

Ministry of Finance

Tax Bulletin



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Fuel Tax Refund for Persons with Disabilities

Motor Fuel Tax Act

Latest Revision: *The revision bar (|) identifies changes to the previous version of this bulletin dated April 2018. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin explains how individuals with certain disabilities may apply for a refund of the provincial motor fuel tax they pay on gasoline, diesel or propane used in their vehicle.

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Overview

When you purchase fuel in BC, you pay fuel tax. If you have a qualifying disability, the fuel tax refund program allows you to request a refund of the provincial motor fuel tax you paid in BC on fuel you used in a vehicle you own or lease.

The refund program has a maximum refund amount of \$500 for each calendar year. We calculate your refund based on the total amount of fuel tax you paid during the year, which may be less than the \$500 maximum.

Qualifying

You can register for the program if you:

- are 16 years old or older,
- are the registered owner or lessee of a vehicle or have an ownership interest in a vehicle registered to someone else, for example, a spouse, caregiver or relative, and
- have at least one qualifying disability.

Ownership interest in a vehicle means you may not be listed on the vehicle registration but you still have an interest in the vehicle. You have an ownership interest in a vehicle if you have the right to part of the amount received when the vehicle is sold. You may also have an ownership interest in a vehicle if you contribute to the vehicle's purchase or maintenance.

Note: An executor or administrator of an estate cannot register for the program on behalf of a deceased person.

Qualifying Disabilities

You may qualify for the fuel tax refund program if you:

- Suffer loss of a limb
- Are permanently dependent on a wheelchair
- Have complete and permanent functional loss of the lower limbs
- Have a permanent impairment of movement to the extent that it would be hazardous for you to use public transportation (whether or not it is available)
- Have a permanent mental disability to the extent that it would be hazardous for you to use public transportation (whether or not it is available)
- Have permanent sight impairment to the extent that you are not eligible to hold a driver's licence
- Receive a 100% veteran disability pension through active service in any war while in Her Majesty's forces
- Receive disability assistance or a supplement from the Ministry of Social Development and Poverty Reduction under the *Employment and Assistance for Persons with Disabilities Act*

You must provide specific documentation to confirm your disability (see Documentation to Confirm Your Disability below).

Registering

You can register online using [eTaxBC](#) or by using the paper *Application for Registration for the Fuel Tax Refund Program for Persons with Disabilities (FIN 119)*. This form is available on our website, from any [Service BC Centre](#), or you can contact us to have one sent to you.

Supporting Documents

Your registration for the program cannot be started until we receive all of your supporting documents.

You must include the following supporting documents when you register:

1. Copy of your identification
2. Copy of your valid vehicle registration
3. Copy of a power of attorney or representative agreement (if someone applies on your behalf)
4. Documentation to confirm your disability

Identification

You must include your driver's licence number on the registration form. If you do not have a valid driver's licence, you can include a copy of other government-issued identification that confirms your age and legal name, such as a BCID, passport, immigration card or birth certificate.

Vehicle Registration

If you own or lease more than one vehicle, you must designate one vehicle for this program and provide the licence plate number on the registration form.

If you are the registered owner or lessee of the vehicle, include a copy of your valid vehicle registration. If the vehicle is registered in BC, this is the registration paper from the Insurance Corporation of British Columbia (ICBC).

If you are not the registered owner or lessee but have an ownership interest in the vehicle, you must include:

- a copy of the vehicle owner's valid vehicle registration (e.g. ICBC registration), and
- a completed [Vehicle Ownership Declaration](#) (PDF) (or Step 7 of the [paper registration form](#)).

If you replace your vehicle, you must notify us of the date you registered the new vehicle and send us a copy of the valid vehicle registration. If you are reporting a

change in ownership interest in a vehicle, you must include a new **Vehicle Ownership Declaration** (PDF) (or Step 7 of the **paper registration form**) with a copy of the new valid vehicle registration.

To qualify, the vehicle must be registered to an individual (includes joint ownership); it cannot be registered to a company or business.

If the vehicle registration expires, you can continue to be registered for the program, but you can apply for fuel tax refunds only during the time when your registration was valid.

If you are not sure if your vehicle qualifies, contact us.

