



APPLICATION FOR APPOINTMENT AS A COLLECTOR

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

GENERAL INSTRUCTIONS

Complete this form if you are required to be appointed as a collector as set out in the *Motor Fuel Tax Act* and/or the *Carbon Tax Act*. You are required to be appointed as a collector if you sell fuel for the first time after it is manufactured in, or imported into, BC.

If you are already a collector under the *Motor Fuel Tax Act* and/or the *Carbon Tax Act* and wish to apply to be appointed for additional fuel types, complete only Items 2, 18 and 19 of this form. However, if there are significant changes since your original application (e.g. changes to your business name, address or bank), complete the entire application form.

For additional information regarding the registration process for collectors or the duties/responsibilities of collectors, see [Bulletin MFT-CT 001](#), *Fuel Sellers*, or our website at gov.bc.ca/salestaxes and go to [Motor Fuel Tax and Carbon Tax](#)

You **do not** need to be appointed as a collector under the *Motor Fuel Tax Act* or the *Carbon Tax Act* in order to sell natural gas.

However, if you sell natural gas to end purchasers, you must register as a retail dealer under the *Carbon Tax Act* using the *Application for Registration as a Natural Gas Retail Dealer* ([FIN 115](#)).

For more information, see [Bulletin CT 001](#), *Natural Gas and Biomethane Sellers*.

Detailed instructions for completing this application follow these general instructions. However, if you need further assistance, contact us at:

- Toll-free: 1 877 388-4440, or
- Email us at FuelTax@gov.bc.ca

STEP 1

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

STEP 2

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

By fax: 250 387-5882
By 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 your *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 collector appointment,
- contact you to clarify the application or request additional information, if necessary, and
- inform you by mail if you are not eligible or your application is not approved.

STEP 4

If your application is conditionally approved:

- two copies of a draft agreement outlining the duties and conditions of the collector appointment under the *Motor Fuel Tax Act* and/or two copies of a draft agreement outlining the duties and conditions of the collector appointment under the *Carbon Tax Act* will be sent to you,
- you may be required to submit an unconditional letter of credit from a recognized Canadian financial institution, and
- if you agree with the duties and conditions you must sign and return both copies of each agreement, and the unconditional letter of credit, if applicable, to the ministry.

STEP 5

The Director, *Motor Fuel Tax Act* and/or *Carbon Tax Act*, will sign and return one copy of each agreement to you.

Instructions for Completing the Application for Appointment as a Collector

Item 1

Indicate the tax Act(s) under which you are applying to be a collector. Businesses do not need to be appointed under both Acts if the fuel they manufacture or import is subject to tax under only one Act. For example, the *Motor Fuel Tax Act* is specific to fuels which can be used in an internal combustion engine. Accordingly, a manufacturer or an importer of coal does not need to be appointed as a collector under the *Motor Fuel Tax Act*.

Item 2

If your business is incorporated under the *BC Business Corporations Act* or other similar legislation, enter the name as it appears on your *Certificate of Incorporation* and include your incorporation number. 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 a separate sheet.

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

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 3

Enter the name under which the business will operate (if different than Item 1 above).

Item 4

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

Item 5

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

Item 6

The name of the primary business contact, including telephone number, fax number and email address. This may be your bookkeeper, accountant or an employee. If you wish to appoint a second business contact or change a business contact, complete and attach your *Authorization or Cancellation of a Representative (FIN 146)*. Provide the address where the business' books and records are kept (if different than Item 4 above).

Item 7

Describe the primary nature of your business. For example, the manufacture of liquid fuels in BC of which 80 percent is sold within BC and 20 percent is exported from the province and sold in another jurisdiction (e.g. Alberta, Washington).

Item 8

Provide a general description of your business assets (e.g. land, equipment, vehicles) within BC and the approximate value. 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' most recent audited financial statements if you manufacture or import more than 5 million litres of a liquid fuel, 30 million litres or 1 million gigajoules of a gaseous fuel, or 25,000 tonnes of a solid fuel.

Item 11

If you own and actively operate a crude oil refinery in Canada, provide the physical location (*attach a separate sheet if more than one location*) of each refinery and any legal documentation to support the ownership of each refinery.

Item 12

Do you or will you import fuel into BC? If yes:

- identify the method(s) used to transport the fuel (e.g. pipeline, vessel, rail, truck), and
- provide a list of fuel suppliers estimating the annual volume and physical location of each supplier.

