

**INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND
OF CARBON TAX DEPUTY COLLECTOR OR RETAIL DEALER (FIN 143)**under the *Carbon Tax Act*

Effective July 1, 2012

General Information

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

A refund of carbon tax is available in limited circumstances. For additional information on these limited circumstances, please see [Bulletin MFT-CT 007, Refunds for Deputy Collectors and Retail Dealers](#), on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm

Who should use this form:

Use this form if you are a deputy collector or retail dealer who sells fuel at wholesale or retail. Deputy collectors and retail dealers can apply for a refund when they have paid security on fuel to their supplier that:

- was sold to a person who was not required to pay and did not pay the tax or security
- was not sold and is not to be sold to a purchaser.

Do not use this form if you have been appointed a collector. Collectors should claim a refund on their carbon tax return.

Do not use this form to claim a refund of security paid before July 1, 2012. Please see our [website](#) for the appropriate version of the *Application for Refund of Carbon Tax - Deputy Collector or Retail Dealer* (FIN 143) form.

Do not use this form to claim a refund of a bad debt. For details on how to apply for such a refund, 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 the *Motor Fuel Tax Act* and the *Carbon Tax Act*, you must complete a separate refund application for each Act. Please see *Application for Refund of Motor Fuel Tax - Deputy Collector or Retail Dealer* (FIN 152) for the refund application under the *Motor Fuel Tax Act*.

Part A – Claimant Information

Enter your legal name, mailing address, city, province and postal code. Provide the name and phone number of a person to contact with any questions about this application. You may also include your fax number and e-mail address.

Provide your federal business number 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, address and contact information of that representative.

Part B – Refund Information**Claim Period**

You may only claim a refund on this application form for sales you have made after June 30, 2012.

Calculating the Refund

For each fuel type being claimed, enter the fuel type at the top of column A, B or C. If you are claiming a refund on more than three types of fuel, create your own schedule and attach it to the application. In either case, enter the total dollar value of the refund being claimed on Line 14 under Column C, TOTAL REFUND CLAIM.

Enter the volume of fuel being claimed using the unit of measurement in the Table of Fuel Types and Rates on [Page 5](#). Enter the volume on the line that describes your reason for a refund claim, under the column for the applicable fuel type.

- Line 1: Fuel Exported – enter the total volume of each fuel type sold that you paid security on that was subsequently exported for sale outside the province. You may also enter the total volume of each fuel type that you paid security on that was sold within BC and subsequently exported by you or a common carrier for use outside the province.
- Line 2: Sales to Registered Consumers – enter the total volume of fuel sold within BC to a registered consumer that you did not charge tax on, by fuel type as identified on the business' registration certificate issued by the ministry:
- a. Interjurisdictional Airline/Railway
 - b. Other Exempt Users – for example, fuel used as feedstock to manufacture another substance or for down-hole drilling at a well site. For a complete list of qualifying exempt purposes of fuel not combusted, please see [Bulletin MFT-CT 004, Registered Consumers](#).

- Line 3: Sales to Registered Air Service or Marine Service – enter the total volume of each fuel type sold within BC to a registered air service or registered marine service that you did not charge tax on. For further information, please see the [Bulletin CT 005, Commercial Air or Marine Services](#).

- Line 4: Sales to Interjurisdictional Cruise Ships – enter the total volume of each fuel type sold within BC that you did not charge tax on for use in an interjurisdictional cruise ship for each cruise that had a port of call outside BC.

Line 5: Sales to Ships Prohibited from Coasting Trade – enter the total volume of each fuel type sold within BC that you did not charge tax on for use in a ship that is prohibited from coasting trade as defined in the *Coasting Trade Act* (Canada).

Line 6: Sales to Status Indians or Indian Bands – enter the total volume of each fuel type sold within BC that you did not charge tax on to status Indians or Indian bands if you delivered the fuel to a reserve as a condition of sale and the fuel was delivered into a receptacle located on reserve land.

Line 7: Sales to Exempt Fuel Retailers – enter the total volume of each fuel type sold within BC that you did not charge security on to authorized exempt fuel retailers. For example, enter 25,000 litres if the exempt fuel retailer is authorized to purchase 25% of that fuel type exempt of security and you sold the retailer 100,000 litres.

Line 8: Sales to Visiting Forces and Members of the Diplomatic and Consular Corps – enter the total volume of each fuel type sold within BC that you did not charge tax on to visiting forces and members of the diplomatic and consular corps.

Line 9: Fuel Sold in Sealed Pre-packaged Containers – enter the total volume of each fuel type that you did not charge tax or security on for fuel sold within BC in sealed pre-packaged containers not greater than four litres.

Line 10: Other (*please specify*) – enter the total volume of each fuel type sold within BC that you did not charge tax on for any reason not listed on Line 1 to Line 9 above.

Line 12: Tax Rate – enter the applicable tax rate from the table on [Page 5](#).

