



# INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF CARBON TAX GREENHOUSE GROWERS – SELLER (PROPANE)

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

## GENERAL INFORMATION

This refund application must be received by the ministry within four years from the date you paid the security.

For more information, see our [Partial exemption from carbon tax for greenhouse growers](#) page.

### WHO SHOULD USE THIS FORM?

Use this form to apply for a refund if you are a deputy collector or retail dealer who sold propane partially exempt from carbon tax to an eligible greenhouse grower. You can use this application form for more than one sale. For example, sales to multiple eligible greenhouse growers.

**Note:** If you are a natural gas retail dealer, you must claim your natural gas refunds through [eTaxBC](#) using your CNG Carbon Natural Gas Tax Return.

If you are an eligible greenhouse grower who paid carbon tax at the full applicable rate on fuel used for an eligible purpose, you must complete the Application for Refund of Carbon Tax Greenhouse Growers – Purchaser ([FIN 110A](#)).

## PART A – CLAIMANT INFORMATION

### Full Legal Name

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

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 a non-resident of B.C., provide evidence to support the legal name. If you are an individual, evidence includes a copy of your driver’s licence or passport. If the claimant is a corporation, submit a copy of the corporation’s 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 the ministry has questions about this application.

## PART B – REFUND INFORMATION

### Claim Period

On this application form you may only claim a refund of security you paid on fuel that you have sold on or after April 1, 2023 until March 31, 2024.

### Line 1:

Enter the total litres of propane sold to eligible greenhouse growers.

## 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 security can claim the refund. For more information, see our [Refunds for motor fuel tax and carbon tax](#) page.

### HOW TO SUBMIT:

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 [Page 2](#)), 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.

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

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## EXPLANATION OF DOCUMENT NUMBERS

We may request additional information or documentation if required.

- 1 A schedule of eligible wholesale fuel purchases in B.C. during the claim period showing the date of the purchase, the name of the fuel supplier, the fuel type, the rate of carbon tax, and the quantity of fuel purchased.
- 2 A schedule of fuel sales included in the refund claim showing the date of the sale, the name of the purchaser, and the type and the quantity of fuel sold partially exempt from carbon tax.  
**Note:** For assistance in preparing a schedule of fuel purchases or a schedule of fuel sales, an [Excel Schedule Template](#) is available on our website with the suggested formats.
- 3 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. You can submit copies of the fuel purchase invoices with the claim or upon request when the claim is verified.
- 4 Copies of the sales invoices showing the date of the sale, the name of the purchaser, the type and quantity of fuel sold, and the invoice total. You can submit copies of the fuel sales invoices with the claim or upon request when the claim is verified.
- 5 Copies of the Certificates of Partial Exemption Greenhouse Growers ([FIN 463](#)) that have been completed by the eligible greenhouse growers.



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

Table with columns: CLAIM PERIOD, FROM TO, REASON FOR REFUND, DOCUMENTS TO ATTACH, PROPANE (LITRES). Rows include Propane Sold to an Eligible Greenhouse Grower, Total Propane Sold, Total Eligible Propane, Propane Tax Rate, Refund Amount, Total Refund Claimed.

PART C – CLAIMANT DECLARATION

- I declare I have not received a credit or refund of security from my fuel supplier(s) for the fuel being claimed. 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.

SIGNATURE OF SIGNING AUTHORITY NAME OF SIGNING AUTHORITY TITLE DATE SIGNED

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