

**NWT Petroleum
Products Tax Act**



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Products Tax Act**
**Information for
Inter-provincial
Trucking
Companies**

Government of the NWT

Department of Finance
Taxation Section
PO Box 1320
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4922-48 Street

Phone: (867) 920-3470
Toll-free: 1-800-661-0820
Fax: (867) 873-0325
Email: NWT_TAX@gov.nt.ca

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Department of Finance

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Tel: 1-800-661-0820

Information for inter-provincial trucking companies

Who requires a single trip permit?

- Any trucker who enters the NWT and who is not a monthly or quarterly imported fuel tax reporter.

Where can I get a Single Trip Permit?

- You may obtain a permit by visiting or telephoning any of the NWT Weigh Scales.

Location of NWT Weigh Scales

Enterprise NWT at the junction of NWT

Hwy 1 & 2

Telephone: (867) 984-3341

Ft. Liard on NWT Hwy 7

Telephone: (867) 770-3028

Inuvik on NWT Hwy 8

Telephone: (867) 777-7283

Additional road and ferry information may be accessed on the GNNWT web page at

www.gov.nt.ca

Enforcement

Offences and Punishments (on convictions)

Every person who

- Makes a false statement in any form or return filed under this Act
- Makes unwarranted exemptions from tax
- Provides false information
- Refuses to produce records or documents
- Refuses or neglects to pay or remit a tax
- Contravenes any other provision of this Act or regulations

is guilty of an offence and liable on summary conviction to a fine not exceeding \$5,000, with or without the additional amount of any tax not paid as a result of the offence or to imprisonment for a term not exceeding three months or to both.

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Can I receive a refund on my single trip permit?

- refund application forms may be obtained at the weigh scale or by calling the Department of Finance, Tax Administration Section.
- the refund application must be received by the Tax Administration Section within **six months** after the day the single trip permit expires.
- the refund application must be accompanied by the **original** single trip permit copy and **original** fuel receipts.

A refund will not be paid for an amount less than \$5.00 or for an amount exceeding the amount of the deposit.

How do I become a monthly or quarterly imported fuel tax reporter?

- You must apply through the Department of Finance and obtain permission from the Minister to report monthly or quarterly on your monthly consumption of petroleum products in the Territories.