Line 14: Total Refund Claim – calculate the total refund claim by adding all refund amounts on Line 13. Enter the total on Line 14 under Column C. 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. Please print the name and title of the person who signs the declaration.

Only the business that paid the security can claim the refund.

Send the completed application, along with the supporting documentation (as indicated beside the reason for refund and detailed on [Page 5](#) in the section Explanation of Document Numbers), to:

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

**APPLICATION FOR REFUND OF CARBON TAX
DEPUTY COLLECTOR OR RETAIL DEALER**under the *Carbon Tax Act*

Effective July 1, 2012

INSTRUCTIONS:

- Please refer to the instructions on **Page 1** before completing.
- A claim will not be processed if the required documents (explained on **Page 5**) are not provided.
- If you require 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 *Carbon Tax Act* under the authority of both this Act and section 26 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 9V4. (Telephone: toll-free at 1 877 388-4440)

PART A – Claimant Information

FULL LEGAL NAME

FEDERAL BUSINESS NUMBER (a unique 9-digit number provided by CRA)

MAILING ADDRESS (include postal code) If claim is approved, a cheque will be mailed to this address.

CONTACT NAME

CONTACT PHONE NUMBER

()

E-MAIL ADDRESS

FAX NUMBER

()

Do you authorize any person other than a director or employee of the claimant to act on your behalf with regard to this application?

☐ YES☐ NO

If YES, please complete the following:

REPRESENTATIVE'S NAME

CONTACT NAME

ADDRESS

CONTACT PHONE NUMBER

()

PART B – Refund Information

CLAIM PERIOD	FROM YYYY / MM / DD	TO YYYY / MM / DD	Specify the Fuel Type(s) – See the table on Page 5 for a list of fuel types. For each fuel type, indicate the volume being claimed beside the applicable reason for refund. Create and attach a schedule if you require more columns.
--------------	------------------------	----------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

REASON FOR REFUND		DOCUMENTS TO ATTACH (see Page 5 for details)	A	FUEL TYPE B	C
Fuel Sold by a Deputy Collector or a Retail Dealer					
1	Fuel Exported	1, 2, 3, 4			
2	Sales to Registered Consumers				
a.	Interjurisdictional Airline/Railway	1, 2, 3, 5			
b.	Other Exempt Users (feedstock, non-energy uses of fuel)	1, 2, 3, 5			
3	Sales to Registered Air Service or Marine Service	1, 2, 3, 5			
4	Sales to Interjurisdictional Cruise Ships	1, 2, 3, 6			
5	Sales to Ships Prohibited from Coasting Trade	1, 2, 3, 6			
6	Sales to Status Indians or Indian Bands	1, 2, 3, 7			
7	Sales to Exempt Fuel Retailers	1, 2, 3, 8			
8	Sales to Visiting Forces and Members of the Diplomatic and Consular Corps	1, 2, 3, 9			
9	Fuel Sold in Sealed Pre-packaged Containers	1, 10			
10	Other (please specify):	1, 11			
11	TOTAL VOLUME (sum of Line 1 to Line 10)				
12	TAX RATE (see the table on Page 5 for a list of the rates)				
13	REFUND AMOUNT (Line 11 x Line 12)				
14	TOTAL REFUND CLAIM				

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 security from my fuel supplier for the fuel being claimed.

SIGNATURE

NAME AND TITLE OF SIGNING AUTHORITY

DATE SIGNED
YYYY / MM / DD**X**

Example of how to Calculate a Refund

In July 2012, a BC retail dealer purchased fuel from a collector and paid an amount of security equal to the carbon tax on the fuel. The retail dealer had the following transactions, which are eligible for a refund of carbon tax:

- 25,000 litres of jet fuel sold to a purchaser with a registered air service certificate specifying jet fuel,
- 50,000 litres of diesel fuel sold and exported by a common carrier to the Yukon,
- 500 litres of gasoline sold to a consular corp, and
- 50 litres of diesel used as an additive to feedstock.

