



INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF MOTOR FUEL TAX PURCHASER OF FUEL (FIN 147)

under the *Motor Fuel Tax Act*

GENERAL INFORMATION

A refund application must be received by the ministry within four years from the date the tax was paid.

The ministry cannot issue a refund of less than \$10.

WHO SHOULD USE THIS FORM?

Use this form to apply for a refund of motor fuel tax if you purchased fuel within BC for your own use in any of the circumstances listed below.

- You are a farmer and purchased coloured fuel for use in the operation of the farm and did not receive a point-of-sale exemption.
- You are a farmer and purchased clear fuel for use in a farm truck operated internationally.
- You are an eligible First Nation purchaser and purchased fuel at a gas station located on reserve, and/or fuel was delivered into a receptacle located on reserve land as a condition of sale and you did not receive a point-of-sale exemption.
- You are a visiting force or a member of the diplomatic or consular corps and you did not receive a point-of-sale exemption.
- You operate a commercial air service and paid motor fuel tax on jet fuel used in an international flight that began, ended, or began and ended outside Canada on or after April 1, 2012.
- The amount paid for a Motive Fuel User Permit for an IFTA commercial vehicle plus motor fuel tax paid for fuel used in the vehicle during the permit period exceeds the tax due on fuel used in BC during the permit period.

If you are eligible for a refund under the *Motor Fuel Tax Act* and the *Carbon Tax Act*, you must complete separate refund applications. If you are claiming a refund for an overpayment of carbon tax, see our [website](#) for the appropriate version of the *Application for Refund of Carbon Tax – Purchaser of Fuel* (FIN 108). However, if you are claiming a refund for an overpayment of both motor fuel tax and carbon tax paid on a Motive Fuel User Permit, use this application form to claim a refund of the overpayment of both taxes. For Motive Fuel User Permits, a refund cannot exceed the amount of the deposit and we cannot issue a refund of less than \$10 for motor fuel tax and \$10 for carbon tax.

COMPLETING YOUR APPLICATION

PART A – CLAIMANT INFORMATION

Enter your legal name, mailing address, city, province and postal code. Provide the name and telephone number of a person to contact with any questions about this application. You may also include your fax number and email address.

Enter your 9-digit business number (BN) provided by the Canada Revenue Agency if you have one.

If a third party representative will be acting on your behalf for this claim, please complete the representative identification section with the name, address and telephone number of the representative.

If you authorize ministry staff to correspond by fax and/or email with you or your representative, check the applicable box and provide the contact information. Such authorization may expedite the processing of your claim.

PART B – REFUND INFORMATION

Claim Period

The start date of your claim is the date of the first fuel purchase for which you are claiming a refund. The end date is the date of the last fuel purchase for which you are claiming a refund.

Refund Amount Claimed

Your application must include the *Schedule of Fuel Purchases* ([Page 4](#) of the application form).

Refer to [Bulletin MFT-CT 005](#), *Tax Rates on Fuels*, for details on tax rates and transit regions within BC.

- Line 1** Coloured Fuel Purchased by a Farmer. Enter the dollar amount of your refund claim for coloured fuel purchased within BC on which tax was paid that was used in a farm truck or tractor in the operation of the farm.
- Line 2** Clear Fuel Purchased for Use in a Farm Truck Operated Internationally. Enter the dollar amount of your refund claim for clear fuel purchased within BC on which tax was paid for use in a farm truck (with A or G plates) while operated internationally for the purpose of the farm.
- Line 3** Fuel Purchased by an Eligible First Nation Purchaser. Enter the dollar amount of your refund claim for fuel purchased within BC on which tax was paid at a gas station located on reserve land or delivered to a receptacle located on reserve land.
- Line 4** Fuel Purchased by a Visiting Force or a Member of the Diplomatic and Consular Corps. Enter the dollar amount of your refund claim for fuel purchased within BC on which tax was paid if you are a visiting force or are a member of a diplomatic or consular corp. To qualify for a refund if you are a visiting force, the fuel must have been used in connection with official duties.
- Line 5** Overpayment of Motive Fuel User Permit. Enter the dollar amount of your refund claim as calculated using the formula outlined in [Bulletin MFT-CT 008](#), *International Fuel Tax Agreement and Motive Fuel User Permits*. Use the combined motor fuel and carbon tax rate per kilometre.
- Line 6** Jet Fuel Purchased and Used in International Flights. Enter the dollar amount of your refund claim for jet fuel purchased within BC on which tax was paid and used for an international flight.
- Line 7** Other – specify. Enter the dollar amount of your refund claim for fuel purchased within BC on which tax was paid for any reason not listed on Line 1 to Line 6 and specify the reason in the space provided.

