



INSTRUCTIONS FOR COMPLETING THE REFUND APPLICATION
CARBON TAX – NON-REGISTERED AIR OR MARINE

under the Carbon Tax Act

April 1, 2024 to March 31, 2025

GENERAL INFORMATION

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

For additional information, see [Bulletin CT 005](#), Commercial Air or Marine Services.

WHO SHOULD USE THIS FORM?

Use this form if you are applying for a refund of carbon tax paid on fuel used:

- in an interjurisdictional flight,
- for interjurisdictional marine travel or transport, or
- for interjurisdictional marine services.

Do not use this form for any period during which you have been appointed as a registered consumer, registered air service or registered marine service.

Do not use this form to self-assess and remit payment of carbon tax for fuel used for B.C. travel on which tax has not been paid. If you have tax payable, see our [Motor fuel tax and carbon tax forms](#) page for the appropriate version of the Carbon Tax Return – Self Assessors (**FIN 112**).

Do not use this form to claim a refund of carbon tax paid on fuel you used before April 1, 2024. See our [Previous versions of motor fuel tax and carbon tax forms](#) page for the appropriate version of the Refund Application Carbon Tax – Non-Registered Air or Marine (**FIN 171**).

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

PART A – CLAIMANT INFORMATION

Full Legal Name

Enter the current full legal name of the claimant who paid the 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.

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.

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 carbon tax for fuel used on or after April 1, 2024.

Calculating the Refund

This form offers two methods to claim a refund. You must choose either Method 1 or Method 2. Method 1 is designed for commercial air or marine travel with limited usage in B.C. Method 2 is designed for commercial air or marine travel with limited usage outside B.C.

An amount reported on Line 1 of Method 1, or on Line 1 of Method 2 must be for the same period as an amount reported on Line 2 of Method 1, or Line 2 of Method 2.

If you are reporting a fuel type that is not included in Columns A to D, enter that fuel type at the top of Column E. Refunds are calculated based on the rate of carbon tax paid on fuel used during the claim period.

Method 1

Line 1 Enter the total volume of each fuel type purchased within B.C. that you paid carbon tax on.

Line 2 Enter the total volume of each fuel type that was not used for interjurisdictional travel. For commercial airlines that transported passengers or goods, and businesses that operated a commercial air service, this is the fuel used on flights that connected two locations within B.C. For commercial ships that transported passengers or goods, this is the fuel used to transport passengers or goods between ports within B.C. For other commercial marine services, this is the fuel used on any trip that began or ended in B.C. that did not begin or end at a foreign port.

Line 4 If you have entered an amount in Column E, select the applicable fuel type from the drop down list in the column heading to update the tax rate field. A list of fuel types and tax rates can be found on [Page 2](#).

Method 2

Line 1 Enter the total volume of each fuel type purchased within B.C. that you paid carbon tax on and that you used for interjurisdictional purposes.

Line 2 Enter the total volume of fuel that you acquired or brought into B.C. without paying the carbon tax and that was not used for interjurisdictional travel. For commercial airlines that transported passengers or goods, and businesses that operated a commercial air service, this is the fuel used on flights that connected two locations within B.C. For commercial ships that transported passengers or goods, this is the fuel used to transport passengers or goods between ports within B.C. For other commercial marine services, this is the fuel used on any trip that began or ended in B.C. that did not begin or end at a foreign port.

Fuel acquired or brought into B.C. includes fuel that you purchased in B.C., transferred into a supply tank or supplemental supply tank in B.C. or brought into B.C. in a supply tank or supplemental supply tank.

Line 4 If you have entered an amount in Column E, select the applicable fuel type from the drop down list in the column heading to update the tax rate field. A list of fuel types and tax rates can be found in the table below.

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 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 copies of the supporting documentation (as detailed on [Page 4](#) in the table and the 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

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

Note: Do not submit original documents with your application. 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, we may not be able to approve your application.

Table of Fuel Types and Rates April 1, 2024 to March 31, 2025

	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
Gaseous Fuels		
Natural Gas (GJ)	\$/Gigajoule	\$3.9859
Natural Gas (m3)	\$/Cubic Metre	\$0.1525
Propane	\$/Litre	\$0.1238



