



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

under the Carbon Tax Act

July 1, 2009 to December 31, 2009

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 see Bulletin CT 002, Carbon Tax Refunds for Purchasers, 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 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 interjurisdictional air or marine travel, or transport.

You may apply for a refund of tax on fuel used for interjurisdictional air or marine travel, or transport on the Refund Application/Return of Carbon Tax – Non-Registered Air or Marine (FIN 171). Please see our website for the appropriate version of the form, if you are a:

- commercial air service and do 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 and do 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 form to claim a refund of carbon tax paid before July 1, 2009 or after December 31, 2009. Please see our website for the appropriate version of the Application for Refund of Carbon Tax Purchaser of Fuel (FIN 108) form.

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 www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm#refund for the list of application forms for Motor Fuel Tax Act refunds.

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 carbon tax you have paid from July 1, 2009 to December 31, 2009.

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. 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 Purchased within BC for Export and Use Outside BC – enter the total volume of each fuel type purchased within BC that tax was paid on 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 that tax was paid on 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 the Diplomatic and Consular Corps – enter the total volume of each fuel type purchased within BC that tax was paid on if you are a visiting force or are a member of a diplomatic or consular corp. For a visiting force to be eligible for refund, 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 that tax was paid on 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 see Bulletin CT 002, Carbon Tax Refunds for Purchasers.
Line 5: Other (please specify) – enter the total volume of each fuel type purchased within BC that tax was paid on for any reason not listed on Line 1 to Line 4 and specify the reason in the space provided.
Line 7: Enter the applicable tax rate from the table on Page 4.
Line 9: Total Refund Claim – calculate the total refund claim by adding all refund amounts on Line 9. Enter the total on Line 9 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 individual or business who paid the tax can claim the refund.

Send your 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 – December 31, 2009

INSTRUCTIONS:

- Please see 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 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

Form section for Part A containing fields for Full Legal Name, Mailing Address, Contact Name, Contact Phone Number, E-mail Address, Fax Number, and Representative's Name.

PART B – Refund Information

Table for Part B with columns for Claim Period, Reason for Refund, Documents to Attach, and Fuel Type (A, B, C). Includes rows for Fuel Purchased for Use by Purchaser, Total Volume, Tax Rate, Refund Amount, and 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 and authority fields including Signature, Name and Title of Signing Authority, and Date Signed.

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 | 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 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) | A Diesel | FUEL TYPE | | C | |
| | | | B Aviation Fuel | | | |
| Fuel Purchased for Use by Purchaser | | | | | | |
| 1 Fuel Purchased within BC for Export and Use Outside BC | 1, 2, 3 | | | | | |
| 2 Fuel Purchased by Status Indians or Indian Bands | 1, 2, 4 | | | | | |
| 3 Fuel Purchased 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>please 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 | |

SAMPLE

Table of Fuel Types and Rates – July 1, 2009 to December 31, 2009

| Liquid Fuels | Units for Tax Rates | Tax Rates |
|----------------------------|--------------------------------|------------------|
| 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 |
| Gaseous Fuels | | |
| 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 |
| Solid Fuels | | |
| 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

- 1 A 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.
- 2 Copies of purchase invoices showing name and address of seller and purchaser, date of purchase, volume, type of fuel and rate of tax.
- 3 A copy of the contract with a common carrier to export the fuel outside of BC. A 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.
- 4 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 the band number certifying the fuel claimed was either purchased on reserve or was delivered into a receptacle on reserve land by the fuel seller.
- 5 For claims by an individual who is a member of a visiting force, provide the official orders and a statement on official letterhead 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 the Department of Foreign Affairs and International Trade Canada.
- 6 Please see **Bulletin CT 002, Carbon Tax Refunds for 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.
- 7 A certified statement outlining the reasons why you believe you are entitled to a refund. Include sufficient documents to support your claim.