



GENERAL INFORMATION

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

The ministry cannot issue a refund of less than \$10.

If you are claiming a refund for more than one fuel type purchased during the claim period, a separate refund application must be completed for each fuel type.

WHO SHOULD USE THIS FORM?

Use this form to claim a refund of the difference between the clear and coloured fuel tax rates when clear fuel is used for the operation of the engine of a motor vehicle while the vehicle is stationary. You may only claim a refund for fuel consumed while the vehicle is stationary and the engine is operated for the purpose of any of the following:

- 1) rotating the drum of a ready-mixed concrete truck or pumping ready-mixed concrete,
- 2) pumping or dispensing liquids or other materials to or from a commercial motor vehicle that does not include the use of a hydraulic drum or hydraulic arm while the vehicle is stationary,
- 3) operating a drilling unit that is operated by a power take-off unit,
- 4) operating temperature control equipment to preserve goods in an insulated cargo box on a commercial motor vehicle,
- 5) operating a mobile crane, or
- 6) operating a hydraulic arm mounted on a logging truck.

You are authorized to use coloured fuel to operate the stationary engine if it is separate from the engine used to power the motor vehicle and each engine has its own fuel tank. Under these circumstances, if you choose to use clear fuel in the tank connected to the stationary engine, you may not claim a refund of the difference between clear and coloured fuel tax rates.

COMPLETING YOUR APPLICATION

PART A – APPLICANT INFORMATION

Full Legal Name

Enter the current full legal name of the applicant who paid the tax. An operating name or “doing business as” name may not be the legal name.

If the applicant is a corporation, enter the name as it appears on the incorporation certificate. If the applicant is a proprietorship, the legal name is the legal name of the individual who owns the business.

Business Number

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

Mailing Address

Enter your complete mailing address. If applicable, a cheque and/or a refund decision letter will be mailed to this address. This address should not be the address of a third party representative, such as an external accountant, bookkeeper or consultant.

Contact Name

Enter the name and telephone number of a person to contact if the ministry has questions about your application.

PART D – REFUND INFORMATION

Claim Period

The start date of your claim is the date of the first fuel purchase for which you are claiming a refund. The end date is the date of the last fuel purchase for which you are claiming a refund.

If a tax rate change occurs during a period in which you purchased fuel, you must complete two separate schedules: one for fuel purchased prior to the tax rate change and one for fuel purchased on and after the tax rate change. A separate refund application is not required.

For example, if you purchased fuel within the South Coast British Columbia Transportation Service Region prior to July 1, 2019, you must complete two schedules and one refund application: one schedule for fuel purchased prior July 1, 2019, and one for fuel purchased on and after July 1, 2019.

Refundable Litres

Lines 1 to 6:

Enter the litres of clear fuel used in the motor vehicle while stationary, when operated for a qualifying purpose.

Line 1: Rotating the Drum of a Ready-Mixed Concrete Truck/Pumping Ready-Mixed Concrete

You may apply for a refund of 50% of the fuel consumed in a transit mixer or a concrete pumping truck.

A consumption rate of 0.25 litres per tonne of dry cement or flyash is used to determine the amount of fuel eligible for refund.

Refer to [Bulletin MFT 013](#), Refunds for the Ready-Mixed Concrete Industry, on our website for additional information.

Line 2: Pumping and Dispensing Liquids or Other Materials

Examples of liquids or other materials include water, petroleum products, fertilizer and animal feed.

Your application must include a worksheet detailing the fuel consumed while pumping and dispensing liquids or other materials. Refer to the [Pumping and Dispensing Worksheet](#) on our website.

Line 6: Operating a Hydraulic Arm Mounted on a Logging Truck

If you are applying for a refund of tax on fuel used while operating a hydraulic arm mounted on a logging truck, calculate the refundable litres based on 10 litres of fuel consumed per load.

If during the claim period, a logging truck was used to haul logs, you apply for a refund using the Off-Highway Refund Application ([FIN 141](#)).

Line 7: Total Refundable Litres

Enter the total sum of litres reported on Line 1 to Line 6.

Line 8: Tax Rate per Litre Paid on Fuel Purchased

Enter the motor fuel tax rate per litre you paid on the fuel you purchased. Refer to [Bulletin MFT-CT 005](#), Tax Rates on Fuels, for details on tax rates and transit regions within B.C.

If you purchased fuel in more than one region of the province or you purchased fuel during a time when the tax rate changed, do not complete Lines 8 to 10. Instead, you will need to show how you calculated

your refund and print the application form to manually record the amount on Line 11.

