



APPLICATION FOR REGISTRATION AS AN EXEMPT SALE RETAIL DEALER (ESRD) AND/OR EXEMPT FUEL RETAILER (EFR)

under the Tobacco Tax Act and/or the Motor Fuel Tax Act and Carbon Tax Act

GENERAL INSTRUCTIONS

Complete this permit application if you are:

- a retail dealer (including an uncrewed cardlock fuel pump location) that operates on First Nations land and sells fuel to First Nations individuals or bands and you wish to purchase fuel in B.C. from a collector or deputy collector exempt from security under the Motor Fuel Tax Act and Carbon Tax Act, and/or
- a retail dealer located on First Nations land that intends to purchase black stock tobacco and/or unmarked tobacco from a wholesale dealer in B.C. and sell tobacco to First Nations individuals or bands under the Tobacco Tax Act.

For definitions of First Nations individual, band and First Nations land, see [Bulletin MFT-CT 002](#), Sales to First Nations, and the Fuel Tax Exemption Program.

A separate permit application is required for each physical location at which you intend to sell tobacco or fuel. A separate permit application is required for each uncrewed fuel cardlock location. You may use this permit application to apply to sell both fuel and tobacco from the same physical location.

Do not use this form if you intend to sell only marketable natural gas on First Nations land.

Note: Separate authority is required if you intend to sell coloured fuel. Complete and attach the Application for Authorization to Sell Coloured Fuel ([FIN 461](#)).

For additional information regarding the registration process, see our website at gov.bc.ca/tobaccotax, or gov.bc.ca/fuelandcarbontax.

HOW TO COMPLETE YOUR APPLICATION

Step 1

Answer all questions on the attached application.

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

Step 2

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

- By fax: 250-387-1852
- By mail: Tobacco Tax Section
PO Box 9442 Stn Prov Govt
Victoria BC V8W 9V4

Include the required attachments listed on [Page 3](#).

If you wish to appoint additional business contacts, include a signed copy of an Authorization or Cancellation of a Representative ([FIN 146](#)).

Step 3

We will, on receiving a complete application:

- review the application to determine if you meet the requirements for the permit(s),
- contact you to clarify the application or request additional information, if required, and/or
- contact you by mail if you are not eligible or your application is not approved.

Step 4

If you are only applying for an Exempt Sale Retail Dealer permit under the Tobacco Tax Act, skip to Step 5.

If you are applying for an Exempt Fuel Retailer permit under the Motor Fuel Tax Act and Carbon Tax Act and your application is conditionally approved:

- we will send you an agreement outlining the duties and conditions of the Exempt Fuel Retailer under the Motor Fuel Tax Act and the Carbon Tax Act, and
- if you agree with the duties and conditions, you must sign the agreement and return it to us. The Director, Motor Fuel Tax Act and Carbon Tax Act, will sign and return a copy to you along with the forms and information necessary for reporting and remitting taxes.

Step 5

If your application is approved, we will send you your Exempt Fuel Retailer Permit and/or Exempt Sale Retail Dealer Permit.

CONTACT US

You can obtain additional copies of these forms and information on our website at gov.bc.ca/salestaxes

If you require additional assistance, contact us toll free at 1-877-388-4440, or by email at TobaccoTax@gov.bc.ca

Detailed Instructions for Completing the Application for Registration as an Exempt Sale Retail Dealer (ESRD) and/or Exempt Fuel Retailer (EFR)

Item 1

Select the type of permit(s) that you want to receive (you must select at least one).

- **Exempt Fuel Retailer Permit**

A retail dealer (including an uncrewed cardlock fuel pump location) that operates on First Nations land and that intends to purchase fuel in B.C. from a collector or deputy collector exempt from security under the Motor Fuel Tax Act and Carbon Tax Act.

and/or

- **Exempt Sale Retail Dealer Permit**

A retail dealer located on First Nations land that intends to purchase or possess black stock tobacco and/or unmarked tobacco exempt from security and sell to First Nations individuals or bands on First Nations land under the Tobacco Tax Act.

