Information Bulletin

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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 with qualified motor vehicles, 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.

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

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

A. GENERAL INFORMATION

The International Fuel Tax Agreement (IFTA) is an agreement among the member jurisdictions in Canada and the United States that simplifies the reporting of Fuel Taxes by commercial interjurisdictional motor carriers. Under IFTA, a carrier files one consolidated Fuel Tax return with their base jurisdiction instead of filing separate returns for every jurisdiction in which they operate. For more information regarding IFTA, refer to iftach.org.

IFTA Benefits to Carriers:

- One IFTA Return: A single quarterly fuel tax return that details a carrier's operations in all IFTA member jurisdictions.
- One Set of Credentials: A single annual fuel tax licence (and decals) that authorizes a carrier's vehicles to travel in all IFTA member jurisdictions without requiring the purchase of fuel trip permits.
- One IFTA Net Payment: Ability to credit the fuel tax overpayment of one jurisdiction against the liability of another jurisdiction.
- One IFTA Net Payment: Ability to remit one payment or receive one refund from the carrier's base jurisdiction.
- One IFTA Audit: Typically, a carrier will be audited for fuel taxes by its base jurisdictions, on behalf of all IFTA member jurisdictions.

B. DEFINITIONS

'Base jurisdiction' is the province or state where you plate and insure your qualified motor vehicle under the International Registration Plan (IRP) and maintain the operational control and records for your vehicle (or will make the records available for audit).

'Carrier' means the person or business that owns or operates one or more IFTA commercial motor vehicles used for transporting passengers or goods between jurisdictions.

'IFTA member jurisdiction' means the 10 provinces in Canada and 48 states in the U.S. that are IFTA members. Six jurisdictions are not IFTA members and IFTA credentials are not valid for travel there:

- Canada: Northwest Territories, Nunavut, Yukon Territory
- United States: Alaska, Hawaii, District of Columbia

'International Registration Plan (IRP)' refers to a registration reciprocity agreement among 10 provinces in Canada and 48 states in the U.S. that are members of the IRP. The agreement provides apportioned payments of registration fees, based on the total distance operated in participating jurisdictions.

'Qualified motor vehicle' means a motor vehicle or combination of vehicles used, designed, or maintained for the transportation of persons or property and:

- Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 11,797 kilograms or 26,000 pounds (power unit only); or
- Having three or more axles on the power unit, regardless of weight (power unit only); or
- If used in combination with a trailer, a combined weight exceeding 11,797 kilograms or 26,000 pounds (combination of power unit and trailing unit).

'Recreational vehicle' means a vehicle that is solely used for personal purposes by an individual and includes motor homes, buses, and pick-up trucks with attached campers.

C. ELIGIBILITY

If your base jurisdiction is Saskatchewan and you have a qualified motor vehicle that travels in one or more other member jurisdiction(s), you must:

- Register for an IFTA licence and decals in Saskatchewan, or
- If you are not registered for IFTA, obtain a single trip permit each time your vehicle enters into Saskatchewan, and the equivalent each time your vehicle enters another jurisdiction.

If your base jurisdiction is not an IFTA member jurisdiction and you have a qualified motor vehicle that travels in one or more other member jurisdiction(s), you must:

- Register for an IFTA licence and decals in a member jurisdiction, or
- If you are not registered for IFTA, obtain a single trip permit each time your vehicle enters into Saskatchewan, and the equivalent each time your vehicle enters another jurisdiction.

If either of the following apply, your vehicle is not considered a qualified motor vehicle and is not required to be registered under IFTA or to purchase a single trip permit:

- Your vehicle has two axles with a weight of less than 11,797 kilograms (26,000 pounds); or
- Your vehicle is a recreational vehicle.

D. REGISTRATION

Apply for your IFTA licence and decals by completing two steps.

Apply for your IFTA License and Decals

Step 1: Complete the Application for IFTA registration.