Power of Attorney or Representative Agreement

If another person registers you and signs on your behalf, they must have Power of Attorney or a Representative Agreement. A copy of the Power of Attorney or Representative Agreement must be included with your registration documents.

Documentation to Confirm Your Disability

The type of disability you have determines the document you need to confirm your disability.

Doctor's or Nurse Practitioner's Certification

If you are registering because you have one of the following disabilities, your doctor or nurse practitioner must complete the **Doctor or Nurse Practitioner's Certification** (PDF) (or Step 5 of the **paper registration form**).

- You suffer loss of a limb
- You are permanently dependent on a wheelchair
- You have complete and permanent functional loss of the lower limbs
- You have a permanent impairment of movement to the extent that it would be hazardous for you to use public transportation (whether or not it is available)
- You have a permanent mental disability to the extent that it would be hazardous for you to use public transportation (whether or not it is available)

Canadian National Institute for the Blind (CNIB) Certification

If you are registering because you have permanent sight impairment, you must include:

- a completed **Doctor or Nurse Practitioner's Certification** (PDF) (or Step 5 of the **paper registration form**), or
- a letter from the CNIB stating you have a permanent sight impairment and are not eligible to hold a driver's licence, and the effective date of the impairment.

Veteran Affairs Canada Letter

If you are registering because you receive a veteran disability pension, you must include a letter from Veterans Affairs Canada stating:

- that you receive a 100% disability pension from active service in any war while in Her Majesty's forces, and
- the date you began receiving the disability pension.

Release of Information

If you are registering because you receive disability assistance or a supplement from the Ministry of Social Development and Poverty Reduction (SDPR), you must include a completed **Release of Information** (or Step 6 of the **paper registration form**) signed by an SDPR authorized representative.

Note: Some Service BC representatives are authorized representatives of SDPR. Check with **Service BC** to find out if a location can assist you with this form.

If you no longer receive disability assistance or a supplement from SDPR, please contact us because you may no longer qualify for the fuel tax refund.

Confirmation Letter and Effective Date

If you qualify for the program, we will mail you a confirmation letter and enclose a refund application for you to submit your first refund claim. The letter includes your registration number and your **effective date** (the date from which you can apply for a fuel tax refund). The letter also explains how you may qualify for a refund of fuel tax you paid before you received your confirmation letter (see One-Time Exception to Fuel Receipts below).

Note: Your qualifications may be reviewed, and updated information or documents may be requested, at any time.

Once you are registered in the program, keep your receipts for fuel you purchase in BC for use in your vehicle (see Fuel Receipts below).

Applying for a Refund

Refund Application

Once you register for the program and receive your confirmation letter, you can apply for a refund by completing the *Application for Refund of Provincial Fuel Tax for Persons with Disabilities* (**FIN 472**). If you are not registered for the program, we cannot provide you with a refund.

You are only eligible for a refund of the fuel tax paid on fuel you purchased for use in the vehicle you registered for the program. We recommend you apply for a refund once each year as long as you are requesting a refund for \$10 or more (the minimum amount we can refund).

Who Purchases the Fuel

To be eligible for a refund, you must be the person who purchased the fuel and paid the tax. If fuel is purchased with a credit card or debit card, we consider the person whose credit card was used or the person whose bank account the funds came from to have purchased the fuel and paid the tax. If multiple debit or credit cards were used to purchase the fuel included in your refund request, we may request proof that you are the cardholder (for more information, see Refund Application Review below).

Example:

Martin is a person with disabilities and is registered for the motor fuel tax refund program for persons with disabilities. His friend Philip purchased fuel using his own credit card. The fuel invoice does not have a name on it.

In this situation, Philip is considered the purchaser of the fuel. Philip is not eligible for a refund because Martin is the person registered for the program. Because he was not the purchaser, Martin is also not eligible for a refund for the fuel Philip purchased.

In certain cases, the spouse of the person registered in the program may be eligible for a motor fuel tax refund on fuel they purchased for use in the vehicle registered for the program. Please call Taxpayer Services at 1-877-388-4440 for more information.

Refund Time Limits

We must receive your refund application within four years of the date you paid the fuel tax. For example, if you paid the fuel tax on April 10, 2015, we must receive your refund application by April 10, 2019. Any fuel receipts dated more than four years from the date we **receive** your application are not eligible.

