

**INSTRUCTIONS FOR COMPLETING THE APPLICATION  
FOR REFUND OF CARBON TAX****DEPUTY COLLECTOR OR RETAIL DEALER (FIN 143)**

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 security.

A refund of security that relates to carbon tax is available in limited circumstances. For additional information, see [Bulletin MFT-CT 007](#), Refunds for Deputy Collectors and Retail Dealers or our website at [gov.bc.ca/fuelandcarbontax](http://gov.bc.ca/fuelandcarbontax)

**WHO SHOULD USE THIS FORM?**

Use this form if you are a deputy collector or a retail dealer who sells fuel at wholesale or retail. You may apply for a refund when you have paid security on fuel to your supplier that:

- was sold to a person who was not required to pay and did not pay the tax or security
- was not sold and is not to be sold to a purchaser.

You may also use this form to claim a refund related to a bad debt. For details on how to apply, see [Bulletin CTB 001](#), Bad Debts.

Do not use this form if you have been appointed as a collector. Collectors should claim a refund on their carbon tax return.

If you are eligible for a refund of both the 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 security. 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 security you paid on fuel that you have sold on or after April 1, 2023.

**Calculating the Refund**

For each fuel type 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 14 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 2](#).

**Line 1:** Fuel Exported for Sale Outside B.C. – enter the total volume of each fuel type that you paid security on and that was subsequently exported and sold outside the province. You may also enter the total volume of each fuel type that you paid security on that was sold within B.C. and subsequently exported by you or a common carrier for use outside the province.

**Line 2:** Fuel Sold to Registered Consumers – enter the total volume of fuel that you sold within B.C. to a registered consumer and that you did not charge tax on, by fuel type as identified on the business’s Registered Consumer Certificate issued by the ministry:

- a. Interjurisdictional Airline/Railway
- b. Other Exempt Users – for example, fuel used as feedstock to manufacture another substance or for down-hole drilling at a well site. For a complete list of qualifying exempt purposes of fuel that is not combusted, see [Bulletin MFT-CT 004](#), Registered Consumers.

**Line 3:** Fuel Sold to Registered Air Service or Marine Service – enter the total volume of each fuel type sold within B.C. to a registered air service or a registered marine service that you did not charge tax on. For more information, see [Bulletin CT 005](#), Commercial Air or Marine Services.

**Line 4:** Fuel Sold to Ships Prohibited from Coasting Trade – enter the total volume of each fuel type sold within B.C. that you did not charge tax on for use in a ship that is prohibited from coasting trade as defined in the Coasting Trade Act (Canada).

**Line 5:** Fuel Sold to eligible First Nations purchasers – enter the total volume of each fuel type sold within B.C. that you did not charge tax on to eligible First Nations purchasers, if you delivered the fuel to First Nations land as a condition of sale and 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 6:** Fuel Sold to Exempt Fuel Retailers – enter the total volume of each fuel type sold within B.C. that you did not charge security on to authorized exempt fuel retailers. For example, if you sold the exempt fuel retailer 100,000 litres and the retailer is authorized to purchase 25% of that fuel type exempt of security, enter 25,000 litres.

**Line 7:** Coloured Fuel Sold to Farmers – enter the total volume of coloured fuel sold to exempt farmers:

- delivered to a storage tank on farm land,
- sold from a bulk agent on the farmer’s account (e.g. not a cash, credit card or debit card sale), or
- sold through a cardlock system on the farmer’s account.

**Line 8:** Fuel Sold to Visiting Forces and Members of the Diplomatic and Consular Corps – enter the total volume of each fuel type sold within B.C. that you did not charge tax on to visiting forces and members of the diplomatic and consular corps.

**Line 9:** Fuel Sold in Sealed Pre-Packaged Containers – enter the total volume of each fuel type that you did not charge tax or security on for fuel sold within B.C. in sealed pre-packaged containers not greater than four litres.

**Line 10:** Other (specify) – enter the total volume of each fuel type sold within B.C. that you did not charge tax on for any reason not listed on Line 1 to Line 9 above and specify the reason in the space provided. Use this line to claim a refund related to a bad debt.

**Line 12:** Tax Rate – enter the applicable tax rate from the table on this page.

**Line 14:** Total Refund Claim – calculate the total refund claim by adding all refund amounts on Line 13. Enter the total on Line 14 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 business that paid the security 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.

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

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
<b>Liquid Fuels</b>		
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
<b>Gaseous Fuels</b>		
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
<b>Solid Fuels</b>		
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.



APPLICATION FOR REFUND OF CARBON TAX DEPUTY COLLECTOR OR RETAIL DEALER

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 2 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 Sold by a Deputy Collector or a Retail Dealer, Fuel Exported for Sale Outside B.C., Fuel Sold to Registered Consumers, etc.

