



## Instructions for Completing the Application for Refund of Carbon Tax Purchaser of Fuel

under the Carbon Tax Act

For Claim Periods Starting on or After April 1, 2024

### General Information

We must receive your refund application within four years from the date you paid the tax.

A refund of carbon tax is available in limited circumstances. For additional information, see [Bulletin CT 002, Carbon Tax Refunds for Purchasers](#), or our website at [gov.bc.ca/FuelAndCarbonTax](http://gov.bc.ca/FuelAndCarbonTax)

**Note:** Carbon tax was eliminated effective April 1, 2025, but you may still apply for a refund if you paid the tax and meet the eligibility criteria. For information about transitional rules, see our [Carbon Tax Elimination](#) page.

### Who Should Use This Form?

Use this form to apply for a refund of carbon tax if you are a purchaser of fuel who is the final consumer of that fuel, except if the fuel was used for commercial interjurisdictional air or marine travel, or transport.

You may apply for a refund of tax on fuel used for interjurisdictional air or marine travel, or transport on the Refund Application Carbon Tax – Non-Registered Air or Marine (FIN 171). See our [Motor fuel tax and carbon tax forms](#) page for the appropriate version of the form if you are a:

- commercial air service and do not have a registered consumer certificate or a registered air service certificate for the period you are making the claim, or
- a commercial marine service and do not have a registered marine service certificate for the period you are making the claim.

### Do not use this form if you sell fuel at wholesale or retail.

If you are eligible for a refund of both carbon tax and motor fuel tax, you must complete separate refund applications. Find all of our forms on our [Motor fuel tax and carbon tax forms](#) page.

**Note:** We cannot issue a total refund of less than \$10.

### Part A – Claimant Information

#### Full Legal Name

Enter the full legal name of the claimant who paid the tax. An operating name or “doing business as” name may not be the legal name. If the claimant is a corporation, enter the name as it appears on the incorporation certificate. If the claimant is a proprietorship, the legal name is the legal name of the individual who owns the business.

#### Business Number

Enter your 9-digit business number provided by Canada Revenue Agency, if you have one.

### Mailing Address

Enter your complete mailing address. If applicable, a cheque or a refund decision letter or both will be mailed to this address. This address should not be the address of a third-party representative, such as an external accountant, bookkeeper or consultant.

### Contact Name and Contact Telephone Number

Enter the name and telephone number of a person to contact if we have questions about your application.

### Part B – Refund Information

#### Claim Period

On this application form you may only claim a refund of carbon tax that you have paid on or after April 1, 2024.

#### Calculating the Refund

For each type of fuel being claimed, enter the fuel type at the top of Column A, B or C. If you are claiming a refund on more than three types of fuel, create your own schedule, or use the [Excel Schedule Template](#), and attach it to the application. In either case, enter the total dollar value of the refund being claimed on Line 10 under Column C, “TOTAL REFUND CLAIM.”

Enter the volume of fuel being claimed on the line that describes your reason for a refund claim, under the column for the applicable fuel type. Use the unit of measurement in the Table of Fuel Types and Rates on [Page 4](#)

**Line 1:** Fuel Purchased Within B.C. for Export and Use Outside B.C. – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C. if, at the time of purchase, you had a contract with a common carrier to remove the fuel from B.C.

**Line 2:** Fuel Purchased by Eligible First Nations Purchasers – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C., if you are an eligible First Nations purchaser and you purchased the fuel on First Nations land or, as a condition of sale, the fuel was delivered into a receptacle located on First Nations land. For more information, see [Bulletin MFT-CT 002, Sales to First Nations and the Fuel Tax Exemption Program](#)

**Line 3:** Coloured Fuel Purchased by a Farmer – enter the total volume of the coloured gasoline and/or coloured diesel you purchased and paid tax on in B.C., if you are a qualifying farmer and you used the fuel for authorized uses.

**Line 4:** Fuel Purchased by Visiting Forces and Members of the Diplomatic and Consular Corps – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C., if you are a visiting force or are a member of a diplomatic or consular corps. For a visiting force to be eligible for a refund, the fuel must be used in connection with your official duties.

