



# INSTRUCTIONS FOR COMPLETING AN APPLICATION FOR AUTHORIZATION TO SELL COLOURED FUEL (FIN 461)

under the Motor Fuel Tax Act

## GENERAL INSTRUCTIONS

Complete this application if you wish to be authorized to sell coloured fuel at specific locations in B.C. An authorization to sell coloured fuel also allows you to sell coloured heating oil and coloured non-motor fuel oil for use other than in internal combustion engines. The owner of the coloured fuel must complete this application. Read [Bulletin MFT-CT 003](#), Coloured Fuels and Other Substances, for more information about applying for authorization and the duties and responsibilities of coloured fuel sellers.

For further assistance, contact us:

- Toll free in Canada: 1-877-388-4440
- Email us at [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)

### STEP 1

**Complete the application in full.** Your application will be delayed or returned if you do not provide all required information.

If you are applying for more than 3 locations, print/photocopy and complete [Page 4](#) for the additional locations.

### STEP 2

Read, complete and sign the Authorization to Sell Coloured Fuel Agreement on [Pages 5](#) and [6](#).

**NOTE:** If you are already authorized to sell coloured fuel and are applying to sell coloured fuel at an additional location(s), you are not required to complete and sign the Authorization to Sell Coloured Fuel Agreement.

### STEP 3

**Send your completed application by:**

Fax: 250-387-5882  
Email: [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)  
Mail: Motor Fuel Tax Section  
Ministry of Finance  
PO Box 9447 Stn Prov Govt  
Victoria BC V8W 9V7

### Remember to include:

- a copy of your Certificate of Incorporation (if applicable)
- a completed and signed Authorization to Sell Coloured Fuel Agreement
- a signed Authorization or Cancellation of a Representative ([FIN 146](#)) form, if you wish to appoint any additional business contacts

### STEP 4

**The ministry will, on receiving a complete application:**

- review the application to determine if you meet the requirements for an authorization to sell coloured fuel,
- contact you to clarify the application or request additional information, if necessary, and
- inform you by mail, if you are not eligible or your application is not approved.

If your application is approved, the Director, Motor Fuel Tax Act, will sign and return a copy of your Authorization to Sell Coloured Fuel Agreement.

Effective the signed date of the authorization, you must comply with all of the duties and responsibilities of a coloured fuel seller.

## Instructions for Completing the Application for Authorization to Sell Coloured Fuel

### Item 1

If your business is incorporated under the B.C. Business Corporations Act or other similar legislation, enter the name as it appears on your Certificate of Incorporation and enter your incorporation number. Provide a copy of your Certificate of Incorporation.

If your business is a partnership, list the full legal names of all partners. If there are more than two partners, attach a separate sheet.

If your business is not a corporation or a partnership, describe the type of ownership of the business.

Enter your business number, which is a unique 9-digit number provided by the Canada Revenue Agency (CRA) to identify your business to various government agencies.

### Item 2

Enter the name the business operates under (if different than Item 1 above).

### Item 3

Enter your mailing address, including the city, province and postal code, where any correspondence should be sent.

### Item 4

Enter the name, position/title and contact information of a person to contact if we have questions about your application. If you wish to appoint a second business contact or change a business contact, complete and attach the Authorization or Cancellation of a Representative (**FIN 146**) form.

**Note: The following items must be completed for each business location selling coloured fuel. For coloured fuel sellers that make bulk delivery sales, provide your bulk fuel storage location; do not enter customer location information where coloured fuel is delivered.**

### Item 5

For each location where you intend to sell coloured fuel, enter the physical location address, including the city, province and postal code.

### Item 6

Provide the name, position/title and telephone number of a contact person for this specific location (if different than Item 4 above).

### Item 7

Enter the date each location started or will start selling coloured fuel.

### Item 8

Confirm your methods of acquiring coloured fuel for each location.

#### a) Purchasing coloured fuel in B.C. for re-sale

If you purchase coloured fuel in B.C., your supplier must also be authorized to sell coloured fuel. They must give you an invoice that clearly states the amount of motor fuel tax and carbon tax charged. For more information, see **Bulletin MFT-CT 001**, Fuel Sellers.

