

**Instructions for Completing the Application
for Refund of Carbon Tax****Deputy Collector or Retail Dealer**

under the Carbon Tax Act

For Claim Periods Starting on or After April 1, 2024

General Information

We must receive your refund application within four years from the date you paid the security.

A refund of security that relates to carbon tax is available in limited circumstances. For additional information, see [Bulletin MFT-CT 007, Refunds for Deputy Collectors and Retail Dealers](#), or our website at gov.bc.ca/FuelAndCarbonTax

Note: Carbon tax was eliminated effective April 1, 2025, but you may still apply for a refund if you paid the tax and meet the eligibility criteria. For information about transitional rules, see our [Carbon Tax Elimination](#) page.

Who Should Use This Form?

Use this form if you are a deputy collector or a retail dealer who sells fuel at wholesale or retail. You may apply for a refund when you have paid security on fuel to your supplier that:

- was sold to a person who was not required to pay and did not pay the tax or security, or
- was not sold and is not to be sold to a purchaser.

You may also use this form to claim a refund related to a bad debt. For details on how to apply, see [Bulletin CTB 001, Bad Debts](#).

Do not use this form if you have been appointed as a collector. Collectors should claim a refund on their carbon tax return.

If you are eligible for a refund of both the carbon tax and motor fuel tax, you must complete separate refund applications. For all our forms, see our [Motor fuel tax and carbon tax forms](#) page.

Note: We cannot issue a total refund of less than \$10.

Part A – Claimant Information**Full Legal Name**

Enter the full legal name of the claimant who paid the security. An operating name or “doing business as” name may not be the legal name. If the claimant is a corporation, enter the name as it appears on the incorporation certificate. If the claimant 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 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 and Contact Telephone Number

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

Part B – Refund Information**Claim Period**

On this application form you may only claim a refund of security you paid on fuel that you have sold on or after April 1, 2024.

Calculating the Refund

For each fuel type being claimed, enter the fuel type at the top of Column A, B or C. If you are claiming a refund on more than three types of fuel, create your own schedule and attach it to the application. In either case, enter the total dollar value of the refund being claimed on Line 15 under Column C, “Total Refund Claim”.

Enter the volume of fuel being claimed on the line that describes your reason for a refund claim, under the column for the applicable fuel type. Use the unit of measurement in the Table of Fuel Types and Rates on [Page 5](#).

Line 1: Fuel Exported for Sale Outside B.C. – enter the total volume of each fuel type that you paid security on and that was subsequently exported and sold outside the province. You may also enter the total volume of each fuel type that you paid security on that was sold within B.C. and subsequently exported by you or a common carrier for use outside the province.

Line 2: Fuel Sold to Registered Consumers – enter the total volume of fuel that you sold within B.C. to a registered consumer and that you did not charge tax on, by fuel type as identified on the business’s Registered Consumer Certificate issued by the ministry:

- a. Interjurisdictional Airline/Railway
- b. Other Exempt Users – for example, fuel used as feedstock to manufacture another substance or for down-hole drilling at a well site. For a complete list of qualifying exempt purposes of fuel that is not combusted, see [Bulletin MFT-CT 004, Registered Consumers](#).

Line 3: Fuel Sold to Registered Air Service or Marine Service – enter the total volume of each fuel type sold within B.C. to a registered air service or a registered marine service that you did not charge tax on. For more information, see [Bulletin CT 005, Commercial Air or Marine Services](#).

Line 4: Fuel Sold to B.C. OBPS Registrants – enter the total volume of each fuel type sold within B.C. to B.C. output-based pricing system (B.C. OBPS) registrants, on which you did not charge tax. For more information, see our [B.C. output-based pricing system carbon tax exemption](#) page.

Line 5: Fuel Sold to Ships Prohibited From Coasting Trade – enter the total volume of each fuel type sold within B.C. that you did not charge tax on for use in a ship that is prohibited from coasting trade as defined in the Coasting Trade Act (Canada).