If your application is approved, we will send you your Exempt Fuel Retailer Permit and/or Exempt Sale Retail Dealer Permit.

Item 2

Indicate the type of ownership and the legal name of the applicant.

If your business is incorporated under B.C.'s Business Corporations Act or other similar legislation, enter the name as it appears on the incorporation certificate and include your incorporation certificate number. If your business is not incorporated in B.C., provide a copy of your certification of incorporation.

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

If the business is not a corporation or partnership, describe the nature of the business (e.g. First Nations, sole proprietorship). If the business is a proprietorship, provide your driver's licence or British Columbia Identification (BCID) number.

Include your business number, if you have one. Your business number is a unique 9-digit number provided by the Canada Revenue Agency to identify your business to various government agencies.

Item 3

Indicate the name under which the business will operate (if different than Item 2 above).

Item 4

The physical location of the business may be different than the mailing address. A separate permit application is required for each physical location at which you intend to sell tobacco or fuel.

A separate permit application is required for each uncrewed fuel cardlock location. However, you may use this permit application to apply to sell both fuel and tobacco from the same physical location.

Item 5

Indicate the mailing address where tax returns and any correspondence will be sent (if different than Item 4 above).

Item 6

The name of the primary business contact, including telephone number(s), 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, complete and attach an Authorization or Cancellation of a Representative ([FIN 146](#)). Provide the location of the books and records.

Item 7

Attachments are required as part of this application. All applicants must submit a copy of their business plan. If Item 2 – Type of Ownership is a partnership, attach a copy of the partnership agreement. You must also include information about the First Nations land on which you intend to operate.

See [Page 3](#) for a list of the attachments. Incomplete applications will be delayed. If any information is not provided, your application may be returned to you without processing.

Item 8

Indicate whether you would like to use the Tobacco and Fuel Tax Exemption Simplification (TAFT) system. The TAFT system runs on government-supplied tablets and provides real-time verification and recording of your tax-exempt sale.

There is no cost to use the TAFT system.

If you indicate that you would like to use the TAFT system, we will send you instructions on how to obtain the system.

More information about the TAFT system is available on the [TAFT project page](#).

Item 9

All applications must be certified by an authorized signing authority.

Item 10

If you intend to sell fuel to exempt consumers and are applying for an Exempt Fuel Retailer Permit, complete Item 10, Exempt Fuel Retailer – Exempt Fuel Table. Describe the type of retail station you plan to operate in the space provided.

Attachments and Requirements

Attachments

All applicants must attach a Business Plan that includes the following:

- A description of how you will provide secure storage and inventory control for your fuel and/or tobacco inventory, and secure storage for the personal information collected by your business.
- Photographs of the business premises and tobacco and/or fuel storage facilities.
- A description of the accounting and inventory control procedures or system(s) to be used to record exempt sales and monitor inventory of tobacco and/or fuel products.
- The days of the week and times of day you intend to be open to the public to conduct business.
- For fuel permit applicants – The name(s) of the fuel collector(s) or deputy collector(s) who will be supplying your business and the types of fuel that you will be selling.
- For tobacco permit applicants – The name of the tobacco wholesaler who will be supplying your proposed business.
- A description of the market your business intends to sell to and what products you intend to sell.

Specific Instructions (if applicable)

If you indicated in Item 2 on [Page 4](#) that the type of ownership is a partnership, the following is required:

- A copy of the partnership agreement that describes how revenues, expenses, assets or liabilities are divided between partners, and provisions for dissolution of the partnership.

First Nations Information

- The First Nation or band name and band number where you intend to locate your business.
- A Band Council Resolution (BCR) approving the sale of exempt fuel and/or exempt tobacco on the First Nations land by the applicant's proposed business. The BCR must reference the legal name of the applicant and the name of the business as indicated on this application.
- For tobacco permit applicants – An explanation of how the proposed business will provide convenience to First Nations members compared to the service and/or supply currently provided by local exempt sale retail dealers.
- A map of the First Nations land showing the physical location of the proposed business and any other exempt tobacco or fuel dealers (including uncrewed cardlocks) operating on the First Nations land.



