

Ministry of Finance Tax Bulletin



Bulletin MFT 004

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Fuel Tax Refund Program for Persons with Disabilities

Motor Fuel Tax Act

Latest Revision: The revision bar (|) identifies changes to the previous version of this bulletin dated June 2021. For a summary of the changes, see Latest Revision at the end of this document.

This bulletin explains how individuals with certain disabilities may register to receive a refund of the provincial motor fuel tax they pay on gasoline, diesel or propane used in their vehicle.

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Overview

When you purchase fuel in B.C., you pay fuel tax. If you have a qualifying disability, the fuel tax refund program allows you to request a refund of the provincial motor fuel tax you paid in B.C. on fuel you used in a vehicle you own or lease.

The refund program has a maximum refund amount of \$500 for each calendar year. We calculate your refund based on the total amount of fuel tax you paid during the year, which may be less than the \$500 maximum.

If your vehicle is electric, you are not eligible for fuel tax refunds; however, if you register for the program you may be eligible for a discount on your Insurance Corporation of British Columbia (ICBC) vehicle insurance (see Vehicle Insurance Discount below).

Qualifying

You can register for the program if you:

- are 16 years old or older,
- are the registered owner or lessee of a vehicle or have an ownership interest in a vehicle registered to someone else (for example, a spouse, caregiver or relative), and
- meet the qualifying disability criteria (see below).

Ownership interest in a vehicle means you may not be listed on the vehicle registration but you still have an interest in the vehicle. You have an ownership interest in a vehicle if you have the right to part of the amount received when the vehicle is sold. You may also have an ownership interest in a vehicle if you contribute to the vehicle's purchase or maintenance.

Note: An executor or administrator of an estate cannot register for the program on behalf of a deceased person.

Qualifying Disability Criteria

You may qualify for the fuel tax refund program if you:

- Suffer loss of a limb
- Are permanently dependent on a wheelchair
- Have complete and permanent functional loss of the lower limbs
- Have a permanent impairment of movement to the extent that it would be hazardous for you to use public transportation (whether or not it is available)
- Have a permanent mental disability to the extent that it would be hazardous for you to use public transportation (whether or not it is available)
- Have a permanent sight impairment to the extent that you are not eligible to hold a driver's licence
- Receive a 100% disability pension through service while in Her Majesty's forces
- Receive (or would receive but for having reached 65 years of age) disability assistance or a supplement from the Ministry of Social Development and

Poverty Reduction (SDPR) under the Employment and Assistance for Persons with Disabilities Act

- Live on First Nations land that is reserve land and receive (or would receive but for having reached 65 years of age) disability assistance or a supplement from the Government of Canada under a program that is substantially the same as the SDPR program described above. Currently, this program is called the Social Assistance for Persons with Disability program and is described in the Indigenous Services Canada (ISC) Social Development Program Policy and Procedures Handbook for the B.C. Region

You must provide specific documentation to confirm your disability (see Confirming Your Disability below).

Registering

You can register online using [eTaxBC](#). This is the simplest way to register for this program.

You can also register using the paper Registration - Fuel Tax Refund Program for Persons with Disabilities ([FIN 119](#)). This form is available on our [website](#) and from certain [Service BC Centres](#) (does not include Burnaby, Surrey or Vancouver locations), or you can contact us to have one sent to you.

Supporting Documents

We must receive all required supporting documents to complete your registration for the program. Make sure you have all the necessary documents before you begin the registration process. If you are registering through [eTaxBC](#), be prepared to electronically upload:

- one of the supporting documents to confirm your disability, and
- any other required documentation (see below).

Confirm Your Disability

You only need **one** of the following to confirm your disability.

Receiving Disability Assistance from the Ministry of Social Development and Poverty Reduction (SDPR)

If you are registering because you receive disability assistance or a supplement from SDPR, we will confirm your receipt of disability assistance or a supplement with SDPR.

- If you register online using eTaxBC, you will confirm that you consent to SDPR releasing the required information to us.
- If you register using the paper form, you must provide your consent by signing [Appendix 1 – Disability Assistance Confirmation](#) and submitting it with your completed registration form.

You **do not** need any further medical certification.

