



APPLICATION FOR REGISTRATION AS A REGISTERED AIR SERVICE

under the *Carbon Tax Act*

GENERAL INSTRUCTIONS

Complete this form if you wish to be appointed a Registered Air Service under the *Carbon Tax Act*. Registered Air Services are authorized to purchase specific types of fuel without paying the carbon tax until the business files its tax return.

For additional information regarding the Act, the registration process for a registered air service, or the duties/responsibilities of a registered air service, please refer to the following:

- our website at gov.bc.ca/consumertaxes and go to [Motor Fuel Tax and Carbon Tax](#), or
- [Bulletin CT 005](#), *Commercial Air or Marine Services*.

If you need further assistance, please contact us:

- Toll-free in Canada at 1 877 388-4440, or
- Email us at 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:

By fax: 250 387-5882

By mail: PO Box 9447 Stn Prov Govt
Victoria, BC V8W 9V7

Please remember to include, if required:

- your most recent audited financial statements, and
- a signed copy of the form *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 registered air service appointment,
- contact you to clarify the application or request additional information, if necessary, or
- 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 registered air service appointment 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 the agreement and the unconditional letter of credit, if applicable, to the ministry. The Director, *Carbon Tax Act*, will sign and return one copy of the agreement to you and issue a registered air service certificate.

STEP 5

You will receive your signed registered air service agreement and certificate back from the ministry and, effective the date of the agreement, will be required to comply with all of the duties and responsibilities of a registered air service.

Instructions for Completing the Application for Registration as a Registered Air Service

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 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, accountant or an employee. If you wish to appoint a second business contact or change a business contact, please complete and attach the form *Authorization or Cancellation of a Representative* ([FIN 146](#)).

Item 6

Describe the primary nature of your business (e.g. cargo air service).

Item 7

Enter the date the business will start or started using fuel for registered air service activities.

Item 8

Provide a general description of your business assets (e.g. land, equipment, vehicles) within BC where the assets are located 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' most recent audited financial statements if you purchase or use annually in BC more than 20 million litres of a liquid fuel.

Item 11

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

- Check the specific fuel types you want included in your Registered Air Service Certificate.
- If you import fuel into BC, estimate the annual volume of each fuel type imported into the province.
- If you transfer fuel in BC, estimate the annual volume of each fuel type transferred into the supply tank or supplemental supply tank of an aircraft.
- If you purchase fuel in BC, estimate the annual volume of each fuel type purchased in the province.
- Estimate the annual volume of each fuel type used for interjurisdictional travel; commercial flights that either originated or ended outside BC.
- If you export fuel for use outside BC, estimate the annual volume of each fuel type exported from the province.

Item 12

Provide a detailed list of the business' flights that begin or end in BC but are not between two locations in BC.

Provide a detailed list of the business' flights that are between two locations within BC.

Item 13

All applications must be certified by an authorized signing authority.

APPLICATION FOR REGISTRATION
AS A REGISTERED AIR SERVICEunder the *Carbon Tax Act*

GENERAL INQUIRIES

Toll-free in Canada: 1 877 388-4440

Email us at CarbonTax@gov.bc.ca

Please 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 Manager, Program 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 (<i>choose one only</i>)			
☐ CORPORATION	LEGAL NAME OF APPLICANT		INCORPORATION NUMBER (<i>provide a copy of certificate of incorporation</i>)
☐ PARTNERSHIP	LIST ALL PARTNERS		BUSINESS NUMBER (9 digits)
☐ OTHER	PLEASE SPECIFY		
2 NAME UNDER WHICH BUSINESS IS CONDUCTED (<i>trade or firm name</i>)			FIRM NUMBER (<i>if applicable</i>)
3 PHYSICAL LOCATION OF BUSINESS (<i>attach a separate sheet if more than one location</i>)			
STREET	CITY	PROVINCE/STATE	COUNTRY
			POSTAL/ZIP CODE
4 BUSINESS MAILING ADDRESS (<i>if different from Item 3 above</i>)			
C/O			
STREET	CITY	PROVINCE/STATE	COUNTRY
			POSTAL/ZIP CODE
5 BUSINESS CONTACT NAME AND TITLE			
BUSINESS TELEPHONE NUMBER		BUSINESS FAX NUMBER	EMAIL ADDRESS
()		()	
6 PLEASE DESCRIBE THE PRIMARY NATURE OF YOUR BUSINESS			7 DATE BUSINESS WILL START/ STARTED USING FUEL FOR REGISTERED AIR SERVICE ACTIVITIES YYYY / MM / DD
8 DESCRIBE YOUR BUSINESS ASSETS (<i>E.G. LAND, EQUIPMENT, VEHICLES</i>) LOCATED WITHIN BC AND THE APPROXIMATE VALUE			
DESCRIPTION OF ASSETS			APPROXIMATE VALUE (\$)
9 FINANCIAL INSTITUTION NAME			ADDRESS (<i>include street, city and province</i>)
			POSTAL/ZIP CODE
10 PROVIDE A COPY OF YOUR BUSINESS'S MOST RECENT AUDITED FINANCIAL STATEMENTS, IF REQUIRED (<i>see instructions for Item 10</i>).			
11 COMPLETE THE TABLE ON PAGE 4 OF THIS DOCUMENT.			
12 PROVIDE A DETAILED BREAKDOWN OF THE BUSINESS'S SCHEDULED FLIGHTS BELOW (<i>attach a separate sheet if more space is required</i>).			
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 (<i>please print</i>)	TITLE/POSITION	DATE SIGNED YYYY / MM / DD
X			

Estimate the Annual Volume of Fuel Activity:

	Check (✓) Fuel Types (1)	Imported Into BC	Transfer Within BC (2)	Purchased Within BC	Used Interjurisdictionally (3)	Export from BC
Aviation Fuel	☐					
Jet Fuel	☐					

Notes:

- 1 Identify each of the fuel types you want included in your Registered Air Service Certificate.
- 2 Include the fuel on which you have not already paid tax.
- 3 Fuel consumed during interjurisdictional travel. This is fuel used on flights or the portion of the flights that either originated or ended outside of BC. Do not include any fuel used on trips that connect two locations in BC.
- 4 Under the *Motor Fuel Tax Act* and *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.