Line 10: Refund Rate

The refund rate is the difference between the tax rate paid on fuel (Line 8) and the coloured fuel tax rate of 3¢ per litre

Line 11: Refund Claim

Enter the amount of your refund claim by multiplying the refundable litres on Line 7 by the refund rate on Line 10.

PART E – VEHICLE INFORMATION

Complete all of the information required for each vehicle that consumed fuel during the claim period. You will also need to include a copy of the vehicle registration for each vehicle listed.

If you need more space to list all your vehicles, create your own schedule and attach it to the application.

PART F – APPLICANT CERTIFICATION

The application must be signed by the person who paid the tax. If the application was paid by a corporation, the application must be signed by a director or by an employee who has been delegated authority. You may be required to provide evidence that the person who signed the application has the authority to sign. An application that is not signed, not signed by a signing authority or is signed by a third party (such as an external accountant, bookkeeper or consultant) will be returned.

To indicate that you authorize the ministry to exchange information with you using electronic media, check the applicable box.

SENDING IN YOUR APPLICATION

Send the completed application form, along with the supporting documentation, to:

Mailing Address

Ministry of Finance
Consumer Taxation Programs Branch
Refund Section
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6

Courier

Ministry of Finance
Consumer Taxation Programs Branch
Refund Section
1802 Douglas Street
Victoria BC V8T 4K6



INSTRUCTIONS

- Refer to the instructions on [Pages 1](#) and [2](#) before completing.
- A claim will not be processed if the application is incomplete and/or the required documents (explained on [Page 4](#)) are not provided.
- For additional information, call us toll free at 1-877-388-4440.

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 – APPLICANT INFORMATION

FULL LEGAL NAME		BUSINESS NUMBER (if applicable)	
MAILING ADDRESS (include street or PO box)	CITY	PROVINCE	POSTAL CODE
CONTACT NAME		CONTACT TELEPHONE NUMBER	

PART B – AUTHORIZATION OF A 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

PART C – EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or your third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during transmission by email.

APPLICANT CONTACT EMAIL ADDRESS | REPRESENTATIVE EMAIL ADDRESS

PART D – REFUND INFORMATION

CLAIM PERIOD	FROM Date of First Fuel Purchase YYYY / MM / DD	TO Date of Last Fuel Purchase YYYY / MM / DD	DOCUMENTS TO ATTACH (see Page 4 for explanation of documentation)	LITRES CLAIMED
REFUNDABLE LITRES – CLEAR FUEL USED TO:				
1	Rotate the Drum of the Ready-Mix Concrete Truck/Pump Ready-Mixed Concrete		1,2,6,7	
2	Pump and Dispense Liquids or Other Materials		1,2,4,5,6,7	
3	Operate a Drilling Unit		1,2,3,6,7	
4	Operate Temperature Control Equipment		1,2,6,7	
5	Operate a Mobile Crane		1,2,6,7	
6	Operate a Hydraulic Arm Mounted on a Logging Truck		1,2,6,7,8	
7	Total Refundable Litres (from Line 1 to Line 6)			
8	Tax Rate Per Litre Paid on Fuel Purchased		\$	
9	Tax Rate Per Litre on Coloured Fuel		\$0.03	
10	Refund Rate (Line 8 minus Line 9)			
11	Refund Claim (Line 7 x Line 10)			\$

PART E – VEHICLE INFORMATION (include a copy of ICBC vehicle registration for each vehicle listed)

REGISTRATION NUMBER	YEAR AND MAKE OF VEHICLE	TYPE OF VEHICLE	PURPOSE

PART F – APPLICANT CERTIFICATION

I certify that all information provided on this form and on the 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 certify that I have not received a credit or refund of tax from my fuel supplier for the fuel being claimed.

☐ I authorize the Ministry of Finance to exchange information with me using electronic media such as CDs or DVDs.

SIGNATURE OF SIGNING AUTHORITY | NAME OF SIGNING AUTHORITY | TITLE OF SIGNING AUTHORITY | DATE SIGNED
YYYY / MM / DD

X

Explanation of Document Numbers

The ministry reserves the right to request additional documentation as necessary.
All documentation must be legible.

1) Schedule of fuel purchases

Provide a schedule listing all fuel purchased in B.C. during the claim period. The schedule must identify the fuel type and region where the fuel was purchased. For each transaction list the date of purchase, name and city of the fuel seller, and the litres of fuel purchased. The purchases should be listed in date order.

See [Page 5](#) for the Schedule of Fuel Purchases.

Businesses that maintain an inventory of fuel should complete Part A of the Inventory Reconciliation and Refundable Litres Worksheet on [Page 6](#).

