec 2000 cF-23.21 Reg 1 s4.

#### Marked diesel fuel

**5** For the purposes of clause 2(m) of the Act, diesel fuel that has been marked for tax purposes in another Canadian jurisdiction is a prescribed diesel fuel.

8 Dec 2000 cF-23.21 Reg 1 s5.

**Snow removal**

**6** For the purposes of clause 6(1)(a) of the Act, the use of marked diesel fuel by a farmer while clearing snow is a prescribed use unless the snow removal is performed for a hamlet, village, town or city or for a commercial enterprise, the Government of Saskatchewan or the Government of Canada.

8 Dec 2000 cF-23.21 Reg 1 s6.

**Primary producers of renewable resources**

**7(1)** For the purposes of clause 6(2)(a) of the Act, a prescribed use or purpose for a primary producer of renewable resources is a use or purpose directly related to the business of a primary producer that is carried out by equipment or machinery that:

- (a) is not registered pursuant to *The Traffic Safety Act*; and
- (b) is not ordinarily operated on a public highway as defined in *The Highways and Transportation Act, 1997*.

(2) Notwithstanding subsection (1), the use of fuel by a primary producer of renewable resources in any production or processing activity applied to raw timber or peat moss by or on behalf of that primary producer of renewable resources is not a prescribed purpose.

(3) In this section:

(a) **“direct logging activities”** includes:

- (i) seeding, planting and nursery operations;
- (ii) harvesting and marking of trees;
- (iii) construction of logging roads;
- (iv) chipping, mulching, de-limbing and, cutting to length when performed before delivery to a fixed or portable mill site;

but does not include any activity when performed at a fixed or portable mill site, including de-limbing, debarking, cutting to length, sorting, loading or unloading activities;

(b) **“equipment or machinery”** means:

- (i) the following when used in direct logging activities:
  - (A) fellers;
  - (B) harvesters;
  - (C) bobcats;
  - (D) feller-bunchers;
  - (E) forwarders;
  - (F) limbers;
  - (G) slashers;
  - (H) power saws;
  - (I) loaders;



- (J) dozers;
- (K) crawlers;
- (L) refrigeration units;
- (M) thinning and weeding tools; and
- (ii) the following when used in peat moss harvesting activities:
  - (A) tractors;
  - (B) combines;
  - (C) front-end loaders.

8 Dec 2000 cF-23.21 Reg 1 s7; 24 Dec 2009 SR  
112/2009 s4; 22 Jly 2011 SR 49/2011 s4.

#### **Exemption permit**

8(1) For the purposes of subsection 7(1) of the Act, a farmer or primary producer of renewable resources that wishes to obtain a fuel tax exemption permit shall apply to the minister on a form required by the minister and include with the application:

- (a) the applicant's social insurance number;
  - (b) if applicable, the applicant's AgriStability Program Number or the applicant's number for a similar provincial or federal program;
  - (c) in the case of an incorporated entity, the applicant's Federal Business Number; and
  - (d) any additional information that the minister may require.
- (2) A fuel tax exemption permit issued pursuant to section 7 of the Act is valid:
- (a) as long as the person named in it:
    - (i) continues to be a farmer or a primary producer of renewable resources;
    - (ii) uses the fuel obtained through the use of the permit solely in farming operations or in business as a primary producer of renewable resources; and
    - (iii) complies with the Act and these regulations; or
  - (b) until the permit is suspended or cancelled by the minister.
- (3) A fuel tax exemption permit is not transferable.
- (4) Every holder of a fuel tax exemption permit shall prepare and file with the minister, on or before the last day of May in each year, an annual return:
- (a) in the form required by the minister; and
  - (b) containing any information that the minister may require.

24 Dec 2009 SR 112/2009 s5.

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**9(1)** Every person who holds a fuel tax exemption permit and who ceases to be a farmer or a primary producer of renewable resources or whose entitlement to a fuel tax exemption permit may be affected by any change in status shall:

- (a) immediately notify the minister of that fact; and
  - (b) supply any additional information that the minister may request for the purposes of this section.
- (2) A person mentioned in subsection (1) shall immediately surrender his or her fuel tax exemption permit to the minister if requested by the minister to do so.