PART C – CLAIMANT DECLARATION

Only the individual or business that paid the tax can claim the refund and sign the claimant declaration. Print the name and title of the signing authority.

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.

Send the completed application form along with the supporting documentation to:

Refunds Section
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6

**APPLICATION FOR
REFUND OF MOTOR FUEL TAX
PURCHASER OF FUEL**under the *Motor Fuel Tax Act***INSTRUCTIONS**

- Refer to the instructions on **Page 1** before completing.
- A claim will not be processed if the application is incomplete and/or the required documents (explained on **Page 3**) 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 *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).

PART A – CLAIMANT INFORMATION

FULL LEGAL NAME

BUSINESS NUMBER (if applicable)

DOING BUSINESS AS NAME (if applicable)

MAILING ADDRESS (include street or PO box, city, province and postal code) - If the claim is approved, a cheque will be mailed to this address.

CONTACT NAME

EMAIL ADDRESS

TELEPHONE NUMBER

FAX NUMBER

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If you authorize any person other than a director or employee of the claimant to act on your behalf with regard to this application, complete the following:

REPRESENTATIVE IDENTIFICATION (name of individual/firm)

MAILING ADDRESS (include street or PO box, city, province and postal code)

CONTACT NAME

CONTACT EMAIL ADDRESS

CONTACT TELEPHONE NUMBER

CONTACT FAX NUMBER

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☐ Check (✓) this box if you authorize ministry staff to correspond by fax and/or email with you or your representative.
PART B – REFUND INFORMATION

CLAIM PERIOD	FROM YYYY / MM / DD Date of First Fuel Purchase	TO YYYY / MM / DD Date of Last Fuel Purchase	DOCUMENTS TO ATTACH (see Page 3 for explanation of documentation)	AMOUNT CLAIMED (\$)
REASON FOR REFUND				
1	Coloured Fuel Purchased by a Farmer		1,2,3,4,5	
2	Clear Fuel Purchased for Use in a Farm Truck Operated Internationally		1,2,3,4,5,6,7	
3	Fuel Purchased by an Eligible First Nation Purchaser		1,2,8	
4	Fuel Purchased by a Visiting Force or a Member of the Diplomatic and Consular Corps		1,2,9	
5	Overpayment of Motive Fuel User Permit		1,2,13	
6	Jet Fuel Purchased and Used in International Flights		10,11,12	
7	Other – specify:		1,2,14	

PART C – CLAIMANT DECLARATION

I declare that all information provided on this form, and on all attached documents, is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in a fine of up to \$10,000 and/or imprisonment for up to two years. I have not received, nor will I receive, a credit or refund of tax from my fuel supplier for the fuel being claimed.

SIGNATURE

NAME AND TITLE OF SIGNING AUTHORITY

DATE SIGNED

YYYY / MM / DD

X

EXPLANATION OF DOCUMENT NUMBERS

In addition to the documents listed below, we may request other documentation, if necessary.

1) Schedule of fuel purchases

Provide a schedule listing all fuel purchased in BC during the claim period. The schedule must identify the fuel type and region where the fuel was purchased. For each transaction, list the date of purchase, name and city of the fuel seller and the litres of fuel purchased. The purchases should be listed in date order.

See [Page 4](#) of the application form for the *Schedule of Fuel Purchases*.

2) Fuel purchase invoices/receipts

Provide copies of fuel purchase invoices, sorted in the same order as listed on the schedule of fuel purchases.

Your fuel seller must provide an invoice upon your request that specifies the date of sale, name and address of the fuel seller, your name and address, the quantity of fuel purchased and the rate of BC motor fuel tax paid. For claims made by an eligible First Nation purchaser, a visiting force or a member of the diplomatic or consular corps, a refund will be provided only if the fuel invoice/receipt includes all of the above information.

A consular post can apply to an oil company for a credit card for their members that qualify for exemption. The oil company will exempt motor fuel tax from all billings on qualified accounts.

3) Property assessment notice

Provide a copy of your Property Assessment Notice showing that you owned or leased land classified as farm land during the claim period.

4) Farmer identity card

Provide a copy of your Farmer Identity Card issued by the British Columbia Agriculture Council.

