



APPLICATION FOR REGISTRATION AS A REGISTERED CONSUMER

under the Motor Fuel Tax Act

GENERAL INSTRUCTIONS

Complete this form if you wish to be appointed a registered consumer under the Motor Fuel Tax Act. Registered consumers are businesses, such as international airlines and interjurisdictional railways, that are authorized to purchase specific types of fuel without paying the motor fuel tax at the time of purchase.

For additional information regarding the registration process for registered consumers or the duties/responsibilities of registered consumers, please refer to the following:

- [Bulletin MFT-CT 004](#), Registered Consumers

For further assistance, contact us:

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

STEP 1

Answer all questions in the attached application form. Your application will be delayed or returned if you do not provide all required information.

STEP 2

You may submit your application using one of the following methods:

Email: FuelTax@gov.bc.ca

Fax: 250-387-5882

Mail: PO Box 9447 Stn Prov Govt
Victoria BC V8W 9V7

Remember to include, if required:

- your most recent audited financial statements, and
- a signed copy of the Authorization or Cancellation of a Representative ([FIN 146](#)), if you wish to appoint any additional business contacts

STEP 3

The ministry will, on receiving a complete application:

- review the application to determine if you meet the requirements for a registered consumer appointment,
- contact you to clarify the application or request additional information, if necessary, or
- inform you by mail, if you are not eligible or your application is not approved

STEP 4

If your application is conditionally approved:

- an agreement outlining the duties and conditions of the registered consumer appointment will be sent to you,
- you may be required to submit an unconditional letter of credit (ULC) from a recognized Canadian financial institution, and
- if you agree with the duties and conditions you must sign and return the agreement and the ULC, if applicable, to the ministry. The Director, Motor Fuel Tax Act, will sign and return the agreement to you and issue a registered consumer certificate.

STEP 5

You will receive your signed registered consumer agreement and certificate from the ministry and, effective the date of the agreement, will be required to comply with all the duties and responsibilities of a registered consumer.

Instructions for Completing the Application for Registration as a Registered Consumer

Item 1

If your business is incorporated under the BC Business Corporations Act or other similar legislation, enter the name as it appears on the incorporation certificate and include your incorporation certificate number. Please provide a copy of your certificate of incorporation.

If the business is a partnership, list the full legal names of all partners. If there are more than two partners, attach an additional page.

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

Please include 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 under which the business will operate (if different than Item 1 above).

Item 3

Enter the physical location of the business (may be different than the mailing address).

Item 4

Enter the mailing address where tax returns and any correspondence should be sent (if different than Item 3 above).

Item 5

Enter the name of the primary business contact, including telephone number, fax number and email address. This may be your bookkeeper, your accountant or an employee. If you wish to appoint a second business contact or change a business contact, please complete and attach an Authorization or Cancellation of a Representative ([FIN 146](#)).

Item 6

Describe the primary nature of your business. To qualify for registration, your business must be either:

- a commercial air service where all of the scheduled flights that originate or end in B.C. do **not** include flights between two locations in B.C. or connect a location in B.C. with any other location in Canada, or
- a commercial railway that operates in two or more jurisdictions.

Item 7

Enter the date the business will start or started using fuel for registered consumer activities.

Item 8

Provide a general description of your business assets (e.g. land, equipment, vehicles) within B.C. and the approximate value of each asset. Attach a separate sheet if necessary.

Item 9

Enter the name and address of your principal financial institution.

Item 10

Provide a copy of your business's most recent audited financial statements if you purchase or use annually in B.C. more than 20 million litres of a liquid fuel.

Item 11

Complete the table on [Page 4](#) as follows (specify volumes in litres).

- Check the specific fuel types you want to be included in your Registered Consumer Certificate.
- If you import fuel into B.C., estimate the annual volume of each fuel type imported into the province.
- If you transfer fuel in B.C., estimate the annual volume of each fuel type transferred into the supply tank or supplemental supply tank of an aircraft or locomotive.
- If you purchase fuel in B.C., estimate the annual volume of each fuel type purchased in the province.
- If you are an air service, estimate the annual volume of jet fuel used for international flights.
- If you are a railway, estimate the annual volume of locomotive fuel used for interjurisdictional travel and travel in B.C.
- If you export fuel for use outside B.C., estimate the annual volume of each fuel type exported from the province.