You may confirm that your coloured fuel supplier is authorized to sell coloured fuel in B.C. by visiting our website at [gov.bc.ca/fuelandcarbontax](http://gov.bc.ca/fuelandcarbontax) (then select **Publications**).

If your coloured fuel supplier is located outside B.C. and you do not know which party is responsible for the import of coloured fuel into B.C., contact us at [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)

#### b) Bulk Agents

Bulk agents are authorized to mix clear fuel with coloured dye in the prescribed ratio(s) and may do so at authorized locations in B.C. such as a refinery, bulk storage plant (including cardlocks), truck-mounted injectors or on an authorized vessel. For more information, see **Bulletin MFT-CT 003**, Coloured Fuels and Other Substances.

#### c) Fuel Collectors

Collectors are appointed and authorized to sell fuel for the first time after it is manufactured in, or imported into, B.C. For more information, see **Bulletin MFT-CT 001**, Fuel Sellers.

### Item 9

- a) Indicate the total volume of coloured fuel you expect to sell annually at each location.
- b) Provide a breakdown of the sales by type of coloured fuel that you expect to sell annually at each location.
- c) Indicate the method of coloured fuel sales by selecting all applicable types. Enter the number of pumps that will dispense coloured fuel to ensure your location(s) receive the appropriate number of labels to be affixed to all coloured fuel pumps (bulk delivery trucks do not receive pump labels as they are not required).

### Item 10

All applications must be certified by an authorized signing authority.

If the applicant is a corporation, the declaration must be signed by a member of the board of directors or an authorized employee of the corporation. The signatory must also print their name and position/title within the corporation.

**APPLICATION FOR AUTHORIZATION  
TO SELL COLOURED FUEL  
(INCLUDES COLOURED HEATING OIL AND  
COLOURED NON-MOTOR FUEL OIL)**

under the Motor Fuel Tax Act

**GENERAL INQUIRIES**

Toll free in Canada: 1-877-388-4440

Fax: 250-387-5882

Email: [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)Website: [gov.bc.ca/fuelandcarbontax](http://gov.bc.ca/fuelandcarbontax)**Complete the form IN FULL. Incomplete forms will be  
returned. Attach additional sheets if more space is required.****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 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 – CONTACT INFORMATION****1** TYPE OF OWNERSHIP AND NAME (choose **one** only)

<input type="checkbox"/> CORPORATION	LEGAL NAME OF APPLICANT	INCORPORATION NUMBER
<input type="checkbox"/> PARTNERSHIP	LIST ALL PARTNERS	BUSINESS NUMBER (9 digits)
<input type="checkbox"/> OTHER	SPECIFY	

**2** NAME UNDER WHICH BUSINESS IS CONDUCTED (trade or firm name)

FIRM NUMBER (if applicable)

**3** MAILING ADDRESS (include street or PO box, city, province and postal code)**4** CONTACT PERSON

POSITION/TITLE

TELEPHONE NUMBER

FAX NUMBER

EMAIL ADDRESS

**PART B – COLOURED FUEL SELLER LOCATIONS** (complete one for each location, use [Page 4](#) to register additional locations)**5** PHYSICAL LOCATION (include street, city, province and postal code)**6** LOCATION CONTACT NAME AND TITLE

TELEPHONE NUMBER

**7** DATE LOCATION STARTED  
OR WILL START SELLING  
COLOURED FUEL

YYYY / MM / DD

**8** Describe your methods of acquiring coloured fuel:

a) Do you purchase coloured fuel in B.C. for re-sale at this location?

☐ YES ☐ NO

b) Have you registered as a Bulk Agent with the authority to colour (dye) fuel in B.C. for this location?

☐ YES ☐ NO ☐ N/A

c) Are you appointed as a collector under the Motor Fuel Tax Act for the import of coloured fuel?

