



GENERAL INFORMATION

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

If you are claiming a refund for more than one fuel type purchased during the claim period, a separate refund application must be completed for each fuel type.

Only the individual, business or corporation that paid the tax can submit an application to claim a refund.

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

WHO SHOULD USE THIS FORM?

Use this form to claim a refund of the difference between the clear and coloured fuel tax rates when clear fuel was used in the operation of qualifying motor vehicles for the purpose of the following:

1. logging industry – trucks used off-highway to haul logs or lumber,
2. mining industry – trucks used off-highway to transport minerals,
3. oil and gas exploration and drilling – trucks (other than pickup trucks) used off-highway to transport equipment and supplies, or
4. logging and mining industries – fire trucks used off-highway as fire trucks; ambulances used off-highway as ambulances; and crew transportation vehicles used off-highway to transport crew.

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

PART A – APPLICANT INFORMATION

Full Legal Name

Enter the current full legal name of the applicant who paid the tax. An operating name of “doing business as” 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.

Business Number

Enter your 9-digit business number (BN) 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 D – REFUND INFORMATION

Claim Period

The start date of your claim is the date of the first fuel purchase for which you are claiming a refund. The end date is the date of the last fuel purchase for which you are claiming a refund.

Refund Calculation

Line 1: Total Litres Subject to Refund – For fuel used for hauling or transporting, enter the amount from Line 12 of Part F.

For fuel used for crew transportation, enter the amount from Line 5 of Part G.

You cannot claim a refund for both transporting and hauling (Part F) and crew transportation (Part G) on the same application. A separate application must be completed for each activity.

Line 2: Tax Rate Per Litre Paid on Fuel Purchased – Enter the rate of tax paid on the fuel included in your application. See our [Motor fuel tax and carbon tax rates on fuels and substances](#) page, for details on tax rates and transit regions within B.C.

Line 4: Refund Rate – Calculates the difference between the tax rate from Line 2 and the coloured fuel rate of \$.03 per litre.

Line 5: Refund Claim – Calculates the refund claim amount by multiplying the amount entered on Line 1 by the refund rate on Line 4.

PART E – APPLICANT CERTIFICATION

The application must be signed by the person who paid the tax. If the tax was paid by a corporation, the application must be signed by a director or by an employee who has been delegated authority. You may be required to provide evidence that the person who signed the application has the authority to sign.

An application that is not signed, not signed by a signing authority or is signed by a third party (such as an external accountant, bookkeeper or consultant) will be returned.

PART F – HAULING AND TRANSPORTING

Lines 1, 2, and 3: Total Litres Used – On the applicable line, enter the total litres of clear fuel used during the claim period for the vehicles listed in Part H.

Line 4: Total Litres Used in Self-Loads – Multiply the number of loads from Box A of the [Distance Worksheet](#) by 10 litres per load.

Line 5: Total Litres Used in Hauling or Transporting – Line 1 minus Line 4, or enter the total litres from Line 2 or Line 3 to calculate the total litres used.

- Line 6:** Total On-Highway Kilometres – Enter the total kilometres driven on-highway from Box B of the [Distance Worksheet](#).
- Line 7:** Other Distances in Kilometres – Enter the total kilometres driven for non-qualifying purposes, such as low-bedding, hauling woodchips, travelling to and from home, and transferring logs between mills.
- Line 8:** Total Off-Highway Kilometres – Enter the total kilometres driven off-highway from Box C of the [Distance Worksheet](#).
- Line 9:** Total Kilometres Travelled – Add the amounts from Line 6, 7 and 8 to calculate the total kilometres travelled.
- Line 10:** Consumption Rate – Divide the total distance travelled from Line 9 by the total litres used from Line 5 to calculate the kilometres per litre consumption rate (KPL).

Note: We may apply a branch guideline KPL when calculating off-highway log hauling refund claims. The KPL guidelines only apply to log hauling claims. They do not apply to the mining industry or oil and gas exploration.

Based on the average age of your vehicle fleet, the current guideline KPL rates are as follows:

- 4 years or less - 1.6 KPL
- 5-10 years old - 1.4 KPL
- older than 10 years - 1.2 KPL

- Line 11:** Total Litres Used Off-Highway – Divide the off-highway distance on Line 8 by the KPL amount on Line 10 to calculate the total litres used.
- Line 12:** Litres Subject to Refund – Add the total litres used in self-loads from Line 4 and the total litres used off-highway from Line 11 to calculate the litres subject to refund. Enter this amount on Line 1 of Part D of the application form.