If you received (or would be eligible to receive) disability assistance or a supplement from SDPR, but are no longer eligible because you are 65 or older, you are still eligible to be registered for this program. Contact us if this is your situation.

Receiving Disability Assistance through the Social Assistance for Persons with Disability program in accordance with the Indigenous Services Canada (ISC) Social Development Program – Policy and Procedures Handbook – B.C. Region

If you are registering because you receive disability assistance or a supplement from ISC through the Social Assistance for Persons with Disability program, you must include a letter from the British Columbia Aboriginal Network on Disability Society stating:

- that you receive disability assistance or a supplement from the Social Assistance for Persons with Disability program in accordance with the ISC Social Development Program – Policy and Procedures Handbook – B.C. Region, and
- the date you were enrolled in the Social Assistance for Persons with Disability program and the end date (if applicable)

You **do not** need any further medical certification.

If you received (or would be eligible to receive) disability assistance or a supplement through the Social Assistance for Persons with Disability program, but are no longer eligible because you are 65 or older, you are still eligible to be registered for this program. Contact us if this is your situation.

If you no longer receive disability assistance or a supplement through the Social Assistance for Persons with Disability program, please contact us because you may no longer qualify for the fuel tax refund.

Veterans Affairs Canada Letter

If you are registering because you receive a disability pension, you must include a letter from Veterans Affairs Canada stating:

- that you receive a 100% disability pension through service while in Her Majesty's forces, and
- the date you began receiving the disability pension.

You **do not** need any further medical certification.

Canadian National Institute for the Blind (CNIB) Certification

If you are registering because you have a permanent sight impairment, you may, as an alternative to medical certification, provide a letter from CNIB stating:

- that you have a permanent sight impairment,
- that you are not eligible to hold a driver's licence, and
- the effective date of the impairment.

If you provide a letter from CNIB, you **do not** need any further medical certification.

Medical Certification

If you are registering because you have one of the above qualifying disabilities, your doctor or nurse practitioner must complete [Appendix 2 – Medical Certification](#). You can email or fax the PDF version of [Appendix 2](#) to your doctor or nurse practitioner.

Have your doctor or nurse practitioner complete and return the appendix to you by fax or email. There is an option to have the medical certification signed by electronic signature.

You will need to provide the completed form to us when you submit your registration.

Power of Attorney or Representation Agreement

If you are registering and signing on behalf of another person who is 19 or older, you must provide a copy of a [power of attorney or representation agreement](#) with the registration documents.

Identification

You must provide your driver's licence number when you register for the program. If you do not have a valid driver's licence, you must provide a copy of other government-issued identification that confirms your date of birth and legal name, such as a BCID, passport, permanent resident card or birth certificate.

Vehicle Registration

If you own or lease more than one vehicle, you must designate one vehicle for this program and provide the licence plate number when you register for the program.

If you are not the registered owner or lessee but have an ownership interest in the vehicle, you must provide an [Appendix 3 - Vehicle Ownership Declaration](#) that has been completed and signed by the registered owner.

If you replace your vehicle, you must notify us of the date you registered the new vehicle and provide us with the new licence plate number (if it has changed).

If you are reporting a change in ownership interest in a vehicle, you must send us a new [Appendix 3 - Vehicle Ownership Declaration](#).

To qualify, the vehicle must be registered to an individual (this includes joint ownership). It cannot be registered to an incorporated association, company or society.

If the vehicle registration expires, you can continue to be registered for the program, but you can only apply for fuel tax refunds during the time when your registration was valid.

If you are not sure if your vehicle qualifies, [contact us](#).

How to Provide Your Supporting Documents

If you register online using [eTaxBC](#), you can scan or take photos of your documents with a cell phone and upload your supporting documents electronically.

