



Reporting Requirements for Manufacturers (Refiners) under the *Fuel Tax Act* and *Gasoline Tax Act*

This bulletin was revised June 2008 to incorporate formatting changes and changes in ministry name and contact information only.

- This bulletin sets out the reporting requirements for manufacturers (refiners) under Regulation 464, R.R.O. 1990 of the *Fuel Tax Act* and Regulation 534, R.R.O. 1990 under the *Gasoline Tax Act*.
- This bulletin provides general information. It is not exhaustive and should not be considered as a substitute for the *Fuel Tax Act* and *Gasoline Tax Act* and its regulations.

General

As set out in [Tax Bulletin FT/GT 1-2003](#), all manufacturers (refiners) of fuel, gasoline, propane or aviation fuel must now obtain a registration certificate and file returns.

Regulation 464, R.R.O. 1990 of the *Fuel Tax Act* (FTA) and Regulation 534, R.R.O. 1990 under the *Gasoline Tax Act* (GTA) have now been amended setting out the reporting requirements for manufacturers. Although these amendments were effective February 27, 2004, implementation has been delayed to allow the industry to comply. The first return to be filed will be due in November, 2004 covering the September, 2004 reporting period.

Definitions

"**manufacturer**" under the FTA means a person who manufactures, blends, modifies or produces fuel for distribution, sale or storage in Ontario but does not include a person designated by the Minister as a "distributor".

"**manufacturer**" under the GTA means a person who manufactures, blends, modifies or produces gasoline, propane or aviation fuel for distribution, sale or storage in Ontario.

"**distributor**" means a person who sells special products only and who is designated as a distributor by the Minister.

Reporting Requirements

Manufacturer Return - Fuel	Every manufacturer must deliver monthly to the Minister a Fuel and Gasoline Manufacturer Return no later than the 25 th day of the second month following the month to which the return relates.
Manufacturer Return - Gasoline, Aviation Fuel, Propane	Every manufacturer must deliver monthly to the Minister a Fuel and Gasoline Manufacturer Return no later than the 21 st day of the second month following the month to which the return relates.

Manufacturer Return - Fuel and Gasoline	Although Ontario has separate statutes for the taxation of products considered fuel and products considered gasoline, the Fuel and Gasoline Manufacturer Return does include products reported under both the FTA and GTA. As the return combines the reporting under both Acts for administrative efficiency, the Branch will accept the filing of a Fuel and Gasoline Manufacturer Return on all products reported under the FTA and GTA on the 25 th day of the second month following the reporting period without penalizing the manufacturer.
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Record Keeping Requirements

Retention Periods for Records and Books	Every manufacturer must keep records and books of account. This information is to be kept for a period of seven years following the end of the fiscal period to which the records relate.
Demand to keep Records	The Minister may demand a person keep records and books of account for such length of time as the Minister requires.
Records to be Kept - FTA	Every manufacturer is required to maintain a record of: <ul style="list-style-type: none"> a) the quantities of fuel produced by the manufacturer for its own distribution or for distribution by another person; b) the quantities of fuel sold, delivered, exported, consumed or transferred by the manufacturer; c) the quantities of products produced by the manufacturer other than fuel that the Minister requires the manufacturer to include in returns under subsection 10 (3); and d) the manufacturer's inventory of fuel.
Records to be Kept - GTA	Every manufacturer is required to maintain a record of: <ul style="list-style-type: none"> a) the quantities of gasoline, aviation fuel and propane produced by the manufacturer for its own distribution or for distribution to another person; b) the quantities of gasoline, aviation fuel and propane sold, delivered, exported, consumed or transferred into a fuel tank by the manufacturer; c) the quantities of products, other than gasoline, aviation fuel and propane that are produced by the manufacturer that are required to be reported by the manufacturer on its monthly returns; and d) the manufacturer's inventory of gasoline, aviation fuel and propane.

Fines and Penalties

Penalty for Failure to Deliver a Return	Every person who is a manufacturer who fails to deliver a return as required, shall pay a penalty of \$1,000 for each month covered by the return and \$1,000 for each month or part thereof the return is late.
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Offence of Failure to Deliver a Return	Every person who is a manufacturer who fails to deliver a return as required is guilty of an offence and on conviction is liable to a fine of not less than \$200 and not more than \$5,000.
Offence of Failure to Complete a Return	Every person who is a manufacturer who fails to complete the information required in a return to be delivered to the Minister is guilty of an offence and on conviction is liable to a fine of not less than \$200 and not more than \$5,000.

Additional Information

If this bulletin does not completely address your particular situation, refer to the Act and related regulations, or contact the:

Ministry of Revenue
Client Accounts and Services Branch
33 King Street West
Oshawa, ON L1H 8H9

Tel.: 1 866 ONT-TAXS (1 866 668-8297)
Fax: 905 436-4511
Teletypewriter (TTY): 1 800 263-7776

This bulletin and various other English and French tax materials published by the Ministry of Revenue may be obtained online at ontario.ca/revenue.

The *Fuel Tax Act* and *Gasoline Tax Act* and Ontario's other public statutes and regulations may be obtained online at www.e-laws.gov.on.ca.

Ce bulletin est disponible en français.

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