PART B – Refund Information				
CLAIM PERIOD	FROM YYYY / MM / DD 2012/07/01	TO YYYY / MM / DD 2012/07/31	Specify the Fuel Type(s) – See the table on Page 5 for a list of fuel types. For each fuel type, indicate the volume being claimed beside the applicable reason for refund. Create and attach a schedule if you require more columns.	
REASON FOR REFUND	DOCUMENTS TO ATTACH (see Page 5 for details)	FUEL TYPE A Diesel	B Gasoline	C Jet Fuel
Fuel Sold by a Deputy Collector or a Retail Dealer				
1 Fuel Exported	1, 2, 3, 4	50,000		
2 Sales to Registered Consumers				
a. Interjurisdictional Airline/Railway	1, 2, 3, 5			
b. Other Exempt Users (feedstock, non-energy uses of fuel)	1, 2, 3, 5	50		
3 Sales to Registered Air Service or Marine Service	1, 2, 3, 5			25,000
4 Sales to Interjurisdictional Cruise Ships	1, 2, 3, 6			
5 Sales to Ships Prohibited from Coastal Trade	1, 2, 3, 6			
6 Sales to Status Indians or Indian Bands	1, 2, 3, 7			
7 Sales to Exempt Fuel Retailers	1, 2, 3, 8			
8 Sales to Visiting Forces and Members of the Diplomatic and Consular Corps	1, 2, 3, 9		500	
9 Fuel Sold in Sealed Pre-packaged Containers	1, 10			
10 Other (please specify):	1, 11			
11 TOTAL VOLUME (sum of Line 1 to Line 10)		50,050	500	25,000
12 TAX RATE (see the table on Page 5 for a list of the rates)		\$.0767	\$.0667	\$.0783
13 REFUND AMOUNT (Line 11 x Line 12)		\$3,838.84	\$33.35	\$1,957.50
14 TOTAL REFUND CLAIM				\$5,829.69

SAMPLE

Table of Fuel Types and Rates – Effective July 1, 2012

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol)	\$/Litre	\$0.0667
Light Fuel Oil (including biodiesel)	\$/Litre	\$0.0767
• Diesel	\$/Litre	\$0.0767
• Heating Oil	\$/Litre	\$0.0767
• Locomotive Fuel	\$/Litre	\$0.0767
• Industrial Oil	\$/Litre	\$0.0767
Heavy Fuel Oil	\$/Litre	\$0.0945
Aviation Fuel	\$/Litre	\$0.0738
Jet Fuel	\$/Litre	\$0.0783
Kerosene	\$/Litre	\$0.0783
Naphtha	\$/Litre	\$0.0765
Methanol	\$/Litre	\$0.0327
Gaseous Fuels		
Butane	\$/Litre	\$0.0528
Ethane	\$/Litre	\$0.0294
Gas Liquids	\$/Litre	\$0.0495
Pentanes Plus*	\$/Litre	\$0.0528
Propane	\$/Litre	\$0.0462
Refinery Gas	\$/m3	\$0.0528
Coke Oven Gas	\$/m3	\$0.0483
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$53.31
Coal – High Heat Value***	\$/Tonne	\$62.31
Coke	\$/Tonne	\$74.61
Petroleum Coke	\$/Litre	\$0.1101

* Includes Iso-Octane

** Includes Sub-Bituminous Coal

*** Includes Bituminous Coal

For conversion factors, please see www.sbr.gov.bc.ca/documents_library/shared_documents/Conversion_Factors.pdf

Explanation of Document Numbers

- 1 A schedule of fuel purchases in BC during the claim period showing the date of purchase, the type and volume of fuel purchased, the name of the fuel supplier and the security paid on the fuel purchased. Copies of the fuel purchase invoices can either be submitted with the claim or may be requested when the claim is verified.
- 2 A schedule of fuel sales included in the refund claim showing the date of the sale, the name of the purchaser, the volume and type of fuel sold, and the amount of tax or security charged on the sale.
- 3 Copies of sales invoices showing the date of the sale, the name of the purchaser, the volume and type of fuel sold, the rate of tax and the invoice total.
- 4 A copy of the bill of lading/delivery document showing the name of the common carrier, the name of the purchaser, the type and volume of fuel transported outside BC, the date of shipping and the destination of the fuel outside of BC.
- 5 On the schedule of fuel sales (document 2), identify the type of Registered Consumer (Interjurisdictional Airline/Railway or Other Exempt User) or Registered Air Service or Registered Marine Service. Indicate the registered consumer, registered air service or registered marine service business registration number issued by the ministry and the fuel type the business is authorized to purchase without tax.
- 6 On the schedule of fuel sales (document 2), identify the name of the ship the exempt sale was made to.
- 7 For fuel sold to status Indians, provide the number of the purchaser's *Certificate of Indian Status* card issued by Aboriginal Affairs and Northern Development Canada on your sales schedule.

For 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 *Schedule of Sales of Tax-Exempt Fuels to Indians or Indian Bands* (FIN412/2).

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

- 8 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.
- 9 For sales to a visiting force, provide proof that the purchaser was a visiting force, such as a copy of the official orders.
For sales to diplomatic and consular corps, provide proof that a sale was made to a member of a diplomatic or consular corp, such as a copy of the front and back of the identity card issued by the Department of Foreign Affairs and International Trade Canada.
- 10 A description of the size, content and distribution channel for the fuel, including invoice copies for the purchase of the small containers. Include calculations to support the volume of fuel being claimed and sales information related to the fuel sold in small containers.
- 11 A certified statement outlining the events relating to your refund claim and reasons why you believe you are entitled to a refund. Include purchase and sales invoices, as applicable, and other documents relating to your refund.