



Northwest
Territories Canada

INSTRUCTIONS FOR THE PREPARATION OF THE "GENERIC FUEL COLLECTOR SUMMARY FORM" AND SCHEDULES

For the purposes of these instructions, the term “*reporting jurisdiction*” will refer the jurisdiction where the report and schedules will be submitted.

GNWT TAXATION POLICY AND RATES ON FUEL USAGE

Zone A & B Gasoline are to be reported together in the same column on the FTG-1 sheet with a supporting backup worksheet outlining the breakdown of volume and what tax rate was applied.

Zone A Gasoline – 10.7 Cents/Litre to be reported on FTG, Gasoline Column

This is all gasoline purchased or stored within N.W.T. highway system. Major settlements located on the highway system are Enterprise, Hay River, Fort Resolution, Fort Smith, Fort Providence, Fort Simpson, Tungsten, Edzo, Rae, Yellowknife, Fort McPherson, Tsiigehtchic, Inuvik, Fort Liard. This list is not all inclusive, since any location on the highway would qualify as Zone A.

Zone B Gasoline – 6.4 Cents/Litre to be reported on FTG, Gasoline Column

This is all gasoline delivered a minimum of 5 km from the N.W.T. highway system.

Note:

If there is any question about the applicable rate for Zone A or B gasoline, the Zone A rate should be charged and the consumer can apply to this department for a rebate.

Diesel Motive & Diesel Non-motive Fuel are to be reported together in the same column on the FTD-1 sheet with a supporting backup worksheet outlining the breakdown of volume and what tax rate was applied.

Diesel Motive Fuel – 9.1 Cents/Litre to reported on FTD, Diesel Column

This is any diesel motive fuel used for the purpose of powering any motor driven vehicle except a railway locomotive.

Diesel Non-motive Fuel – 3.1 Cents/Litre to be reported on FTD, Diesel Column

This is any diesel fuel used to power stationary equipment such as electrical generating equipment, drilling rigs or registered ocean going vessels.

Note:

Again if there is any question of the possible end use, then the Diesel Motive rate shall apply and the consumer may apply for a rebate.

There is not tax on petroleum products used for heating premises, lubricating purposes or as an application on roads or streets.

Our other fuels and their respective tax rates are as follows:

Aviation Fuel	1.0 Cents/Litre
Railway Fuel	11.4 Cents/Litre
Other	3.1 Cents/Litre



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(Report in litres for lines 1 through 12)

Line 1 – Opening Untaxed Inventory

Report inventory at the beginning of the reporting period for accountable products stored at terminals or other storage locations where *tax-free* fuel is stored in the reporting jurisdiction. The opening inventory must equal the amount reported on Line 6 (“Closing Untaxed Inventory”) of the Generic Fuel Collector Summary Report for the previous reporting period.

Line 2 – Refined or Manufactured within Jurisdiction

Report fuel produced in the reporting jurisdiction and transferred to untaxed finished goods inventory during the reporting period.

Line 3 – Imports from Out-of-Jurisdiction

Refer to Schedule 1 below for information on reporting “Imports from Out-of-Jurisdiction.”

Line 4 – Acquisitions within Jurisdiction

Refer to Schedule 2 below for information on reporting “Acquisitions within Jurisdiction.”

Line 5 - Rebrands

Report fuel reclassified from one column category to another (i.e. clear diesel dyed and reclassified as marked diesel). Fuel reclassified from any fuel product to “slop” should also appear on this line. Slop should be reported in the “Other – Non-Taxable Column.” There would be no opening inventory for slop in the following month as this product would generally cease to be an accountable product as it would end up going back into a refinery process and become accountable again after re-refining.

Bulk fuel plant, cardlock or truck mounted injector system rebrands (clear fuel to marked fuel) should also be reported on this line.

The sum of the reported line 5 amounts must equal zero. Losses such as theft, handling or any other physical fuel loss should not be reported on line 5; these must be reported on line 11 – “Volume adjustments.”

Line 6 – Closing Untaxed Inventory

The period ending balance of *untaxed inventory* as described under “Line 1 – Opening Untaxed Inventory” above.

Line 7 – Total Accountable Volumes

Report the sum of the volumes reported on lines 1 through 5 minus the volume reported on line 6.

Line 8 - Exports Out-of-Jurisdiction

Refer to Schedule 3 below for information on reporting “Exports Out-of-Jurisdiction.”

Line 9 – Dispositions within Jurisdiction to Licensed Collectors

Refer to Schedule 4 below for information on reporting “Dispositions within Jurisdiction to Licensed Collectors.”

Line 10 - Other Exempt Sales

Refer to Schedule 5 below for information on reporting “Exempt Sales”.

Line 11 - Volume Adjustments

Report allowable volume adjustments that occurred in the reporting jurisdiction during the reporting period. This includes fuel losses at terminals located within the reporting jurisdiction. This line can be used for any eligible adjustment in the reporting jurisdiction that *can be measured by volume* and does not fit the description of any of the above lines. Volume adjustments reported here are to be accompanied with an explanation.

(Report in dollars for lines 13 through 17)

Line 12 – Total Taxable Volumes

Deduct the sum of lines 8 through 11 from Line 7.



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Line 13 – Total Tax Before Adjustments

Multiply Line 12 by the appropriate tax rate.

Line 14 – Adjustments &/or Tax Credits

This line is similar to line 11. The difference is that line 11 is used to report adjustments that can be reported by volume (litres). Some adjustments can only be shown and deducted as a monetary adjustment because their nature. (i.e. bad debt allowances, border competition assistance and special tax credit situations). Financial adjustments reported here are to be accompanied with an explanation.