Item 13

Enter the date your business started or will start selling fuel for the first time after it is manufactured in, or imported into, BC.

Item 14

Indicate the regions where you currently sell or will sell fuel in BC. For more information, see [Bulletin MFT-CT 005, Tax Rates on Fuels](#).

Item 16

If you sell fuel at a retail gas station or card/key lock which is located on First Nations land, provide the names and addresses of each location and indicate the types of sales (e.g. self/full service retail, card/key lock) and annual volume of each fuel type.

Item 18

Complete the table on [Page 5](#):

- Check the specific types and categories of fuel you want included in your collector appointment(s).
- If you manufacture fuel in BC, provide the estimated annual volume of each fuel type manufactured in the province.
- If you import fuel into BC, provide the estimated annual volume of each fuel type imported into the province.
- If you purchase fuel in BC, provide the estimated annual volume of each fuel type purchased in the province.
- If you use fuel in BC, provide the estimated annual volume of each fuel type.
- If you sell fuel in BC, provide the estimated annual volume of each fuel type.
- If you sell fuel which is then exported for use outside BC, provide the estimated annual volume of each fuel type exported from the province and sold in another jurisdiction (e.g. Alberta, Washington).

Item 19

All applications must be certified by an authorized signing authority.



BRITISH
COLUMBIA

Ministry of
Finance

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

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

GENERAL INQUIRIES

Toll-free: 1 877 388-4440

Email: FuelTax@gov.bc.ca

Website: gov.bc.ca/salestaxes

See **Page 1** for complete instructions. 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 APPLICATION FOR COLLECTOR UNDER THE:

☐ MOTOR FUEL TAX ACT

☐ CARBON TAX ACT

2 TYPE OF OWNERSHIP AND NAME (check (✓) one only)

☐ CORPORATION

LEGAL NAME OF APPLICANT

INCORPORATION NUMBER

☐ PARTNERSHIP

LIST ALL PARTNERS

BUSINESS NUMBER (9 digits)

☐ OTHER

PLEASE SPECIFY

3 NAME UNDER WHICH BUSINESS IS CONDUCTED (trade or firm name)

FIRM NUMBER (if applicable)

4 PHYSICAL LOCATION OF BUSINESS (attach a separate sheet if more than one location)

STREET

CITY

PROVINCE/STATE

COUNTRY

POSTAL/ZIP CODE

5 BUSINESS MAILING ADDRESS (if different from Item 4 above)

C/O

STREET

CITY

PROVINCE/STATE

COUNTRY

POSTAL/ZIP CODE

6 BUSINESS CONTACT NAME AND TITLE

LOCATION OF BOOKS AND RECORDS

BUSINESS TELEPHONE NUMBER

BUSINESS FAX NUMBER

EMAIL ADDRESS

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7 DESCRIBE THE **PRIMARY** NATURE OF YOUR BUSINESS

8 DESCRIBE YOUR BUSINESS ASSETS (E.G. LAND, EQUIPMENT, VEHICLES) LOCATED WITHIN BC 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 DO YOU OR ONE OF YOUR INTERRELATED COMPANIES OWN AND OPERATE A CRUDE OIL REFINERY IN CANADA?

☐ YES ☐ NO If **YES**, provide the physical location of each refinery and legal documentation to support the ownership of each refinery:

PHYSICAL LOCATION OF REFINERY (*attach a separate sheet if more than one location*)

STREET	CITY	PROVINCE/STATE	COUNTRY	POSTAL/ZIP CODE
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12 DO YOU OR WILL IMPORT FUEL INTO BC?

☐ YES ☐ NO If **YES**, provide the following information:

INDICATE HOW FUEL WILL BE TRANSPORTED:

☐ PIPELINE ☐ VESSEL ☐ RAIL ☐ TRUCK ☐ OTHER (*specify*): _____

PROVIDE A LIST OF FUEL SUPPLIERS (*attach a separate sheet if necessary*)

NAME OF SUPPLIER	PHYSICAL LOCATION FROM WHICH FUEL IS BEING IMPORTED	ANNUAL VOLUME

13 DATE YOUR BUSINESS WILL START OR STARTED SELLING FUEL FOR THE FIRST TIME AFTER IT WAS MANUFACTURED IN, OR IMPORTED INTO, BC

YYYY / MM / DD

14 INDICATE THE REGION(S) WHERE YOU CURRENTLY SELL OR WILL SELL FUEL IN BC (*check (✓) all applicable*):

☐ VICTORIA REGIONAL TRANSIT AREA (VRTA)