☐ YES ☐ NO ☐ N/A**9** Describe your coloured fuel sales for this location:

a) Enter the total volume of coloured fuel expected to be sold at this location on an annual basis \_\_\_\_\_ litres.

b) Enter the total volume of coloured fuel expected to be sold at this location on an annual basis by coloured fuel type

COLOURED GASOLINE	COLOURED DIESEL	COLOURED HEATING OIL	COLOURED NON-MOTOR OIL
litres	litres	litres	litres

c) The method of coloured fuel sales (check ( ☒ ) all that apply)☐ BULK DELIVERY☐ CARDLOCK☐ SELF SERVICE☐ FULL SERVICE

NUMBER OF TRUCKS \_\_\_\_\_

NUMBER OF PUMPS \_\_\_\_\_

NUMBER OF PUMPS \_\_\_\_\_

NUMBER OF PUMPS \_\_\_\_\_

**PART C – CERTIFICATION BY APPLICANT****10** CERTIFICATION – By completing this document, you are certifying that all the information it contains is true and complete.

You are advised that false information may result in penalties and/or prosecution.

SIGNATURE (authorized person)

NAME

TITLE/POSITION

DATE SIGNED  
YYYY / MM / DD**X**

**PART B – COLOURED FUEL SELLER LOCATIONS** (complete one for each additional location)**5** PHYSICAL LOCATION (include street, city, province, and postal code)**6** LOCATION CONTACT NAME AND TITLE

TELEPHONE NUMBER

**7** DATE LOCATION STARTED  
OR WILL START SELLING  
COLOURED FUEL

YYYY / MM / DD

**8 Describe your methods of acquiring coloured fuel:**

- a) Do you purchase coloured fuel in B.C. for re-sale at this location? ☐ YES ☐ NO
- b) Have you registered as a Bulk Agent with the authority to colour (dye) fuel in B.C. for this location? ☐ YES ☐ NO ☐ N/A
- c) Are you appointed as a collector under the Motor Fuel Tax Act for the import of coloured fuel? ☐ YES ☐ NO ☐ N/A

**9 Describe your coloured fuel sales for this location:**

- a) Enter the total volume of coloured fuel expected to be sold at this location on an annual basis \_\_\_\_\_ litres.
- b) Enter the total volume of coloured fuel expected to be sold at this location on an annual basis by coloured fuel type

COLOURED GASOLINE	COLOURED DIESEL	COLOURED HEATING OIL	COLOURED NON-MOTOR OIL
litres	litres	litres	litres

- c) The method of coloured fuel sales (check ( ✓ ) all that apply)

<input type="checkbox"/> BULK DELIVERY	<input type="checkbox"/> CARDLOCK	<input type="checkbox"/> SELF SERVICE	<input type="checkbox"/> FULL SERVICE
NUMBER OF TRUCKS _____	NUMBER OF PUMPS _____	NUMBER OF PUMPS _____	NUMBER OF PUMPS _____

**PART B – COLOURED FUEL SELLER LOCATIONS** (complete one for each additional location)**5** PHYSICAL LOCATION (include street, city, province, and postal code)**6** LOCATION CONTACT NAME AND TITLE

TELEPHONE NUMBER

**7** DATE LOCATION STARTED  
OR WILL START SELLING  
COLOURED FUEL

YYYY / MM / DD

**8 Describe your methods of acquiring coloured fuel:**

- a) Do you purchase coloured fuel in B.C. for re-sale at this location? ☐ YES ☐ NO
- b) Have you registered as a Bulk Agent with the authority to colour (dye) fuel in B.C. for this location? ☐ YES ☐ NO ☐ N/A
- c) Are you appointed as a collector under the Motor Fuel Tax Act for the import of coloured fuel? ☐ YES ☐ NO ☐ N/A

**9 Describe your coloured fuel sales for this location:**

- a) Enter the total volume of coloured fuel expected to be sold at this location on an annual basis \_\_\_\_\_ litres.
- b) Enter the total volume of coloured fuel expected to be sold at this location on an annual basis by coloured fuel type

COLOURED GASOLINE	COLOURED DIESEL	COLOURED HEATING OIL	COLOURED NON-MOTOR OIL
litres	litres	litres	litres

- c) The method of coloured fuel sales (check ( ✓ ) all that apply)

<input type="checkbox"/> BULK DELIVERY	<input type="checkbox"/> CARDLOCK	<input type="checkbox"/> SELF SERVICE	<input type="checkbox"/> FULL SERVICE
NUMBER OF TRUCKS _____	NUMBER OF PUMPS _____	NUMBER OF PUMPS _____	NUMBER OF PUMPS _____

