

**INSTRUCTIONS FOR COMPLETING THE APPLICATION
FOR REFUND OF CARBON TAX
PURCHASER OF FUEL (FIN 108)**

under the Carbon Tax Act
April 1, 2023 to March 31, 2024

GENERAL INFORMATION

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

A refund of carbon tax is available in limited circumstances. For additional information on these limited circumstances, see [Bulletin CT 002](#), Carbon Tax Refunds for Purchasers or our website at gov.bc.ca/fuelandcarbontax

WHO SHOULD USE THIS FORM?

Use this form to apply for a refund of carbon tax if you are a purchaser of fuel who is the final consumer of that fuel, except if the fuel was used for commercial interjurisdictional air or marine travel, or transport.

You may apply for a refund of tax on fuel used for interjurisdictional air or marine travel, or transport on the Refund Application Carbon Tax – Non-Registered Air or Marine (**FIN 171**). See our [website](#) for the appropriate version of the form if you are a:

- commercial air service and do not have a registered consumer certificate or a registered air service certificate for the period you are making the claim, or
- a commercial marine service and do not have a registered marine service certificate for the period you are making the claim.

Do not use this form if you sell fuel at wholesale or retail.

If you are eligible for a refund of both carbon tax and motor fuel tax, you must complete separate refund applications. Find all our forms on our [website](#).

PART A – CLAIMANT INFORMATION**Full Legal Name**

Enter the full legal name of the applicant who paid the tax. An operating name or “doing business as” name may not be the legal name. If the applicant is a corporation, enter the name as it appears on the incorporation certificate. If the applicant is a proprietorship, the legal name is the legal name of the individual who owns the business.

If you are a non-resident of B.C., provide evidence to support your legal name. If you are an individual, evidence includes a copy of your driver’s licence or passport. If you are a corporation, 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

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 that you have paid on or after April 1, 2023.

Calculating the Refund

For each type of fuel being claimed, enter the fuel type at the top of Column A, B or C. If you are claiming a refund on more than three types of fuel, create your own schedule and attach it to the application. In either case, enter the total dollar value of the refund being claimed on Line 10 under Column C, “TOTAL REFUND CLAIM”.

Enter the volume of fuel being claimed on the line that describes your reason for a refund claim, under the column for the applicable fuel type. Use the unit of measurement in the Table of Fuel Types and Rates on [Page 4](#).

Line 1: Fuel Purchased within B.C. for Export and Use Outside B.C. – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C. if, at the time of purchase, you had a contract with a common carrier to remove the fuel from B.C.

Line 2: Fuel Purchased by Eligible First Nations Purchasers – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C., if you are an eligible First Nations purchaser and you purchased the fuel on First Nations land or, as a condition of sale, the fuel was delivered into a receptacle located on First Nations land. For more information, see [Bulletin MFT-CT 002](#), Sales to First Nations and the Fuel Tax Exemption Program.

Line 3: Coloured Fuel Purchased by a Farmer – if you are a qualifying farmer and you used the fuel for authorized uses, enter the total volume of the coloured gasoline and/or coloured diesel you purchased and paid tax on in B.C.

Line 4: Fuel Purchased by Visiting Forces and Members of the Diplomatic and Consular Corps – if you are a visiting force or are a member of a diplomatic or consular corps, enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C. For a visiting force to be eligible for a refund, the fuel must be used in connection with your official duties.

Line 5: Fuel Used for an Exempt Purpose – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C., if the fuel was used for an exempt purpose. For example, fuel used as feedstock to manufacture another substance or for down-hole operations at a well site. For further information, including a complete list of non-taxable uses of fuel that is not combusted, see [Bulletin CT 002](#), Carbon Tax Refunds for Purchasers.

Line 6: Other (specify) – enter the total volume of each fuel type that you paid tax on for fuel purchased within B.C., for any reason not listed on Line 1 to Line 5 and specify the reason in the space provided.

Line 8: Enter the applicable tax rate from the table on [Page 4](#).

Line 10: Total Refund Claim – calculate the total refund claim by adding all refund amounts on Line 9. Enter the total on Line 10 under Column C. We cannot issue a refund of less than \$10.

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 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.

Send the completed application, along with the supporting documentation (as indicated beside the reason for refund and detailed on [Page 4](#) in the section 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

Note: Submitting supporting documents on a USB flash drive will assist with processing your refund application.

Example of How to Calculate a Refund

In April 2023, a visiting force from overseas purchased 25,000 litres of aviation fuel for use in their aircraft and 2,000 litres of diesel fuel for use in their equipment. This fuel, purchased in B.C., is used in connection with their official duties.

PART B – REFUND INFORMATION				
CLAIM PERIOD	FROM YYYY / MM / DD	TO YYYY / MM / DD	Specify the Fuel Type(s) – See the table on Page 4 for a list of fuel types. For each fuel type, indicate the volume being claimed beside the applicable reason for refund. Create and attach a schedule if you require more columns.	
	2023/04/01	2023/04/30		
REASON FOR REFUND	DOCUMENTS TO ATTACH (see Page 4 for details)	A Diesel	FUEL TYPE B Aviation Fuel	C
Fuel Purchased for Use by Purchaser				
1 Fuel Purchased within B.C. for Export and Use Outside B.C.	1, 2, 3			
2 Fuel Purchased by Eligible First Nations Purchasers	1, 2, 4			
3 Coloured Fuel Purchased by a Farmer	1, 2, 7, 8			
4 Fuel Purchased by Visiting Forces or a Member of the Diplomatic and Consular Corps	1, 2, 5	2,000.00	25,000.00	
5 Fuel Used for an Exempt Purpose (feedstock, non-energy use of fuel)	1, 2, 6			
6 Other (specify):	1, 2, 9, 10			
7 TOTAL VOLUME (sum of Line 1 to Line 6)		2,000.00	25,000.00	
8 TAX RATE – see the table on Page 4 for a list of the rates		\$0.1685	\$0.1592	
9 REFUND AMOUNT (Line 7 x Line 8)		\$337.00	\$3,980.00	
10 TOTAL REFUND CLAIM				\$4,317.00



APPLICATION FOR REFUND OF CARBON TAX PURCHASER OF FUEL

under the Carbon Tax Act

April 1, 2023 to March 31, 2024

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)

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.

