



General Information

A refund application must be received by the ministry within four years from the date you paid the tax.

If Line 6 results in a net amount payable, you must file the form and remit the tax on or before the 28th of the month following the reporting period in which you used the fuel.

For additional information, please see [Bulletin CT 005, Commercial Air or Marine Services](#).

Who should use this form:

You should use this form if you are:

- applying for a refund of carbon tax paid on fuel used:
 - in an interjurisdictional flight,
 - for interjurisdictional marine travel or transport, or
 - for interjurisdictional marine services.
- self-assessing carbon tax on fuel used for BC travel that tax has not been paid on if you are a business engaged in:
 - interjurisdictional air travel,
 - interjurisdictional marine travel or transport, or
 - interjurisdictional marine services.

Do not use this form for any period during which you have been appointed a registered consumer, registered air service or registered marine service.

Do not use this form to claim a refund of carbon tax paid on fuel you used before July 1, 2012. Please see our [website](#) for the appropriate version of the *Refund Application/Return - Carbon Tax - Non-registered Air or Marine (FIN 171)* form.

Part A – Claimant Information

Enter your legal name, mailing address, city, province and postal code. Provide the name and phone number of a person to contact with any questions about this application. You may also include your fax number and e-mail address.

Provide your federal business number if you have one.

If a third party representative will be acting on your behalf for this claim, please complete the authorization section with the name, address and contact information of that representative.

Part B – Refund Application/Return Information

Claim/Reporting Period

You may only use this form for fuel used after June 30, 2012.

Calculating the Refund/Remittance

This form offers two methods to either claim a refund or remit taxes. You must choose either Method 1 or Method 2. Method 1 is designed for commercial air or marine travel with limited usage in BC. Method 2 is designed for commercial air or marine travel with limited usage outside of BC.

An amount reported on Line 1 of Method 1, or on Line 1 of Method 2 must be for the same period as an amount reported on Line 2 of Method 1, or Line 2 of Method 2.

If you are reporting a fuel type not included in Columns A to D, enter that fuel type at the top of Column E. Refunds are calculated based on the rate of carbon tax paid on fuel used during the claim period.

Method 1

Line 1 Enter the total volume of fuel that was not used for interjurisdictional travel. For commercial airlines that transported passengers or goods, and businesses that operated a commercial air service, this is the fuel used on flights that connected two locations within BC. For commercial ships that transported passengers or goods, this is the fuel used to transport passengers or goods between ports within BC. For other commercial marine services, this is the fuel used on any trip that began or ended in BC that did not begin or end at a foreign port.

Line 2 Enter the total volume of each fuel type purchased within BC that you paid carbon tax on.

Line 4 If you have entered an amount in Column E, enter the applicable tax rate from the table on [Page 4](#).

Line 6 If there is a Net Amount Payable, please include a cheque made payable to the Minister of Finance.

Please note: If there is a Net Amount Refundable, the ministry cannot issue a refund of less than \$10.

Method 2

Line 1 Enter the total volume of fuel you acquired or brought into BC without paying the carbon tax and that was not used for interjurisdictional travel. For commercial airlines that transported passengers or goods, and businesses that operated a commercial air service, this is the fuel used on flights that connected two locations within BC. For commercial ships that transported passengers or goods, this is the fuel used to transport passengers or goods between ports within BC. For other commercial marine services, this is the fuel used on any trip that began or ended in BC that did not begin or end at a foreign port.

Fuel acquired or brought into BC includes fuel that you purchased in BC, transferred into a supply tank or supplemental supply tank in BC, or brought into BC in a supply tank or supplemental supply tank.

Line 2 Enter the total volume of tax-paid fuel you used for interjurisdictional purposes.

Line 4 If you have entered an amount in Column E, enter the applicable tax rate from the table on [Page 4](#).

Line 6 If there is a Net Amount Payable, please include a cheque made payable to the Minister of Finance.

Please note: If there is a Net Amount Refundable, the ministry cannot issue a refund of less than \$10.

Part C – Claimant Declaration

If the claimant is a corporation, the declaration must be signed by a member of the board of directors or an authorized employee of the corporation. Please print the name and title of the person who signs the declaration.

Only the business that paid the tax can claim the refund.

Send the completed application, along with the supporting documentation, to:

Refund Section
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6



REFUND APPLICATION/RETURN CARBON TAX - NON-REGISTERED AIR OR MARINE

under the Carbon Tax Act

Effective July 1, 2012

INSTRUCTIONS:

- Please refer to the instructions on Page 1 before completing. A claim will not be processed if the required documents (explained on Page 3) are not provided. If you require additional information, call us toll-free at 1 877 388-4440.

Freedom of Information and Protection of Privacy Act (FOIPPA) The personal information on this form is collected for the purpose of administering the Carbon Tax Act under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4. (Telephone: toll-free at 1 800 663-7867)

PART A - Claimant Information

Form fields for Part A: FULL LEGAL NAME, FEDERAL BUSINESS NUMBER, MAILING ADDRESS, CONTACT NAME, CONTACT PHONE NUMBER, E-MAIL ADDRESS, FAX NUMBER, Do you authorize any person other than a director or employee of the claimant to act on your behalf with regard to this application/return?, REPRESENTATIVE'S NAME, ADDRESS, CONTACT NAME, CONTACT PHONE NUMBER.

