



# INSTRUCTIONS FOR COMPLETING THE STATIONARY ENGINE REFUND APPLICATION

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.

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.

## 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 is used for the operation of the engine of a motor vehicle while the vehicle is stationary. You may only claim a refund for fuel consumed while the vehicle is stationary and the engine is operated for the purpose of any of the following:

- 1 rotating the drum of a ready-mixed concrete truck or pumping ready-mixed concrete,
- 2 pumping or dispensing liquids or other materials to or from a commercial motor vehicle that does not include the use of a hydraulic cylinder or hydraulic arm while the vehicle is stationary,
- 3 operating a drilling unit that is operated by a power take-off unit,
- 4 operating temperature control equipment to preserve goods in an insulated cargo box on a commercial motor vehicle,
- 5 operating a mobile crane, or
- 6 operating a hydraulic arm mounted on a logging truck.

You are authorized to use coloured fuel to operate the stationary engine if it is separate from the engine used to power the motor vehicle and each engine has its own fuel tank. Under these circumstances, if you choose to use clear fuel in the tank connected to the stationary engine, you may not claim a refund of the difference between clear and coloured fuel tax rates.

## PART A – APPLICANT INFORMATION

### Full Legal Name

Enter the current full legal name of the applicant who paid the tax. An operating name or “doing business as” name may not be the legal name.

If you are applying as a corporation, enter the name as it appears on the incorporation certificate. If you are applying as 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.

If a tax rate change occurs during a period in which you purchased fuel, you must complete two separate schedules: one for fuel purchased prior to the tax rate change and one for fuel purchased on and after the tax rate change. A separate refund application is not required.

### Refundable Litres

**Lines 1-6** Enter the litres of clear fuel used in the motor vehicle while stationary, when operated for a qualifying purpose.

#### Line 1 Rotating the Drum of a Ready-Mixed Concrete Truck/Pumping Ready-Mixed Concrete

You may apply for a refund of 50% of the fuel consumed in a transit mixer or a concrete pumping truck.

A consumption rate of 0.25 litres per tonne of dry cement or flyash is used to determine the amount of fuel eligible for refund.

See [Bulletin MFT 013](#), Refunds for the Ready-Mixed Concrete Industry, for additional information.

#### Line 2 Pumping and Dispensing Liquids or Other Materials

Examples of liquids or other materials include water, petroleum products, fertilizer and animal feed.

Your application must include a worksheet detailing the fuel consumed while pumping and dispensing liquids or other materials. See the [Pumping and Dispensing Excel Worksheet](#) on our website.

#### Line 6 Operating a Hydraulic Arm Mounted on a Logging Truck

If you are applying for a refund of tax on fuel used while operating a hydraulic arm mounted on a logging truck, calculate the refundable litres based on 10 litres of fuel consumed per load.

If during the claim period, a logging truck was used to haul logs, you apply for a refund using the Off-Highway Refund Application ([FIN 141](#)).

#### Line 7 Total Refundable Litres

The total sum of litres reported on Line 1 to Line 6.

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**Line 8 Tax Rate per Litre Paid on Fuel Purchased**

Enter the motor fuel tax rate per litre you paid on the fuel you purchased. 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.

If you purchased fuel in more than one region of the province or you purchased fuel during a time when the tax rate changed, do not complete Lines 8 to 10. Instead, you will need to show how you calculated your refund and print the application form to manually record the amount on Line 11.

**Line 10 Refund Rate**

The refund rate is the difference between the motor fuel tax rate paid on fuel (Line 8) and the coloured fuel tax rate of 3¢ per litre.

**Line 11 Refund Claim**

Calculates the amount of your refund claim by multiplying the refundable litres on Line 7 by the refund rate on Line 10.

**PART E – VEHICLE INFORMATION**

Complete all of the information required for each qualifying motor 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 vehicles, create your own schedule and attach it to the application.

**PART F – APPLICANT CERTIFICATION**

The application must be signed by the person who paid the tax. If the application 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.

To indicate that you authorize us to exchange information with you using electronic media, check the applicable box.

**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.

**NEED MORE INFO?**

**Online:** [gov.bc.ca/fuelandcarbontax](http://gov.bc.ca/fuelandcarbontax)

**Toll free:** 1-877-388-4440

**E-mail:** [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)



STATIONARY ENGINE REFUND APPLICATION

under the Motor Fuel Tax Act

INSTRUCTIONS

- See to the instructions on Pages 1 and 2 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. For additional information, call us toll free at 1-877-388-4440.

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 with fields: FULL LEGAL NAME, BUSINESS NUMBER (if applicable), MAILING ADDRESS (include street or PO box), CITY, PROVINCE, POSTAL CODE, CONTACT NAME, 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 with fields: NAME OF REPRESENTATIVE (individual and/or firm), 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 with fields: APPLICANT CONTACT EMAIL ADDRESS, REPRESENTATIVE EMAIL ADDRESS

PART D - REFUND INFORMATION

Table with columns: CLAIM PERIOD, FROM (Date of First Fuel Purchase), TO (Date of Last Fuel Purchase), DOCUMENTS TO ATTACH (see Page 4 for explanation of documentation), LITRES CLAIMED. Includes rows for Refundable Litres - Clear Fuel Used To (1-6), Tax Rate Per Litre Paid on Fuel Purchased (8), Tax Rate Per Litre on Coloured Fuel (9), Refund Rate (10), and Refund Claim (11).