- Complete the New Business Registration form to apply for a PST, LCT/VPT, BCP, IFTA, and Tobacco Retailer account. For further SETS instructions please visit SETS Learning.
- Businesses that are already registered under another tax program may apply for an IFTA Licence by logging into their SETS account and submitting a Service Request to “Add Account”.

Note: Correspondence settings will automatically be set to electronic when you register using SETS. If you would like to receive communication by paper, update your profile information using “communication preferences”. For more information, please visit SETS Learning.

Step 2: Pay the required $65 annual licence fee, and the required decal fee of $10 per set of two. All fees must be paid to become registered.

- Wait for a SETS notification that your carrier account is available to make a payment.
- Make a payment online at sets.saskatchewan.ca to complete the registration process.

Annual Renewal

Your IFTA licence and decals must be renewed each year by December 31. You will receive an electronic notification to complete your IFTA Licence/Renewal application at least 60 days before your IFTA licence expires. You must complete your annual licence renewal through your SETS account at sets.saskatchewan.ca.

How to Complete Annual Licence Renewal

Step 1: Log into your SETS account and choose File a Return from the File and Pay menu.

Step 2: Select the IFTA Licence & Decal account.

Step 3: Submit your annual renewal indicating the number of decals required and print the confirmation page for your records.

Step 4: Make a payment for the total amount of the annual fee plus decals.

Payments can be made:

- Online using SETS by Electronic Funds Transfer (EFT);
- Through your personal or business online banking services;
- Through wire transfer;
- By mailing your cheque, made payable to the **Minister of Finance;** or
- By paying through a bank teller at your financial institution.

Please ensure that the carrier's name and address are correct. If an address change is needed, it can be completed by editing the Profile Information in SETS. A copy of the IRP cab card listing the new address may be requested for verification purposes.

If your account is in good standing and payment has been received, a renewed licence and decals will be issued to you. A renewal cannot be completed if your account has been suspended, revoked or if the account is not in good standing. If your account has been cancelled, suspended or revoked, please refer to Section L regarding reinstatement.

Additional Decals or Temporary Operating Permit

Additional decals may be purchased for any vehicles that are added to your fleet during the year. Additional decals should not be purchased unless they are for an active qualified motor vehicle. The decals are to be placed on the exterior portion of both sides of the cab.

Temporary permits are available for situations where a new vehicle is being placed into an existing fleet, and permanent decals have not yet been received. Temporary permits are vehicle specific, and valid for 30 days. The temporary decal permit will be sent by email to allow the vehicle to be put into operation quickly. To obtain a temporary decal permit, email a request including a copy of the vehicle's Cab Card (registration) to SaskIftaInfo@gov.sk.ca.

For a temporary permit or a request for additional decals to be approved, your account must be in good standing with all required IFTA returns and payments received.

E. SINGLE TRIP PERMIT

If you do not have a valid IFTA licence and you operate an IFTA qualified motor vehicle, you need to purchase a single trip permit each time you enter into Saskatchewan.

A single trip permit is a temporary permit for your IFTA qualified motor vehicle and can be purchased on a trip-by-trip basis from the Saskatchewan Government Insurance (SGI) Permit Office.

For more information, please visit sgi.sk.ca/outofprovincecarriers.To obtain a single trip permit contact:

Saskatchewan Government Insurance
Phone: (306) 775-6969 (in Regina/outside Saskatchewan)
Toll Free: 1-800-667-7575 (in Saskatchewan)
Fax: 306-775-6909
Email: sgipermitoffice@sgi.sk.ca
Website: sgi.sk.ca/issuingpermits

F. INTERNATIONAL REGISTRATION PLAN (IRP)

All interjurisdictional carrier vehicles weighing more than 11,793 kg should also be registered under the IRP. This plan allows for the distribution of registration fees for commercial motor vehicles travelling through more than one member province or state. Further information is available at sgi.sk.ca/irp.