If you register using the paper Registration - Fuel Tax Refund Program for Persons with Disabilities ([FIN 119](#)), you can provide your completed form and supporting documents to us by:

- **Fax:** 250-356-2195
- **Mail:** Ministry of Finance, PO Box 9435 Stn Prov Govt, Victoria BC V8W 9V3
- **Courier:** Ministry of Finance, 1802 Douglas St., Victoria BC V8T 4K6
- **Email:** REVREGCL@Victoria1.gov.bc.ca (scan and attach documents)
- **Drop off:** Certain [Service BC Centre](#) locations (does not include Burnaby, Surrey or Vancouver locations)

Confirmation Letter and Effective Date

If you qualify for the program, we will mail you a registration confirmation letter and enclose a refund application for you to submit your first refund claim. The letter includes:

- your registration number,
- your registration effective date (the date from which you can apply for a fuel tax refund) and
- your confirmed disability start date.

The letter also explains how you may qualify for a refund of fuel tax you paid before you received your confirmation letter (see One-Time Exception to Fuel Receipts below).

Note: Your qualification for the program may be reviewed, and updated information or documents may be requested, at any time.

Once you are registered for the program, keep your receipts for fuel you purchase in B.C. for use in your vehicle (see Fuel Receipts below).

Applying for a Refund

Refund Application

Once you register for the program and receive your confirmation letter, you can apply for a refund by completing the Application for Refund of Provincial Fuel Tax for Persons with Disabilities ([FIN 472](#)). If you are not registered for the program, we cannot provide you with a refund.

Qualifying for the Refund

You are only eligible for a refund of the fuel tax paid on fuel you purchased for use in the vehicle you registered for the program. We recommend you apply for a refund once each year as long as you are requesting a refund of \$10 or more (the minimum amount we can refund).

Who is Eligible for the Refund

To be eligible for a refund, you must be the person who purchased the fuel and paid the tax. If fuel is purchased with a credit card or debit card, we consider the person whose credit card was used or the person whose bank account the funds came from to have purchased the fuel and paid the tax. If multiple debit or credit cards were used to purchase the fuel included in your refund request, we may

request proof that you are the cardholder (for more information, see Refund Application Review below).

Example:

Martin is a person with disabilities and is registered for the motor fuel tax refund program for persons with disabilities. His friend Philip purchased fuel using his own credit card. The fuel invoice does not have a name on it.

In this situation, Philip is considered the purchaser of the fuel. Philip is not eligible for a refund because Martin is the person registered for the program. Martin is also not eligible for a refund because he was not the purchaser of the fuel.

In certain cases, the spouse of the person registered in the program may be eligible for a motor fuel tax refund on fuel they purchased for use in the vehicle registered for the program. The spouse of the registrant can apply for a refund by completing the Application for Refund of Provincial Fuel Tax for Spouses of Persons with Disabilities ([FIN 474](#)).

Refund Time Limits

We must receive your refund application within four years from the date you paid the fuel tax. For example, if you paid the fuel tax on April 10, 2020, we must receive your refund application by April 10, 2024. Any fuel receipts dated more than four years from the date we **receive** your refund application are not eligible.

Vehicle Registration

You must provide proof of vehicle registrations for the period you are claiming, including any vehicles in which you had an ownership interest at the time you purchased the fuel.

You can obtain a [Driving Record and Insurance History](#) document from ICBC online and submit the report as evidence of vehicles owned and insured for this period. The ICBC report is issued almost immediately upon request.

If you were not the registered owner or lessee but had an ownership interest in a vehicle, you must provide a completed **Appendix 3 - [Vehicle Ownership Declaration](#)** for each such vehicle for the period you are claiming.

Example:

You receive a letter dated **May 6, 2022** confirming your registration in the fuel tax refund program. The registration confirmation letter states that your confirmed disability start date is **February 15, 2018**. You kept your fuel receipts prior to the date of your confirmation letter (May 6, 2022).

You submit a refund application, together with fuel receipts ranging in dates from **March 2, 2018** to **May 15, 2022**. We receive your application on **May 21, 2022**. In this case, only the fuel receipts dated between **May 21, 2018** to **May 15, 2022** are eligible for a fuel tax refund. We cannot accept receipts dated **before May 21, 2018** because they were not received by us within four years from the date you paid the fuel tax. You must also provide a [Driving Record and Insurance History](#) document that you can obtain online from ICBC.

Your refund request will be sent back to you if your application is incomplete.

