



## GENERAL INFORMATION

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

If Line 6 results in a Net Amount Payable, you must file the form and remit the tax on or before the 28th of the month following the reporting period in which you used the fuel.

For additional information, refer to [Bulletin CT 005](#), *Commercial Air or Marine Services*.

## WHO SHOULD USE THIS FORM?

Use this form if you are:

- applying for a refund of carbon tax paid on fuel used:
  - in an interjurisdictional flight,
  - for interjurisdictional marine travel or transport, or
  - for interjurisdictional marine services.
- self-assessing carbon tax on fuel used for BC travel that tax has not been paid on if you are a business engaged in:
  - interjurisdictional air travel,
  - interjurisdictional marine travel or transport, or
  - interjurisdictional marine services.

Do not use this form for any period during which you have been appointed as a registered consumer, registered air service or registered marine service.

Do not use this form to claim a refund of carbon tax paid on fuel you used before April 1, 2019. See our [website](#) for the appropriate version of the *Refund Application/Return - Carbon Tax - Non-Registered Air or Marine (FIN 171)*.

## PART A – CLAIMANT 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 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 BC, 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 the ministry has questions about your application.

## PART B – REFUND APPLICATION/RETURN INFORMATION

### Claim/Reporting Period

On this application form you may only claim a refund of carbon tax for fuel used between April 1, 2019 and March 31, 2021.

### Calculating the Refund/Remittance

This form offers two methods to either claim a refund or remit taxes. You must choose either Method 1 or Method 2. Method 1 is designed for commercial air or marine travel with limited usage in BC. Method 2 is designed for commercial air or marine travel with limited usage outside of BC.

An amount reported on Line 1 of Method 1, or on Line 1 of Method 2 must be for the same period as an amount reported on Line 2 of Method 1, or Line 2 of Method 2.

If you are reporting a fuel type that is not included in Columns A to D, enter that fuel type at the top of Column E. Refunds are calculated based on the rate of carbon tax paid on fuel used during the claim period.

### Method 1

**Line 1** Enter the total volume of each fuel type that was not used for interjurisdictional travel. For commercial airlines that transported passengers or goods, and businesses that operated a commercial air service, this is the fuel used on flights that connected two locations within BC. For commercial ships that transported passengers or goods, this is the fuel used to transport passengers or goods between ports within BC. For other commercial marine services, this is the fuel used on any trip that began or ended in BC that did not begin or end at a foreign port.

**Line 2** Enter the total volume of each fuel type purchased within BC that you paid carbon tax on.

**Line 4** If you have entered an amount in Column E, enter the applicable tax rate from the table on [Page 2](#).

**Line 6** If there is a Net Amount Payable, include a cheque made payable to the Minister of Finance. The ministry cannot issue a refund of less than \$10.

### Method 2

**Line 1** Enter the total volume of fuel you acquired or brought into BC without paying the carbon tax and that was not used for interjurisdictional travel. For commercial airlines that transported passengers or goods, and businesses that operated a commercial air service, this is the fuel used on flights that connected two locations within BC. For commercial ships that transported passengers or goods, this is the fuel used to transport passengers or goods between ports within BC. For other commercial marine services, this is the fuel used on any trip that began or ended in BC that did not begin or end at a foreign port.

Fuel acquired or brought into BC includes fuel that you purchased in BC, transferred into a supply tank or supplemental supply tank in BC, or brought into BC in a supply tank or supplemental supply tank.

**Line 2** Enter the total volume of each fuel type purchased within BC that you paid carbon tax on and you used for interjurisdictional purposes.

**Line 4** If you have entered an amount in Column E, enter the applicable tax rate from the table on this page.

**Line 6** If there is a Net Amount Payable, include a cheque made payable to the Minister of Finance. The ministry 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 tax can claim the refund. For more information, refer to [Notice 2014-007 Who Can Claim a Refund](#) available on our website.

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  
Refunds Section  
PO Box 9628 Stn Prov Govt  
Victoria BC V8W 9N6

#### Courier

Ministry of Finance  
Consumer Taxation Programs Branch  
Refunds Section  
1802 Douglas Street  
Victoria BC V8T 4K6

**Note:** Submitting supporting documents on a USB will assist with processing your refund application. The ministry will not return the USB.