Line 15 – Allowance for Shrinkage

This line should be used to claim allowances available in the reporting jurisdiction for handling and temperature losses. *Actual volume losses* allowable at terminals and other storage facilities must be reported on line 11. Line 15 is to be used only to report the *allowances and not actual volume losses*.

Each provincial jurisdiction should be sure to specify in their instructions the basis that should be used to compute any amount that is allowed to be claimed at this line. The filer will need to provide a schedule that shows how this computation was calculated.

Line 16 – Commission or Other Allowances

Report the amount for allowable commissions available in the reporting jurisdiction.

Line 17 – Net Tax payable

Deduct the sum of lines 14 to 16 from line 13.

SCHEDULES

Generic Schedules must be completed to support amounts reported on lines 3, 4, 8, 9 and 10 of the Generic Fuel Collector Summary Form. Reporting jurisdictions may request additional detail reports as back up to the summarized information reported on schedules. Electronic reporting may be an option in some reporting jurisdictions; please discuss this with the individual jurisdictions.

Schedule 1 – (FTG1 & FTD 1) – Imports from Out of Jurisdiction

Summarize the total volumes by jurisdiction (identified in right hand column) and product for the reporting period. Please ensure that fuel originating in the United States is also summarized by jurisdiction (state).

Report fuel that is owned by the reporting entity and is delivered or *physically moved* from *outside the reporting jurisdiction to a destination inside the reporting jurisdiction*. This includes fuel delivered by pipeline, truck, rail, ship or vessel and also includes migratory sales delivered from bulk or wholesale storage facilities.

The totals from this schedule are carried forward to *Line 3* of the Generic Fuel Collector Summary Form.

Schedule 2 – (FTG 2 & FTD 2) – Acquisitions within Jurisdiction from Licensed Collectors

Report tax-free acquisitions of fuel from suppliers or exchange partners within the reporting jurisdiction for the reporting period. Only the physical movement from the supplier of the fuel to the recipient of the fuel or the acquisition through a change of ownership of identifiable inventory is to be reported on this line.



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CONTINUED GENERIC FUEL COLLECTOR SCHEDULES

Transaction level detail is generally required, however some reporting jurisdictions may accept summary information on the schedule (summarized by collector name) and request that detail of transactions to be reported separately. “Acquisitions within Jurisdiction” includes any tax-free fuel purchased or acquired through exchange agreements or acquired by any other means.

Carry forward totals from this schedule to *line 4*, “Acquisitions within Jurisdiction.”

Schedule 3 – (FTG 3 & FTD 3) – Exports Out-of –Jurisdiction

Report fuel that is physically delivered or moved from within the reporting jurisdiction to a location outside of the reporting jurisdiction by the reporting entity. If reporting entity simply supplies fuel to exporters, this is generally not considered to be an “Export Out-of-Jurisdiction” but rather a sale within the jurisdiction since ownership of the fuel changes before the fuel leaves the jurisdiction. However, some reporting jurisdictions may allow these sales to be deducted on line 8 because the reporting entity assumes responsibility for the exempt transaction.

Jurisdictions should advise their collectors if sales within the jurisdiction (for the purpose of export) to non-licensed exporters may be deducted on line 8.

Generally, if there is a change of ownership within the jurisdiction from the reporting entity to a licensed exporter (in those jurisdictions where exporters are required to be licensed), the sale of fuel should be reported as a “Disposition within Jurisdiction to Licensed Collectors.” The licensed exporter will be responsible for reporting the acquisition and export.

Include exports from all storage facilities including terminals, refineries and bulk plants by way of pipeline, truck rail, ship or any other vessel. Intra-company exports and exports made directly to a consumer (sometimes called migratory sales) should be included on this schedule.

Summarize the information by the destination jurisdiction including the name of the state where the fuel is exported to the United States.

Carry forward totals from this schedule to line 8 (Exports Out-of-Jurisdiction), of the Generic Fuel Collector Summary Form.

Schedule 4 – (FTG 4 & FTD 4) – Dispositions within Jurisdiction to Licensed Collectors

Report fuel change of ownership to other licensed collectors within the reporting jurisdiction. The fuel delivery or supply must originate and terminate within the reporting jurisdiction.

Change of ownership to licensed collectors for the purpose of this line shall include change of ownership to any entity that is licensed or authorized to purchase tax-free fuel and is required to report directly to the reporting jurisdiction. This schedule includes exempt sales made to registered or licensed fuel vendors and self-assessing railway companies who report directly to the reporting jurisdiction.

Reporting collectors may summarize the information by collector, however if summary information is provided on this schedule, details of the transactions may be required as backup by the reporting jurisdiction.

Carry forward totals from this schedule to line 9 (Disposition within Jurisdiction to Licensed Collectors) of the Generic Fuel Collector Summary Form.

Schedule 5 – (FTG 5 & FTD 5) – Exempt Sales

Report eligible tax-exempt sales to consumers made in the reporting jurisdiction other than those specifically referred to on line 8 and line 9. This would typically include all exempt sales made

to consumers in the reporting jurisdiction, excluding self-assessing railway companies, which are to be reported on Schedule 4. **Exempt sales may be summarized by type on this schedule; however, the reporting jurisdiction may require additional backup reports providing detailed transaction information.**

Carry forward totals from this schedule to line 10 (Exempt Sales) of the Generic Fuel Collector Summary Form.