- Line 6:** Fuel Sold to Eligible First Nations Purchasers – enter the total volume of each fuel type sold within B.C. that you did not charge tax on to eligible First Nations purchasers, if you delivered the fuel to First Nations land as a condition of sale and the fuel was delivered into a receptacle located on First Nations land. For more information, see [Bulletin MFT-CT 002, Sales to First Nations and the Fuel Tax Exemption Program](#).
- Line 7:** Fuel Sold to Exempt Fuel Retailers – enter the total volume of each fuel type sold within B.C. that you did not charge security on to authorized exempt fuel retailers. For example, if you sold the exempt fuel retailer 100,000 litres and the retailer is authorized to purchase 25% of that fuel type exempt of security, enter 25,000 litres.
- Line 8:** Coloured Fuel Sold to Farmers – enter the total volume of coloured fuel sold to exempt farmers:
- delivered to a storage tank on farm land,
 - sold from a bulk agent on the farmer's account (e.g. not a cash, credit card or debit card sale), or
 - sold through a cardlock system on the farmer's account.
- Line 9:** Fuel Sold to Visiting Forces and Members of the Diplomatic and Consular Corps – enter the total volume of each fuel type sold within B.C. that you did not charge tax on to visiting forces and members of the diplomatic and consular corps.
- Line 10:** Fuel Sold in Sealed Pre-Packaged Containers – enter the total volume of each fuel type that you did not charge tax or security on for fuel sold within B.C. in sealed pre-packaged containers not greater than four litres.
- Line 11:** Other (specify) – enter the total volume of each fuel type sold within B.C. that you did not charge tax on for any reason not listed on Line 1 to Line 10 above and specify the reason in the space provided. Use this line to claim a refund related to a bad debt.
- Line 13:** Tax Rate – enter the applicable tax rate from the table on [Page 5](#).
- Line 15:** Total Refund Claim – calculate the total refund claim by adding all refund amounts on Line 14. Enter the total on Line 15 under Column C.

Part C – Claimant Declaration

If the claimant is a corporation, the declaration must be signed by a member of the board of directors or an authorized employee of the corporation. Type or print the name and title of the person who signs the declaration.

Only the business that paid the security can claim the refund. For more information, see our [Refunds for motor fuel tax and carbon tax](#) page.

Submitting Your Application

Send the completed application, along with the supporting documentation (as indicated beside the reason for refund and detailed on [Page 5](#) in the section Explanation of Document Numbers), 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

Keep a copy of this application and supporting documents for your records.

Note: Submitting supporting documents on a USB flash drive will assist with processing your refund application.

After You Apply

When reviewing your claim, we may ask you to provide additional information or supporting documentation.

We may also ask you to include proof of payment, such as credit or debit card statements, or a statement of account from the seller showing payment of the invoice. Payment details from your own accounting records (e.g. your cash and accounts payable journals) are not accepted as proof of payment.

Note: Electronic Funds Transfer documents and third-party payment system documents must show the name of the payee.

If you do not provide additional supporting documentation or proof of payment on request, your refund request may be disallowed.

Example of How to Calculate a Refund

In April 2024, a B.C. retail dealer purchased fuel from a collector and paid an amount of security equal to the carbon tax on the fuel. The retail dealer had the following transactions, which are eligible for a refund of security:

- 25,000 litres of jet fuel sold to a purchaser with a Registered Air Service Certificate specifying jet fuel,
- 50,000 litres of diesel fuel sold and exported by a common carrier to the Yukon,
- 500 litres of gasoline sold to a consular corps, and
- 50 litres of diesel used as an additive to feedstock.

Part B – Refund Information

Claim Period	From yyyy / mm / dd 2024/04/01	To yyyy / mm / dd 2024/04/30	Specify the Fuel Type(s) – See the table on Page 5 for a list of fuel types. For each fuel type, indicate the volume being claimed beside the applicable reason for refund. Create and attach a schedule if you require more columns.			
Reason for Refund			Documents to Attach (see Page 5 for details)	A Diesel	Fuel Type B Gasoline	C Jet Fuel
Fuel Sold by a Deputy Collector or a Retail Dealer						
1	Fuel Exported for Sale Outside B.C.		1, 2, 3, 4, 14	50,000.00		
2	Fuel Sold to Registered Consumers					
a.	Interjurisdictional Airline/Railway		1, 2, 3, 5, 14			
b.	Other Exempt Users (feedstock, non-energy uses of fuel)		1, 2, 3, 5, 14	50.00		
3	Fuel Sold to Registered Air Service or Marine Service		1, 2, 3, 5, 14			25,000.00
4	Fuel Sold to B.C. OBPS Registrants		1, 2, 3, 6, 14			
5	Fuel Sold to Ships Prohibited from Coasting Trade		1, 2, 3, 7, 14			
6	Fuel Sold to Eligible First Nations Purchasers		1, 2, 3, 8, 14			
7	Fuel Sold to Exempt Fuel Retailers		1, 2, 3, 9, 14			
8	Coloured Fuel Sold to Farmers		1, 2, 3, 13, 14			
9	Fuel Sold to Visiting Forces and Members of the Diplomatic and Consular Corps		1, 2, 3, 10, 14		500.00	
10	Fuel Sold in Sealed Pre-Packaged Containers		1, 11, 14			
11	Other (specify):		1, 12, 14			
12	Total Volume (sum of Line 1 to Line 11)			50,050.00	500.00	25,000.00
13	Tax Rate (see the table on Page 5 for a list of the rates)			\$0.2074	\$0.1761	\$0.2065
14	Refund Amount (Line 12 x Line 13)			\$10,380.37	\$88.05	\$5,162.50
15 Total Refund Claim (We cannot issue a total refund of less than \$10)						\$15,630.92