PART E - VEHICLE INFORMATION (include a copy of ICBC vehicle registration for each vehicle listed)

Table with columns: REGISTRATION NUMBER, YEAR AND MAKE OF VEHICLE, TYPE OF VEHICLE, PURPOSE

PART F - 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.

I authorize the Ministry of Finance to exchange information with me using electronic media such as a USB flash drive.

Form with fields: SIGNATURE OF SIGNING AUTHORITY, NAME OF SIGNING AUTHORITY, TITLE OF SIGNING AUTHORITY, DATE SIGNED (YYYY / MM / DD)

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## 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](#) for the Schedule of Fuel Purchases.

Businesses that maintain an inventory of fuel should complete Part A of the Inventory Reconciliation and Refundable Litres Worksheet on [Page 6](#).

### 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 the seller and purchaser, the date of purchase, the type and volume of fuel purchased, and the rate of motor fuel tax paid.

### 3 Well drilling documentation

Provide documentation that contains the well name and location, and well identifier or map co-ordinates of service location. Provide evidence of drilling activity, such as service contracts and customer invoices.

### 4 Pumping and dispensing liquids or other materials documentation

Provide a schedule that contains the following information.

- a) Type of product pumped or dispensed.
- b) Total volume(s) of product(s) pumped or dispensed, showing a breakdown by truck, type of liquid or material, hose diameter or other factors, as appropriate. Clearly indicate how totals were accumulated.
- c) Volume of liquids or materials delivered by gravity dump (if any). Fuel consumed in delivery of liquids or other materials by gravity dump does not qualify for a refund.
- d) Pumping rate used. Pumping rates vary according to product type, diameter of hose, temperature and efficiency of the truck engine and power take-off. Therefore, it is necessary to clearly indicate how the rate was determined, how variables (e.g. hose size) are accounted for, identify assumptions made and provide details of any tests performed to verify pumping rates.
- e) Identify calculation used to convert volume delivered into hours of pumping time claimed.
- f) Fuel consumption rate used.

See our website for the [Pumping and Dispensing Excel Worksheet](#).

### 5 Sales/delivery reports

Provide sales or delivery reports to support the [Pumping and Dispensing Excel Worksheet](#). Reports generated from on-board truck computer systems, which measure fuel consumption while the vehicle is stationary and operating the power take-off, may also be accepted.

### 6 Written statement

Provide a statement that identifies the number of engines and the number of fuel tanks on each motor vehicle. If any motor vehicle has multiple engines and/or multiple tanks, provide a description of how the engines are used and how the fuel tanks are connected to them.

### 7 Refundable litres calculation

Provide a worksheet showing the calculation of clear fuel used in the engine of a vehicle while stationary and used for a qualifying purpose. Deduct fuel used in non-qualifying vehicles and fuel used for non-qualifying purposes.

Businesses in the ready-mixed concrete industry should complete the Inventory Reconciliation and Refundable Litres Worksheet on [Page 6](#).

### 8 Third party load documentation

Provide documentation to support the number of loads lifted by the hydraulic arm on the logging truck, such as a copy of the service contract and/or earnings statement.

### 9 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.





# INVENTORY RECONCILIATION AND REFUNDABLE LITRES WORKSHEET READY-MIXED CONCRETE INDUSTRY

## INSTRUCTIONS

- Part A: use this schedule to reconcile inventory of fuel for the period of your claim.
- Part B: use this schedule to calculate refundable litres for ready-mixed concrete industry only.
- For dispensing flyash, complete Lines 1 to 3 of Part B below. To calculate refundable litres, multiply the tonnes of flyash dispensed by 0.25 and enter on Line 1 of Part D on [Page 3](#).
- See our website for the [Inventory Reconciliation Excel Template](#).
- If creating a separate fuel purchase schedule, it must include the same detailed information as below.

PART A – Inventory Worksheet	
FUEL TYPE	LITRES
1 Opening Inventory Balance	
2 Fuel Purchased (from Box A on <a href="#">Page 5</a> )	
3 Total Fuel Available (Line 1 plus Line 2)	
4 Ending Inventory	
5 Total Fuel Consumed (Line 3 minus Line 4)	

PART B – Refundable Litres Worksheet – Ready Mixed Concrete Industry	
	READY-MIXED CONCRETE
1 Total Fuel Consumed (from Line 5 of Part A)	
2 Less: Fuel Used in Non-Qualifying Vehicles/ Non-Qualifying Purpose	
3 Total Fuel Consumed in Qualifying Vehicles for a Qualifying Purpose (Line 1 minus Line 2 of Part B)	
4 Percentage of Fuel Eligible for Refund	50%
5 Refundable Litres (Line 3 x Line 4 of Part B)	

TO LINE 1 ON [PAGE 3](#)