**Line 5:** Fuel Used for an Exempt Purpose – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C., if the fuel was used for an exempt purpose. For example, fuel used as feedstock to manufacture another substance or for down-hole operations at a well site. For further information, including a complete list of non-taxable uses of fuel that is not combusted, see [Bulletin CT 002, Carbon Tax Refunds for Purchasers](#)

**Line 6:** Other (specify) – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C., for any reason not listed on Line 1 to Line 5 and specify the reason in the space provided.

**Line 8:** Enter the applicable tax rate from the table on [Page 4](#)

**Line 10:** Total Refund Claim – calculate the total refund claim by adding all refund amounts on Line 9. Enter the total on Line 10 under Column C.

### 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. Type or print the name and title of the person who signs the declaration.

Only the individual or business who paid the tax can claim the refund. For more information, see our [Refunds for motor fuel tax and carbon tax](#) page.

### Submitting Your Application

Send the completed application, along with copies of the supporting documentation (as indicated beside the reason for refund and detailed on [Page 4](#) in the section Explanation of Document Numbers), to:

#### Mailing Address

Ministry of Finance  
Consumer Taxation Programs Branch  
Refund Section  
PO Box 9628 Stn Prov Govt  
Victoria BC V8W 9N6

#### Courier

Ministry of Finance  
Consumer Taxation Programs Branch  
Refund Section  
1802 Douglas Street  
Victoria BC V8T 4K6

Please keep a copy of this application and supporting documents for your records.

**Note:** Submitting supporting documents on a USB flash drive will assist with processing your refund application.

### After You Apply

When reviewing your claim, we may ask you to provide additional information or supporting documentation.

We may also ask you to include proof of payment, such as credit or debit card statements, or a statement of account from the seller showing payment of the invoice. Payment details from your own accounting records (e.g. your cash and accounts payable journals) are not accepted as proof of payment.

**Note:** Electronic Funds Transfer documents and third-party payment system documents must show the name of the payee.

If you do not provide additional supporting documentation or proof of payment on request, your refund request may be disallowed.

### Example of How to Calculate a Refund

In April 2024, a visiting force from overseas purchased 25,000 litres of aviation fuel for use in their aircraft and 2,000 litres of diesel fuel for use in their equipment. This fuel, purchased in B.C., is used in connection with their official duties.

Part B – Refund Information				
Claim Period	From yyyy / mm / dd <b>2024/04/01</b>	To yyyy / mm / dd <b>2024/04/30</b>	Specify the Fuel Type(s) – See the table on <a href="#">Page 4</a> for a list of fuel types. For each fuel type, indicate the volume being claimed beside the applicable reason for refund. Create and attach a schedule (or use the <a href="#">Excel Schedule Template</a> ) if you require more columns.	
Reason for Refund	Documents to Attach (see <a href="#">Page 4</a> for details)	Fuel Type A <b>Diesel</b>	Fuel Type B <b>Aviation Fuel</b>	Fuel Type C
<b>Fuel Purchased for Use by Purchaser</b>				
1 Fuel Purchased Within B.C. for Export and Use Outside B.C.	1, 2, 3, 11			
2 Fuel Purchased by Eligible First Nations Purchasers	1, 2, 4, 11			
3 Coloured Fuel Purchased by a Farmer	1, 2, 7, 8, 11			
4 Fuel Purchased by Visiting Forces or a Member of the Diplomatic and Consular Corps	1, 2, 5, 11	<b>2,000.00</b>	<b>25,000.00</b>	
5 Fuel Used for an Exempt Purpose (feedstock, non-energy use of fuel)	1, 2, 6, 11			
6 Other (specify):	1, 2, 9, 10, 11			
<b>7 Total Volume</b> (sum of Line 1 to Line 6)		<b>2,000.00</b>	<b>25,000.00</b>	
<b>8 Tax Rate</b> (see the table on <a href="#">Page 4</a> for a list of the rates)		<b>\$0.2074</b>	<b>\$0.1959</b>	
<b>9 Refund Amount</b> (Line 7 x Line 8)		<b>\$414.80</b>	<b>\$4,897.50</b>	
<b>10 Total Refund Claim</b> (We cannot issue a total refund of less than \$10)				<b>\$5,312.30</b>

**Application for Refund of Carbon Tax  
Purchaser of Fuel**

under the Carbon Tax Act

For Claim Periods Starting on or After April 1, 2024

**Instructions**

- See the instructions on [Pages 1](#) and [2](#) before completing.
- Your claim may be returned to you if the required documents (explained on [Page 4](#)) are not provided.
- If you require additional information, call us toll free at 1-877-388-4440 or email questions to [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

**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 section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Director, Policy, Rulings and Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll free at 1-877-388-4440).

