



Instructions for Completing the Application for Refund of Carbon Tax Greenhouse Growers – Purchaser

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 tax.

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 of carbon tax if you are an eligible greenhouse grower who paid carbon tax at the full applicable rate on natural gas or propane used for an eligible purpose.

If you are a deputy collector or retail dealer who sold propane partially exempt from carbon tax to an eligible greenhouse grower, you must complete the Application for Refund of Carbon Tax Greenhouse Growers – Seller (Propane) (**FIN 110B**). 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 full tax.

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 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 carbon tax that you have paid on or after April 1, 2024.

Line 1:

For natural gas:

- Use column A for claiming total cubic metres of natural gas from your purchase invoices.
- Use column B for claiming total gigajoules of natural gas from your purchase invoices.
- If some of your purchase invoices measure fuel in cubic metres and others measure fuel in gigajoules, you can use both columns. To avoid duplication, do not use both columns for the same purchase of natural gas. Duplicated amounts will be excluded from your claim. Group your invoices by measurement type and use column A for the cubic metres invoices and column B for the gigajoules invoices.

For propane:

Use column C for claiming total litres of propane from your purchase invoices.

Line 2:

Enter total carbon tax you paid on each fuel type.

Line 3:

The partially exempt rate is calculated at 20% of the fully taxed rate.

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 tax 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 this page), 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.

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 fuel purchases in B.C. during the claim period. The schedule must identify the fuel type and the rate of carbon tax paid. For each transaction, list the date of the purchase, the name of the fuel seller and the quantity of fuel purchased.

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

- 2 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.
- 3 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**

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Natural Gas	\$/m3	\$0.1525
OR, Natural Gas	\$/Gigajoule	\$3.9859
Propane	\$/Litre	\$0.1238

**Application for Refund of Carbon Tax
Greenhouse Growers – Purchaser**

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

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)

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

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

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

Part B – Refund Information

Claim Period	From yyyy / mm / dd	To yyyy / mm / dd			
	Reason for Refund	Documents to Attach (see Page 2 for details)	A Natural Gas (Cubic Metres)	B Natural Gas (Gigajoules)	C Propane (Litres)
	Fuel Purchased by an Eligible Greenhouse Grower	1, 2, 3			
	1 Total Fuel Purchased				
	2 Total Carbon Tax Paid on Fuel				
	3 Total Carbon Tax Due at the Partially Exempt Rate (Line 1 x Rate x 20%. See Table of Fuel Types and Rates on Page 2)				
	4 Refund Amount (Line 2 minus Line 3)				
	5 Total Refund Claimed (we cannot issue a total refund of less than \$10)				

Part C – Claimant Declaration

I declare that I am an eligible greenhouse grower who purchased the fuel for an eligible purpose and I have not received a credit or refund of tax 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**X**