Fuel Receipts

You must include your original fuel receipts with your refund application. Your receipts must show:

- The date you purchased the fuel
- The type of fuel you purchased (gas, diesel or propane)
- How many litres of fuel you purchased
- The seller's name and address

We do not accept pre-authorized or prepaid fuel receipts as these receipts do not show the number of litres or type of fuel purchased.

One-Time Exception to Fuel Receipts

If you did not keep your fuel receipts before you received your confirmation letter, we may accept other forms of proof. This is a one-time only exception and is only for fuel purchases made between the date you qualified for the program (the effective date stated in your letter) and the date of your confirmation letter. The other forms of proof we may accept are:

- Your credit card or debit card statements showing the fuel you purchased in BC for use in your vehicle
- Your account statements showing the fuel you purchased in BC for use in your vehicle
- A notarized statement for each calendar year you are claiming that includes:
 - how many litres of fuel you purchased
 - the type of fuel you purchased (gas, diesel or propane)
 - the location in BC where you purchased the fuel
 - an explanation of how you determined how much fuel you used

Note: You must provide copies of all vehicle registrations for the period you are claiming, including any vehicles in which you had an ownership interest at the time you purchased the fuel. If you were not the registered owner or lessee, but had an ownership interest in the vehicle, you must also provide a [Vehicle Ownership Declaration](#) (PDF) (or step 7 of the [paper registration form](#)).

Example:

You receive a letter dated **August 21, 2017** to confirm your registration. The confirmation letter states that you qualify for the program effective **September 15, 2016**. However, you did not keep your fuel receipts prior to the date of your confirmation letter (August 21, 2017).

In this case, we may accept any of the other forms of proof mentioned above for fuel purchased from **September 15, 2016 to August 21, 2017** (the date you qualified for the program to the date of your confirmation letter). You must also provide a copy of your vehicle registration for 2016. **Note:** we will require fuel receipts for fuel purchases made after August 21, 2017.

Your refund request will be sent back to you if you do not include your original fuel receipts for purchases made after August 21, 2017 or your application is incomplete. For example, you must calculate and enter the litres of fuel purchased in Step 4 of the application or your application will be returned to you.

Refund Rates

The following table shows the current refund rates per litre of fuel. We calculate your refund based on the tax paid at the time and place of purchase and not the entire purchase price you paid for the fuel.

Fuel Type	Greater Vancouver	Greater Victoria	Other Areas of BC
Gasoline	25.5¢ per litre	20¢ per litre (as of April 1, 2018)	14.5¢ per litre
Diesel	26¢ per litre	20.5¢ per litre (as of April 1, 2018)	15¢ per litre

The refund rate for propane is 2.7¢ per litre and applies throughout the province.

Example:

You purchase 500 litres of gasoline in Kelowna. Kelowna is in the Other Areas of BC and the gasoline tax rate at the time of purchase was 14.5¢ per litre. You will receive a refund of \$72.50 calculated as follows: 500 litres x 14.5¢ = \$72.50.

Submitting the Refund Application

Once you complete the refund application, place it in an envelope along with your original fuel receipts and either:

- Mail it to us at Ministry of Finance, Refunds Section, PO Box 9628 Stn Prov Govt, Victoria BC V8W 9N6, or
- Drop it off at any [Service BC Centre](#)

Refund Application Review

We routinely review refund applications to verify the amount of tax you paid. As part of this review, we may request additional information from you. For example, if multiple credit cards were used to purchase fuel within a short period of time, we may ask you to provide proof that each of those credit cards are issued in your name. If we are unable to verify the amount of tax you paid, your refund amount may be reduced.

Vehicle Insurance Discount

If you live in BC and you are the registered owner or lessee of the vehicle registered with the fuel tax refund program, you may get an insurance discount. If you take your confirmation letter to ICBC or your insurance agent, they can provide you with information about the discount.

Need more info?

Online: gov.bc.ca/fueltaxrefund

Toll free: 1 877 388-4440

Email: CTBTaxQuestions@gov.bc.ca

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

Latest Revision

April 19, 2018

- Added a Refund Application Review section to explain that we review refund applications and may ask you to provide us with additional information to verify the tax amount you paid.
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