PART B - Refund/Remittance Information

Table with columns for CLAIM PERIOD, FUEL TYPE (A-E), and rows for METHOD 1 and METHOD 2, including sub-rows for Total Volume, Less: Total volume of tax-paid fuel, Net Taxable (Refundable) Volume, Tax Rate, Tax Payable, and NET AMOUNT PAYABLE (REFUNDABLE).

PART C - Claimant Declaration

I declare that all information provided on this form and on all attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in a fine of up to \$10,000 and/or imprisonment for up to two years. I have not received a credit or refund of tax from my fuel supplier for the fuel being claimed.

Form fields for Part C: SIGNATURE, NAME AND TITLE OF SIGNING AUTHORITY, DATE SIGNED YYYY / MM / DD.

Documentation Requirements

METHOD 1	DOCUMENTS TO ATTACH
Air Transport of Passengers or Goods	1, 3, 4, 6, 8, 9
Air Services	1, 3, 5, 7, 8, 9, 10, 11
Marine Transport of Passengers or Goods	1, 3, 8, 12
Commercial Marine Service	1, 3, 8, 10, 11
METHOD 2	
Air Transport of Passengers or Goods	2, 3, 4, 6, 8, 9
Air Services	2, 3, 5, 7, 8, 9, 10, 11
Marine Transport of Passengers or Goods	2, 3, 8, 12
Commercial Marine Service	2, 3, 8, 10, 11, 13

Explanation of Document Numbers

1. A schedule of fuel purchases in BC during the claim period showing the date of purchase, the type and volume of fuel purchased, the name of the fuel supplier and the rate per litre of carbon tax paid on the fuel.
2. A schedule of fuel purchases during the claim period with subtotals for fuel purchased in BC and outside BC. The schedule must show the date of purchase, the type and volume of fuel purchased, the name of the fuel supplier and the rate per litre of carbon tax, if any, paid on the fuel.
3. Copies of fuel purchase invoices showing the name and address of the seller and purchaser, the date of purchase, the type and volume of fuel purchased, and the rate per litre of carbon tax paid on the fuel.
4. A schedule listing flights during the claim period that connected two locations within BC. The schedule should include the flight number, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, and the fuel used on each flight.
5. A schedule listing flights during the claim period that connected two locations within BC. The schedule should include the flight number if applicable, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, and the fuel used on each flight.
6. A schedule listing interjurisdictional flights that began or ended in BC during the claim period. The schedule should include the flight number, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, the fuel used on each flight and the carbon tax paid on the fuel.
7. A schedule listing interjurisdictional flights during the claim period that began or ended in BC. The schedule should include the flight number if applicable, the type of aircraft, the date of the flight, and the departure and destination locations.
8. Documentation, such as fuel uplift report for air travel, or fuel usage reports and trip logs for marine travel, to support your calculation of the fuel used.
9. Evidence that the commercial airline holds a licence issued by the Canadian Transportation Agency and an operating certificate issued by Transport Canada for the aircraft used allowing the operation of an international commercial air service.
10. A copy of the contract or invoice for each:
 - air service that required an interjurisdictional flight, or
 - marine service that required an interjurisdictional trip.
11. A statement to explain why each interjurisdictional flight of an air service or each interjurisdictional trip of a marine service was integral to the provision of the service. Include any other documentation to support the requirement for interjurisdictional travel.
12. A schedule listing each trip of a ship that connected two ports within BC. The schedule should include the ship name, the type of ship, the date of trip, the departure and destination ports, and the fuel used on each trip.
13. A schedule listing fuel that tax was not paid on and that was:
 - imported into BC and used on trips connecting two ports within BC,
 - brought into BC in the supply tank or supplemental supply tank of a ship and used in trips connecting two ports within BC, or
 - transferred within BC into the supply tank or supplemental supply tank of a ship, and used on trips connecting two ports within BC.

Table of Fuel Types and Rates – Effective July 1, 2012

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol)	\$/Litre	\$0.0667
Light Fuel Oil (including biodiesel)	\$/Litre	\$0.0767
• Diesel	\$/Litre	\$0.0767
• Heating Oil	\$/Litre	\$0.0767
• Locomotive Fuel	\$/Litre	\$0.0767
• Industrial Oil	\$/Litre	\$0.0767
Heavy Fuel Oil	\$/Litre	\$0.0945
Aviation Fuel	\$/Litre	\$0.0738
Jet Fuel	\$/Litre	\$0.0783
Kerosene	\$/Litre	\$0.0783
Gaseous Fuels		
Natural Gas (GJ)	\$/Gigajoule	\$1.4898
Natural Gas (m3)	\$/Cubic Metre	\$0.0570
Propane	\$/Litre	\$0.0462