**If additional locations need to be added, copy this page as required and enter your fuel seller location information.**

**BETWEEN**

\_\_\_\_\_  
Legal Name of Applicant (the "Applicant")

**AND**

The Director appointed under the Motor Fuel Tax Act (the "Director")

**WHEREAS:**

- A. The Applicant has applied for authorization to sell coloured fuel under section 14.1 of the Motor Fuel Tax Act;
- B. Section 14.1(1) of the Motor Fuel Tax Act empowers the Director to make the authorization subject to terms and conditions;
- C. Section 14.1(3) of the Motor Fuel Tax Act provides that a person must not sell coloured fuel unless the person has received an authorization to sell coloured fuel; and
- D. An authorization under Section 14.1 includes coloured heating oil and coloured non-motor fuel oil authorized under section 16.3(1).

The Applicant, in consideration for its authorization as a coloured fuel seller, agrees as follows:

**1. Definitions**

- 1.1** In this authorization, "Coloured fuel" means, so far as it is applicable, a reference to coloured heating oil and coloured non-motor fuel oil.

"Physical location" means the physical address owned or controlled by the Applicant where coloured fuel is sold.

**2. Compliance with the Motor Fuel Tax Act and Regulations**

- 2.1** The Applicant will comply with all provisions of the Motor Fuel Tax Act and regulations made under it.
- 2.2** The terms and conditions referred to in this authorization are in addition to, and not in substitution for, the obligations imposed by the Motor Fuel Tax Act and regulations.
- 2.3** References to requirements of the Motor Fuel Tax Act and regulations are provided as an aid to understanding the legislation and are not intended to replace the legislation.

**3. Authorized Locations**

- 3.1** This authorization only applies in respect of those physical location(s) referred to in the Applicant's application(s) for this authorization, any attached schedule to this authorization, and any written notification provided by the Director.
- 3.2** This authorization only applies to the Applicant and may not be delegated or transferred to another legal entity or an unregistered location owned or controlled by the Applicant.
- 3.3** The Applicant agrees to submit a completed Application for Authorization to Sell Coloured Fuel (**FIN 461**) prior to selling coloured fuel at any new physical location.
- 3.4** The Applicant must notify the Director as soon as possible if the Applicant ceases to sell coloured fuel at any physical location.
- 3.5** The Applicant must continue to actively operate as a seller of coloured fuel at the authorized locations.

**4. Sale of Coloured Fuel**

- 4.1** The Applicant must not sell coloured fuel if the circumstances are such that a reasonable person would believe that the fuel will be used for a purpose that is not authorized under section 15 of Motor Fuel Tax Act.
- 4.2** The Applicant must not sell any fuel as coloured fuel unless the fuel has been coloured in accordance with the Motor Fuel Tax Act and regulations, before it is sold.
- 4.3** The Applicant must not sell coloured fuel to another business for resale purposes unless that business is also authorized in accordance with section 14.1 of the Motor Fuel Tax Act.
- 4.4** Where coloured fuel, marine diesel, and locomotive fuel, is:
- a) Sold at manned locations such as at self-serve and full service pumps or delivered directly to purchasers, the Applicant must ensure no person places coloured fuel, marine diesel or locomotive fuel in a supply tank of a motor vehicle licensed for highway use, such as a car, truck, van or recreational vehicle. The only exception is coloured fuel for use in licensed farm vehicles with "A" or "G" farm truck plates when operated by or on behalf of a farmer, for farm purposes. In addition, where the volume of fuel sold is more than **45 litres**, a completed copy of the Coloured Fuel Certification (**FIN 430**) must be obtained from purchasers in accordance with the Motor Fuel Tax Act and regulations.
  - b) Sold at cardlocks (including at a terminal rack or bulk plant), a completed copy of the Coloured Fuel Certification (**FIN 430**) must be obtained from purchasers in accordance with the Motor Fuel Tax Act and regulations.

If the Applicant does not obtain a Coloured Fuel Certification (**FIN 430**) from a purchaser when it is required, the Applicant must collect motor fuel tax on the sale of coloured fuel, marine diesel or locomotive fuel at the clear motor fuel tax rate (i.e. the same rate as clear gasoline or clear diesel), not at the lower coloured fuel tax rate. If the tax collected by the Applicant is greater than the security paid on the fuel, the Applicant must remit the additional tax to the Ministry of Finance.