PART G – CREW TRANSPORTATION

For the purposes of your application, the following are definitions of qualifying vehicles used in the logging or mining industry:

- fire trucks, ambulances and crew transportation vehicles that carry at least 6 but not more than 15 passengers, or
- buses that carry 16 or more passengers.

To calculate the fuel subject to refund for crew transportation vehicles, fire trucks, ambulances and buses, use the [Crew Transportation Worksheet](#) that is available on our website.

- Line 1:** Kilometres Travelled Off-Highway in Qualifying Vehicles (15 or fewer passengers) – Enter the total kilometres driven off-highway from Box A of the [Crew Transportation Worksheet](#).
- Line 2:** Eligible Litres Used Calculation – Divide the kilometres entered on Line 1 above by the consumption rate of 5.0 kilometres per litre.

- Line 3:** Kilometres Travelled Off-Highway in Large Buses – Enter the total kilometres driven off-highway to transport crew from Box B of the [Crew Transportation Worksheet](#).
- Line 4:** Eligible Litres Used Calculation - large buses – Divide the kilometres entered on Line 3 above by the consumption rate of 3.5 kilometres per litre.
- Line 5:** Litres Subject to Refund – Add the total litres from Line 2 and Line 4 to calculate the litres subject to refund. Enter this amount on Line 1 of Part D on the application form.

PART H – VEHICLE INFORMATION

Complete all of the information required for each vehicle that consumed fuel during the claim period. You will also need to include a copy of the vehicle registration for each vehicle listed.

If you need more space to list all your motor vehicles, create your own schedule and attach it to the application.

For crew transportation vehicles, you must indicate the seating capacity for each vehicle listed under the Type of Vehicle column.

SUBMITTING YOUR APPLICATION

Send the completed application form, along with copies of the supporting documentation, 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: 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, your refund request may be disallowed.



INSTRUCTIONS

- See the instructions on Pages 1 and 2 before completing.
Your claim will not be processed if the application is incomplete and/or the required documents (explained on Page 5) 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 Motor Fuel 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 - APPLICANT INFORMATION

Form section for Part A containing fields for Full Legal Name, Business Number, Mailing Address, City, Province, Postal Code, Contact Name, and Contact Telephone Number.

PART B - AUTHORIZATION OF A 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).

Form section for Part B containing fields for Name of Representative and Telephone Number.

PART C - EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or your third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during transmission by email.

Form section for Part C containing fields for Applicant Contact Email Address and Representative Email Address.

PART D - REFUND INFORMATION

Form section for Part D containing fields for Claim Period, From (Date of First Fuel Purchase), and To (Date of Last Fuel Purchase).

Table for Refund Calculation with columns for Refund Calculation and Litres Claimed. Rows include Total Litres Subject to Refund, Tax Rate Per Litre Paid on Fuel Purchased, Tax Rate Per Litre on Coloured Fuel, Refund Rate, and Refund Claim.

PART E - APPLICANT CERTIFICATION

I declare that I have not received, nor will I receive, a credit or refund of tax from my fuel supplier(s) for the fuel being claimed. I certify that the information I have provided is true and complete. I acknowledge that providing false or incomplete information may result in penalties, fines and/or imprisonment.

Form section for Part E containing fields for Signature of Signing Authority, Name of Signing Authority, Title of Signing Authority, and Date Signed.

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PART F – HAULING AND TRANSPORTING

Fuel used while hauling or transporting – other than fuel used in fire trucks, ambulances and crew transportation vehicles.	DOCUMENTS TO ATTACH (see Page 5)	
1 Total Litres Used in the Logging Industry – trucks used to haul logs or lumber (from Box A on Schedule of Fuel Purchases , if applicable)	1, 2, 3, 4, 5, 11	
2 Total Litres Used in the Mining Industry – trucks used to transport minerals (from Box A on Schedule of Fuel Purchases , if applicable)	1, 2, 4, 5, 6, 8, 11	
3 Total Litres Used in Oil and Gas Exploration and Drilling – trucks used to transport equipment and supplies (from Box A on Schedule of Fuel Purchases , if applicable)	1, 2, 4, 5, 7, 8, 11	
4 Total Litres Used in Self-Loads – logging trucks with a hydraulic arm (from Box A on Distance Worksheet X 10 litres per load)		
5 Total Litres Used in Hauling or Transporting (Line 1 minus Line 4 or amount from Line 2 or Line 3)		
6 Total On-Highway Kilometres (from Box B on Distance Worksheet)		
7 Other Distances in Kilometres (e.g. lowbedding, to and from home, mill-to-mill transfers)		
8 Total Off-Highway Kilometres (from Box C on Distance Worksheet)		
9 Total Kilometres Travelled (sum of Lines 6, 7 and 8)		
10 Consumption Rate – kilometres per litre (KPL) while hauling or transporting (Line 9 divided by Line 5)		
11 Total Litres Used Off-Highway (Line 8 divided by Line 10)		
12 Litres Subject to Refund (sum of Line 4 and Line 11)		

