



INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF CARBON TAX PURCHASER OF FUEL (FIN 108)

under the *Carbon Tax Act*

July 1, 2009 to June 30, 2010

General Information

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

A refund of carbon tax is available in limited circumstances. For additional information on these limited circumstances please refer to the **Notice - Carbon Tax Refunds - Purchasers** on the Carbon Tax Web site at www.sbr.gov.bc.ca/business/Consumer_Taxes/Carbon_Tax/carbon_tax.htm

Who should use this form:

Use this form to apply for a refund of carbon tax if you are a purchaser of fuel who is the final consumer of that fuel, except if the fuel was used for commercial inter-jurisdictional air or marine travel or transport.

You apply for a refund of tax on fuel used for inter-jurisdictional air or marine travel or transport on the **Refund Application/ Return of Carbon Tax – Non-Registered Air or Marine form (FIN 171)** if you are a:

- commercial air service that does not have a registered consumer certificate or a registered air service certificate for the period you are making the claim, or
- a commercial marine service that does not have a registered marine service certificate for the period you are making the claim.

Do not use this form if you sell fuel at wholesale or retail.

Do not use this application form to claim a refund of carbon tax paid from July 1, 2008 and June 30, 2009. Refer to **FIN 108** on the Carbon Tax website for that version of the application form.

If you are eligible for a refund under the *Motor Fuel Tax Act* and the *Carbon Tax Act* you must complete separate refund applications for each Act. Please refer to **Application for Refund of Fuel Tax (FIN 440)** 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 email 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 carbon tax you have paid from July 1, 2009 to June 30, 2010.

Calculating the Refund

For each type of fuel 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 9 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 4**. You enter this volume on the line that describes your reason for a refund claim, under the column for the applicable fuel type.

Line 1: Fuel Purchased within BC for Export and Use Outside BC. Enter the total volume of each fuel type purchased within BC on which tax was paid, if at the time of purchase you had a contract with a common carrier to remove the fuel from BC.

Line 2: Fuel Purchased by Status Indians or Indian Bands. Enter the total volume of each fuel type purchased within BC on which tax was paid if you are a Status Indian or an Indian Band and you purchased the fuel on a reserve or as a condition of sale the fuel was delivered into a receptacle located on reserve land.

Line 3: Fuel Purchased by Visiting Forces and Members of Diplomatic and Consular Corps. Enter the total volume of each fuel type purchased within BC on which tax was paid if you are a visiting force or are a member of a diplomatic or consular corp. To be eligible for refund if you are a visiting force, the fuel must be used in connection with your official duties.

Line 4: Fuel Used for an Exempt Purpose. Enter the total volume of each fuel type purchased within BC on which tax was paid if the fuel was used for an exempt purpose. For example fuel used as feedstock to manufacture another substance or for down-hole operations at a well site. For further information, including a complete list of non-taxable uses of fuel that is not combusted, please refer to **Notice - Carbon Tax Refunds - Purchasers**.

Line 5: Other - *specify*. Enter the total volume of each fuel type purchased within BC on which tax was paid for any reason not listed on Line 1 to Line 4 and specify the reason in the space provided.

Line 9: Total Refund Claim. Calculate the total refund claim by adding all refund amounts on Line 9. Enter the total under Column C on Line 9. The ministry will not issue a refund of less than \$10.00.

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 individual or business who paid the tax can claim the refund. 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:

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

**APPLICATION FOR REFUND OF CARBON TAX
PURCHASER OF FUEL**

under the *Carbon Tax Act*

July 1, 2009 – June 30, 2010

INSTRUCTIONS:

- Please refer to the instructions on **Page 1** 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 the Taxpayer Services information line in Vancouver at 604 660-4524 or 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 Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) Email: FOI.QRYS@gov.bc.ca

PART A – Claimant Information

FULL LEGAL NAME		FEDERAL BUSINESS NO.
MAILING ADDRESS – <i>Include postal code</i> (If claim is approved, a cheque will be mailed to this address)	CONTACT NAME	CONTACT PHONE NO. ()
	EMAIL ADDRESS	FAX NO. ()
Do you authorize any person other than a director or employee of the claimant to act on your behalf with regard to this application? <input type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, please complete the following:</i>		
REPRESENTATIVE'S NAME	CONTACT NAME	
ADDRESS	CONTACT PHONE NO. ()	

PART B – Refund Information

CLAIM PERIOD	FROM YYYY / MM / DD	TO YYYY / MM / DD	Specify the Fuel Type(s) – See the Table on Page 4 for a list of fuel types. For each fuel type indicate the volume being claimed in the column for that fuel type beside the applicable reason for refund. Create and attach a schedule if you require more columns.		
REASON FOR REFUND	DOCUMENTS TO ATTACH (see Page 4 for details)	FUEL TYPE			
		A	B	C	
Fuel Purchased for Use by Purchaser					
1 Fuel Purchased within BC for Export and Use Outside BC	1, 2, 3				
2 Fuel Purchase by Status Indians or Indian Bands	1, 2, 4				
3 Fuel Purchase by Visiting Forces and Members of the Diplomatic and Consular Corps	1, 2, 5				
4 Fuel Used for an Exempt Purpose (feedstock, non-energy use of fuel)	1, 2, 6				
5 Other – <i>specify:</i>	1, 2, 7				
6 Total Volume (Sum of Line 1 to Line 5)					
7 Tax Rate – see the Table on Page 4 for a list of the rates					
8 Refund Amount (Line 6 x Line 7)					
9 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 tax from my fuel supplier for the fuel being claimed.