APPLICANT CONTACT EMAIL ADDRESS REPRESENTATIVE EMAIL ADDRESS

PART B - REFUND INFORMATION

CLAIM PERIOD FROM YYYY / MM / DD TO YYYY / MM / DD Specify the Fuel Type(s) - See the table on Page 4 for a list of fuel types. For each fuel type, indicate the volume being claimed beside the applicable reason for refund. Create and attach a schedule if you require more columns.

Table with columns: REASON FOR REFUND, DOCUMENTS TO ATTACH (see Page 4 for details), FUEL TYPE (A, B, C). Rows include Fuel Purchased for Use by Purchaser, Fuel Purchased within B.C. for Export and Use Outside B.C., Fuel Purchased by Eligible First Nations Purchasers, Coloured Fuel Purchased by a Farmer, Fuel Purchased by Visiting Forces or a Member of the Diplomatic and Consular Corps, Fuel Used for an Exempt Purpose (feedstock, non-energy use of fuel), Other (specify), 7 TOTAL VOLUME (sum of Line 1 to Line 6), 8 TAX RATE (see the table on Page 4 for a list of the rates), 9 REFUND AMOUNT (Line 7 x Line 8), 10 TOTAL REFUND CLAIM.

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

X

EXPLANATION OF DOCUMENT NUMBERS

We may request additional information or documentation if required.

- 1 A schedule of 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 litres 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 volume of fuel, the type of fuel and the rate of tax.
- 3 A copy of the contract with a common carrier to export the fuel outside of B.C. A copy of the shipper's invoice showing the name of the common carrier and the name of the purchaser, the volume and type of fuel transported, the date of shipping and the destination outside of B.C. Include a statement certifying the fuel will be used outside of B.C.
For fuel exports, you must provide proof the fuel was exported (e.g. proof fuel taxes were paid to another jurisdiction, Importer Fuel Tax Return filed to another jurisdiction or customs documents).
- 4 Proof the fuel was purchased on First Nations land or was delivered into a receptacle located on First Nations land.
For individuals – a copy of the front and back of the Certificate of Indian Status card issued by Indigenous Services Canada.
For bands – a signed statement on band letterhead with the band number certifying the fuel claimed was either purchased on First Nations land or was delivered into a receptacle on First Nations land by the fuel seller.

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

For claims by members of the diplomatic and consular corps, provide a photocopy of the front and back of the identity card issued by the Department of Foreign Affairs, Trade and Development.

- 6 See [Bulletin CT 002](#), Carbon Tax Refunds for Purchasers, for a complete list of the non-taxable uses of fuel. Indicate for which of the qualifying feedstock or non-energy exempt purposes the fuel was used. Provide a description of how the fuel was used. Include a schedule showing how you calculated the volume of each fuel type claimed, supported by production reports. If the fuel was used to manufacture another substance, provide evidence of the quantity of the other substance produced.
- 7 Provide a copy of your Property Assessment Notice showing that you owned or leased land classified as farm land during the claim period.
- 8 Provide a copy of your Farmer Identity Card issued by the B.C. Agriculture Council.
- 9 A certified statement outlining the reasons why you believe you are entitled to a refund. Include sufficient documents to support your claim.

**Table of Fuel Types and Rates
April 1, 2023 to March 31, 2024**

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol)	\$/Litre	\$0.1431
Light Fuel Oil (including biodiesel)	\$/Litre	\$0.1685
• Diesel	\$/Litre	\$0.1685
• Heating Oil	\$/Litre	\$0.1685
• Locomotive Fuel	\$/Litre	\$0.1685
• Industrial Oil	\$/Litre	\$0.1685
Heavy Fuel Oil	\$/Litre	\$0.2072
Aviation Fuel	\$/Litre	\$0.1592
Jet Fuel	\$/Litre	\$0.1678
Kerosene	\$/Litre	\$0.1678
Naphtha	\$/Litre	\$0.1465
Methanol	\$/Litre	\$0.0714
Gaseous Fuels		
Natural Gas	\$/Gigajoule	\$3.2384
OR, Natural Gas	\$/m3	\$0.1239
Butane	\$/Litre	\$0.1157
Ethane	\$/Litre	\$0.0662
Gas Liquids	\$/Litre	\$0.1081
Pentanes Plus*	\$/Litre	\$0.1157
Propane	\$/Litre	\$0.1006
Refinery Gas	\$/m3	\$0.1396
Coke Oven Gas	\$/m3	\$0.0455
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$115.21
Coal – High Heat Value***	\$/Tonne	\$145.02
Coke	\$/Tonne	\$206.68
Petroleum Coke	\$/Litre	\$0.2452

* Includes Iso-Octane, Toluene and Xylene

** Coal of any type with a heat value of up to and including 27,000 kilojoules per kilogram

*** Coal of any type with a heat value of greater than 27,000 kilojoules per kilogram

For conversion factors, see [Conversion Factors for Fuel](#) available on our website.

- 10 If you are a farmer claiming a refund for clear fuel used in a farm truck operated internationally, you must provide documents 1 – 7 as explained on the Application for Refund of Motor Fuel Tax – Purchaser of Fuel ([FIN 147](#)).