**Part A – Claimant Information**

Full Legal Name	Business Number (if applicable)
-----------------	---------------------------------

Mailing Address (include street or PO box, city, province and postal code) – If your claim is approved, a cheque will be mailed to this address.

Contact Name	Contact Telephone Number
--------------	--------------------------

**Authorization of Third-Party Representative** – Complete this section if you authorize the ministry to discuss your refund application with a third-party representative (such as an external accountant, bookkeeper or consultant).

Name of Representative (individual and/or firm)	Telephone Number
---	------------------

**Email Authorization** – If you authorize the ministry to communicate with you or your third-party representative by email, enter the email address below.

Claimant Contact Email Address	Representative Email Address
--------------------------------	------------------------------

**Part B – Refund Information**

Claim Period	From yyyy / mm / dd	To yyyy / mm / dd	Specify the Fuel Type(s) – See the table on <a href="#">Page 4</a> for a list of fuel types. For each fuel type, indicate the volume being claimed beside the applicable reason for refund. Create and attach a schedule (or use the <a href="#">Excel Schedule Template</a> ) if you require more columns.			
Reason for Refund			Documents to Attach (see <a href="#">Page 4</a> for details)	Fuel Type A	Fuel Type B	Fuel Type C
<b>Fuel Purchased for Use by Purchaser</b>						
1 Fuel Purchased Within B.C. for Export and Use Outside B.C.			1, 2, 3, 11			
2 Fuel Purchased by Eligible First Nations Purchasers			1, 2, 4, 11			
3 Coloured Fuel Purchased by a Farmer			1, 2, 7, 8, 11			
4 Fuel Purchased by Visiting Forces or a Member of the Diplomatic and Consular Corps			1, 2, 5, 11			
5 Fuel Used for an Exempt Purpose (feedstock, non-energy use of fuel)			1, 2, 6, 11			
6 Other (specify):			1, 2, 9, 10, 11			
7 Total Volume (sum of Line 1 to Line 6)						
8 Tax Rate (see the table on <a href="#">Page 4</a> for a list of the rates)						
9 Refund Amount (Line 7 x Line 8)						
10 Total Refund Claim (we cannot issue a total refund of less than \$10)						

**Part C – Claimant Declaration**

I declare that I have not received, nor will I receive, a credit or refund of tax from my fuel supplier(s) for the fuel being claimed.

I certify that the information I have provided is true and complete. I acknowledge that providing false or incomplete information may result in penalties, fines and/or imprisonment.

Signature of Signing Authority	Name of Signing Authority	Title	Date Signed yyyy / mm / dd
--------------------------------	---------------------------	-------	-------------------------------

X

## Explanation of Document Numbers

Do not submit original documents with your application.  
Ensure copies are legible.

- 1 A schedule of fuel purchases in B.C. during the claim period. The schedule must identify the fuel type and the rate of carbon tax paid. For each transaction, list the date of the purchase, the name of the fuel seller and the volume of fuel purchased.

**Note:** For assistance in preparing a schedule of fuel purchases, an [Excel Schedule Template](#) is available on our website with the suggested format.

- 2 Copies of the fuel purchase invoices showing the name and address of the fuel seller and the purchaser, the date of purchase, the volume of fuel, the type of fuel and the rate of carbon tax paid.
- 3 A copy of the contract with a common carrier to export the fuel out of B.C. A copy of the shipper's invoice showing the name of the common carrier and the name of the purchaser, the volume and type of fuel transported, the date of shipping and the destination outside B.C. Include a statement certifying the fuel will be used outside B.C.