## 5. Heating Oil and Non-Motor Fuel Oil

- 5.1 The Applicant must not sell heating oil unless it has been coloured in accordance with the Motor Fuel Tax Act and regulations, before it is sold.
- 5.2 Where non-motor fuel oil is sold, the Applicant is not required to colour the non-motor fuel oil before it is sold. However, a copy of the Certificate of Exemption – Substances Not Sold for Use in Internal Combustion Engines (**FIN 480**) must be completed by each purchaser at or before the time the Applicant sells non-motor fuel oil, and must be retained by the Applicant to substantiate the sale and eligible use of non-motor fuel oil.

## 6. Relabelling

- 6.1 The Applicant must not:
- (a) Re-label heating oil or non-motor fuel oil, and sell as fuel for use in an internal combustion engine;
  - (b) Re-label and sell heating oil as non-motor fuel oil;
  - (c) Re-label non-motor fuel oil and sell as heating oil unless:
    - It is coloured when purchased; or
    - The Applicant is authorized to colour fuel and coloured the non-motor fuel oil before selling it as heating oil.

## 7. Other Laws

- 7.1 The Applicant will not willfully contravene a law in force in British Columbia or in another jurisdiction related to the collection or payment of tax.
- 7.2 The Applicant will not engage in fraudulent activities.

## 8. Coloured Fuel Pump Labels

- 8.1 The Ministry of Finance will issue Coloured Fuel Pump Labels to the Applicant. The Applicant will affix these labels to all pumps that dispense coloured fuel. The labels must be affixed in the place and manner specified by the Ministry of Finance.

## 9. Change in Business

- 9.1 The Applicant will inform the director of any significant change in the Applicant's business. This information will be provided as soon as possible.
- 9.2 For the purposes of this section, a significant change in the Applicant's business includes the following:
- a change in the Applicant's legal name; and
  - a merger or amalgamation, or any other significant change in the ownership or control of the business.

## 10. Amendment

- 10.1 In the event of changes to the Motor Fuel Tax Act or regulations made under it relating to the purchase or sale of coloured fuel, the Director may amend the authorization. The Applicant must sign the amended authorization within a time period determined by the Director.
- 10.2 Subject to paragraph 3.4 and 10.1, this authorization may only be amended by an agreement in writing executed by the parties hereto.

## 11. Attached Schedule(s)

- 11.1 The Applicant acknowledges that the Director may impose additional terms or conditions in any attached schedule(s) to the authorization in accordance with section 14.1 of the Motor Fuel Tax Act.

## 12. Effective Date

- 12.1 The authorization is effective on the date it is signed by the Director.
- 12.2 This authorization replaces any previous authorization to sell coloured fuel.

## CERTIFICATION

I have read and understand the above stated terms and conditions. I acknowledge that the Applicant's authorization may be suspended or cancelled for failure to comply with the Motor Fuel Tax Act or regulations, or the terms and conditions of this authorization.

If the Applicant is a corporation or partnership, I declare that I am authorized to sign this document on behalf of the Applicant.

I understand and agree that the information contained in the application package and the current status of a business's authorization may be shared with other B.C. government agencies, with other governments and their agencies, and with suppliers of coloured fuel insofar as that disclosure relates to this authorization and enforcement of the Motor Fuel Tax Act. I further agree that information relating to this authorization may be included in a public internet website listing all business names and locations authorized to sell coloured fuel and those authorizations that are suspended or cancelled.

NAME OF THE APPLICANT OR AUTHORIZED REPRESENTATIVE OF THE APPLICANT	TITLE / POSITION	
SIGNATURE OF THE APPLICANT OR AUTHORIZED REPRESENTATIVE OF THE APPLICANT		DATE SIGNED YYYY / MM / DD
<b>X</b>		
The Applicant is authorized to sell coloured fuel, subject to the terms and conditions set out in this authorization.		
SIGNATURE OF THE DIRECTOR APPOINTED UNDER THE MOTOR FUEL TAX ACT		DATE SIGNED YYYY / MM / DD
<b>X</b>		