



# INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF MOTOR FUEL TAX DEPUTY COLLECTOR OR RETAIL DEALER

under the Motor Fuel Tax Act

## GENERAL INFORMATION

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

A refund of security that relates to motor fuel 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 retail dealer who sells fuel at wholesale or retail. You may apply for a refund when:

- you have paid security on the fuel to your supplier,
- you have collected the amount of tax or security that is required to be collected on that fuel, if any, and
- the amount of security that you paid exceeds the amount of tax or security collected from your customer.

This situation can arise when you:

- sell fuel to eligible First Nations purchasers, exempt fuel retailers or registered consumers,
- export and sell fuel outside B.C.,
- relabel fuel and sell the fuel tax exempt or at a lower tax rate with the approval from the ministry to relabel fuel (e.g. purchased clear diesel and sold as marine diesel or locomotive fuel and/or purchased coloured diesel and sold as heating oil),
- dye and sell the fuel tax exempt or at a lower tax rate with the approval from the ministry to dye and sell coloured fuel (e.g. purchased clear diesel, dyed and sold the fuel at the coloured fuel tax rate),
- sell coloured fuel exempt of tax to farmers,
- sell clear diesel or clear gasoline outside the South Coast British Columbia transportation service region (SCTA) or the Victoria regional transit service area (VRTA), and you purchase the fuel within those areas and pay a higher rate of security, or
- sell propane exempt of tax:
  - to a purchaser for use in a residential dwelling unit, (for information about the conditions, see [Bulletin MFT 014](#), Propane Exemptions), or
  - to a purchaser who is a farmer and the propane is for farm use, or
  - in sealed containers holding 4 litres or less of propane or in pre-filled/refillable cylinders holding 28 litres or less of propane.

**Note:** You cannot claim a refund if you purchase clear gasoline or clear diesel inside the SCTA or VRTA, and you **use** the fuel outside the SCTA or VRTA (e.g. you consume the fuel in the operation of your business). For more information, see our [Motor fuel tax and carbon tax rates on fuels and substances](#) page.

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

Do not use this form if you have been appointed a collector. Collectors should contact the ministry for further information on claiming a refund.

If you are eligible for a refund under both the Motor Fuel Tax Act and the Carbon Tax Act, you must complete separate refund applications. To apply for a refund of the security that relates to the carbon tax, see our [Motor fuel tax and carbon tax forms](#) page for the appropriate version of the Application for Refund of Carbon Tax – Deputy Collector or Retail Dealer (**FIN 143**).

## PART A – CLAIMANT INFORMATION

### Full Legal Name

Enter the current 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.

### Business Number

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

### Mailing Address

Enter your complete mailing address. If applicable, a cheque and/or 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 your application.

## PART B – REFUND INFORMATION

### Claim Period

Generally, the start date of your claim is the date of the first sale made for which you are claiming a refund. The end date is the date of the last sale made for which you are claiming a refund.

### Calculating the Refund

Enter the dollar amount of your claim in Part B of the application form beside the applicable Reason for Refund for which you are making a claim. The sum of all of the amounts for each Reason for Refund will equal your total refund claim.

For information on fuel tax rates, see our [Motor fuel tax and carbon tax rates on fuels and substances](#) page.

## REASONS FOR REFUND

The following are descriptions of the various reasons you may claim a refund.

**Line 1** Fuel Exported for Sale Outside B.C. – enter the dollar amount for fuel on which you paid security and exported the fuel for sale outside the province.

**Line 2** Clear Gasoline and Clear Diesel Dyed and Sold as Coloured Fuel – enter the dollar amount for clear gasoline and clear diesel that was dyed and sold within B.C. at the coloured fuel tax rate.

You must have authorization from the ministry to colour fuel and sell coloured fuel. Generally, you must obtain a Coloured Fuel Certification (**FIN 430**) when selling coloured fuel to a purchaser for their own use through a cardlock or in an amount greater than 45 litres. For a complete list of responsibilities for coloured fuel sellers, see [Bulletin MFT-CT 003](#), Coloured Fuels and Other Substances.