**Application for Refund of Carbon Tax
Deputy Collector or Retail Dealer**

under the Carbon Tax Act

For Claim Periods Starting on or After April 1, 2024

Instructions

- See the instructions on [Pages 1](#) and [2](#) before completing.
- Your claim may be returned to you if the required documents (explained on [Page 5](#)) are not provided.
- If you require additional information, call us toll free at 1-877-388-4440 or email questions to CTBTaxQuestions@gov.bc.ca

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).

Part A – Claimant Information

Full Legal Name	Business Number (if applicable)
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Mailing Address (include street or PO box, city, province and postal code) – If your claim is approved, a cheque will be mailed to this address.

Contact Name	Contact Telephone Number
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Authorization of 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
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Email Authorization – If you authorize the ministry to communicate with you or your third-party representative by email, enter the email address below.

Claimant Contact Email Address	Representative Email Address
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Part B – Refund Information

Claim Period	From yyyy / mm / dd	To yyyy / mm / dd	Specify the Fuel Type(s) – See the table on Page 5 for a list of fuel types. For each fuel type, indicate the volume being claimed beside the applicable reason for refund. Create and attach a schedule if you require more columns.
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Reason for Refund	Documents to Attach (see Page 5 for details)	A	Fuel Type B	C
Fuel Sold by a Deputy Collector or a Retail Dealer				
1 Fuel Exported for Sale Outside B.C.	1, 2, 3, 4, 14			
2 Fuel Sold to Registered Consumers				
a. Interjurisdictional Airline/Railway	1, 2, 3, 5, 14			
b. Other Exempt Users (feedstock, non-energy uses of fuel)	1, 2, 3, 5, 14			
3 Fuel Sold to Registered Air Service or Marine Service	1, 2, 3, 5, 14			
4 Fuel Sold to B.C. OBPS Registrants	1, 2, 3, 6, 14			
5 Fuel Sold to Ships Prohibited From Coasting Trade	1, 2, 3, 7, 14			
6 Fuel Sold to Eligible First Nations Purchasers	1, 2, 3, 8, 14			
7 Fuel Sold to Exempt Fuel Retailers	1, 2, 3, 9, 14			
8 Coloured Fuel Sold to Farmers	1, 2, 3, 13, 14			
9 Fuel Sold to Visiting Forces and Members of the Diplomatic and Consular Corps	1, 2, 3, 10, 14			
10 Fuel Sold in Sealed Pre-Packaged Containers	1, 11, 14			
11 Other (specify):	1, 12, 14			
12 Total Volume (sum of Line 1 to Line 11)				
13 Tax Rate (see the table on Page 5 for a list of the rates)				
14 Refund Amount (Line 12 x Line 13)				
15 Total Refund Claim (We cannot issue a total refund of less than \$10)				

Part C – Claimant Declaration

I declare that I have not received a credit or refund of security from my fuel supplier(s) for the fuel being claimed. I certify that the information I have provided is true and complete. I acknowledge that providing false or incomplete information may result in penalties, fines and/or imprisonment.

Signature of Signing Authority X	Name of Signing Authority	Title	Date Signed yyyy / mm / dd
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Explanation of Document Numbers

Do not submit original documents with your application.
Ensure copies are legible.

- 1 A schedule of fuel purchases in B.C. during the claim period showing the date of the purchase, the name of the fuel supplier, the fuel type, the rate of carbon tax and volume of fuel purchased. Copies of the fuel purchase invoices can either be submitted with the claim or may be requested when the claim is verified.
- 2 A schedule of fuel sales included in the refund claim showing the date of the sale, the name of the purchaser and the type and volume of fuel sold exempt of carbon tax.

Note: For assistance in preparing a schedule of fuel purchases or a schedule of fuel sales, an [Excel Schedule Template](#) is available on our website with the suggested formats.

- 3 Copies of the sales invoices showing the date of the sale, the name of the purchaser, the type and volume of fuel sold and the invoice total.
- 4 A copy of the shipper's invoice showing the name of the common carrier, the name of the purchaser, the type and volume of fuel transported outside B.C., the date of shipping and the destination of the fuel outside B.C.