Item 12

If you are a commercial air service, provide a detailed list of your international flights that begin or end in B.C. Also, provide a list of any regular and seasonal flights that connect two locations in the province or connect a B.C. location with another location in Canada.

If you are a commercial railway, provide a detailed list of rail services you offer in two or more jurisdictions.

Item 13

All applications must be certified by an authorized signing authority.

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under the Motor Fuel Tax Act

GENERAL INQUIRIES

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

Email: FuelTax@gov.bc.ca

- Type or print clearly and 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).

1 TYPE OF OWNERSHIP AND NAME (choose one only)				
<input type="checkbox"/> CORPORATION	LEGAL NAME OF APPLICANT			INCORPORATION NUMBER (provide a copy of certificate of incorporation)
<input type="checkbox"/> PARTNERSHIP	LIST ALL PARTNERS			BUSINESS NUMBER (9 digits)
<input type="checkbox"/> OTHER	PLEASE SPECIFY			
2 NAME UNDER WHICH BUSINESS IS CONDUCTED (trade or firm name)				FIRM NUMBER (if applicable)
3 PHYSICAL LOCATION OF BUSINESS (attach a separate sheet if more than one location)				
STREET	CITY	PROVINCE/STATE	COUNTRY	POSTAL/ZIP CODE
4 BUSINESS MAILING ADDRESS (if different from Item 3 above)				
C/O				
STREET	CITY	PROVINCE/STATE	COUNTRY	POSTAL/ZIP CODE
5 BUSINESS CONTACT NAME AND TITLE				
BUSINESS TELEPHONE NUMBER		BUSINESS FAX NUMBER	EMAIL ADDRESS	7 DATE BUSINESS WILL START/STARTED USING FUEL FOR REGISTERED CONSUMER ACTIVITIES YYYY / MM / DD
6 PLEASE DESCRIBE THE PRIMARY NATURE OF YOUR BUSINESS				
8 DESCRIBE YOUR BUSINESS ASSETS (E.G. LAND, EQUIPMENT, VEHICLES) LOCATED WITHIN B.C. AND THE APPROXIMATE VALUE				
DESCRIPTION OF ASSETS				APPROXIMATE VALUE (\$)
9 FINANCIAL INSTITUTION NAME		ADDRESS (include street, city and province)		POSTAL/ZIP CODE
10 PROVIDE A COPY OF YOUR BUSINESS'S MOST RECENT AUDITED FINANCIAL STATEMENTS, IF REQUIRED (see instructions for Item 10).				
11 COMPLETE THE TABLE ON PAGE 4 OF THIS DOCUMENT.				
12 IF YOU ARE A COMMERCIAL AIR SERVICE, PROVIDE A DETAILED LIST OF YOUR INTERNATIONAL FLIGHTS THAT BEGIN OR END IN B.C. ALSO PROVIDE A LIST OF ANY REGULAR AND SEASONAL FLIGHTS THAT CONNECT TWO LOCATIONS IN THE PROVINCE OR CONNECT A B.C. LOCATION WITH ANOTHER LOCATION IN CANADA.				
IF YOU ARE A COMMERCIAL RAILWAY, PROVIDE A DETAILED LIST OF RAIL SERVICES YOU OFFER IN TWO OR MORE JURISDICTIONS (attach a separate sheet if more space is required).				
13 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		NAME	TITLE/POSITION	DATE SIGNED YYYY / MM / DD
X				

Estimate the Annual Volume of Fuel Activity (in litres):

	Check (✓) Fuel Types (1)	Imported Into B.C.	Transfer Within B.C. (2)	Purchased Within B.C.	Used Internationally (3)	Used Interjurisdictionally (4)	Exported From B.C.
Jet Fuel	<input type="checkbox"/>					N/A	
Locomotive Fuel	<input type="checkbox"/>				N/A		

Notes:

- 1** Identify each of the fuel types you want included in your Registered Consumer Certificate.
- 2** Include the fuel on which you have not already paid tax.
- 3** For a commercial air service, this is jet fuel used for international flights. Do not include any fuel used on flights that connect two locations in B.C., or that connect a location in B.C. with any other location in Canada.
- 4** For a commercial railway, this is locomotive fuel used for interjurisdictional travel and travel within B.C.