8 Dec 2000 cF-23.21 Reg 1 s9.

**Prescribed products**

**10** For the purposes of clause 9(2)(d) of the Act, “**other prescribed products**” includes any product that, when added to fuel, increases the volume of that fuel by an amount that exceeds 0.5% of that volume.

8 Dec 2000 cF-23.21 Reg 1 s10.

**Tax remittance**

**11(1)** A recipient who is required to remit tax to the minister pursuant to section 9 of the Act shall:

- (a) file a report, in a form approved by the minister, with the minister by the 20th of each month with respect to the tax payable for the period commencing on the first day of the preceding month and ending on the last day of the preceding month;
  - (b) remit to the minister by the last day of every month an amount equal to the lesser of:
    - (i) the tax payable for the period commencing on the first day of the month and ending on the 15th day of the month; and
    - (ii) an amount equal to one-half of the tax payable for the preceding month;
  - (c) remit to the minister, along with the report mentioned in clause (a), the amount payable for the period beginning on the first day of the preceding month and ending on the last day of the preceding month adjusted for the amount remitted pursuant to clause (b); and
  - (d) include with the report mentioned in clause (a) any information requested by the minister, and information with respect to the type of fuel and the quantities of fuel in inventory, sold, purchased, imported, exported, marked, lost or otherwise handled during the period.
- (2) The amount paid pursuant to clause (1)(b) is not subject to any penalty or interest pursuant to section 12 as long as the amount is equal to at least 90% of the actual tax determined to be payable for the period or the tax paid is equal to 50% of the tax payable for the preceding month.

8 Dec 2000 cF-23.21 Reg 1 s11.

**Penalty and interest**

**12** Payments not received by the minister by the dates mentioned in subsection 11(1) are subject to the penalties and interest provisions of *The Revenue and Financial Services Act*.

8 Dec 2000 cF-23.21 Reg 1 s12.

**Manner of payment**

**13** All payments or deposits payable to the minister shall be made in the form of cash, certified cheque, money order, bank draft or direct electronic bank transfer.

8 Dec 2000 cF-23.21 Reg 1 s13.

**Heating fuel**

**14** For the purposes of subclause 11(2)(b)(iv) of the Act, the use of propane for heating is a prescribed exempt purpose unless the propane was purchased by volume through metering facilities normally used to dispense propane for automotive purposes.

8 Dec 2000 cF-23.21 Reg 1 s14.

**Special authorizations re custom farming**

**15(1)** In this section, “**custom farming**” means carrying out any activity mentioned in subclauses 2(1)(h.2)(i) to (vii).

(2) The minister may, pursuant to section 12 of the Act, issue an authorization to a recipient permitting the recipient to purchase marked diesel fuel without the payment of tax for use in unlicensed farm machinery to carry out custom farming for a farmer on the farmer’s farm.

(3) An authorization issued pursuant to subsection (2) is for any period that may be specified in the authorization.

24 Dec 2009 SR 112/2009 s6.

**15.1 Repealed.** 1 Sep 2017 SR 89/2017 s3.

**Importation**

**16(1)** Every importing recipient who is required to provide a report to the minister pursuant to subsection 17(2) of the Act shall do so in a form and manner acceptable to the minister.

(2) The report must include the following information:

- (a) the type of fuel being imported;
- (b) the quantity of fuel being imported;
- (c) the name and location of the supplier of the fuel;
- (d) the name of the purchaser of the fuel;
- (e) the date of the importation or proposed importation;
- (f) the destination of the fuel.

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- (3) Every importing recipient or common carrier shall have in his or her possession:
  - (a) if the fuel was picked up at a refinery or terminal, a document issued by the terminal or refinery showing the type and quantity of the fuel picked up; and
  - (b) a document issued by the terminal or refinery showing the jurisdiction of the destination and the jurisdiction in which the tax was charged.
- (4) Every importing common carrier shall have a bill of lading in his or her possession.