G. LICENCE AND DECAL REQUIREMENTS

You must display an IFTA decal on each side of the exterior of both sides of the cab and keep the IFTA licence, or a photocopy of the licence, inside the cab of each of your qualified motor vehicles. An electronic image of your IFTA licence is acceptable, you must ensure it is available if there is no internet access. If photocopying the licence, ensure you keep the original in a safe place.

Manufacturers, dealers, or drive-away operations may temporarily display the decals in a visible manner on both sides of the cab. If a vehicle does not properly display the IFTA decals (in the required locations), a citation may be received, and the purchase of a fuel trip permit may be required.

Note: Your IFTA licence is valid only when accompanied by IFTA decals.

H. RENTAL AND LEASING COMPANIES

Rental/Leasing companies (lessors) are companies that rent out a qualified motor vehicle, without a driver. The leases are either short-term (29 days or less) or long-term (30 days or more).

Short Term Leases

In the case of a short-term motor vehicle rental agreement, the lessor must report fuel usage for vehicles in their IFTA reporting unless:

- the lessor has a written rental contract designating the lessee as the party responsible for reporting and paying the fuel tax; **and**
- the lessor has a copy of the lessee's IFTA fuel tax licence, which is valid for the term of the rental.

Long Term Leases

Long-term leases and rental agreements by a lessor regularly engaged in the business of leasing or renting vehicles, should detail which party, lessor or lessee, is responsible for fuel tax reporting. The agreement must specifically define the period the agreement is valid for, and it must coincide with the fuel tax reporting periods. If the lease does not clearly establish which party will report fuel tax use, the party registering the vehicle (lessee) is responsible for IFTA reporting.

I. QUARTERLY REPORTING

You must file your IFTA Carrier Return every quarter using SETS. You can also pay any tax due or make any account payment using SETS.

How to File

An IFTA Notice to File will be sent to you at the end of the reporting period. If you have no activity to report for the period, a “NIL” return must be filed. If for some reason you do not receive a Notice to File, the return must still be filed by the due date along with payment of any balance owing. Failure to file a return may result in revocation of your IFTA licence.

Step 1: Log into your IFTA SETS account.

Step 2: Complete your IFTA return.

Step 3: Submit your IFTA return and print the confirmation page for your records.

Step 4: Make a payment if you owe tax.

Payments can be made:

- Online using SETS by Electronic Funds Transfer (EFT);
- Through your personal or business online banking services;
- Through wire transfer;
- By mailing your cheque, made payable to the **Minister of Finance;** or
- By paying through a bank teller at your financial institution.

Due Dates

Quarterly due dates for your IFTA Carrier Return and Payment are as follows:

QUARTER	REPORTING QUARTER	DUE DATE
1	January – March	April 30
2	April – June	July 31
3	July – September	October 31
4	October – December	January 31

If the due date of a return falls on a weekend or a Saskatchewan public holiday, the return and remittance may be submitted the next business day.

Tax Rates

The IFTA Tax Rate Matrix is the official source for all IFTA fuel tax rates. To view the IFTA Tax Rate Matrix, refer to the International Fuel Tax Association's website.

All tax rates shown on the Saskatchewan IFTA return are expressed in Canadian cents per litre.

Measurements

Your Saskatchewan IFTA return must be reported in kilometres and litres. If a conversion is necessary, please use the following conversion rates:

1 U.S. Gallon	=	3.785 Litres
1 Mile	=	1.609 Kilometres

Totals are to be rounded to the nearest whole litre or kilometre.

Tax Exempt Distance

Saskatchewan IFTA requires you to report both "Total Kilometres" and "Taxable Kilometres." All distance travelled by your IFTA qualified motor vehicle(s) must be included in "Total Kilometres." Tax exempt distance (not included in "Taxable Kilometres") is allowed when one or more of your vehicles:

- Operate under a single trip fuel permit,
- Travel in a non-IFTA jurisdiction, or
- Qualify for an exemption that is provided by a member jurisdiction (see www.iftach.org for jurisdictional exemptions).