SIGNATURE X	NAME AND TITLE OF SIGNING AUTHORITY	DATE SIGNED YYYY / MM / DD
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Example of how to Calculate a Refund:

In August 2009, a visiting force from overseas purchased 25,000 litres of aviation fuel for use in their aircraft and 2,000 litres of diesel fuel for use in their equipment. This fuel, purchased in British Columbia, is used in connection with their official duties.

CLAIM PERIOD	FROM YYYY / MM / DD 2009/08/01	TO YYYY / MM / DD 2009/08/31	Specify the Fuel Type(s) – See the Table on Page 4 for a list of fuel types. For each fuel type indicate the volume being claimed in the column for that fuel type beside the applicable reason for refund. Create and attach a schedule if you require more columns.		
REASON FOR REFUND			DOCUMENTS TO ATTACH (see Page 4 for details)	FUEL TYPE	
				A Diesel	B Aviation Fuel
					C
Fuel Purchased for Use by Purchaser					
1	Fuel Purchased within BC for Export and Use Outside BC		1, 2, 3		
2	Fuel Purchase by Status Indians or Indian Bands		1, 2, 4		
3	Fuel Purchase by Visiting Forces and Members of the Diplomatic and Consular Corps		1, 2, 5	2,000	25,000
4	Fuel Used for an Exempt Purpose (feedstock, non-energy use of fuel)		1, 2, 6		
5	Other – <i>specify:</i>		1, 2, 7		
6	Total Volume (Sum of Line 1 to Line 5)			2,000	25,000
7	Tax Rate – see the Table on Page 4 for a list of the rates			\$0.0404	\$.0369
8	Refund Amount (Line 6 x Line 7)			\$80.80	\$922.50
9	Total Refund Claim				\$1,003.30

Table of Fuel Types and Rates – July 1, 2009 to June 30, 2010

<u>Fuel Type</u>	<u>Units for Tax Rates</u>	<u>July 1, 2009</u>
<u>Liquid Fuels</u>		
Gasoline	\$/Litre	\$0.0351
Light Fuel Oil (LFO)		
• Diesel	\$/Litre	\$0.0404
• Heating Oil	\$/Litre	\$0.0404
• Locomotive Fuel	\$/Litre	\$0.0404
Heavy Fuel Oil	\$/Litre	\$0.0473
Aviation Fuel	\$/Litre	\$0.0369
Jet Fuel	\$/Litre	\$0.0392
Kerosene	\$/Litre	\$0.0381
Naphtha	\$/Litre	\$0.0383
Methanol	\$/Litre	\$0.0164
<u>Gaseous Fuels</u>		
Marketable Natural Gas	\$/Gigajoule	\$0.7449
OR, Marketable Natural Gas	\$/m3	\$0.0285
Raw Natural Gas	\$/m3	\$0.0285
Propane	\$/Litre	\$0.0231
Butane	\$/Litre	\$0.0264
Ethane	\$/Litre	\$0.0147
Refinery Gas	\$/m3	\$0.0264
Coke Oven Gas	\$/m3	\$0.0242
<u>Solid Fuels</u>		
Coal – Low Heat Value*	\$/Tonne	\$26.66
Coal – High Heat Value**	\$/Tonne	\$31.16
Coke	\$/Tonne	\$37.31
Petroleum Coke	\$/Litre	\$0.0551

* Includes Sub-Bituminous Coal
 ** Includes Bituminous Coal

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

Explanation of Document Numbers

- Schedule of fuel purchases included in the application showing the date of purchase, volume and type of fuel, the name of the fuel seller and the carbon tax paid on the purchase.
- Copies of purchase invoices showing name and address of seller and purchaser, date of purchase, volume, type of fuel and rate of tax.
- Copy of contract with common carrier to export the fuel outside of BC. Copy of the bill of lading/delivery document showing the name of the common carrier and purchaser, volume and type of fuel transported, the date of shipping and the destination outside of BC. Include a statement certifying the fuel will be used outside of BC.
- Proof the fuel was purchased on a reserve or was delivered into a receptacle located on reserve land.

For individuals – a copy of the front and back of the *Certificate of Indian Status* card issued by Indian and Northern Affairs Canada.

For Bands – A signed statement on band letterhead with band number certifying the fuel claimed was either purchased on reserve or was delivered into a receptacle on reserve land by the fuel seller.

- For claims by an individual who is a member of a visiting force, provide the official orders and a statement certifying what the fuel was used for.

For claims by visiting forces, on letterhead of the visiting force, provide a statement certifying what the fuel was used for.

For claims by diplomatic and consular corps provide a photocopy of the front and back of the diplomatic and consular identity card issued by Foreign Affairs Canada.

- Please refer to the **Notice - Carbon Tax Refunds - Purchasers**, for a complete list of the non-taxable uses of fuel. Indicate for which of the qualifying feedstock or non-energy exempt purposes the fuel was used. Provide a description of how the fuel was used. Include a schedule showing how you calculated the volume of each fuel type claimed supported by production reports. If the fuel was used to manufacture another substance provide evidence of the quantity of the other substance produced.
- A certified statement outlining the reasons why you believe you are entitled to a refund. Include sufficient documents to support your claim.