



# INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF MOTOR FUEL TAX DEPUTY COLLECTOR OR RETAIL DEALER (FIN 152)

under the *Motor Fuel Tax Act*

## GENERAL INFORMATION

This application form is for use by deputy collectors and retail dealers to apply for a refund of security paid to their fuel supplier. Deputy collectors and retail dealers are required to pay a security equal to the tax payable on the final retail sale to a purchaser.

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

Do not use this form to claim a refund for a bad debt. For information on how to apply for a refund for an account that has been written off as bad debt, please see [Bulletin GEN 001](#), *Refunds of Tax Paid or Remitted on Sales Written Off as Bad Debts*.

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, complete an *Application for Refund of Carbon Tax – Deputy Collector or Retail Dealer (FIN 143)*.

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

For further information, please refer to [Bulletin MFT-CT 007](#), *Refunds for Deputy Collectors and Retail Dealers* or the Ministry of Finance website at [gov.bc.ca/consumertaxes](http://gov.bc.ca/consumertaxes)

## WHO SHOULD USE THIS FORM?

You may use this form if you are a deputy collector or retail dealer who sells fuel at wholesale or retail. You can 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 status Indians, exempt fuel retailers or registered consumers,
- export and sell fuel outside BC,
- dye and/or relabel fuel and sell the fuel tax exempt or at a lower tax rate (e.g. purchased dyed diesel and sold as heating oil, fuel purchased as clear diesel and sold as marine diesel),
- sell dyed 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, please 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.

**Please 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, please see [Bulletin MFT-CT 005](#), *Tax Rates on Fuels*.

## 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 if we have any questions about this application.

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

If a third party representative will be acting on your behalf for this claim, please complete the authorization section with the name and contact information of the representative.

## 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, refer to [Bulletin MFT-CT 005](#), *Tax Rates on Fuels*.

## REASONS FOR REFUND

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

**Line 1** Fuel Exported for Sale Outside BC. 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 BC at the coloured fuel tax rate.

You must have authorization from the ministry to colour fuel and sell coloured fuel. Where coloured fuel is sold from unmanned pumps (e.g. key or card lock), a copy of the *Coloured Fuel Account Certification (FIN 438)* must be completed by each customer. For a complete list of responsibilities for coloured fuel sellers, refer to the [Summary of Responsibilities for Coloured Fuel Sellers](#).

**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** Dyed Diesel Sold as Heating Oil. Enter the dollar amount for dyed diesel sold in BC 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 BC 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 Status Indians and Indian Bands. Enter the dollar amount for fuel sold exempt within BC to status Indians or Indian bands. To qualify for a refund, the fuel must be sold on reserve land or to a status Indian or Indian band and delivered into a receptacle located on reserve land. For further information, refer to [Bulletin MFT-CT 002, Sales to Status Indians and Indian Bands, and the Exempt Fuel Retailer 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** Dyed 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 Diplomats/Consular. Enter the dollar amount for fuel sold exempt within BC 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 BC to a 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 BC exempt of tax as non-motor fuel oil.

**Line 11** Propane Sold Exempt of Tax. Enter the dollar amount of propane sold in BC 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.

**Line 13** Calculate the Total Refund Claim. Add all refund amounts on Line 1 to Line 12. The ministry cannot issue a refund of less than \$10.

## PART C – CLAIMANT DECLARATION

If your business is a corporation, the declaration must be signed by a member of the board of directors or an authorized employee of the corporation. Please print the name and title of the person who signs the declaration.

Only the business that paid the security can claim the refund and sign the claimant declaration.

Send the completed application form along with the supporting schedules and documentation to:

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

**APPLICATION FOR REFUND  
OF MOTOR FUEL TAX – DEPUTY  
COLLECTOR OR RETAIL DEALER (FIN 152)**under the *Motor Fuel Tax Act***Instructions**

- Please refer to the instructions on **Page 1** and **2** before completing.
- A claim will not be processed 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](mailto: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 Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V7 (telephone: toll-free at 1 877 388-4440).