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 security 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

- 1** A schedule of 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 volume of fuel purchased. Copies of the fuel purchase invoices can either be submitted with the claim or may be requested when the claim is verified.
- 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 volume of fuel sold exempt of 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 sales invoices showing the date of the sale, the name of the purchaser, the type and volume of fuel sold and the invoice total.
- 4** A copy of the shipper's invoice showing the name of the common carrier, the name of the purchaser, the type and volume of fuel transported outside of B.C., the date of shipping and the destination of the fuel 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).
- 5** On the schedule of fuel sales, indicate the number from the Registered Consumer Certificate, Registered Air Service Certificate or Registered Marine Service Certificate issued by the ministry and the fuel type the business is authorized to purchase without tax.
- 6** On the schedule of fuel sales, identify the name of the ship the exempt sale was made to.
- 7** For fuel sold to eligible First Nations individuals, provide the number of the purchaser's Certificate of Indian Status card issued by Indigenous Services Canada on the schedule of fuel sales.  
For fuel sold to eligible First Nations bands, provide the band name and number on the schedule of fuel sales. If you operate a retail location on First Nations land, you must provide copies of the Schedule of Sales of Tax-Exempt Fuels to First Nations ([FIN 412/2](#)).  
We may contact you once the refund claim is under review to request proof, such as a bill of lading, that the fuel was sold on First Nations land to an eligible First Nations individual or band.
- 8** A copy of the Exempt Fuel Retailer's (EFR) Permit specifying the percentage of fuel that the EFR is authorized to purchase exempt from security. Include the permit number on the schedule of fuel sales.
- 9** For sales to a visiting force, provide proof that the purchaser was a visiting force, such as a copy of the official orders.  
For sales to members of the diplomatic and consular corps, provide proof that a sale was made to a member of a diplomatic or consular corps, such as a copy of the front and back of the identity card issued by the Department of Foreign Affairs, Trade and Development. Include the identity card number on the schedule of fuel sales.
- 10** A description of the size, content and distribution channel for the fuel, including invoice copies for the purchase of the small containers. Include calculations to support the volume of fuel being claimed and sales information related to the fuel sold in small containers.
- 11** A certified statement outlining the events relating to your refund claim and reasons why you believe you are entitled to a refund. Include purchase and sales invoices, as applicable, and other documents relating to your refund.
- 12** We will contact you once your refund claim is under review to request copies of selected samples of Certificate of Exemption – Farmer forms ([FIN 458](#)) or Farmer Identity Cards issued by the B.C. Agriculture Council.

## Example of How to Calculate a Refund

In April 2023, a B.C. retail dealer purchased fuel from a collector and paid an amount of security equal to the carbon tax on the fuel. The retail dealer had the following transactions, which are eligible for a refund of security:

- 25,000 litres of jet fuel sold to a purchaser with a Registered Air Service Certificate specifying jet fuel,
- 50,000 litres of diesel fuel sold and exported by a common carrier to the Yukon,
- 500 litres of gasoline sold to a consular corps, and
- 50 litres of diesel used as an additive to feedstock.

<b>PART B – REFUND INFORMATION</b>				
CLAIM PERIOD	FROM YYYY / MM / DD	TO YYYY / MM / DD	Specify the Fuel Type(s) – See the table on <a href="#">Page 2</a> 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.	
	<b>2023/04/01</b>	<b>2023/04/30</b>		
REASON FOR REFUND	DOCUMENTS TO ATTACH (see <a href="#">Page 4</a> for details)	A Diesel	FUEL TYPE B Gasoline	C Jet Fuel
<b>Fuel Sold by a Deputy Collector or a Retail Dealer</b>				
1 Fuel Exported for Sale Outside B.C.	1, 2, 3, 4	<b>50,000.00</b>		
2 Fuel Sold to Registered Consumers				
a. Interjurisdictional Airline/Railway	1, 2, 3, 5			
b. Other Exempt Users (feedstock, non-energy uses of fuel)	1, 2, 3, 5	<b>50.00</b>		
3 Fuel Sold to Registered Air Service or Marine Service	1, 2, 3, 5			<b>25,000.00</b>
4 Fuel Sold to Ships Prohibited from Coasting Trade	1, 2, 3, 6			
5 Fuel Sold to Eligible First Nations Purchasers	1, 2, 3, 7			
6 Fuel Sold to Exempt Fuel Retailers	1, 2, 3, 8			
7 Coloured Fuel Sold to Farmers	1, 2, 3, 12			
8 Fuel Sold to Visiting Forces and Members of the Diplomatic and Consular Corps	1, 2, 3, 9		<b>500.00</b>	
9 Fuel Sold in Sealed Pre-Packaged Containers	1, 10			
10 Other (specify):	1, 11			
<b>11 TOTAL VOLUME</b> (sum of Line 1 to Line 10)		<b>50,050.00</b>	<b>500.00</b>	<b>25,000.00</b>
<b>12 TAX RATE</b> (see the table on <a href="#">Page 2</a> for a list of the rates)		<b>\$0.1685</b>	<b>\$0.1431</b>	<b>\$0.1678</b>
<b>13 REFUND AMOUNT</b> (Line 11 x Line 12)		<b>\$8,433.43</b>	<b>\$71.55</b>	<b>\$4,195.00</b>
<b>14 TOTAL REFUND CLAIM</b>				<b>\$12,699.98</b>