Fuel Receipts

You must include your original fuel receipts with your refund application. Your receipts must show:

- The date you purchased the fuel
- The type of fuel you purchased (gas, diesel or propane)
- How many litres of fuel you purchased
- The seller's name and address

We do not accept pre-authorized or prepaid fuel receipts because they may not represent the actual amount of fuel purchased. Most pumps offer a final receipt after you have finished fueling your vehicle. Alternatively, you can see the attendant for a final pump receipt after pumping your fuel.

One-Time Exception to Fuel Receipts

If you did not keep your fuel receipts before you received your confirmation letter, we may accept other forms of proof. This **one-time exception** is only for fuel purchases made between your confirmed disability start date and the date of your confirmation letter (your registration effective date).

Forms of proof we may accept are:

- Your credit card, debit card or account statements showing the fuel you purchased in B.C. for use in your vehicle
- A statement signed by you for each calendar year you are claiming that includes:

- how many litres of fuel you purchased
- the type of fuel you purchased (gas, diesel or propane)
- the location in B.C. where you purchased the fuel
- an explanation of how you determined how much fuel you used

Example

You receive a letter dated **August 22, 2022** confirming your registration in the fuel tax refund program. The registration confirmation letter states that your confirmed disability start date is **September 15, 2021**. However, you did not keep your fuel receipts prior to the date of your confirmation letter (August 22, 2022).

In this case, we may accept any of the other forms of proof mentioned above for fuel purchased from **September 15, 2021 to August 22, 2022** (from your confirmed disability start date to the date of your confirmation letter). You must provide a Driving Record and Insurance History from ICBC. We will require fuel receipts for fuel purchases made after August 22, 2022.

Your refund request will be sent back to you if you do not include your original fuel receipts for purchases made after August 22, 2022 or your application is incomplete.

For example, you must calculate and enter the litres of fuel purchased in Step 4 of the application or your application will be returned to you.

Refund Rates

The following table shows the current refund rates per litre of fuel. We calculate your refund based on the tax paid at the time and place of purchase and not the entire purchase price you paid for the fuel.

Fuel Type	Greater Vancouver	Greater Victoria	Other Areas of B.C.
Gasoline	27¢ per litre (as of July 1, 2019)	20¢ per litre (as of April 1, 2018)	14.5¢ per litre
Diesel	27.5¢ per litre (as of July 1, 2019)	20.5¢ per litre (as of April 1, 2018)	15¢ per litre

The refund rate for propane is 2.7¢ per litre and applies throughout the province.

Example:

You purchase 500 litres of gasoline in Kelowna. Kelowna is in the Other Areas of B.C. category and the gasoline tax rate at the time of purchase was 14.5¢ per litre. You will receive a refund of \$72.50 calculated as follows: 500 litres x 14.5¢ = \$72.50.

Submitting the Refund Application

Once you complete the refund application, place it in an envelope along with your original fuel receipts and either:

- **Mail:** Ministry of Finance, Refund Section, PO Box 9628 Stn Prov Govt, Victoria BC V8W 9N6
- **Courier:** Ministry of Finance, Refund Section, 1802 Douglas St., Victoria BC V8T 4K6
- **Dropoff:** Certain [Service BC Centre](#) locations (does not include Burnaby, Surrey or Vancouver locations)

Refund Application Review

We routinely review refund applications to verify the amount of tax you paid. As part of this review, we may request additional information from you. For example, if multiple credit or debit cards were used to purchase fuel within a short period of time, we may ask you to provide proof that each of those credit or debit cards is issued in your name. If we are unable to verify the amount of tax you paid, your refund amount may be reduced.

Vehicle Insurance Discount

If you live in B.C. and you are the registered owner or lessee of the vehicle registered for the fuel tax refund program, you may get an insurance discount. If you take your confirmation letter to ICBC or your insurance agent, they can provide you with information about the discount.



Need more info?

Online: gov.bc.ca/fueltaxrefund

Toll free: 1-877-388-4440

Email: CTBTaxQuestions@gov.bc.ca

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

Latest Revision

October 2022

- Added our courier address to send us applications or documentation
 - Clarified pick-up and drop-off of applications or documentation is not available at the Burnaby, Surrey or Vancouver Service BC Centres
 - Other minor revisions
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