For fuel exports, you must provide proof the fuel was exported (e.g. proof fuel taxes were paid to another jurisdiction, Importer Fuel Tax Return filed to another jurisdiction or customs documents).

- 4 Proof the fuel was purchased on First Nations land or was delivered into a receptacle located on First Nations land.

For individuals – a copy of the front and back of the Certificate of Indian Status card issued by Indigenous Services Canada.

For bands – a signed statement on band letterhead with the band number certifying the fuel claimed was either purchased on First Nations land or was delivered into a receptacle on First Nations land by the fuel seller.

- 5 For claims by an individual who is a member of a visiting force, provide the official orders and a statement on official letterhead certifying what the fuel was used for.

For claims by members of the diplomatic and consular corps, provide a photocopy of the front and back of the identity card issued by Global Affairs Canada.

- 6 See [Bulletin CT 002, Carbon Tax Refunds for Purchasers](#), for a complete list of the non-taxable uses of fuel. Indicate for which of the qualifying feedstock or non-energy exempt purposes the fuel was used. Provide a description of how the fuel was used. Include a schedule showing how you calculated the volume of each fuel type claimed, supported by production reports. If the fuel was used to manufacture another substance, provide evidence of the quantity of the other substance produced.

- 7 Provide a copy of your Property Assessment Notice showing that you owned or leased land classified as farm land during the claim period.

- 8 Provide a copy of your Farmer Identity Card issued by the BC Agriculture Council.
- 9 A certified statement outlining the reasons why you believe you are entitled to a refund. Include sufficient documents to support your claim.
- 10 If you are a farmer claiming a refund for clear fuel used in a farm truck operated internationally, you must provide documents 1 – 7 as explained on the [Application for Refund of Motor Fuel Tax – Purchaser of Fuel \(FIN 147\)](#)
- 11 If you are applying as an individual or a sole proprietorship, include a copy of your photo ID as evidence to support your legal name (e.g. a copy of your driver's licence, passport or other government-issued ID).

If you are a corporation not registered in B.C., submit a copy of your incorporation certificate.

**Table of Fuel Types and Rates**  
**For Claim Periods Starting on or After April 1, 2024**

	Units for Tax Rates	Tax Rates
<b>Liquid Fuels</b>		
Gasoline (including ethanol)	\$/Litre	\$0.1761
Light Fuel Oil		
(including biodiesel)	\$/Litre	\$0.2074
• Diesel	\$/Litre	\$0.2074
• Heating Oil	\$/Litre	\$0.2074
• Locomotive Fuel	\$/Litre	\$0.2074
• Industrial Oil	\$/Litre	\$0.2074
Heavy Fuel Oil	\$/Litre	\$0.2550
Aviation Fuel	\$/Litre	\$0.1959
Jet Fuel	\$/Litre	\$0.2065
Kerosene	\$/Litre	\$0.2065
Naphtha	\$/Litre	\$0.1803
Methanol	\$/Litre	\$0.0878
<b>Gaseous Fuels</b>		
Natural Gas	\$/Gigajoule	\$3.9859
OR, Natural Gas	\$/m3	\$0.1525
Propane	\$/Litre	\$0.1238
Butane	\$/Litre	\$0.1424
Ethane	\$/Litre	\$0.0815
Gas Liquids	\$/Litre	\$0.1331
Pentanes Plus*	\$/Litre	\$0.1424
Refinery Gas	\$/m3	\$0.1718
Coke Oven Gas	\$/m3	\$0.0560
<b>Solid Fuels</b>		
Coal – Low Heat Value**	\$/Tonne	\$141.80
Coal – High Heat Value***	\$/Tonne	\$178.48
Coke	\$/Tonne	\$254.38
Petroleum Coke	\$/Litre	\$0.3018

\* Includes Iso-Octane, Toluene and Xylene

\*\* Coal of any type with a heat value of up to and including 27,000 kilojoules per kilogram

\*\*\* Coal of any type with a heat value of greater than 27,000 kilojoules per kilogram

For conversion factors, see [Conversion Factors for Fuel](#) available on our website.