For fuel exports, you must provide proof the fuel was exported (e.g. proof fuel taxes were paid to another jurisdiction, Importer Fuel Tax Return filed to another jurisdiction or customs documents).

- 5 On the schedule of fuel sales, indicate the number from the Registered Consumer Certificate, Registered Air Service Certificate or Registered Marine Service Certificate issued by the ministry and the fuel type the business is authorized to purchase without tax.

- 6 A copy of the [Certificate of Exemption – B.C. Output-Based Pricing System Registrants \(FIN 467\)](#), for each purchaser.

- 7 On the schedule of fuel sales, identify the name of the ship the exempt sale was made to.

- 8 For fuel sold to eligible First Nations individuals, provide the number of the purchaser's Certificate of Indian Status card issued by Indigenous Services Canada on the schedule of fuel sales.

For fuel sold to eligible First Nations bands, provide the band name and number on the schedule of fuel sales. If you operate a retail location on First Nations land, you must provide copies of the [Schedule of Sales of Tax-Exempt Fuels to First Nations \(FIN 412/2\)](#).

We may contact you once the refund claim is under review to request proof, such as a bill of lading, that the fuel was sold on First Nations land to an eligible First Nations individual or band.

- 9 A copy of the Exempt Fuel Retailer's (EFR) Permit specifying the percentage of fuel that the EFR is authorized to purchase exempt from security. Include the permit number on the schedule of fuel sales.

- 10 For sales to a visiting force, provide proof that the purchaser was a visiting force, such as a copy of the official orders.

For sales to members of the diplomatic and consular corps, provide proof that a sale was made to a member of a diplomatic or consular corps, such as a copy of the front and back of the identity card issued by Global Affairs Canada. Include the identity card number on the schedule of fuel sales.

- 11 A description of the size, content and distribution channel for the fuel, including invoice copies for the purchase of the small containers. Include calculations to support the volume of fuel being claimed and sales information related to the fuel sold in small containers.

- 12 A certified statement outlining the events relating to your refund claim and reasons why you believe you are entitled to a refund. Include purchase and sales invoices, as applicable, and other documents relating to your refund.

- 13 We will contact you once your refund claim is under review to request copies of selected samples of the [Certificate of Exemption – Farmer \(FIN 458\)](#), or Farmer Identity Cards issued by the BC Agriculture Council.

- 14 If you are applying as an individual or a sole proprietorship, include a copy of your photo ID as evidence to support your legal name (e.g. a copy of your driver's licence, passport or other government-issued ID).

If you are a corporation not registered in B.C., submit a copy of your incorporation certificate.

Table of Fuel Types and Rates
For Claim Periods Starting on or After April 1, 2024

	Units for Tax Rates	Tax Rates
Liquid Fuels		
Gasoline (including ethanol)	\$/Litre	\$0.1761
Light Fuel Oil (including biodiesel)	\$/Litre	\$0.2074
• Diesel	\$/Litre	\$0.2074
• Heating Oil	\$/Litre	\$0.2074
• Locomotive Fuel	\$/Litre	\$0.2074
• Industrial Oil	\$/Litre	\$0.2074
Heavy Fuel Oil	\$/Litre	\$0.2550
Aviation Fuel	\$/Litre	\$0.1959
Jet Fuel	\$/Litre	\$0.2065
Kerosene	\$/Litre	\$0.2065
Naphtha	\$/Litre	\$0.1803
Methanol	\$/Litre	\$0.0878
Gaseous Fuels		
Natural Gas	\$/Gigajoule	\$3.9859
OR, Natural Gas	\$/m3	\$0.1525
Propane	\$/Litre	\$0.1238
Butane	\$/Litre	\$0.1424
Ethane	\$/Litre	\$0.0815
Gas Liquids	\$/Litre	\$0.1331
Pentanes Plus*	\$/Litre	\$0.1424
Refinery Gas	\$/m3	\$0.1718
Coke Oven Gas	\$/m3	\$0.0560
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$141.80
Coal – High Heat Value***	\$/Tonne	\$178.48
Coke	\$/Tonne	\$254.38
Petroleum Coke	\$/Litre	\$0.3018

* Includes Iso-Octane, Toluene and Xylene

** Coal of any type with a heat value of up to and including 27,000 kilojoules per kilogram

*** Coal of any type with a heat value of greater than 27,000 kilojoules per kilogram

For conversion factors, see [Conversion Factors for Fuel](#) available on our website.