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GENERAL INQUIRIES Toll free: 1-877-388-4440

INSTRUCTIONS

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 above tax acts under the authority of these acts and 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 Indicate which permit(s) you are applying for (you must select at least one)

- Exempt Fuel Retailer Permit - A retail dealer (including an uncrewed cardlock fuel pump location) that operates on First Nations land and that intends to purchase fuel in B.C. from a collector or deputy collector exempt from security under the Motor Fuel Tax Act and Carbon Tax Act.
Exempt Sale Retail Dealer Permit - A retail dealer located on First Nations land that intends to purchase or possess black stock tobacco and/or unmarked tobacco exempt from security and sell to First Nations individuals or bands on First Nations land under the Tobacco Tax Act.

2 Type of Ownership and Name (choose one only)

Form with fields for Corporation, Partnership, and Other ownership types, including sub-fields for Legal Name of Applicant, Incorporation Number, List All Partners, and Driver's Licence or BCID Number.

3 Name Under Which Business is Conducted (if different from Item 2 above)

4 Physical Location of Business

Form with fields for City, Province/State, Country, and Postal/ZIP Code.

5 Business Mailing Address (if different from Item 4 above)

Form with fields for C/O, City, Province/State, Country, and Postal/ZIP Code.

6 Business Contact Name

Form with fields for Title, Business Telephone Number, Business Fax Number, Cell Phone Number, and Email Address.

Location of Books and Records

7 Required Attachments (check (✓) box when attached)

Incomplete applications may be returned to you. See Attachments and Requirements on Page 3.

I have attached:

- A copy of my business plan.
A copy of the partnership agreement, if Item 2 - Type of Ownership is a partnership.
Copies of all First Nations land information as listed on Page 3.

8 Do you want to use the Tobacco and Fuel Exemption Simplification (TAFT) system?

(choose one)

- Yes
No

9 Certification - By completing this document, you are certifying that all the information is true and complete, and that you are an authorized signing authority. You are advised that false information may result in penalties and/or prosecution.

Form with fields for Signature of Authorized Signing Authority, Name of Authorized Signing Authority, Title/Position, and Date Signed.

X

10 Exempt Fuel Retailer – Exempt Fuel Table

Product Types for Exempt Sales (product names vary under the Motor Fuel Tax Act versus the Carbon Tax Act)		Application for Exempt Fuel Retailer Permit under the Motor Fuel Tax Act	Application for Exempt Fuel Retailer Permit under the Carbon Tax Act	Estimated Percentage of Sales Volume By Product Type ^{1,2}		Total	Storage Tank Capacity ³
Motor Fuel Tax Types of Fuel	Carbon Tax Types of Fuel	Indicate (✓) the fuel types you intend to sell to exempt consumers		Exempt Consumers (%)	Taxable Consumers (%)	100%	Litres
Clear Gasoline and Coloured Gasoline	Gasoline					100%	
Clear Diesel and Coloured Diesel	Light Fuel Oil – Diesel					100%	
Propane	Propane					100%	

Describe the type of retail station you plan to operate, or the combination of pump service you plan to provide (e.g. self service retail for gasoline, uncrewed cardlock/keylock for diesel).

Notes:

- ¹ Provide an estimate of the percentage of sales volume that you expect to sell to First Nations individuals or bands and the percentage you expect to sell to other consumers. For example, if the previous operator of the retail location sold 75% of their gasoline exempt to First Nations individuals or bands and the remainder to consumers who were not First Nations individuals or bands, then indicate 75% exempt consumers and 25% taxable consumers.
- ² You must expect to sell at least 10% of a type(s) of fuel listed to exempt consumers to apply for an Exempt Fuel Retailer Permit.
- ³ Indicate the volume of the fuel storage tank(s) you intend to use to store each fuel type.