REFUND APPLICATION
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OR MARINE

under the Carbon Tax Act

April 1, 2024 to March 31, 2025

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 4](#)) 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	FUEL TYPE				
			A Jet Fuel	B Aviation Fuel	C (LFO) Diesel	D Heavy Fuel Oil	E
METHOD 1							
1 Total Volume of Tax-Paid Fuel							
2 Total Volume of Fuel Not Used for Interjurisdictional Travel							
3 Volume Subject to Refund (Line 1 minus Line 2)							
4 Tax Rate (see the table on Page 2 for a list of the rates)			\$0.2065	\$0.1959	\$0.2074	\$0.2550	
5 Refund Amount (Line 3 x Line 4)							
6 TOTAL REFUND CLAIM (sum of Columns A to E of Line 5)							
METHOD 2							
1 Total Volume of Tax-Paid Fuel Used for Interjurisdictional Travel							
2 Total Volume of Fuel Not Used for Interjurisdictional Travel on Which Tax Was Not Paid							
3 Volume Subject to Refund (Line 1 minus Line 2)							
4 Tax Rate (see the table on Page 2 for a list of the rates)			\$0.2065	\$0.1959	\$0.2074	\$0.2550	
5 Refund Amount (Line 3 x Line 4)							
6 TOTAL REFUND CLAIM (sum of Columns A to E of Line 5)							

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 a credit or refund of tax from my fuel supplier for the fuel being claimed.

SIGNATURE OF SIGNING AUTHORITY	NAME OF SIGNING AUTHORITY	TITLE	DATE SIGNED YYYY / MM / DD
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X

DOCUMENTATION REQUIREMENTS

METHOD 1	DOCUMENTS TO ATTACH
Air Transport of Passengers or Goods	1, 3, 4, 6, 8, 9, 14
Air Services	1, 3, 5, 7, 8, 9, 10, 11, 14
Marine Transport of Passengers or Goods	1, 3, 8, 12, 14
Commercial Marine Service	1, 3, 8, 10, 11, 14
METHOD 2	
Air Transport of Passengers or Goods	2, 3, 4, 6, 8, 9, 14
Air Services	2, 3, 5, 7, 8, 9, 10, 11, 14
Marine Transport of Passengers or Goods	2, 3, 8, 12, 14
Commercial Marine Service	2, 3, 8, 10, 11, 13, 14

EXPLANATION OF DOCUMENT NUMBERS

- 1** A schedule of fuel purchases in B.C. during the claim period showing the type of fuel, the date of purchase, the name of the fuel supplier, the rate per litre of carbon tax paid on the fuel and the volume of fuel purchased.
- 2** A schedule of fuel purchases during the claim period for fuel purchased in B.C. and fuel purchased outside B.C. Each schedule must show the type of fuel, the date of purchase, the name of the fuel supplier, the rate per litre of carbon tax paid on the fuel, if any, and the volume 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.
- 3** Copies of the fuel purchase invoices showing the name and address of the fuel supplier and the purchaser, the date of purchase, the type and volume of fuel purchased, and the rate per litre of carbon tax paid on the fuel.
- 4** A schedule listing flights during the claim period that connected two locations within B.C. The schedule should include the flight number, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, and the fuel used on each flight.
- 5** A schedule listing flights during the claim period that connected two locations within B.C. The schedule should include the flight number if applicable, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, and the fuel used on each flight.
- 6** A schedule listing interjurisdictional flights that began or ended in B.C. during the claim period. The schedule should include the flight number, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, the fuel used on each flight and the carbon tax paid on the fuel.
- 7** A schedule listing interjurisdictional flights that began or ended in B.C. during the claim period. The schedule should include the flight number if applicable, the type of aircraft, the date of the flight, and the departure and destination locations.
- 8** Documentation, such as fuel uplift reports for air travel, or fuel usage reports and trip logs for marine travel, to support your calculation of the fuel used.
- 9** Evidence that the commercial airline holds a licence issued by the Canadian Transportation Agency and an operating certificate issued by Transport Canada for the aircraft used allowing the operation of an international commercial air service.
- 10** A copy of the contract or invoice for each:
 - air service that required an interjurisdictional flight, or
 - marine service that required an interjurisdictional trip.
- 11** A statement to explain why each interjurisdictional flight of an air service or each interjurisdictional trip of a marine service was integral to the provision of the service. Include any other documentation to support the requirement for interjurisdictional travel.
- 12** A schedule listing each trip of a ship that connected two ports within B.C. The schedule should include the ship name, the type of ship, the date of the trip, the departure and destination ports, and the fuel used on each trip.
- 13** A schedule listing fuel that tax was not paid on and that was:
 - imported into B.C. and used on trips connecting two ports within B.C.,
 - brought into B.C. in the supply tank or supplemental supply tank of a ship and used in trips connecting two ports within B.C., or
 - transferred within B.C. into the supply tank or supplemental supply tank of a ship and used on trips connecting two ports within B.C.
- 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.