

**INSTRUCTIONS FOR COMPLETING THE APPLICATION
FOR REFUND OF CARBON TAX PURCHASER OF FUEL (FIN 108)**under the *Carbon Tax Act*

April 1, 2018 to March 31, 2019

GENERAL INFORMATION

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

A refund of carbon tax is available in limited circumstances. For additional information on these limited circumstances, see [Bulletin CT 002](#), *Carbon Tax Refunds for Purchasers* available on our website.

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/Return of Carbon Tax – Non-Registered Air or Marine (FIN 171)*. See our [website](#) 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 under both the *Motor Fuel Tax Act* and the *Carbon Tax Act*, you must complete a separate refund application for each Act. You can access our forms online at gov.bc.ca/salestaxes

PART A – CLAIMANT INFORMATION

Enter your legal name, mailing address, city, province and postal code. If you are a non-resident of BC, provide evidence to support your legal name. If you are an individual, evidence includes a copy of your driver's licence or passport. If you are a corporation, submit a copy of your incorporation certificate.

Provide the name and telephone number of a person to contact if we have any questions about this application.

Enter your 9-digit business number (BN) provided by the Canada Revenue Agency (CRA), if you have one.

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

PART B – REFUND INFORMATION**Claim Period**

You may only claim a refund on this application form for carbon tax you have paid between April 1, 2018 and March 31, 2019.

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

- Line 1: Fuel Purchased within BC for Export and Use Outside BC – enter the total volume of each type of tax-paid fuel purchased within BC if, at the time of purchase, you had a contract with a common carrier to remove the fuel from BC.
- Line 2: Fuel Purchased by Eligible First Nations Purchasers – enter the total volume of each type of tax-paid fuel purchased within BC 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.
- Line 3: Coloured Fuel Purchased by a Farmer – enter the total volume of each type of tax-paid fuel purchased in BC 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 type of tax-paid fuel purchased within BC if you are a visiting force or are a member of a diplomatic or consular corp. 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 type of tax-paid fuel purchased within BC 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 type of tax-paid fuel purchased within BC 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. 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. 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.

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

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

Example of How to Calculate a Refund

In April 2018, 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 BC, is used in connection with their official duties.

PART B – REFUND INFORMATION				
CLAIM PERIOD	FROM YYYY / MM / DD 2018/04/01	TO YYYY / MM / DD 2018/04/31	Specify the Fuel Type(s) – See the table on Page 4 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 if you require more columns.	
REASON FOR REFUND	DOCUMENTS TO ATTACH (see Page 4 for details)	A Diesel	FUEL TYPE B Aviation Fuel	C
Fuel Purchased for Use by Purchaser				
1 Fuel Purchased within BC for Export and Use Outside BC	1, 2, 3			
2 Fuel Purchased by Eligible First Nations Purchasers	1, 2, 4			
3 Coloured Fuel Purchased by a Farmer	1, 2, 7, 8			
4 Fuel Purchased by Visiting Forces or a Member of the Diplomatic and Consular Corps	1, 2, 5	2,000.00	25,000.00	
5 Fuel Used for an Exempt Purpose (feedstock, non-energy use of fuel)	1, 2, 6			
6 Other (specify):	1, 2, 9, 10			
7 TOTAL VOLUME (sum of Line 1 to Line 6)		2,000.00	25,000.00	
8 TAX RATE – see the table on Page 4 for a list of the rates		\$0.0895	\$0.0861	
9 REFUND AMOUNT (Line 7 x Line 8)		\$179.00	\$2,152.50	
10 TOTAL REFUND CLAIM				\$2,331.50

**APPLICATION FOR REFUND OF CARBON TAX
PURCHASER OF FUEL**under the *Carbon Tax Act*

April 1, 2018 to March 31, 2019

INSTRUCTIONS

- Refer to the instructions on [Page 1](#) and [2](#) before completing.
- A claim will not be processed 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

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

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

APPLICANT CONTACT EMAIL ADDRESS

REPRESENTATIVE EMAIL ADDRESS

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

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PART B – REFUND INFORMATION

CLAIM PERIOD	FROM	TO	Specify the Fuel Type(s) – See the table on Page 4 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 if you require more columns.			
	YYYY / MM / DD	YYYY / MM / DD	DOCUMENTS TO ATTACH (see Page 4 for details)	A	FUEL TYPE B	C
REASON FOR REFUND						
Fuel Purchased for Use by Purchaser						
1 Fuel Purchased within BC for Export and Use Outside BC			1, 2, 3			
2 Fuel Purchased by Eligible First Nations Purchasers			1, 2, 4			
3 Coloured Fuel Purchased by a Farmer			1, 2, 7, 8			
4 Fuel Purchased by Visiting Forces or a Member of the Diplomatic and Consular Corps			1, 2, 5			
5 Fuel Used for an Exempt Purpose (feedstock, non-energy use of fuel)			1, 2, 6			
6 Other (specify):			1, 2, 9, 10			
7 TOTAL VOLUME (sum of Line 1 to Line 6)						
8 TAX RATE (see the table on Page 4 for a list of the rates)						
9 REFUND AMOUNT (Line 7 x Line 8)						
10 TOTAL REFUND CLAIM						

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.

SIGNATURE

NAME AND TITLE OF SIGNING AUTHORITY

DATE SIGNED
YYYY / MM / DD

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Table of Fuel Types and Rates – April 1, 2018 to March 31, 2019

	Units for Tax Rates	Tax Rates
Liquid Fuels		
Gasoline (including ethanol)	\$/Litre	\$0.0778
Light Fuel Oil		
(including biodiesel)	\$/Litre	\$0.0895
• Diesel	\$/Litre	\$0.0895
• Heating Oil	\$/Litre	\$0.0895
• Locomotive Fuel	\$/Litre	\$0.0895
• Industrial Oil	\$/Litre	\$0.0895
Heavy Fuel Oil	\$/Litre	\$0.1103
Aviation Fuel	\$/Litre	\$0.0861
Jet Fuel	\$/Litre	\$0.0914
Kerosene	\$/Litre	\$0.0914
Naphtha	\$/Litre	\$0.0893
Methanol	\$/Litre	\$0.0382
Gaseous Fuels		
Butane	\$/Litre	\$0.0616
Ethane	\$/Litre	\$0.0343
Gas Liquids	\$/Litre	\$0.0578
Pentanes Plus*	\$/Litre	\$0.0616
Propane	\$/Litre	\$0.0539
Refinery Gas	\$/m3	\$0.0616
Coke Oven Gas	\$/m3	\$0.0564
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$62.20
Coal – High Heat Value***	\$/Tonne	\$72.70
Coke	\$/Tonne	\$87.05
Petroleum Coke	\$/Litre	\$0.1285

* Includes Iso-Octane

** 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: gov.bc.ca/assets/gov/taxes/sales-taxes/publications/conversion-factors-by-fuel.pdf

EXPLANATION OF DOCUMENT NUMBERS

The ministry may request additional information or documentation if required.

- 1 A schedule of fuel purchases included in the application showing the date of purchase, volume and type of fuel, the name of the fuel seller and the carbon tax paid on the purchase.
- 2 Copies of purchase invoices showing name and address of seller and purchaser, date of purchase, volume, type of fuel and rate of tax.
- 3 A copy of the contract with a common carrier to export the fuel outside of BC. A copy of the shippers invoice showing the name of the common carrier and purchaser, volume and type of fuel transported, the date of shipping and the destination outside of BC. Include a statement certifying the fuel will be used outside of BC.

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 and Northern Affairs 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 diplomatic and Consular 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**).