Tax Exempt Fuel

Tax exempt fuel placed in IFTA vehicle(s) which satisfies the requirements set out by IFTA is reported on the" Totals" tab, in the "Total Litres" amount reported on Line 4. Do not report tax exempt fuel on the Line Items tab. Tax-exempt fuel occurs only in rare situations.

J. REFUNDS AND CREDITS

If your return results in a credit, you can request a refund. If you do not request a refund, any credits are carried forward on your account and may be applied to future payments. Refunds will only be provided if your account is in good standing. You must request your refund within four years of the date of filing your return.

Note: To claim a refund, indicate the amount to be refunded in Section A, Line 11 of your IFTA Carrier Return.

K. PENALTY AND INTEREST

Penalty and interest charges are applied to late and outstanding returns and tax payments to ensure that taxes are reported, collected, remitted, or paid, on time. These penalties are utilized to promote compliance and to ensure a fair and competitive environment for all Saskatchewan businesses.

Penalties

Penalty Applied for Failing to File a Return by the Due Date, with no net liability	A penalty of $50 applies for failing to file a return by the due date (for each return period);
Penalty Applied for Failing to Pay Tax by the Due Date	A penalty of 10 per cent of the tax payable applies to each return period;
Penalty Applied for Failing to File a Return by the Due Date and Failing to Pay Tax by the Due Date	A penalty equal to the greater of 10 per cent of the tax payable or $50 applies to each return period;

Penalty for Filing to Produce Books, Records or Documents, as Required	A penalty of $500 applies for each instance of failing to produce books, records or documents as required;
Penalty for Failing to File in the Manner Required or Failing to Complete Any Information Required on Any Return or Form	A penalty of $100 applies for each instance of failing to file any return or form in the manner required, failing to use the most current version of a return or form, or failing to provide any information required on any return or form (Examples include: filing a paper return when required to file electronically, submitting information without including the correct form, or not filling out all required line items in a return).

Note: More than one of the penalties may be applied to the same return period, in addition to interest as outlined below.

Interest

Interest is charged on tax due to a jurisdiction beginning on the due date of the return. It is calculated separately for **each jurisdiction**. If a return and full payment are not received by the due date:

- A full month's interest accrues for any portion of a month on which tax owed remains unpaid, and
- Interest will be charged to the last day of the month in which full payment is received. For example, if a return due on April 30 is submitted with payment on May 15th, one month of interest will be calculated.

The interest rate is set as the Canadian Federal Treasury Bill rate plus 2 per cent and is updated each year. The Treasury Bill rate used is the one published by the Bank of Canada on the first date in November of the previous year when the rate is available.

L. LICENCE CANCELLATION, REVOCATION AND REINSTATEMENT

Licence Cancellation

If you no longer require IFTA registration, you may voluntarily cancel your IFTA licence. An IFTA licence will be cancelled only if you have filed all required IFTA returns and paid all taxes, penalties and interest due.

To cancel your IFTA license, you can either submit a service request through SETS or send a written request to the Ministry of Finance.

To cancel through SETS:

STEP 1: Log into your SETS account at sets.saskatchewan.ca

STEP 2: Click 'Service Requests' on the top navigation bar

STEP 3: On the ‘Service Requests’ drop-down select ‘New Service Request’

STEP 4: Navigate to ‘Request Type’ and select ‘Close Account’ from the drop-down menu

STEP 5: Under ‘Request Details’ select or enter relevant information (e.g. Account type, account ID, reason for closing)

STEP 6: Press save and a case will automatically be created

Upon cancellation of the IFTA account, you are required to:

- Destroy the original licence and any copies, and all decals, and
- Keep all records to support your IFTA tax returns for four years from the return due date or filing date, which ever is later. An exit audit may be completed after your account is cancelled. Please refer to Section N for more information regarding Recordkeeping Requirements.

