

TAXATION RATES ON FUEL USAGE

1. Zone A gasoline – 10.7 Cents/Litre

This is all gasoline purchased or stored on the 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, Arctic Red River, Inuvik, Fort Liard. This list is not all inclusive, since any location on the highway would qualify as Zone A.

2. Zone B gasoline – 6.4 Cents/Litre

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

Note:

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

3. Diesel motive fuel – 9.1 Cents/Litre

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

4. Diesel non-motive fuel – 3.1 Cents/Litre

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 higher rate shall apply and the consumer may apply for a rebate.

5. There is no tax on petroleum products used for heating premises, lubricating purposes or as an application on roads or streets.

6. Along with the appropriate form, we require copies of invoices for all exempt sales. Most collectors provide a computer printout listing these sales. If the printout contains enough information to provide an adequate audit trail then copies of invoices are not necessary.

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

Aviation Fuel	1	Cent/Litre
Railway Fuel	11.4	Cents/Litre
Other	3.1	Cents/Litre

Propane 0 Cents/Litre

FTG	Generic Fuel Collector Summary Form Gasoline and Related Products
FTG-1	Imports from Out-of-Jurisdiction
FTG-2	Acquisitions within Jurisdiction from licensed Collectors
FTG-3	Exports Out-of-Jurisdiction
FTG-4	Dispositions within Jurisdiction to Licensed Collectors
FTG-5	Exempt Sales
FTD	Generic Fuel Collector Summary Form Diesel and Related Products
FTD-1	Imports from Out-of-Jurisdiction
FTD-2	Acquisitions within Jurisdiction from Licensed Collectors
FTD-3	Exports Out-of-Jurisdiction
FTD-4	Dispositions within Jurisdiction to Licensed Collectors
FTD-5	Exempt Sales