**Line 3** Clear Gasoline and Clear Diesel Purchased within the SCTA or VRTA and Sold Outside – enter the dollar amount for clear gasoline and clear diesel you purchased within the SCTA or the VRTA and sold outside those regions at a lower tax rate. For example, you purchased clear gasoline in Burnaby then sold that gasoline to a customer in Abbotsford.

**Line 4** Coloured Diesel Sold as Heating Oil – enter the dollar amount for coloured diesel sold in B.C. as heating oil, stove oil or furnace oil. If you have clear diesel that you dyed and sold tax exempt as heating oil, claim a refund at a rate of 3¢ per litre on Line 4. The remainder of your refund should be claimed on Line 2.

**Line 5** Fuel Relabelled and Sold at Lower Tax Rate – enter the dollar amount for fuel that was relabelled and sold within B.C. at a lower tax rate. You must have authorization from the ministry to relabel fuel. Examples of relabelled fuel include clear diesel sold as marine diesel and clear diesel sold as locomotive fuel. Do not include on this line the dollar amount of clear gasoline and clear diesel dyed and sold as coloured fuel (see Line 2).

**Line 6** Fuel Sold to Eligible First Nations Purchasers – enter the dollar amount for fuel sold exempt within B.C. to eligible First Nations purchasers. To qualify for a refund, the fuel must be sold on First Nations land or to eligible First Nations purchasers and delivered into a receptacle located on First Nations land. For further information, see [Bulletin MFT-CT 002](#), Sales to First Nations and the Fuel Tax Exemption Program.

**Line 7** Fuel Sold to Exempt Fuel Retailers (EFR) – enter the dollar amount for fuel sold to an authorized EFR on which you did not charge security. Include only exempt litres. For example, you sell 100,000 litres of clear diesel to an EFR that is authorized to purchase 25% clear diesel exempt of security. You do not charge security on 25% of the litres; therefore, you claim a refund on 25,000 litres.

**Line 8** Coloured Fuel Sold to Farmers – enter the dollar amount for coloured fuel sold exempt to farmers:

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

If you have clear gasoline or clear diesel that you dyed and sold to a farmer, you claim a refund only at a rate of 3¢ per litre on Line 8. The remainder of your refund should be claimed on Line 2.

**Line 9** Fuel Sold to Registered Consumers, Visiting Forces or a Member of the Diplomat and Consular Corps – enter the dollar amount for fuel sold exempt within B.C. to a registered consumer for the fuel type identified on the registered consumer certificate issued by the ministry. Enter the dollar amount for fuel sold exempt within B.C. to visiting forces and members of the diplomatic and consular corps.

**Line 10** Substances Sold as Non-Motor Fuel Oil – enter the dollar amount for the substance sold in B.C. exempt of tax as non-motor fuel oil.

**Line 11** Propane Sold Exempt of Tax – enter the dollar amount of propane sold in B.C. exempt of tax where sold:

- to a purchaser for use in a residential dwelling unit, or
- to a purchaser who is a farmer and the propane is for farm use, or
- in sealed containers holding 4 litres or less of propane or in pre-filled/refillable cylinders holding 28 litres or less of propane.

**Line 12** Other (specify) – enter the total dollar amount for fuel on which you paid security for any reason not listed on Line 1 to Line 11. Use this line to claim a refund related to a bad debt.

**Line 13** Calculate the Total Refund Claim – add all refund amounts on Line 1 to Line 12. The ministry cannot issue a total 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 [Notice 2014-007](#), Who Can Claim a Refund.

Send the completed application along with the supporting documentation (as indicated beside the reason for refund and details on [Page 4](#) in the Explanation of Document Numbers section), 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

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.



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under the Motor Fuel Tax Act

INSTRUCTIONS

- See the instructions on Page 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 Motor Fuel Tax Act under the authority of section 26(a) of the FOIPPA.

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

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

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

PART B - REFUND INFORMATION

Table with columns: CLAIM PERIOD, FROM, TO, REASON FOR REFUND, DOCUMENTS TO ATTACH, AMOUNT CLAIMED. Includes rows for Fuel Exported, Clear Gasoline, Fuel Relabelled, etc.

PART C - CLAIMANT DECLARATION

I declare that I have not received, nor will I receive, a credit or refund from my fuel supplier for security paid on the fuel included in this claim. I certify that the information I have provided is true and complete.

