



## International Fuel Tax Agreement

### **Do you or your business operate a commercial truck or bus in more than one province or state?**

If yes, you are an interjurisdictional carrier (IJC) and you should know about the International Fuel Tax Agreement (IFTA).

### **What is IFTA?**

IFTA is an agreement between 10 provinces in Canada and 48 states in the United States of America. It makes it easier for IJCs to register, licence, report and pay taxes for motor fuels (such as diesel and gasoline).

### **What are the benefits for you to register?**

- One fuel use licence to operate in both the provinces and states.
- One province or state to deal with for the IFTA licence and to report motor fuel taxes.
- One province or state that collects the motor fuel taxes from you and distributes the taxes to all IFTA provinces and states.

### **Do you qualify to register for IFTA with Ontario?**

You should register for IFTA with Ontario if:

1. Your commercial vehicles are considered a qualified motor vehicle. This means a motor vehicle used for business purposes and:
  - has three or more axles, or
  - weighs more than 11,797 kilograms (vehicle or vehicle and trailer).

For full details refer to the definition of "[qualified motor vehicle](#)".

2. You have an established place of business in Ontario where you maintain operational control of your qualified motor vehicles.
3. You keep records for your qualified motor vehicles in Ontario or make these records available to the Ontario Ministry of Finance.
4. Your qualified motor vehicles travel in Ontario and at least one other province or state.

### **How do you register?**

Contact:

Ministry of Finance

Client Services Branch  
IFTA Program  
33 King Street West  
PO Box 625  
Oshawa ON L1H 8H9

1 866 ONT-TAXS (1 866 668-8297)  
905 433-5680 (fax)

## Who is responsible for the reporting and remitting of tax?

Quarterly fuel tax returns are filed with Ontario to report your operations in each of the IFTA-member jurisdictions. The Ministry of Finance will mail a return to you at least 30 days before each due date.

The return will be comprised of fuel tax reporting for diesel, gasoline, gasohol, propane and natural gas. On your return, you will calculate one tax due or credit amount by netting a motor fuel tax overpayment in one jurisdiction against a liability in another jurisdiction. If the net result is an underpayment, you will send one cheque to Ontario. If the net result is an overpayment, you will receive one refund from Ontario.

A complete fuel tax return must be filed each quarter even if you did not operate your vehicles in any IFTA-member jurisdiction or purchase any taxable fuel during the quarter. Quarterly fuel tax returns must be postmarked or hand delivered by the due date which is shown on the top of every return. If the due date falls on a Saturday, Sunday or statutory holiday, the next business day is the final filing date. The reporting quarters and due dates are:

- January - March: due April 30
- April - June: due July 31
- July - September: due October 31
- October - December: due January 31

## IFTA Tax Rates

The IFTA Tax Rate Matrix is the official source for all IFTA fuel tax rates.

To view the IFTA Tax Rate Matrix, please visit the [International Fuel Tax Association's website](#).

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## About Your Tax Return

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Learn how to complete your International Fuel Tax Agreement Quarterly Tax Return and schedule.

- [I am an interjurisdictional carrier](#)

Information about filing requirements, supporting schedules, penalties for late filing and failure to remit tax collected or payable and payment information for remitting the tax is also provided.

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## Learn more

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[Interjurisdictional Carrier's Manual - International Fuel Tax Agreement \(IFTA\)](#)

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## Did you know?

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Detailed information on the International Registration Plan (IRP) can be obtained at the IRP Program Office at 1 866 587-6770 or on the Ministry of Transportation [website](#).

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## Forms

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- [Application for International Fuel Tax Agreement Registration \[PDF - 644 KB\]](#)
- [Guide for completing the Application for IFTA Registration](#)
- [Guide for Completing the International Fuel Tax Agreement Quarterly Tax Return and Schedule](#)

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## Publications

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- [IFTA NewsFlash](#)
- [Interjurisdictional Carrier's Manual](#)
- [International Fuel Tax Agreement](#)
- [Power Takeoff Tax Refunds for Interjurisdictional Carriers Licenced under the International Fuel Tax Agreement](#)

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To obtain the most current version of this document, visit [ontario.ca/finance](http://ontario.ca/finance) and enter 55 in the find page field at the bottom of the webpage or contact the ministry at 1 866 668-8297 (1 800 263-7776 for teletypewriter).