8 Dec 2000 cF-23.21 Reg 1 s16.

**Exportation**

**17(1)** Every recipient who exports fuel from Saskatchewan and who is required to provide a report to the minister pursuant to section 18 of the Act shall provide that report in a form and manner acceptable to the minister after exporting the fuel from Saskatchewan.

- (2) The report must include the following information:
  - (a) the type of fuel exported;
  - (b) the quantity of fuel exported;
  - (c) the name and location of the supplier of the fuel;
  - (d) the name of the purchaser of the fuel;
  - (e) the date of exportation;
  - (f) the jurisdiction to which the fuel was exported.
- (3) Every exporting recipient or common carrier shall have in his or her possession:
  - (a) if the fuel was picked up at a refinery or terminal, a document issued by the terminal or refinery showing the type and quantity of the fuel picked up; and
  - (b) a document issued by the terminal or refinery showing the jurisdiction of the destination and the jurisdiction in which a tax was charged.
- (4) Every exporting common carrier shall have a bill of lading in his or her possession.

8 Dec 2000 cF-23.21 Reg 1 s17.

**Use of marked diesel fuel**

**18(1)** A farmer or primary producer of renewable resources may use marked diesel fuel in equipment for a logging activity not qualifying as a direct logging activity pursuant to clause 7(3)(a) if:

- (a) the equipment is routinely used as unlicensed farm equipment or for a purpose mentioned in clause 7(3)(a); and

- (b) the activity is being performed on the farmer's or primary producer's own land and:
  - (i) the equipment is routinely being moved from a direct logging activity or a farming activity to a non-qualifying logging activity at the same location; and
  - (ii) the farmer or primary producer of renewable resources files an annual report indicating the amount of marked diesel fuel used in non-qualifying logging activities and pays the tax owing on that fuel by January 20 of each year.
- (2) **Repealed.** 1 Sep 2017 SR 89/2017 s4.
- (3) **Repealed.** 1 Sep 2017 SR 89/2017 s4.

8 Dec 2000 cF-23.21 Reg 1 s18; 24 Dec 2009 SR  
112/2009 s7; 1 Sep 2017 SR 89/2017 s4.

#### Terminal or refinery requirement

**19(1)** Every refinery or terminal shall, when fuel is removed, issue a bill of lading or other document that shows:

- (a) the destination of the fuel;
  - (b) the type of fuel being transported;
  - (c) the quantity of fuel being transported;
  - (d) the name and location of the terminal;
  - (e) the name of the carrier;
  - (f) the name and location of the consignee; and
  - (g) the date that the fuel was removed.
- (2) Every recipient that operates a refinery or terminal, and owns, stores, possesses or transports fuel on its own behalf or on behalf of another recipient:
- (a) must file an inventory report by the 20th day of the month following the month with respect to which the report relates that:
    - (i) includes the total inventory owned, possessed or in transit, summarized by:
      - (A) position holder;
      - (B) refinery or terminal;
      - (C) product type; and
    - (ii) separately identifies and reports owned inventory by:
      - (A) refinery or terminal;
      - (B) product type; and
  - (b) must report owned inventory on its monthly fuel tax return, including fuel that is possessed or stored by another fuel recipient.

24 Dec 2009 SR 112/2009 s8.

**Marking diesel fuel**

**20** For the purposes of marking diesel fuel, every licensed marker shall:

- (a) use a dye that has been approved by the minister;
- (b) use a metered mechanical injector system approved by the minister to apply the dye;
- (c) apply the dye so that the resulting proportion of dye to diesel fuel is 14 parts per million, plus or minus one part per million;
- (d) maintain the mechanical injector system in good working condition to ensure the accurate injection of the dye;
- (e) maintain the mechanical injector system in a secure fashion and use seals authorized by the minister to ensure that only authorized persons have access to any controls that could be used to alter the dyeing process;
- (f) maintain records that can be used to account for all fuel dyed, dye used and all marked diesel sold or dispensed; and
- (g) apply to the minister, in a form acceptable to the minister, for a rebate of the tax that was paid on the fuel before it was marked in accordance with clauses (a), (b) and (c) if a report was filed pursuant to subsection 21(3).