PART G – CREW TRANSPORTATION

Fuel used in fire trucks, ambulances and crew transportation vehicles (logging and mining industries only).	DOCUMENTS TO ATTACH (see Page 5)	
1 Kilometres Travelled Off-Highway in Qualifying Vehicles (15 or fewer passengers) – trucks and vans (6 or more passengers), small buses, ambulances and fire trucks	1, 2, 4, 5, 8, 9, 10, 11	
2 Eligible Litres Calculation (Line 1 divided by 5.0 kilometres per litre)		
3 Kilometres Travelled Off-Highway in Large Buses – seating 16 or more passengers	1, 2, 4, 5, 8, 9, 10, 11	
4 Eligible Litres Used Calculation – large buses (Line 3 divided by 3.5 kilometres per litre)		
5 Litres Subject to Refund (sum of Lines 2 and Line 4)		

PART H – VEHICLE INFORMATION

REGISTRATION NUMBER	YEAR AND MAKE OF VEHICLE	TYPE OF VEHICLE - For crew transportation, indicate the seating capacity	PURPOSE

EXPLANATION OF DOCUMENT NUMBERS

You may choose to submit only your schedule of fuel purchases, distance worksheet and vehicle information with your completed application. We will contact you to request **sample** fuel invoices, load slips or earnings statements and vehicle registration.

OR

If you wish to expedite the processing of your application, submit all the additional documents listed below with your completed application form.

Do not submit original documents with your application. Ensure copies are legible.

1. Schedule of fuel purchases

Provide a schedule listing all fuel purchased in B.C. during the claim period. The schedule must identify the region of purchase, fuel type, date of purchase, name and city of the fuel seller and the litres purchased. See [Page 6](#) of the application form.

2. Fuel purchase invoices

Provide copies of fuel purchase invoices, sorted in the same order as listed on the [Schedule of Fuel Purchases](#). Invoices should show the name and address of seller and purchaser, date of purchase, type of fuel, rate of motor fuel tax paid and volume of fuel purchased.

3. Log hauling earnings statements or load slips

Provide copies of earnings statements or load slips, sorted in the same order as they appear on the [Distance Worksheet](#). Earning statements or load slips should show the following:

- log hauler's name
- mill or contractor's name
- mill location
- hauling dates
- number of loads
- timber mark
- number of self-loads using the hydraulic arm (if applicable)

4. Inventory reconciliation

If you have bulk fuel purchases, provide an inventory reconciliation (see our website for a copy of the [Inventory Reconciliation Worksheet](#) template in Excel format) for the claim period that shows the following:

- opening inventory
- purchases
- closing inventory
- fuel consumed during the period in both qualifying and non-qualifying vehicles

5. ICBC vehicle registration

Provide a copy of the ICBC vehicle registration for each vehicle listed in Part H of the application form.

6. Mineral transportation invoices and delivery documentation

Provide copies of invoices, earnings statements or delivery documents that show the following:

- mineral hauler's name
- mine site
- mine location
- hauling dates
- number of loads hauled
- description of mineral hauled

7. Oil and gas exploration and drilling transportation invoices and delivery documentation

Provide copies of invoices or delivery documents that show the following:

- details of the equipment and supplies transported,
- the drilling location (well name), and well identifier or map co-ordinates of delivery location, if applicable
- name of business that contracted to have the equipment and supplies transported

8. Land survey map

Provide a land survey map (with a distance scale) that identifies off-highway distances claimed by showing off-highway routes.

9. A signed statement of certification

Provide a signed statement certifying how crew transportation vehicles/ambulances and fire trucks were used during the claim period.

10. Crew Transportation Worksheet

Provide a schedule that details the following information (see our website for the [Crew Transportation Worksheet](#) template in Excel format) for each vehicle used off-highway and included in your claim:

- year of the vehicle
- vehicle identification (unit number)
- type of fuel used
- total litres consumed
- opening odometer reading
- ending odometer reading
- total kilometres driven
- on and off-highway kilometres

11. Identification

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.