5) Vehicle listing

For each vehicle that consumed fuel during the claim period for which you are claiming a refund, provide the ICBC vehicle registration number, year and make of the vehicle.

6) ICBC vehicle registration

Provide a copy of your ICBC vehicle registration that was in effect during the claim period for each vehicle identified on the vehicle listing (document 5 above) that was required to be registered. The vehicle must have had A or G plates during the claim period. For vehicles not required to be registered, provide the vehicle identification number (VIN).

7) Proof of international travel

Provide copies of documentation that establishes that international travel for a farm purpose occurred subsequent to the fuel purchase within BC. This may include customs documents, bills of lading or invoices to customers, or invoices from suppliers located outside of Canada.

8) Proof of purchase on reserve or delivery to reserve

Provide proof the fuel was purchased on a reserve or was delivered into a receptacle located on reserve land. This may include a bill of lading or a signed invoice that confirms receipt of fuel at a reserve location.

Individuals must provide a copy of the front and back of their *Certificate of Indian Status* card issued by Aboriginal Affairs and Northern Development Canada.

Bands must provide a statement, signed by an authorized band member on band letterhead with band number, confirming that the fuel claimed was either purchased on reserve or was delivered into a receptacle on reserve land by the fuel seller.

9) Official orders and statement of use

For claims by an individual who is a member of a visiting force, provide a copy of the official orders and a written statement certifying what the fuel was used for.

Written statement

For claims by a visiting force, on letterhead of the visiting force, provide a written statement outlining what the fuel was used for.

Foreign Affairs Canada identity card

For claims by a member of the diplomatic and consular corps, provide a copy of the front and back of the diplomatic and Consular Identity Card issued by Foreign Affairs, Trade and Development Canada.

10) Schedule of international flights

Provide a schedule listing all instances in which motor fuel tax was paid on jet fuel used in flights that began, ended, or began and ended outside Canada. For each flight, list the flight number, aircraft call letters, date of departure, airports of takeoff and landing, and the amount of jet fuel consumed.

11) Schedule of jet fuel purchases

Provide a schedule of jet fuel purchases during the claim period supported by copies of invoices showing the amount of motor fuel tax paid.

12) Supporting documentation

Provide documentation, such as fuel uplift reports and fuel usage reports, to support your calculation of jet fuel used in international flights.

13) Motive Fuel User Permit (MFUP) and distance documents

Provide copies of all applicable MFUPs and documents to support the distance travelled in BC during the permit period, such as a driver's log book or bills of lading showing the delivery destination.

14) Written statement

Provide a written statement outlining the events relating to your refund claim and reasons why you believe you are entitled to a refund. Include all applicable supporting documentation.



- Use this schedule to list your fuel purchase transactions.
- Refer to **Bulletin MFT-CT 005, *Tax Rates on Fuels***, for details on tax rates and transit regions within BC. If fuel is purchased in more than one region and/or more than one fuel type is purchased, prepare a separate schedule of fuel purchases for each region and fuel type and prepare a summary worksheet showing how you calculated your refund. If you purchased fuel during a period of a tax rate change, you must complete a separate schedule for fuel purchased for the period prior to, and the period on and after, the tax rate change.
- List all fuel purchase transactions in date order.
- Refer to our website for the **Schedule of Fuel Purchases** template in Excel format.
- If you create your own fuel purchase schedule, the schedule must include the same detailed information.

REGION OF PURCHASE – Check (✓) one only		FUEL TYPE – Check (✓) one only	
<input type="checkbox"/> SOUTH COAST BC TRANSPORTATION SERVICE REGION		<input type="checkbox"/> CLEAR DIESEL	
<input type="checkbox"/> VICTORIA REGIONAL TRANSIT SERVICE AREA		<input type="checkbox"/> CLEAR GASOLINE	
<input type="checkbox"/> REMAINDER OF BRITISH COLUMBIA		<input type="checkbox"/> COLOURED DIESEL	
		<input type="checkbox"/> COLOURED GASOLINE	
		<input type="checkbox"/> Other - <i>specify:</i> _____	
DATE OF PURCHASE YYYY / MM / DD	NAME AND CITY OF SELLER		LITRES PURCHASED
TOTAL LITRES OF FUEL PURCHASED			BOX A
TAX RATE PER LITRE PAID ON FUEL PURCHASED <small>(See Bulletin MFT-CT 005, Tax Rates on Fuels)</small>			BOX B
REFUND AMOUNT (BOX A x BOX B)			