



INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF MOTOR FUEL TAX PURCHASER OF FUEL

under the Motor Fuel Tax Act

GENERAL INFORMATION

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

Only the individual or business that paid the tax can claim the refund. For more information, see our [Refunds for motor fuel tax and carbon tax](#) page.

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

WHO SHOULD USE THIS FORM?

Use this form to apply for a refund of motor fuel tax if you purchased fuel within B.C. for your own use in any of the circumstances listed below.

- You are a qualifying farmer and purchased coloured fuel for authorized use in the operation of the farm and did not receive a point-of-sale exemption.
- You are a qualifying farmer and purchased clear fuel for use in a farm truck operated internationally.
- You are an eligible First Nations purchaser and purchased fuel at a gas station located on reserve, and/or fuel was delivered into a receptacle located on reserve land as a condition of sale and you did not receive a point-of-sale exemption.
- You are a visiting force or a member of the diplomatic or consular corps and you did not receive a point-of-sale exemption.
- You operate a commercial air service and paid motor fuel tax on jet fuel used in an international flight that began, ended, or began and ended outside Canada.
- The amount paid for a motive fuel user permit for an IFTA commercial vehicle plus motor fuel tax paid for fuel used in the vehicle during the permit period exceeds the tax due on fuel used in B.C. during the permit period.

If you are eligible for a refund under the Motor Fuel Tax Act and the Carbon Tax Act, you must complete separate refund applications. If you are claiming a refund for an overpayment of carbon tax, see our [Motor fuel tax and carbon tax forms](#) page for the appropriate version of the Application for Refund of Carbon Tax – Purchaser of Fuel (**FIN 108**).

If you are claiming a refund for an overpayment of both motor fuel tax and carbon tax paid on a motive fuel user permit, use this application form to claim a refund of the overpayment of both taxes. For motive fuel user permits, a refund cannot exceed the amount of the deposit and we cannot issue a refund of less than \$10 for motor fuel tax and \$10 for carbon tax.

PART A – CLAIMANT INFORMATION

Enter your legal name, mailing address, city, province and postal code. Provide the name and telephone number of a person to contact with any questions about this application. You may also include your fax number and email address.

Enter your 9-digit business number (BN) provided by the Canada Revenue Agency if you have one.

If a third party representative will be acting on your behalf for this claim, please complete the representative identification section with the name, address and telephone number of the representative.

If you authorize us to correspond by fax and/or email with you or your representative, check the applicable box and provide the contact information. Such authorization may expedite the processing of your claim.

PART B – 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 Amount Claimed

Your application must include the [Schedule of Fuel Purchases](#). 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 1** Coloured Fuel Purchased by a Farmer – enter the dollar amount of your refund claim for coloured fuel purchased within B.C. on which tax was paid that was used in a farm truck or tractor in the operation of the farm.
- Line 2** Clear Fuel Purchased for Use in a Farm Truck Operated Internationally – enter the dollar amount of your refund claim for clear fuel purchased within B.C. on which tax was paid for use in a farm truck (with A or G plates) while operated internationally for the purpose of the farm.
- Line 3** Fuel Purchased by an Eligible First Nations Purchaser – enter the dollar amount of your refund claim for fuel purchased within B.C. on which tax was paid at a gas station located on reserve land or delivered to a receptacle located on reserve land.
- Line 4** Fuel Purchased by a Visiting Force or a Member of the Diplomatic and Consular Corps – enter the dollar amount of your refund claim for fuel purchased within B.C. on which tax was paid if you are a visiting force or are a member of a diplomatic or consular corp. To qualify for a refund if you are a visiting force, the fuel must have been used in connection with official duties.
- Line 5** Overpayment of Motive Fuel User Permit – enter the dollar amount of your refund claim as calculated using the formula outlined on our [Motive fuel user permits in B.C.](#) page. Use the combined motor fuel and carbon tax rate per kilometre.
- Line 6** Jet Fuel Purchased and Used in International Flights – enter the dollar amount of your refund claim for jet fuel purchased within B.C. on which tax was paid and used for an international flight.
- Line 7** Other – Specify – enter the dollar amount of your refund claim for fuel purchased within B.C. on which tax was paid for any reason not listed on Line 1 to Line 6 and specify the reason in the space provided.

PART C – CLAIMANT DECLARATION

Only the individual or business that paid the tax can sign the claimant declaration. Print the name and title of the signing authority.

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.

SUBMITTING YOUR APPLICATION

Send the completed application form, along with copies of 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

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.

NEED MORE INFO?

Online: gov.bc.ca/fuelandcarbontax

Toll free: 1-877-388-4440

E-mail: CTBTaxQuestions@gov.bc.ca



APPLICATION FOR REFUND OF MOTOR FUEL TAX PURCHASER OF FUEL under the Motor Fuel Tax Act

INSTRUCTIONS

- See the instructions on Page 1 before completing.
A claim will not be processed if the application is incomplete and/or 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 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 - CLAIMANT INFORMATION

FULL LEGAL NAME BUSINESS NUMBER (if applicable)

DOING BUSINESS AS NAME (if applicable)

MAILING ADDRESS (include street or PO box, city, province and postal code) - If the claim is approved, a cheque will be mailed to this address.

CONTACT NAME EMAIL ADDRESS TELEPHONE NUMBER FAX NUMBER

If you authorize any person other than a director or employee of the claimant to act on your behalf with regard to this application, complete the following:

REPRESENTATIVE IDENTIFICATION (name of individual/firm)

MAILING ADDRESS (include street or PO box, city, province and postal code)

CONTACT NAME CONTACT EMAIL ADDRESS CONTACT TELEPHONE NUMBER CONTACT FAX NUMBER

Check (x) this box if you authorize ministry staff to correspond by fax and/or email with you or your representative.