10 Sept 2004 SR 74/2004 s4.

**Reporting**

**21(1)** Every licensed marker shall make a report within two days of:

- (a) breaking a seal affixed under the minister's authority to a mechanical injector system; or
  - (b) servicing a mechanical injector system or replenishing a supply of dye, whether or not a seal has been broken.
- (2) Every recipient licensed to mark or colour diesel fuel pursuant to the Act shall, within 14 days after being requested to do so by the minister, provide to the minister a report showing the quantity of diesel fuel marked.
- (3) Every recipient licensed to mark or colour diesel fuel shall file a report with the minister with respect to the sale of all marked diesel fuel.
- (4) Every recipient required to file a report pursuant to subsection (3) shall:
- (a) ensure that the minister receives the report on or before the 20th of each month for the previous month's sales; and
  - (b) include in the report the following information:
    - (i) name and address of each purchaser;
    - (ii) the date of each sale;
    - (iii) the quantity of marked diesel fuel sold;
    - (iv) the exemption permit number of the purchaser, where applicable;

- (v) the invoice reference number;
- (vi) the destination to which the fuel is to be delivered.

8 Dec 2000 cF-23.21 Reg 1 s21; 10 Sept 2004 SR 74/2004 s5.

#### **Allowance**

**22(1)** The minister may pay an allowance to a licensed marker to obtain the dye mixture required pursuant to section 20 of the Act and to mark or colour diesel fuel pursuant to subsection 20(1) of the Act in an amount not exceeding \$0.30 per 1,000 litres of diesel fuel marked or coloured for sale and subsequently sold in Saskatchewan as marked diesel fuel.

(2) The minister may pay an allowance for losses of an unverifiable nature and for handling costs:

- (a) to a recipient who remits tax to the minister pursuant to clause 9(2)(a) of the Act in an amount not exceeding 0.25% of the tax on tax paid gasoline, ethanol-blended gasoline, aviation fuel and diesel fuel imported into Saskatchewan; and
- (b) to a recipient who remits tax to the minister pursuant to clause 9(2)(c) or (d) of the Act in an amount not exceeding:
  - (i) 0.35% of the tax on tax paid gasoline, ethanol-blended gasoline and aviation fuel sales; and
  - (ii) 0.25% of the tax on tax paid diesel fuel sales.

(3) A recipient mentioned in clause (2)(a) is not entitled to an allowance if the recipient delivers the fuel imported into Saskatchewan to a consumer.

8 Dec 2000 cF-23.21 Reg 1 s22; 10 Jne 2005 SR 53/2005 s4.

#### **Licence and authorization requirements**

**23(1)** An applicant for a licence pursuant to section 27 or 28 of the Act is to provide a bond or other security in an amount that the minister considers necessary to secure any potential liability for taxes pursuant to the Act or these regulations.

(2) A licence issued pursuant to section 28 of the Act is conditional on the licensee providing proof, satisfactory to the minister, that each delivery of fuel made under the authority of the licence has been imported or exported, as the case may be.

(3) The minister may issue an authorization pursuant section 12 of the Act to a recipient who purchases marked diesel fuel for resale purposes, if the recipient agrees to provide:

- (a) the information mentioned in clause 21(4)(b) in an electronic format and as frequently as is required by the minister; and
- (b) security in the form of a surety bond or letter of credit in an amount the minister considers necessary.

8 Dec 2000 cF-23.21 Reg 1 s23.

**24 Repealed.** 1 Sep 2017 SR 89/2017 s5.

**Rebate application**

**25(1)** For the purposes of section 14 of the Act, the rebate payable by the minister is to be paid annually respecting the tax paid on each litre of propane purchased by:

