



CERTIFICATE OF EXEMPTION
SUBSTANCES SOLD FOR USE OTHER THAN
IN INTERNAL COMBUSTION ENGINES

under the Motor Fuel Tax Act

INSTRUCTIONS TO THE SELLER:

- This certificate allows you to collect the information and declaration required under the Motor Fuel Tax Act in order to provide a motor fuel tax (MFT) exemption to your customer on sales of:
- light fuel oil (diesel), other than heating oil that is marketed or sold (e.g. labelled) for a use other than for generating power by means of an internal combustion engine, or
- gasoline or other fuels, other than propane that is marketed or sold (e.g. labelled) for a use other than for generating power by means of an internal combustion engine.

Note: You may not sell heating oil as fuel or non-motor fuel oil.

It must be clear on the invoice that the product was sold as a non-motor fuel or sold for use other than in an internal combustion engine. For more information, refer to Bulletin MFT-CT 005, Tax Rates on Fuels.

You are required to collect provincial sales tax (PST) on the product unless a PST exemption applies. You may also be required to register to collect PST. For more information, refer to Bulletin PST 001, Registering to Collect PST and Bulletin PST 002, Charging, Collecting and Remitting PST.

- Do not sell fuel without charging motor fuel tax unless:
- your sales system can be adjusted to charge PST, and
- your customer has completed and signed this certificate.
You must keep this certificate for five years from the date of sale to show why you did not collect MFT from your customer.
If your sales contract/agreement with your customer includes future fuel purchases for the same purpose, you may make the fuel sales without charging MFT to your customer based on this certificate. If the information has changed or if you enter into a new sales contract/agreement, your customer is required to complete a new certificate of exemption.

GENERAL INQUIRIES:

Toll-free in Canada: 1 877 388-4440
Email: FuelTax@gov.bc.ca
Website: gov.bc.ca/consumertaxes

Freedom of Information and Protection of Privacy Act (FOIPPA) - The personal information on this form is collected for the purpose of administering the Motor Fuel Tax Act under the authority of section 26(a) 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 1 877 388-4440).

PURCHASER CERTIFICATION

PURCHASER'S FULL LEGAL NAME TELEPHONE NUMBER
MAILING ADDRESS (include street or PO box, city, province and postal code) BUSINESS NUMBER (9 digits)

I am purchasing the following product for my own use or for use by another person at my expense (e.g. not for resale).

- Light fuel oil (e.g. diesel) as a non-motor fuel oil
Gasoline as a non-motor fuel product
Other (please describe)

The product will not be used in an internal combustion engine. I will be using the above product for the following purpose. Check (✓) all intended uses:

- as raw material to manufacture another substance (please describe)
as a lubricant (e.g. concrete forms) (please describe)
in down hole operations at a well site (please describe)
other (please describe)

If any of the product purchased under this certification is used for generating power in an internal combustion engine, I will self-assess using the Motor Fuel Tax Return - Self Assessors form (FIN 135), and will file this return and remit the motor fuel tax due to the ministry by the 15th day of the month following the month in which I use the above product as a fuel.

I acknowledge that if I make a false statement to avoid paying tax, the Motor Fuel Tax Act charges a fine of up to \$10,000 and/or imprisonment up to two years, in addition to a penalty of 25% of the tax due and an assessment for the tax that should have been paid.

SIGNATURE TITLE / POSITION IN COMPANY DATE SIGNED
YYYY / MM / DD