



## Instructions for Completing the Application for Refund of Carbon Tax Greenhouse Growers – Seller (Propane)

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.

For more information, see our [Partial exemption from carbon tax for greenhouse growers](#) page.

**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 to apply for a refund if you are a deputy collector or retail dealer who sold propane partially exempt from carbon tax to an eligible greenhouse grower. You can use this application form for more than one sale. For example, sales to multiple eligible greenhouse growers.

If you are a natural gas retail dealer, you must claim your natural gas refunds on your Carbon Natural Gas Tax Return through your CNG account in [eTaxBC](#).

If you are an eligible greenhouse grower who paid carbon tax at the full applicable rate on fuel used for an eligible purpose, you must complete the Application for Refund of Carbon Tax Greenhouse Growers – Purchaser (**FIN 110A**). See our [Motor fuel tax and carbon tax forms](#) page for the appropriate version of the form.

**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 or a refund decision letter or both 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 this 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.

#### Line 1:

Enter the total litres of propane sold to eligible greenhouse growers.

### 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 is signing the declaration.

Only the individual or business who 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 in Part B under the Documents to Attach and detailed in the section Explanation of Document Numbers on [Page 2](#)), 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.

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## Explanation of Document Numbers

Do not submit original documents with your application. Ensure copies are legible. We may request additional information or documentation if required.

**1** A schedule of eligible wholesale 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 the quantity of fuel purchased.

**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 the quantity of fuel sold partially exempt from 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 fuel purchase invoices showing the name and address of the fuel seller and the purchaser, the date of purchase, the quantity of fuel purchased, the type of fuel and the rate of tax. You can submit copies of the fuel purchase invoices with the claim or upon request when the claim is verified.

**4** Copies of the sales invoices showing the date of the sale, the name of the purchaser, the type and quantity of fuel sold, and the invoice total. You can submit copies of the fuel sales invoices with the claim or upon request when the claim is verified.

**5** Copies of the [Certificates of Partial Exemption Greenhouse Growers \(FIN 463\)](#) that have been completed by the eligible greenhouse growers.

**6** 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.

**Application for Refund of Carbon Tax  
Greenhouse Growers – Seller (Propane)**

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.
- This claim may be returned to you if the required documents (explained on [Page 2](#)) 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](mailto: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	
Reason for Refund	Documents to Attach (see <a href="#">Page 2</a> for details)	Propane (Litres)	
Propane Sold to an Eligible Greenhouse Grower	1, 2, 3, 4, 5, 6		
1 Total Propane Sold			
2 Total Eligible Propane (Line 1 x 80%)			
3 Propane Tax Rate			
4 Refund Amount (Line 2 x Line 3)			
5 Total Refund Claimed (we cannot issue a total refund of less than \$10)			

**Part C – Claimant Declaration**

I declare 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	Name of Signing Authority	Title	Date Signed yyyy / mm / dd
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**X**