☐ SOUTH COAST BRITISH COLUMBIA TRANSPORTATION SERVICE REGION (SCTA) – Vancouver Area

☐ OTHER REGIONS OF BC (*outside the VRTA and SCTA*)

15 DO YOU HAVE PLANS FOR EXPANSION WITHIN BC IN THE NEXT 24 MONTHS?

☐ YES ☐ NO If **YES**, provide details:

16 DO YOU SELL FUEL AT A RETAIL GAS STATION OR CARD/KEY LOCK LOCATED ON FIRST NATIONS LAND IN BC?

☐ YES ☐ NO If **YES**, provide the following information:

NAME OF RETAIL GAS STATION OR CARD/KEY LOCK	PHYSICAL LOCATION	TYPE OF FUEL	ANNUAL VOLUME	TYPE OF SALES (<i>self/full service retail, cardlock</i>)

17 DO YOU HAVE AUTHORIZATION TO SELL FUEL IN ANY OTHER PROVINCE OR STATE?

☐ YES ☐ NO If **YES**, specify province(s) or state(s):

18 COMPLETE THE TABLE ON **PAGE 5** OF THIS FORM**19 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 (<i>type or print</i>)	TITLE/POSITION	DATE SIGNED YYYY / MM / DD
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X

18 MOTOR FUEL TAX ACT (MFTA)		Estimate the Annual Volume of Fuel Activity:					
Types and Categories of Fuel (to be Appointed as a Collector ¹ under the MFTA)	Check (✓) all Fuel Types that Apply	Manufactured Within BC (A)	Imported Into BC (B)	Purchased Within BC (C)	Used Within BC ² (D)	Sold Within BC (E)	Sold Outside of BC (F)
		(A + B + C) = (D + E + F)					
Gasoline (Litres)	☐						
Coloured Gasoline (Litres)	☐						
Aviation Fuel (Litres)	☐						
Diesel (Litres)	☐						
Coloured Diesel (Litres)	☐						
Heating Oil (Litres)							
Marine Diesel Fuel (Litres)	☐						
Locomotive Fuel (Litres)	☐						
Jet Fuel (Litres)	☐						
Kerosene (Litres)							
Marine Bunker Fuel (Litres)	☐						
Methanol – M85+ (Litres)	☐						
Propane (Litres) ⁵	☐						

CARBON TAX ACT (CTA)		Estimate the Annual Volume of Fuel Activity:					
Types and Categories of Fuel/Substances (to be Appointed as a Collector ¹ under the CTA)	Check (✓) all Fuel Types that Apply	Manufactured Within BC (A)	Imported Into BC (B)	Purchased Within BC (C)	Used Within BC ² (D)	Sold Within BC (E)	Sold Outside of BC (F)
		(A + B + C) = (D + E + F)					
Gasoline (Litres)	☐						
Light Fuel Oil							
• Diesel (Litres)	☐						
• Heating Oil (Litres)	☐						
• Locomotive Fuel (Litres)	☐						
• Industrial Oil (Litres)	☐						
Heavy Fuel Oil (Litres)	☐						
Aviation Fuel (Litres)	☐						
Jet Fuel (Litres)	☐						
Kerosene (Litres)	☐						
Naphtha (Litres)	☐						
Methanol (Litres)	☐						
Propane (Litres)	☐						
Gas Liquids (Litres)	☐						
Pentanes Plus (Litres)	☐						
Butane (Litres)	☐						
Ethane (Litres)	☐						
Refinery Gas (Cubic Meters)	☐						
Coal – Low Heat Value (Tonnes)	☐						
Coal – High Heat Value (Tonnes)	☐						
Coke (Tonnes)	☐						
Petroleum Coke (Litres)	☐						

- Notes:**
- 1 You must be appointed a collector for each type of fuel that you will be selling for the first time after it is manufactured in, or imported into, BC.
 - 2 Include fuel used in BC on which you have not paid tax.
 - 3 If a box is shaded, you cannot be appointed a collector for that type of fuel.
 - 4 Under the *Motor Fuel Tax Act* and the *Carbon Tax Act*, ethanol volumes should be reported as gasoline. Biodiesel and hydrogenated derived renewable diesel volumes should be reported as diesel under the *Motor Fuel Tax Act* and light fuel oil under the *Carbon Tax Act*. Ethanol blends, biodiesel blends, and renewable diesel blends should be reported as the type of fuel with which they are blended.