

Summary of Requirements for Sales of Coloured Fuels, Non-Motor Fuel Oil and Heating Oil under the *Motor Fuel Tax Act*
(see [Bulletin MFT-CT 003](#), *Coloured Fuel and Other Substances*)

| | Coloured Fuel | | | | Marine Diesel (clear or coloured) | Locomotive Fuel (clear or coloured) | Non-Motor Fuel Oil and other fuels (clear or coloured)** | Heating Oil (must be coloured)** |
|---------------------------|---|---|--|--|--|--|--|--|
| | Sales to End Purchasers | Sales to End Purchasers sold into supply tank of ship on water | Sales to Farmers | | Sales to End Purchasers for use in an internal combustion engine of a ship | Sales to End Purchasers for use in an internal combustion engine in any rolling stock or other vehicle when run on rails | Sales to End Purchasers for use other than in an internal combustion engines | Sales to End Purchasers for use in a furnace, boiler or open flame burner |
| Tax Rate | 3¢ | 3¢ | Exempt | 3¢ | 3¢ | 3¢ | Non-taxable | Non-taxable |
| Purchase Conditions | <ul style="list-style-type: none"> • Cardlock* • over 45 litres | Fuel transferred into supply tank of ship on the water | Fuel delivery to farm, or sold on account from cardlock* | Other than delivery to farm or sold on account from cardlock* | <ul style="list-style-type: none"> • Cardlock* • over 45 litres | <ul style="list-style-type: none"> • Cardlock* • over 45 litres | Declaration must be obtained | Heating Oil must be coloured |
| End Purchaser | | | | | | | | |
| Requirements | Coloured Fuel Certification (Includes Marine Diesel and Locomotive Fuel) (FIN 430) | None | Certificate of Exemption - Farmer (FIN 458) or Farmer Identity Card | FIN 430 or FIN 458 or Farmer Identity Card | FIN 430 (unless fuel is transferred directly into the supply tank of a ship/boat that is on the water) | FIN 430 (unless locomotive fuel is purchased with a Registered Consumer Certificate) | Certificate of Exemption – Substances Sold for Use Other than in Internal Combustion Engines (FIN 480) | Must use as heating oil (no certification required) |
| If requirement not met | Must pay clear tax rate | N/A | Must pay clear tax rate | Must pay clear tax rate | Must pay clear diesel tax rate | Must pay clear diesel tax rate | Must pay clear tax rate (or coloured fuel tax rate if the appropriate certification is completed) | Must pay 15¢ per litre on or before the 15 th of the month following the period in which fuel was used |

| Retail Dealer | | | | | | | | |
|------------------------|--|---|--|---|--|--|---|--|
| Requirements | FIN 430 | Must deliver into supply tank of ship on water | FIN 458 or Farmer Identity Card | FIN 430 or FIN 458 or Farmer Identify Card | FIN 430 (unless fuel is transferred directly into the supply tank of a ship/boat that is on the water) | FIN 430 (may be purchased without FIN 430 and exempt of tax with a Registered Consumer Certificate) | FIN 480 | Heating Oil must be coloured and sold as Heating Oil |
| If requirement not met | Must collect at clear rate. If tax not collected, may be assessed difference between clear and coloured tax rate | Must collect at clear rate. If tax not collected, may be assessed difference between clear and coloured tax | Must collect at clear tax rate. If tax not collected, may be assessed difference between exempt tax rate and clear fuel tax rate | Must collect at clear tax rate. If tax not collected, may be assessed difference between coloured tax fuel rate and clear fuel tax rate | Must collect at clear tax rate. If tax not collected, may be assessed difference between clear diesel tax rate and 3¢ per litre tax rate | Must collect at clear tax rate. If tax not collected, may be assessed difference between clear fuel rate and 3¢ per litre tax rate | Must collect at clear or coloured tax rate. | May be assessed at the clear diesel tax rate |

Notes:

*A cardlock includes a terminal and bulk plant

**Heating oil and clear and coloured non-motor fuel oil are not subject to motor fuel tax, but are subject to carbon tax, PST and in some cases the ICE Fund tax. Heating oil is not subject to the PST if it is sold for residential heating purposes. For more information on PST exempt sales of residential energy products, see [Bulletin PST 203](#), Energy and Energy Conservation and the ICE Fund Tax.

FORMS:

[FIN 430](#) - Coloured Fuel Certification (Includes Marine Diesel and Locomotive Fuel)

[FIN 458](#) - Certificate of Exemption - Farmer

[FIN 480](#) - Certificate of Exemption – Substances Sold for Use Other than in Internal Combustion Engines

Further information

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