SIGNATURE NAME OF SIGNING AUTHORITY TITLE DATE SIGNED

## EXPLANATION OF DOCUMENT NUMBERS

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

**1** A schedule of fuel purchases in B.C. during the claim period showing the:

- date of purchase,
- area of purchase (e.g. the area where title and all rights and responsibilities of the fuel transfer to you and is either the SCTA, VRTA or the remainder of B.C.),
- type and volume of fuel purchased,
- name of the fuel supplier, and
- rate per litre of B.C. motor fuel tax paid.

Provide copies of fuel purchase invoices sorted in the same order as they appear on your schedule of fuel purchases.

You may be required to provide an inventory reconciliation showing opening inventory, purchases, transfers, sales and closing inventory.

You may also be required to submit a letter from your fuel supplier stating that you are not receiving a credit on fuel sold at a lower tax rate.

**2** A schedule of fuel sales during the claim period showing the:

- date of sale,
- name of the purchaser,
- type and volume of fuel sold,
- area of sale (e.g. the area where title and all rights and responsibilities of the fuel transfer to your customer and is either the SCTA, VRTA or the remainder of B.C.), and
- tax rate per litre you are claiming.

Provide copies of fuel sales invoices sorted in the same order as they appear on your schedule of fuel sales.

**Note:** For assistance in preparing purchase schedules, sales schedules and inventory reconciliations, an [Excel Schedule Template](#) and [Inventory Reconciliation Excel Template](#) are available on our website with the suggested formats.

**3** The ministry will contact you once your claim is under review to request copies of the bills of lading/shippers invoices showing the location of fuel pickup, delivery destination, date of delivery, name of the carrier and the type and volume of fuel transported. Alternatively, to expedite the review process, you may submit with your refund claim copies of all the bills of lading/shippers invoices.

The documentation should clearly show:

- delivery of fuel from a location within B.C. to a location outside B.C.,
- delivery of fuel from within the SCTA to a location outside the SCTA, or
- delivery of fuel from within the VRTA to a location outside the VRTA.

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).

**4** Provide a copy of the Dye Stock Report ([FIN 476](#)).

**5** The ministry will contact you once your refund claim is under review to request copies for a selected sample of the Coloured Fuel Certification ([FIN 430](#)).

**6** For First Nations individuals – provide the purchaser's Certificate of Indian Status card number, issued by Indigenous and Northern Affairs Canada, on your schedule of fuel sales (see 2 above).

For First Nations bands – provide the band name and number on your schedule of fuel sales (see 2 above).

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](#)).

The ministry may contact you once the refund claim is under review to request proof, such as a delivery slip or bill of lading, to support that the fuel was sold on First Nations land to an eligible First Nations purchaser.

**7** Provide a copy of the Exempt Fuel Retailer's (EFR) permit specifying the percentage of fuel that the EFR is authorized to purchase exempt of security. Also, provide the permit number on your sales schedule (see 2 above).

**8** The ministry will contact you once your refund claim is under review to request copies for a selected sample of the Certificate of Exemption – Farmer ([FIN 458](#)) or copies of Farmer Identity Cards issued by the B.C. Agricultural Council.

**9** Fuel Sold to Visiting Forces – provide proof that the purchaser was a visiting force (e.g. copy of the official orders).

Fuel Sold to Members of the Diplomatic and Consular Corps – provide the number of the identity card issued by Foreign Affairs, Trade and Development Canada on your sales schedule (see 2 above).

Fuel Sold to a Registered Consumer – on your sales schedule (see 2 above), provide the registered consumer certificate number issued by the ministry.

**10** Provide copies of the Certificate of Exemption – Substances Sold for Use Other Than in Internal Combustion Engines ([FIN 480](#)) corresponding to the customers shown on your sales schedule.

**11** On your sales schedule (see 2 above), indicate the reason for selling propane exempt of tax (e.g. propane used in a residential dwelling or for a farm purpose, or propane sold in sealed containers holding 4 litres or less, or in pre-filled/refillable cylinders holding 28 litres or less of propane).

**12** Provide a certified 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, such as purchase and sales invoices.

**13** 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.