### Table of Fuel Types and Rates – April 1, 2019 to March 31, 2021

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
<b>Liquid Fuels</b>		
Gasoline (including ethanol)	\$/Litre	\$0.0889
Light Fuel Oil (including biodiesel)	\$/Litre	\$0.1023
• Diesel	\$/Litre	\$0.1023
• Heating Oil	\$/Litre	\$0.1023
• Locomotive Fuel	\$/Litre	\$0.1023
• Industrial Oil	\$/Litre	\$0.1023
Heavy Fuel Oil	\$/Litre	\$0.1260
Aviation Fuel	\$/Litre	\$0.0984
Jet Fuel	\$/Litre	\$0.1044
Kerosene	\$/Litre	\$0.1044
<b>Gaseous Fuels</b>		
Natural Gas (GJ)	\$/Gigajoule	\$1.9864
Natural Gas (m3)	\$/Cubic Metre	\$0.0760
Propane	\$/Litre	\$0.0616



REFUND APPLICATION/RETURN CARBON TAX - NON-REGISTERED AIR OR MARINE

under the Carbon Tax Act

April 1, 2019 to March 31, 2021

INSTRUCTIONS

- Refer to 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 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/REMITTANCE INFORMATION

CLAIM PERIOD FROM YYYY / MM / DD TO YYYY / MM / DD

Table with columns for Method 1 and Method 2, and sub-columns for Fuel Type (A: Jet Fuel, B: Aviation Fuel, C: (LFO) Diesel, D: Heavy Fuel Oil, E). Rows include Total Volume of Fuel Not Used for Interjurisdictional Travel, Less: Total volume of tax-paid fuel, Net Taxable (Refundable) Volume, Tax Rate, Tax Payable (Refundable), and NET AMOUNT PAYABLE (REFUNDABLE).

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 tax from my fuel supplier for the fuel being claimed.

SIGNATURE OF SIGNING AUTHORITY NAME OF SIGNING AUTHORITY (print or type) TITLE DATE SIGNED YYYY / MM / DD

X

## DOCUMENTATION REQUIREMENTS

METHOD 1	DOCUMENTS TO ATTACH
Air Transport of Passengers or Goods	1, 3, 4, 6, 8, 9
Air Services	1, 3, 5, 7, 8, 9, 10, 11
Marine Transport of Passengers or Goods	1, 3, 8, 12
Commercial Marine Service	1, 3, 8, 10, 11
METHOD 2	
Air Transport of Passengers or Goods	2, 3, 4, 6, 8, 9
Air Services	2, 3, 5, 7, 8, 9, 10, 11
Marine Transport of Passengers or Goods	2, 3, 8, 12
Commercial Marine Service	2, 3, 8, 10, 11, 13

### EXPLANATION OF DOCUMENT NUMBERS

- 1** A schedule of fuel purchases in BC during the claim period showing the type of fuel, the date of purchase, the name of the fuel supplier, the rate per litre of carbon tax paid on the fuel and the volume of fuel purchased.
- 2** A schedule of fuel purchases during the claim period for fuel purchased in BC and fuel purchased outside BC. Each schedule must show the type of fuel, the date of purchase, the name of the fuel supplier, the rate per litre of carbon tax, if any, paid on the fuel, and the volume of fuel purchased.  
**Note:** For assistance in preparing a schedule of fuel purchases, an [Excel Schedule Template](#) is available on our website with the suggested format.
- 3** Copies of the fuel purchase invoices showing the name and address of the fuel supplier and the purchaser, the date of purchase, the type and volume of fuel purchased, and the rate per litre of carbon tax paid on the fuel.
- 4** A schedule listing flights during the claim period that connected two locations within BC. The schedule should include the flight number, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, and the fuel used on each flight.
- 5** A schedule listing flights during the claim period that connected two locations within BC. The schedule should include the flight number if applicable, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, and the fuel used on each flight.
- 6** A schedule listing interjurisdictional flights that began or ended in BC during the claim period. The schedule should include the flight number, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, the fuel used on each flight and the carbon tax paid on the fuel.
- 7** A schedule listing interjurisdictional flights during the claim period that began or ended in BC. The schedule should include the flight number if applicable, the type of aircraft, the date of the flight, and the departure and destination locations.
- 8** Documentation, such as fuel uplift report for air travel, or fuel usage reports and trip logs for marine travel, to support your calculation of the fuel used.
- 9** Evidence that the commercial airline holds a licence issued by the Canadian Transportation Agency and an operating certificate issued by Transport Canada for the aircraft used allowing the operation of an international commercial air service.
- 10** A copy of the contract or invoice for each:
  - air service that required an interjurisdictional flight, or
  - marine service that required an interjurisdictional trip.
- 11** A statement to explain why each interjurisdictional flight of an air service or each interjurisdictional trip of a marine service was integral to the provision of the service. Include any other documentation to support the requirement for interjurisdictional travel.
- 12** A schedule listing each trip of a ship that connected two ports within BC. The schedule should include the ship name, the type of ship, the date of the trip, the departure and destination ports, and the fuel used on each trip.
- 13** A schedule listing fuel that tax was not paid on and that was:
  - imported into BC and used on trips connecting two ports within BC,
  - brought into BC in the supply tank or supplemental supply tank of a ship and used in trips connecting two ports within BC, or
  - transferred within BC into the supply tank or supplemental supply tank of a ship, and used on trips connecting two ports within BC.