- (a) a farmer who uses the fuel in his or her farming operations and complies with the Act and these regulations; and
  - (b) a primary producer of renewable resources who uses the fuel in his or her commercial fishing, commercial logging or commercial trapping operations and complies with the Act and these regulations.
- (2) A person eligible to receive a rebate shall apply to the minister, in a form and manner approved by the minister, on or before May 31 in the year following the year or period for which a rebate is claimed.
- (3) If an application mentioned in subsection (2) is received after May 31 but on or before December 31 in the year following the year or period for which a rebate is claimed, the applicant is eligible to receive 90% of the annual rebate of tax that would otherwise be payable.
- (3.1) Subject to clause 56(4)(b) of *The Revenue and Financial Services Act*, if an application mentioned in subsection (2) is received after December 31 in the year following the year or period for which a rebate is claimed, the applicant is eligible to receive 80% of the annual rebate of tax that would otherwise be payable.
- (4) **Repealed.** 1 Sep 2017 SR 89/2017 s6.
- (5) **Repealed.** 1 Sep 2017 SR 89/2017 s6.

8 Dec 2000 cF-23.21 Reg 1 s25; 10 Sept 2004 SR 74/2004 s7; 1 Sep 2017 SR 89/2017 s6.

**Other rebates**

**26(1)** The minister may pay a rebate of tax equal to the amount of tax paid on each litre of tax paid fuel purchased by a person who:

- (a) complies with the requirements of the Act;
  - (b) used tax paid fuel:
    - (i) as an ingredient in the processing of a manufactured product; or
    - (ii) for heating; and
  - (c) applies to the minister in a form approved by the minister and provides satisfactory proof of the purchase and the quantity of tax paid fuel used for an exempt purpose with respect to which the person is claiming a rebate.
- (2) Where the fuel is supplied from a storage tank that is not solely used to supply fuel for heating, the tank must have a meter that has been approved by the minister for the purpose of measuring the quantity of fuel being used for heating.

8 Dec 2000 cF-23.21 Reg 1 s26.

**26.1 Repealed.** 1 Sep 2017 SR 89/2017 s7.



**Applications and fees**

**27(1)** In this section:

- (a) **“agreement”** means an agreement entered into by the minister pursuant to section 44 of the Act respecting the interjurisdictional administration and enforcement of tax;
  - (b) **“carrier”** means the registrant of an interjurisdictional vehicle.
- (2) Where the minister has entered into an agreement and a carrier wishes to participate in a program established by that agreement, the carrier shall:
- (a) apply to the minister for a licence in the form provided by the minister and for two decals for each motor vehicle the carrier intends to operate pursuant to the agreement;
  - (b) submit with the application a licence fee of \$65;
  - (c) submit with the application a fee of \$5 for each decal being applied for; and
  - (d) supply the minister with any information the minister may require.
- (3) The minister may determine the procedure for applying for licences and decals.
- (4) The minister may issue a licence and decals to a carrier who has applied pursuant to subsection (2) if:
- (a) the carrier has complied with the provisions of this section; and
  - (b) the carrier has satisfied the minister that the carrier will comply with the terms and conditions of the agreement.
- (5) Every licensed carrier shall display, in the manner prescribed by the agreement, the decals issued to the carrier on each side of each motor vehicle the carrier intends to operate pursuant to the agreement.
- (6) Every licence and every decal expires on December 31 of the year with respect to which it was issued.

8 Dec 2000 cF-23.21 Reg 1 s27; 5 Apr 2019 SR  
20/2019 s2.

**Blending**

**28** For the purpose of section 27 of the Act, a recipient must obtain a licence pursuant to that section if the recipient is blending any fuel with a product that increases the volume of that fuel by an amount that exceeds 0.5% of that volume.

8 Dec 2000 cF-23.21 Reg 1 s28.

**Tax on inventory**

- 29(1)** The minister may require a recipient who possesses or stores fuel, or, where the fuel is otherwise in transit, for resale by the recipient, to file a report by the 20th day of the month following any change in tax rate indicating:
- (a) the type and quantity of fuel in storage, possession or transit; and
  - (b) the location of that fuel.

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(2) Where the change in tax rate mentioned in subsection (1) is as a result of an increase in the tax rate, the recipient shall remit to the minister by the 20th day of the month following the increase the tax payable as a result of the tax increase.

