



APPLICATION FOR REGISTRATION AS A NATURAL GAS RETAIL DEALER

under the Carbon Tax Act

GENERAL INSTRUCTIONS

Complete this form if you are required to be appointed a natural gas retail dealer under the Carbon Tax Act.

For additional information regarding the registration process for a natural gas retail dealer or the duties/responsibilities of a natural gas retail dealer, refer to the following:

- Our website: gov.bc.ca/fuelandcarbontax
- [Bulletin CT 001](#), Natural Gas and Biomethane Sellers

For further assistance, contact us:

- Toll free in Canada: 1-877-388-4440
- Email: CarbonTax@gov.bc.ca

STEP 1

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

STEP 2

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

Email: CarbonTax@gov.bc.ca

Fax: 250-387-5882

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 the Authorization or Cancellation of a Representative ([FIN 146](#)), if you wish to appoint any additional business contacts

STEP 3

On receiving a complete application, the Ministry will:

- review the application to determine if you meet the requirements for a natural gas retail dealer 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:

- a draft agreement outlining the duties and conditions of the natural gas retail dealer appointment may be sent to you,
- you may be required to submit an unconditional letter of credit (ULC) from a recognized Canadian financial institution, and
- if you agree with the duties and conditions you must sign and return the agreement and the ULC, if applicable, to the ministry.

STEP 5

The Director, Carbon Tax Act, will sign and return the agreement to you, if applicable, along with a certificate authorizing you to sell natural gas as a retail dealer.

Instructions for Completing the Application for Registration as a Natural Gas Retail Dealer

Item 1

If your business is incorporated under the BC Business Corporations Act or other similar legislation, enter the name as it appears on the incorporation certificate and include your incorporation certificate number. Please 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 an additional page.

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

Please 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 2

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

Item 3

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

Item 4

Enter the mailing address where tax returns and any correspondence should be sent (if different than Item 3 above).

Item 5

Enter the name of the primary business contact, including telephone number, 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, please complete and attach an Authorization or Cancellation of a Representative ([FIN 146](#)).

Item 6

Describe the primary nature of your business. For example, manufacture of natural gas in B.C. of which 80% is sold to wholesalers within B.C. for resale purposes and 20% is sold within B.C. to end-purchasers for their own use.

Item 7

Enter the date the business will start or started making retail sales of natural gas to purchasers for their own use.

Item 8

Provide a general description of your business assets (e.g. land, equipment, vehicles) within B.C. and the approximate value of each asset. 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's most recent audited financial statements if you sell more than 30 million litres or 1 million gigajoules of natural gas.

Item 11

Complete the table on [Page 4](#):

- You have the option of reporting natural gas in either gigajoules or cubic metres.
- If you import fuel into B.C., estimate the annual volume of fuel imported into the province.
- If you purchase fuel in B.C., estimate the annual volume of fuel purchased in the province.
- If you use fuel in B.C., estimate the annual volume of fuel.
- If you sell fuel in B.C., estimate the annual volume of fuel sold in the province.
- If you sell fuel that is then exported for use outside B.C., estimate the annual volume of fuel exported from the province and sold in another jurisdiction (e.g. Alberta, Washington).

Item 12

Enter the number of retail locations in B.C. where you sell natural gas in B.C.

Item 13

All applications must be certified by an authorized signing authority.

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GENERAL INQUIRIES

Toll free in Canada: 1-877-388-4440

Email: CarbonTax@gov.bc.ca

- 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 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).

1 TYPE OF OWNERSHIP AND NAME (choose one only)				
☐ CORPORATION	LEGAL NAME OF APPLICANT			INCORPORATION NUMBER (provide a copy of certificate of incorporation)
☐ PARTNERSHIP	LIST ALL PARTNERS			BUSINESS NUMBER (9 digits)
☐ OTHER	PLEASE SPECIFY			
2 NAME UNDER WHICH BUSINESS IS CONDUCTED (trade or firm name)				FIRM NUMBER (if applicable)
3 PHYSICAL LOCATION OF BUSINESS (attach a separate sheet if more than one location)				
STREET		CITY	PROVINCE/STATE	COUNTRY
				POSTAL/ZIP CODE
4 BUSINESS MAILING ADDRESS (if different from Item 3 above)				
C/O				
STREET		CITY	PROVINCE/STATE	COUNTRY
				POSTAL/ZIP CODE
5 BUSINESS CONTACT NAME AND TITLE				
BUSINESS TELEPHONE NUMBER		BUSINESS FAX NUMBER	EMAIL ADDRESS	7 DATE BUSINESS WILL START/ STARTED MAKING RETAIL SALES OF NATURAL GAS TO PURCHASERS FOR THEIR OWN USE YYYY / MM / DD
6 PLEASE DESCRIBE THE PRIMARY NATURE OF YOUR BUSINESS				
8 DESCRIBE YOUR BUSINESS ASSETS (E.G. LAND, EQUIPMENT, VEHICLES) LOCATED WITHIN B.C. 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 COMPLETE THE TABLE ON PAGE 4 OF THIS DOCUMENT.				
12 INDICATE THE NUMBER OF RETAIL LOCATIONS IN B.C. WHERE YOU SELL NATURAL GAS.				
13 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	TITLE/POSITION	DATE SIGNED YYYY / MM / DD
X				

Estimate the Annual Volume of Fuel Activity:

Fuel Type	Manufactured in B.C.	Imported Into B.C.	Purchased Within B.C.	Used Within B.C. (1)	Sold Within B.C.	Sold Outside B.C.
Natural Gas						
Gigajoules						
Cubic Metres						

Notes:

- 1 Only fuel used in B.C. on which you have not paid security or tax.