To reactive your cancelled account, submit a new application form to the ministry along with the required licensing and decal fees, and include your previously cancelled IFTA account number.

Revocation

An IFTA licence may be revoked if you fail to:

- File complete quarterly return by the due date,
- Pay taxes, penalties and interest in full,
- Correct filing errors,
- Follow record-keeping requirements,
- Pay an outstanding audit assessment, or
- Comply with any other requirement.

A notice of revocation will be either emailed or mailed to the address listed on your IFTA licence account. If your licence is revoked, you must destroy all copies of the IFTA licence and all IFTA decals. Notification will be given to all other IFTA member jurisdictions of the revocation. Decaled vehicles operating after revocation will be subject to a citation and may be held until all outstanding issues are resolved. The revocation may also result in the suspension of or refusal to issue any registration, certificate, or permit issued by the ministry or SGI. This includes becoming ineligible to register under the IRP.

For any interjurisdictional travel made while your licence is revoked, you must obtain a single trip permit, or equivalent, for each jurisdiction prior to travel.

Reinstatement of IFTA Licence

Your suspended or revoked IFTA licence may be reinstated if you have:

- filed all outstanding IFTA tax returns,

- paid all taxes due, including penalties and interest,
- provided all requested records,
- completed a new IFTA application form, and
- paid the annual licence fee and for all decals.

The ministry may require security such as a bond or a guarantee before your IFTA licence can be re-activated. If reinstated, the ministry will notify all IFTA member jurisdictions of your reinstatement.

Bankruptcies

If you file for bankruptcy, you must notify the ministry immediately and send a copy of the notice of bankruptcy to the ministry. Your IFTA licence may be revoked if you fail to file your IFTA returns and/or fail to pay all fuel tax, penalties, and interest due.

Bond Requirements

A bond may be required if you fail to file IFTA returns, correct filing errors, pay taxes, penalties, or interest in the time allowed, or if an audit reveals that a guarantee is necessary to protect the interests of IFTA member jurisdictions.

You may also be required to post a bond if payments are returned by your banking institution, or to reinstate an account that has been previously revoked.

M. ENFORCEMENT PROVISIONS

Ministry revenue investigators and other law enforcement agencies appointed for the purposes of enforcing *The Fuel Tax and Road Use Charge Act* are authorized to:

- Inspect for valid IFTA registration documents;
- Check the carriers' accounts status with its base jurisdiction;
- Take samples from fuel tanks of diesel vehicles to identify operators who may be avoiding payment of fuel tax, by using coloured diesel fuel to power their vehicle;
- Investigate for other potential violations in the interest of public safety.

Violations can result in a Summary Offence ticket of $310 to $580. Fines of up to $1 million or imprisonment for up to three years is possible for several offences under *The Fuel Tax and Road Use Charge Act,* including tampering with coloured fuel. Offenders will also be audited and may be assessed tax, penalties and interest.

Corporate Director's Liability

In certain circumstances, corporate directors may be held personally liable for taxes payable but not remitted by a corporation. Please see Information Bulletin GENERAL-2, *Tax Audits, Tax Liabilities and Appeals* for detailed information regarding the director's liability.

N. RECORDKEEPING REQUIREMENTS

You are required to maintain detailed individual vehicle distance and fuel operational records. Such records must be designed to show a pattern of continuous movement for each vehicle. Failure to maintain adequate records may result in penalties being applied, as outlined in Section K.

Record Retention Period

You must maintain records to prove that the information reported on your fuel tax return is accurate. You must keep these records for four years from the return due date or filing date, whichever is later. Records must be maintained or made available in Saskatchewan. For records not available in Saskatchewan, the ministry will require reimbursement for the Provincial per diem and all related travel expenses for our auditors.

Trip Reports

Distance records must be maintained to show distance generated for each qualified motor vehicle. This includes distance generated by trip permits, empty distance, local distance and deadhead distance from the end of the previous trip to the beginning of the following trip.

