



APPLICATION FOR REGISTRATION AS A NATURAL GAS RETAIL DEALER

under the *Carbon Tax Act*

GENERAL INSTRUCTIONS

Complete this form if you are required to be appointed a natural gas retail dealer under the *Carbon Tax Act*. For additional information regarding the registration process for a natural gas retail dealer or the duties/responsibilities of a natural gas retail dealer, please refer to the following:

- our website at gov.bc.ca/consumertaxes and go to [Motor Fuel Tax and Carbon Tax](#), or
- [Notice 2008-020](#), *Notice to Natural Gas and Propane Sellers - Carbon Tax*

If you need further assistance, please contact us at:

- Toll-free in Canada: 1 877 388-4440, or
- Email us at CarbonTax@gov.bc.ca

STEP 1

Answer all questions in the attached application form. Your application will be delayed or returned if you do not provide all required information.

STEP 2

You may submit your application using one of the following methods:

By fax: 250 387-5882

By mail: PO Box 9447 Stn Prov Govt
Victoria BC V8W 9V7

Please remember to include, if required:

- your most recent audited financial statements, and
- a signed copy of the form *Authorization or Cancellation of a Representative (FIN 151)*, if you wish to appoint any additional business contacts.

STEP 3

The ministry will, on receiving a complete application:

- review the application to determine if you meet the requirements for a natural gas retail dealer appointment,
- contact you to clarify the application or request additional information, if necessary, and
- inform you by mail, if you are not eligible or your application is not approved.

STEP 4

If your application is conditionally approved:

- two copies of a draft agreement outlining the duties and conditions of the natural gas retail dealer appointment may be sent to you,
- you may be required to submit an unconditional letter of credit from a recognized Canadian financial institution, and
- if you agree with the duties and conditions, you must sign and return both copies of the agreement and the unconditional letter of credit, if applicable, to the ministry.

STEP 5

The Director, *Carbon Tax Act*, will sign and return one copy of the agreement to you, if applicable, along with a certificate authorizing you to sell natural gas as a retail dealer.

Instructions for Completing the Application for Registration as a Natural Gas or Dealer

Item 1

If your business is incorporated under the BC *Business Corporations Act* or other similar legislation, enter the name as it appears on the incorporation certificate and include your incorporation certificate number. Please provide a copy of your certificate of incorporation.

If the business is a partnership, list the full legal names of all partners. If there are more than two partners, attach an additional page.

If the business is not a corporation or a partnership, please describe the type of ownership of the business.

Please include your Business Number which is a unique 9-digit number provided by the Canada Revenue Agency (CRA) to identify your business to various government agencies.

Item 2

Enter the name under which the business will operate (if different than Item 1 above).

Item 3

Enter the physical location of the business (may be different than the mailing address).

Item 4

Enter the mailing address where tax returns and any correspondence should be sent (if different than Item 3 above).

Item 5

Enter the name of the primary business contact, including telephone number, fax number and email address. This may be your bookkeeper, accountant or an employee. If you wish to appoint a second business contact or change a business contact, please complete and attach the form *Authorization or Cancellation of a Representative* ([FIN 151](#)).

Item 6

Describe the primary nature of your business. For example, manufacture of natural gas in BC of which 80% is sold to wholesalers within BC for resale purposes and 20% is sold within BC to end-purchasers for their own use.

Item 7

Enter the date the business will start or started making retail sales of natural gas to purchasers for their own use.

Item 8

Provide a general description of your business assets (e.g. land, equipment, vehicles) within BC and the approximate value of each asset. Attach a separate sheet if necessary.

Item 9

Enter the name and address of your principal financial institution.

Item 10

Provide a copy of your business' most recent audited financial statements if you sell more than 30 million litres or 1 million gigajoules of natural gas.

Item 11

Complete the table on [Page 4](#):

- You have the option of reporting natural gas in either gigajoules or cubic meters.
- If you import fuel into BC, estimate the annual volume of fuel imported into the province.
- If you purchase fuel in BC, estimate the annual volume of fuel purchased in the province.
- If you use fuel in BC, estimate the annual volume of fuel.
- If you sell fuel in BC, estimate the annual volume of fuel sold in the province.
- If you sell fuel which is then exported for use outside BC, estimate the annual volume of fuel exported from the province and sold in another jurisdiction (e.g. Alberta, Washington).

Item 12

Enter the number of retail locations in BC where you sell natural gas in BC.

Item 13

All applications must be certified by an authorized signing authority.



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GENERAL INQUIRIES

Toll-free in Canada: 1 877 388-4440 Email us at CarbonTax@gov.bc.ca

Please type or print clearly and complete the form IN FULL. Incomplete forms will be returned. Attach additional sheets if more space is required.

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.

1 TYPE OF OWNERSHIP AND NAME (choose one only) LEGAL NAME OF APPLICANT INCORPORATION NUMBER (provide a copy of certificate of incorporation) CORPORATION PARTNERSHIP OTHER PLEASE SPECIFY BUSINESS NUMBER (9 digits)

2 NAME UNDER WHICH BUSINESS IS CONDUCTED (trade or firm name) FIRM NUMBER (if applicable)

3 PHYSICAL LOCATION OF BUSINESS (attach a separate sheet if more than one location) STREET CITY PROVINCE/STATE COUNTRY POSTAL/ZIP CODE

4 BUSINESS MAILING ADDRESS (if different from Item 3 above) C/O STREET CITY PROVINCE/STATE COUNTRY POSTAL/ZIP CODE

5 BUSINESS CONTACT NAME AND TITLE BUSINESS TELEPHONE NUMBER BUSINESS FAX NUMBER EMAIL ADDRESS DATE BUSINESS WILL START/ STARTED MAKING RETAIL SALES OF NATURAL GAS TO PURCHASERS FOR THEIR OWN USE YYYY / MM / DD

6 PLEASE DESCRIBE THE PRIMARY NATURE OF YOUR BUSINESS 8 DESCRIBE YOUR BUSINESS ASSETS (E.G. LAND, EQUIPMENT, VEHICLES) LOCATED WITHIN BC AND THE APPROXIMATE VALUE DESCRIPTION OF ASSETS APPROXIMATE VALUE (\$)

9 FINANCIAL INSTITUTION NAME ADDRESS (include street, city and province) POSTAL/ZIP CODE

10 PROVIDE A COPY OF YOUR BUSINESS'S MOST RECENT AUDITED FINANCIAL STATEMENTS, IF REQUIRED (see instructions for Item 10).

11 COMPLETE THE TABLE ON PAGE 4 OF THIS DOCUMENT.

12 INDICATE THE NUMBER OF RETAIL LOCATIONS IN BC WHERE YOU SELL NATURAL GAS.

13 CERTIFICATION - By completing this document, you are certifying that all the information it contains is true and complete. You are advised that false information may result in penalties and/or prosecution.

SIGNATURE NAME (please print) TITLE/POSITION DATE SIGNED YYYY / MM / DD

Estimate the Annual Volume of Fuel Activity:

Fuel Type	Manufactured in BC	Imported Into BC	Purchased Within BC	Used Within BC (1)	Sold Within BC	Sold Outside BC
Natural Gas						
Gigajoules						
Cubic Meters						

Notes:

- 1 Only fuel used in BC on which you have not paid security or tax.