2) Fuel purchase invoices

Provide copies of fuel purchase invoices, sorted in the same order as listed on the schedule of fuel purchases. Invoices should show the name and address of the seller and purchaser, the date of purchase, and the type and volume of fuel purchased.

3) Well drilling documentation

Provide documentation that contains the well name and location, and well identifier or map co-ordinates of service location. Provide evidence of drilling activity, such as service contracts and customer invoices.

4) Pumping and dispensing liquids or other materials documentation

Provide a schedule that contains the following information.

- a) Type of product pumped or dispensed.
- b) Total volume(s) of product(s) pumped or dispensed, showing a breakdown by truck, type of liquid or material, hose diameter or other factors, as appropriate. Clearly indicate how totals were accumulated.
- c) Volume of liquids or materials delivered by gravity dump (if any). Fuel consumed in delivery of liquids or other materials by gravity dump does not qualify for a refund.
- d) Pumping rate used. Pumping rates vary according to product type, diameter of hose, temperature and efficiency of the truck engine and power take-off. Therefore, it is necessary to clearly indicate how the rate was determined, how variables (e.g. hose size) are accounted for, identify assumptions made and provide details of any tests performed to verify pumping rates.
- e) Identify calculation used to convert volume delivered into hours of pumping time claimed.

- f) Fuel consumption rate used.

Refer to our website for the [Pumping and Dispensing Worksheet](#).

5) Sales/delivery reports

Provide sales or delivery reports to support the [Pumping and Dispensing Worksheet](#). Reports generated from on-board truck computer systems, which measure fuel consumption while the vehicle is stationary and operating the power take-off, may also be accepted.

6) Written statement

Provide a statement that identifies the number of engines and the number of fuel tanks on each motor vehicle. If any motor vehicle has multiple engines and/or multiple tanks, provide a description of how the engines are used and how the fuel tanks are connected to them.

7) Refundable litres calculation

Provide a worksheet showing the calculation of clear fuel used in the engine of a vehicle while stationary and used for a qualifying purpose. Deduct fuel used in non-qualifying vehicles and fuel used for non-qualifying purposes.

Businesses in the ready-mixed concrete industry should complete the Inventory Reconciliation and Refundable Litres Worksheet on [Page 6](#).

8) Third party load documentation

Provide documentation to support the number of loads lifted by the hydraulic arm on the logging truck, such as a copy of the service contract and/or earnings statement.



SCHEDULE OF FUEL PURCHASES

INSTRUCTIONS

- Use this schedule to list all fuel purchase transactions.
- Refer to [Bulletin MFT-CT 005](#), Tax Rates on Fuels, for details on tax rates and transit regions within B.C. If fuel is purchased in more than one region, prepare a separate fuel purchase schedule for each region and prepare a summary worksheet showing how the refund was calculated.
- List all transactions in date order.
- Refer to our website for the [Schedule of Fuel Purchases](#) template in Excel format.
- If creating a separate fuel purchase schedule, it must include the same detailed information as below.

[illegible]

TO LINE 2 OF PART A
ON **PAGE 6**



**INVENTORY RECONCILIATION AND
REFUNDABLE LITRES WORKSHEET
READY-MIXED CONCRETE INDUSTRY**

INSTRUCTIONS

- Part A: use this schedule to reconcile inventory of fuel for the period of your claim.
- Part B: use this schedule to calculate refundable litres for ready-mixed concrete industry only.
- For dispensing flyash, complete Lines 1 to 3 of Part B below. To calculate refundable litres, multiply the tonnes of flyash dispensed by 0.25 and enter on Line 1 of Part D on [Page 3](#).
- Refer to our website for the [Inventory Reconciliation](#) template in Excel format.
- If creating a separate fuel purchase schedule, it must include the same detailed information as below.

PART A – Inventory Worksheet	
FUEL TYPE	LITRES
1 Opening Inventory Balance	
2 Fuel Purchased (from Box A on Page 5)	
3 Total Fuel Available (Line 1 plus Line 2)	
4 Ending Inventory	
5 Total Fuel Consumed (Line 3 minus Line 4)	

PART B – Refundable Litres Worksheet – Ready Mixed Concrete Industry	
	READY-MIXED CONCRETE
1 Total Fuel Consumed (from Line 5 of Part A)	
2 Less: Fuel Used in Non-Qualifying Vehicles/ Non-Qualifying Purpose	
3 Total Fuel Consumed in Qualifying Vehicles for a Qualifying Purpose (Line 1 minus Line 2 of Part B)	
4 Percentage of Fuel Eligible for Refund	50%
5 Refundable Litres (Line 3 x Line 4 of Part B)	

TO LINE 1 ON [PAGE 3](#)