(3) Where the change in tax rate mentioned in subsection (1) is as a result of a decrease in the tax rate, the minister may refund to the recipient an amount equal to the tax resulting from the change in tax rate using the information provided in subsection (1).

8 Dec 2000 cF-23.21 Reg 1 s29.

**Annual road use charge**

**29.1(1)** For the purposes of section 31.2 of the Act, the annual road use charge with respect to an electric vehicle:

- (a) is to be paid to the minister at the time of the registration or the renewal of the registration of that electric vehicle by the administrator in accordance with *The Traffic Safety Act*; and
  - (b) is to be in the amount set out in Table 1 of the Appendix.
- (2) In the case of the registration period for an electric vehicle that is less than one year, the administrator, in collecting the road use charge pursuant to section 31.3 of the Act, may prorate the road use charge based on the length of the registration period.

1 Oct 2021 SR 100/2021 s5.

**Remittance of road use charge**

**29.2(1)** In this section, “**business day**” means day other than a Saturday, Sunday or holiday.

(2) The administrator shall remit to the minister the road use charges collected every business day, unless an agreement entered into pursuant to section 31.3 of the Act provides otherwise.

1 Oct 2021 SR 100/2021 s5.

**Refunds or credits re road use charge**

**29.3(1)** For the purposes of subsection 31.5(2) of the Act, the cancellation by a consumer of the registration of an electric vehicle with respect to which the annual road use charge has been paid is deemed to be an application for a refund or credit for the remainder of the period to which the certificate of registration for that electric vehicle applies.

(2) If the registration of an electric vehicle mentioned in subsection (1) is cancelled by a consumer, section 23 of *The Traffic Safety Act Fees Regulations* applies, with any necessary modification, with respect to any refund to which the consumer may be entitled.

1 Oct 2021 SR 100/2021 s5.

**Interjurisdictional vehicles**

**30(1)** For the purposes of subsection 42(1) of the Act, “**prescribed weight**” means a registered gross vehicle weight of more than 11,797 kilograms.

(2) For the purposes of section 43 of the Act, every registrant of an interjurisdictional vehicle who wishes to obtain a permit shall apply for a special permit on or before entry into Saskatchewan and pay a fee, in lieu of tax on fuel brought into Saskatchewan in the fuel tank of his or her commercial motor vehicle, equal to the greater of:

- (a) \$0.06 for each kilometre travelled or estimated to be travelled in Saskatchewan by the applicant; and
- (b) \$10.

8 Dec 2000 cF-23.21 Reg 1 s30.

**Designation of terminals**

**31** For the purposes of subsection 50(2) of the Act, it is a prescribed condition that the facility has an inventory averaging in excess of 10,000,000 litres of fuel monthly.

8 Dec 2000 cF-23.21 Reg 1 s31.

**Fuel tax differential allowance**

**32(1)** For the purposes of this section:

- (a) “**fuel tax differential**” means an amount calculated in accordance with subsection (2) or (3.1);
- (b) “**Zone A**” means the area within the boundaries of the following communities that is situated within Saskatchewan:
  - (i) Lloydminster;
  - (ii) Onion Lake;
- (c) “**Zone B**” means any location in Saskatchewan that is a distance of 24 kilometres or less by public highway from the nearest bulk fuel dealer or nearest retail dealer of fuel in Alberta and that is not in Zone A;
- (d) “**Zone C**” means any location in Saskatchewan that is a distance of more than 24 kilometres but not more than 56 kilometres by public highway from the nearest bulk fuel dealer or nearest retail dealer of fuel in Alberta;
- (e) “**Zone D**” means the area within the boundaries of the following communities that is situated within Saskatchewan:
  - (i) Creighton;
  - (ii) Flin Flon;
- (f) “**Zone E**” means the area within the boundaries of Denare Beach, Saskatchewan;
- (g) “**Zone F**” means any location in Saskatchewan that is a distance of 24 kilometres or less by public highway from the nearest bulk fuel dealer or nearest retail dealer of fuel in Manitoba and that is not in Zone D or E;

(h) “**Zone G**” means any location in Saskatchewan that is a distance of more than 24 kilometres but not more than 56 kilometres by public highway from the nearest bulk fuel dealer or nearest retail dealer in Manitoba.