PART B - REFUND INFORMATION

Table with columns: CLAIM PERIOD, FROM (Date of First Fuel Purchase), TO (Date of Last Fuel Purchase), DOCUMENTS TO ATTACH, AMOUNT CLAIMED. Rows include: 1 Coloured Fuel Purchased by a Farmer, 2 Clear Fuel Purchased for Use in a Farm Truck Operated Internationally, 3 Fuel Purchased by an Eligible First Nations Purchaser, 4 Fuel Purchased by a Visiting Force or a Member of the Diplomatic and Consular Corps, 5 Overpayment of Motive Fuel User Permit, 6 Jet Fuel Purchased and Used in International Flights, 7 Other - Specify.

PART C - CLAIMANT DECLARATION

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.

SIGNATURE NAME AND TITLE OF SIGNING AUTHORITY DATE SIGNED YYYY / MM / DD

EXPLANATION OF DOCUMENT NUMBERS

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 fuel type and region where the fuel was purchased. For each transaction, list the date of purchase, name and city of the fuel seller and the litres of fuel purchased. The purchases should be listed in date order.

See [Page 5](#) of the application form for the Schedule of Fuel Purchases.

2 Fuel purchase invoices/receipts

Provide copies of fuel purchase invoices, sorted in the same order as listed on the schedule of fuel purchases.

Your fuel seller must provide an invoice upon your request that specifies the date of sale, name and address of the fuel seller, your name and address, the quantity of fuel purchased and the rate of B.C. motor fuel tax paid. For claims made by an eligible First Nations purchaser, a visiting force or a member of the diplomatic or consular corps, a refund will be provided only if the fuel invoice/receipt includes all of the above information.

A consular post can apply to an oil company for a credit card for their members that qualify for exemption. The oil company will exempt motor fuel tax from all billings on qualified accounts.

3 Property assessment notice

Provide a copy of your property assessment notice showing that you owned or leased land classified as farm land during the claim period.

4 Farmer identity card

Provide a copy of your Farmer Identity Card issued by the BC Agriculture Council.

5 Vehicle listing

For each vehicle that consumed fuel during the claim period for which you are claiming a refund, provide the ICBC vehicle registration number, year and make of the vehicle.

6 ICBC vehicle registration

Provide a copy of your ICBC vehicle registration that was in effect during the claim period for each vehicle identified on the vehicle listing (document 5 above) that was required to be registered. The vehicle must have had A or G plates during the claim period. For vehicles not required to be registered, provide the vehicle identification number (VIN).

7 Proof of international travel

Provide copies of documentation that establishes that international travel for a farm purpose occurred subsequent to the fuel purchase within B.C. This may include customs documents, bills of lading or invoices to customers, or invoices from suppliers located outside Canada.

8 Proof of purchase on reserve or delivery to reserve

Provide proof the fuel was purchased on a reserve or was delivered into a receptacle located on reserve land. This may include a bill of lading or a signed invoice that confirms receipt of fuel at a reserve location.

Individuals must provide a copy of the front and back of their Certificate of Indian Status card issued by Indigenous Services Canada.

Bands must provide a statement, signed by an authorized band member on band letterhead with band number, confirming that the fuel claimed was either purchased on reserve or was delivered into a receptacle on reserve land by the fuel seller.

9 Official orders and statement of use

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

Written statement

For claims by a visiting force, on letterhead of the visiting force, provide a written statement outlining what the fuel was used for.

Global Affairs Canada identity card

For claims by a member of the diplomatic and consular corps, provide a copy of the front and back of the diplomatic and consular identity card issued by Global Affairs Canada.

10 Schedule of international flights

Provide a schedule listing all instances in which motor fuel tax was paid on jet fuel used in flights that began, ended, or began and ended outside Canada. For each flight, list the flight number, aircraft call letters, date of departure, airports of takeoff and landing, and the amount of jet fuel consumed.

11 Schedule of jet fuel purchases

Provide a schedule of jet fuel purchases during the claim period supported by copies of invoices showing the amount of motor fuel tax paid.

12 Supporting documentation

Provide documentation, such as fuel uplift reports and fuel usage reports, to support your calculation of jet fuel used in international flights.

13 Motive fuel user permit (MFUP) and distance documents

Provide copies of all applicable MFUPs and documents to support the distance travelled in B.C. during the permit period, such as a driver's log book or bills of lading showing the delivery destination.

14 Written statement

Provide a written statement outlining the events relating to your refund claim and reasons why you believe you are entitled to a refund. Include all applicable supporting documentation.

15 Identification

If you are applying as an individual or 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.



SCHEDULE OF FUEL PURCHASES

INSTRUCTIONS

- Use this schedule to list your fuel purchase transactions.
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.
List all fuel purchase transactions in date order.
See our website for the Schedule of Fuel Purchases Excel Template.
If you create your own fuel purchase schedule, the schedule must include the same detailed information.

REGION OF PURCHASE - Check (✓) one only
SOUTH COAST BC TRANSPORTATION SERVICE REGION
VICTORIA REGIONAL TRANSIT SERVICE AREA
REMAINDER OF BRITISH COLUMBIA
FUEL TYPE - Check (✓) one only
CLEAR DIESEL
CLEAR GASOLINE
COLOURED DIESEL
COLOURED GASOLINE
Other - Specify:

Table with 3 columns: DATE OF PURCHASE (YYYY / MM / DD), NAME AND CITY OF SELLER, LITRES PURCHASED. Multiple empty rows for data entry.

TOTAL LITRES OF FUEL PURCHASED (BOX A)
TAX RATE PER LITRE PAID ON FUEL PURCHASED (See our Motor fuel tax and carbon tax rates on fuels and substances page) (BOX B)
REFUND AMOUNT (BOX A x BOX B)