All trip reports **must** include:

- Start and end dates of a trip.
- Trip origin and destination.
- List of highways used when leaving and entering a jurisdiction
- Beginning and ending readings for the trip from the odometer, hubodometer, engine control module (ECM), or any similar device.
- Total trip distance.
- Distance travelled in each jurisdiction (odometer or hubodometer readings at each jurisdiction line).
- Power unit number or Vehicle Identification Number (VIN).
- Fleet number and driver’s name.
- Registrant's name.
- Carriers using on-board recording devices or a vehicle tracking system for reporting purposes should refer to the IFTA Procedures and IRP manuals for system and reporting requirements.

Note: Saskatchewan requires odometer readings and routes of travel to be maintained by licensees using electronic data recording systems.

Fuel Records

All fuel placed in the tank of a qualified unit must be included on the IFTA return. All original fuel receipts or invoices **must** include:

- Date of fuel purchase

- Seller's name and address
- Number of litres purchased
- Fuel tax paid on number of litres
- Fuel type
- Price per litre or total amount of fuel sale
- Unit number (the vehicle **or** equipment into which the fuel was placed must be identified)
- Purchaser's name - for lease or rental agreement, receipts will be accepted in either name provided a legal connection can be made to the reporting party
- Amount of fuel purchased while travelling under a single trip permit – you are required to keep a copy of your single trip permit.

Fuel purchases are to be supported with original receipts, invoices, or credit card receipts. Cardlock receipts and statements may be valid if they contain the required information. Tax-exempt fuel placed in IFTA decaled vehicles must be identified in the carrier records.

Keep a copy of the lease or rental agreement indicating the party responsible for paying fuel taxes, if applicable.

Bulk Fuel

If **bulk fuel** is used, all delivery tickets and receipts for bulk fuel must be kept. The records must distinguish between fuel placed in IFTA decaled vehicles and non-IFTA decaled vehicles and they must identify the number of litres taken from bulk storage and the unit number of the IFTA decaled vehicle in which it was placed. A meter must be used to establish the number of litres placed in the tank. Quarterly inventory reconciliations are required for each tank.

The jurisdiction where the fuel was put into the truck is the jurisdiction in which the tax paid fuel is to be reported. Unmetered tanks cannot be used to refuel an IFTA decaled vehicle.

Records must contain the following information:

- Date of withdrawal
- Number of litres withdrawn (metered)
- Fuel type
- Unit number (the vehicle into which the fuel was placed must be identified)
- Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

Monthly & Quarterly Summaries

Distance and fuel summaries must support the information reported on your quarterly IFTA fuel consumption returns as well as your annual IRP fleet registrations and provide an adequate audit trail.

From the information contained on the individual distance and fuel records, the following must be prepared and maintained:

- A monthly summary to recap jurisdictional and total distance and fuel for each vehicle for each calendar month.
- A quarterly summary to recap jurisdictional and total distance and fuel for each vehicle for each calendar quarter.
- A quarterly summary to recap jurisdictional and total distance and fuel for all qualified IFTA units for each calendar quarter.
- An annual summary (July 1 to June 30) to recap jurisdictional and total distance for each vehicle for each calendar quarter (IRP).
- An annual summary (July 1 to June 30) to recap jurisdictional and total distance for each fleet (IRP).

O. AUDITS

Audit Approach

Tax audits are conducted by ministry auditors on behalf of all IFTA member jurisdictions in which your qualified motor vehicle travelled.

When you are selected for an audit, the auditor will contact you in advance to schedule the audit at a mutually convenient time. The ministry will advise you of the time period to be audited and the records to be reviewed. A joint audit of IFTA and IRP may be conducted at the same time.

If your do not keep your records in Saskatchewan and the auditor must travel to another jurisdiction, you will be required to pay all travel expenses associated with the audit.