(2) The fuel tax differential in Zone A, B, C, D, E, F or G is the positive amount F, if any, calculated to the nearest one-tenth of a cent in accordance with the following formula:

$$F = G - H$$

where:

G is the rate of tax per litre on gasoline, ethanol-blended gasoline or propane, as the case may be, imposed pursuant to section 8 of the Act; and

H is the prevailing rate of tax per litre on gasoline, ethanol-blended gasoline or propane, as the case may be, imposed:

- (a) in the case of Zone A, B, or C, by the Government of Alberta;
- (b) in the case of Zone D, E, F or G, by the Government of Manitoba.

(3) Subject to subsection (4) the minister may, pursuant to subclause 11(2)(b)(vi) of the Act, pay an allowance to a fuel dealer in an amount equal to:

- (a) 100% of the fuel tax differential per litre of gasoline, ethanol-blended gasoline and propane:
  - (i) if the fuel dealer is located in Zone A, sold by the fuel dealer to a purchaser for use in Zone A; or
  - (ii) purchased for use in Zone A and delivered to the purchaser’s bulk storage facilities located in Zone A;
- (b) 50% of the fuel tax differential per litre of gasoline, ethanol-blended gasoline and propane:
  - (i) if the fuel dealer is located in Zone B, sold by the fuel dealer to a purchaser for use in Zone B; or
  - (ii) purchased for use in Zone B and delivered to the purchaser’s bulk storage facilities located in Zone B;
- (c) 25% of the fuel tax differential per litre of gasoline, ethanol-blended gasoline and propane:
  - (i) if the fuel dealer is located in Zone C, sold by the fuel dealer to a purchaser for use in Zone C; or
  - (ii) purchased for use in Zone C and delivered to the purchaser’s bulk storage facilities located in Zone C;
- (d) 100% of the fuel tax differential per litre of gasoline, ethanol-blended gasoline and propane:
  - (i) if the fuel dealer is located in Zone D, sold by the fuel dealer to a purchaser for use in Zone D; or
  - (ii) purchased for use in Zone D and delivered to the purchaser’s bulk storage facilities located in Zone D;

- (e) 50% of the fuel tax differential per litre of gasoline, ethanol-blended gasoline and propane:
    - (i) if the fuel dealer is located in Zone E, sold by the fuel dealer to a purchaser for use in Zone E; or
    - (ii) purchased for use in Zone E and delivered to the purchaser's bulk storage facilities located in Zone E;
  - (f) 50% of the fuel tax differential per litre of gasoline, ethanol-blended gasoline and propane:
    - (i) if the fuel dealer is located in Zone F, sold by the fuel dealer to a purchaser for use in Zone F; or
    - (ii) purchased for use in Zone F and delivered to the purchaser's bulk storage facilities located in Zone F;
  - (g) 25% of the fuel tax differential per litre of gasoline, ethanol-blended gasoline and propane:
    - (i) if the fuel dealer is located in Zone G, sold by the fuel dealer to a purchaser for use in Zone G; or
    - (ii) purchased for use in Zone G and delivered to the purchaser's bulk storage facilities located in Zone G.
- (3.1) The fuel tax differential in Zone A, B, C, D, E, F or G with respect to diesel fuel is the positive amount F, if any, calculated to the nearest one-tenth of a cent in accordance with the following formula:

$$F = G - H$$

where:

G is the rate of tax per litre on diesel fuel imposed pursuant to section 8 of the Act; and

H is the prevailing rate of tax per litre of diesel fuel imposed:

- (a) in the case of Zone A, B or C, by the Government of Alberta;
  - (b) in the case of Zone D, E, F or G, by the Government of Manitoba.
- (3.2) Subject to subsection (4) the minister may, pursuant to subclause 11(2)(b)(vi) of the Act, pay an allowance to a fuel dealer in an amount equal to:
- (a) 100% of the fuel tax differential per litre of diesel fuel:
    - (i) if the fuel dealer is located in Zone A, sold by the fuel dealer to a purchaser for use in Zone A; or
    - (ii) purchased for use in Zone A and delivered to the purchaser's bulk storage facilities located in Zone A;
  - (b) 50% of the fuel tax differential per litre of diesel fuel:
    - (i) if the fuel dealer is located in Zone B, sold by the fuel dealer to a purchaser for use in Zone B; or
    - (ii) purchased for use in Zone B and delivered to the purchaser's bulk storage facilities located in Zone B;

- (c) 25% of the fuel tax differential per litre of diesel fuel:
    - (i) if the fuel dealer is located in Zone C, sold by the fuel dealer to a purchaser for use in Zone C; or
    - (ii) purchased for use in Zone C and delivered to the purchaser's bulk storage facilities located in Zone C;
  - (d) 100% of the fuel tax differential per litre of diesel fuel:
    - (i) if the fuel dealer is located in Zone D, sold by the fuel dealer to a purchaser for use in Zone D; or
    - (ii) purchased for use in Zone D and delivered to the purchaser's bulk storage facilities located in Zone D;
  - (e) 50% of the fuel tax differential per litre of diesel fuel:
    - (i) if the fuel dealer is located in Zone E, sold by the fuel dealer to a purchaser for use in Zone E; or
    - (ii) purchased for use in Zone E and delivered to the purchaser's bulk storage facilities located in Zone E;
  - (f) 50% of the fuel tax differential per litre of diesel fuel:
    - (i) if the fuel dealer is located in Zone F, sold by the fuel dealer to a purchaser for use in Zone F; or
    - (ii) purchased for use in Zone F and delivered to the purchaser's bulk storage facilities located in Zone F;
  - (g) 25% of the fuel tax differential per litre of diesel fuel:
    - (i) if the fuel dealer is located in Zone G, sold by the fuel dealer to a purchaser for use in Zone G; or
    - (ii) purchased for use in Zone G and delivered to the purchaser's bulk storage facilities located in Zone G.
- (4) An allowance shall not be paid unless the vendor has collected the tax imposed by *The Fuel Tax and Road Use Charge Act* on the fuel for which the allowance is claimed.

8 Dec 2000 cF-23.21 Reg 1 s32; 14 Apr 2022 SR  
22/2022 s2; 2 Feb 2024 SR 3/2024 s2.

**Records to be maintained**

- 33(1)** Every recipient who purchases fuel in bulk or sells fuel shall maintain adequate records, including fuel purchase invoices and sales records showing the date of each transaction, the volume of the fuel and a description of the product involved in the transaction.
- (2) Every recipient selling propane in containers that weigh more than 45.35 kilograms when filled or selling fuel in bulk shall include the following information on each sale invoice:
- (a) the date of the sale;
  - (b) an invoice reference number;
  - (c) the name and address of the purchaser;

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- (d) the delivery location of the fuel;
- (e) a description of the fuel sold;
- (f) the quantity in litres.

8 Dec 2000 cF-23.21 Reg 1 s33.

**R.R.S. c.F-23.2 Reg 1 repealed**

**34** *The Fuel Tax Regulations, 1988* are repealed.

8 Dec 2000 cF-23.21 Reg 1 s34.

**Transitional – authorizations re heating**

**34.1** Any authorization that was issued pursuant to section 15.1, as that section existed on the day before the coming into force of *The Fuel Tax Amendment Regulations, 2017*, and that was in force on the day on which *The Fuel Tax Amendment Regulations, 2017* come into force continues and may be dealt with pursuant to the Act as if it were issued pursuant to the Act.

1 Sep 2017 SR 89/2017 s8.

**Coming into force**

**35** These regulations come into force on January 1, 2001.

8 Dec 2000 cF-23.21 Reg 1 s35.

**Appendix****TABLE 1**

[*Clause 29.1(1)(b)*]

**Annual Road Use Charge**

Type of Vehicle (as set out in <i>The Vehicle Classification and Registration Regulations</i> )	Annual Road Use Charge (\$)
LV	150

1 Oct 2021 SR 100/2021 S6.