**PART A – Claimant Information**

FULL LEGAL NAME	BUSINESS NUMBER (if applicable)
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MAILING ADDRESS – Include postal code (if the claim is approved, a cheque will be mailed to this address)

CONTACT NAME	CONTACT TELEPHONE NUMBER (     )
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**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 (     )
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**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
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**PART B – Refund Information**

CLAIM PERIOD	FROM YYYY / MM / DD	TO YYYY / MM / DD	DOCUMENTS TO ATTACH (see <a href="#">Page 4</a> for explanation of documentation)	AMOUNT CLAIMED (\$)
REASON FOR REFUND				
1	Fuel Exported for Sale Outside BC		1, 2, 3	
2	Clear Gasoline and Diesel that was Dyed and Sold as Coloured Fuel		1, 2, 4, 5	
3	Clear Gasoline and Diesel Purchased within the SCTA or VRTA and Sold Outside		1, 2, 3	
4	Dyed Diesel Sold as Heating Oil		1, 2, 4	
5	Fuel Relabelled and Sold at Lower Tax Rate		1, 2	
6	Fuel Sold to Status Indians and Indian Bands		1, 2, 6	
7	Fuel Sold to Exempt Fuel Retailers		1, 2, 7	
8	Dyed Fuel Sold to Farmers		1, 2, 8	
9	Fuel Sold to Registered Consumers, Visiting Forces or Diplomats/Consular Exempt of Tax		1, 2, 9	
10	Substances Sold as Non-Motor Fuel Oil		1, 2, 10	
11	Propane Sold Exempt of Tax (see <i>Line 11 instructions on <a href="#">Page 2</a> for details</i> )		1, 2, 8, 11	
12	Other – specify:		1, 2, 12	
13	<b>Total Refund Claim</b> (sum of Line 1 to Line 11)			

**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, nor will I receive, a credit or refund from my fuel supplier for security paid on the fuel included in this claim.

SIGNATURE  <b>X</b>	NAME AND TITLE OF SIGNING AUTHORITY	DATE SIGNED YYYY / MM / DD
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## Explanation of Document Numbers

In addition to the documents listed below, we may request other documentation if necessary.

- 1 Provide a schedule of fuel purchases in BC 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 BC),
  - type and volume of fuel purchased,
  - name of the fuel supplier, and
  - rate per litre of BC motor fuel tax paid.

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.

Ministry staff will contact you once your refund claim is under review to request copies for a selected sample of purchase invoices.

- 2 Provide 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 BC), and
  - tax rate per litre you are claiming.

Ministry staff will contact you once your refund claim is under review to request copies for a selected sample of sales invoices.

**Please note:** For assistance in preparing purchase schedules, inventory reconciliations or sales schedules, we have an [Excel Schedule Template](#) available on our website with the suggested formats.

- 3 Ministry staff 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 BC to a location outside BC,
- 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 that fuel taxes were paid to the jurisdiction of export and customs documents.

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

- 5 Ministry staff will contact you once your refund claim is under review to request copies for a selected sample of the *Coloured Fuel Account Certification* form ([FIN 438](#)).

- 6 Fuel Sold to Status Indians – Provide the number of the purchaser's *Certificate of Indian Status* issued by Indian and Northern Affairs Canada on your sales schedule (see 2 above).

Fuel Sold to Indian Bands – Provide the band name and number on your sales schedule.

If you operate a retail location on reserve land, you must provide copies of the *Schedule of Sales of Tax-Exempt Fuels to Status Indians or Indian Bands* form ([FIN 412/2](#)).

Ministry staff may contact you once the refund claim is under review to request proof, such as a bill of lading, to support that the fuel was sold on reserve to a status Indian or Indian band.

- 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 Ministry staff will contact you once your refund claim is under review to request copies for a selected sample of the *Certificate of Exemption – Farmer* form ([FIN 458](#)) or copies of *Farmer Identity Cards* issued by the British Columbia 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 Department of Foreign Affairs and International Trade 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* form ([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.