Non-Compliant Records

When your records have not been properly maintained, the auditor may take one or more of the following actions:

- Request that distance and fuel records be reconstructed.
- Estimate the distance travelled and fuel consumed based on reporting history or the history of a similar operation.
- Accept the distance as reported on the IFTA return and apply a reduced standard average of kilometres per litre (KPL) in calculating the fuel tax liability. Documented fuel purchases will be credited, however the reduced KPL will result in additional fuel being assessed as tax-not-paid.
- Assess 100% apportion fees.
- Refuse unsupported claims for exemptions and tax paid purchases.
- Revoke all IFTA and IRP licences. In this case, the carrier will be required to purchase fuel, and trip permits when entering another jurisdiction.

Audit Results

At the completion of the audit, the auditor will discuss the preliminary findings with you and provide suggestions on how to improve or simplify your recordkeeping. They will send the audit findings, including any areas where you need to take corrective action.

The audit results will be sent to the IFTA jurisdictions in which your qualified motor vehicles travelled. If tax is owed to any other member jurisdiction, you are required to pay the tax, penalty, and interest owed directly to the ministry in your base jurisdiction. The ministry will distribute your payment to each member jurisdiction. If it is found that an IFTA jurisdiction owes you money, the ministry will credit your account for the amount owed to you by the other IFTA jurisdiction(s).

Usually, audits are completed by ministry auditors, however, representatives of other IFTA member jurisdiction representatives may also assist in completing the audit if they wish.

P. APPEALS

If you believe the audit assessment is incorrect or additional information becomes available that you feel warrants an adjustment to the assessment, you have the right to object or appeal the audit assessment. Please see Information Bulletin GENERAL-2, *Tax Audits, Tax Liabilities and Appeals* for detailed information regarding your rights and responsibilities in the event the ministry establishes a tax liability.

Q. CORRESPONDING WITH THE MINISTRY OF FINANCE

When corresponding with the ministry, please quote your IFTA Licence or Federal Business number (BN). This helps to ensure that your tax account is updated correctly.

The ministry will only release confidential information about your Saskatchewan tax accounts to authorized representatives. A *Business Consent Form* must be completed to add or remove a contact from your account.

R. TAX CLIENT SERVICE COMMITMENTS AND STANDARDS CODE

The ministry is committed to continually striving to improve the standard of the services we provide to businesses and taxpayers, and to be accountable for the quality of the services we provide.

The Tax Client Service Commitments and Standards Code describes the fairness and service principles that we follow while administering Saskatchewan's taxes and related programs.

S. TAX TIPS LINE

When a business or individual does not comply with provincial tax legislation, businesses face unfair competition and a burden is placed on all taxpayers who do comply. It causes significant loss in the revenue available to fund services such as health, education and other important government programs.

Tax Tips Line provides an anonymous, fully confidential way for the public to report businesses or individuals who are participating in tax fraud. If you suspect that a business or individual is being dishonest with their provincial taxes or is misrepresenting their activities to reduce their taxes, you can report them using Tax Tips Line.

Please visit our website at sets.saskatchewan.ca to find out more regarding types of tax fraud and the information to report, if possible.

Tax Tips Line is specifically and solely for information related to provincial tax compliance. Any unrelated inquiries or information will not be addressed by the Tax Tips Line and should be directed to the appropriate organization.

How to Report:

1) Toll-free 1-833-334-8477
2) Write: Ministry of Finance
   Revenue Division
   PO Box 200
   REGINA, SK S4P 2Z6
3) Online Form Submission

T. SASKATCHEWAN eTAX SERVICES (SETS)

The ministry 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 (sets.saskatchewan.ca):

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- 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

Write:	Ministry of Finance Revenue Division PO Box 200 REGINA, SK S4P 2Z6	Telephone: Email:	Toll Free 1-800-667-6102 Regina 306-787-6645 sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at saskatchewan.ca/business-taxes.

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

To provide feedback or suggest changes to this bulletin, please complete a Bulletin Survey.

Government website: Saskatchewan.ca.