



# APPLICATION FOR APPOINTMENT AS A COLLECTOR

under the *Motor Fuel Tax Act* and/or the *Carbon Tax Act*

## General Instructions

Complete this form if you are required to be appointed as a collector as set out in the *Motor Fuel Tax Act* and/or the *Carbon Tax Act*. You are required to be appointed as a collector if you sell fuel for the first time after its manufacture or import into BC.

For additional information regarding the registration process for collectors or the duties/responsibilities of collectors, please refer to the following:

- [http://www.sbr.gov.bc.ca/business/Consumer\\_Taxes/MotorFuelTax\\_CarbonTax/mft\\_ct.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm)
- [Bulletin MFT-CT 001, Fuel Sellers](#)

You **do not** need to be appointed as a collector under the *Motor Fuel Tax Act* in order to sell natural gas or propane.

You also do not need to be appointed as a collector under the *Carbon Tax Act* in order to sell natural gas.

However, if you sell natural gas to end purchasers, you must register as a retail dealer under the *Carbon Tax Act* using the Application for Registration as a Natural Gas Retail Dealer ([FIN 115](#)).

For more information, please refer to the Notice:

- [Notice to Natural Gas and Propane Sellers – Carbon Tax](#)

Detailed instructions for completing this application follow these general instructions. However, if you need further assistance, please call our general information line:

- Toll-free in Canada: 1 877 388-4440, or
- Email us at [CarbonTax@gov.bc.ca](mailto:CarbonTax@gov.bc.ca)

### Step 1

**Answer all questions on the attached application form.** Your application will be delayed or returned if you do not provide the required information.

### Step 2

**You may submit your application using one of the following methods:**

- By fax: 250 387-5882
- By mail: PO Box 9447 Stn Prov Govt  
Victoria BC V8W 9V7

Please remember to include, if required:

- Your most recent audited financial statements, and
- A signed copy of the form, *Authorization or Cancellation of a Representative (FIN 151)*, if you wish to appoint any additional business contacts.

### Step 3

**The ministry will, on receiving a complete application:**

- Review the application to determine if you meet the requirements for a collector appointment.
- Contact you to clarify the application or request additional information, if necessary.
- Inform you by mail, if you are not eligible or your application is not approved.

### Step 4

**If your application is conditionally approved:**

Two copies of a draft agreement outlining the duties and conditions of the collector appointment under the *Motor Fuel Tax Act* and/or two copies of a draft agreement outlining the duties and conditions of the collector appointment under the *Carbon Tax Act* will be sent to you.

You may be required to submit an unconditional letter of credit from a recognized Canadian financial institution.

If you agree with the duties and conditions you must sign and return both copies of each agreement, and the unconditional letter of credit, if applicable, to the ministry.

### Step 5

The Director, *Motor Fuel Tax Act* and/or *Carbon Tax Act*, will sign and return one copy of each agreement to you.

# Instructions for Completing the Application for Appointment as a Collector

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## Item 1

Select the tax Acts under which you are applying to be a collector. Businesses do not need to be appointed under both Acts if the fuel they manufacture or import is subject to tax under only one Act. For example, the *Motor Fuel Tax Act* is specific to fuels which can be used in an internal combustion engine. Accordingly, a manufacturer or an importer of coal does not need to be appointed as a collector under the *Motor Fuel Tax Act*.

## Item 2

If your business is incorporated under the British Columbia *Business Corporations Act* or other similar legislation, enter the name as it appears on the incorporation certificate and include your incorporation certificate number. If your business is not incorporated in BC, please provide a copy of your certificate of incorporation.

If the business is a partnership, list the full legal names of all partners. If there are more than two partners, attach an additional page.

If the business is not a corporation or partnership, please describe the type of ownership of the business.

Please include your Federal Business Number which is a unique 9-digit number provided by the Canada Revenue Agency (CRA) to identify your business to various government agencies.

## Item 3

The name under which the business will operate (if different than item 1 above).

## Item 4

The physical location of the business (may be different than the mailing address).

## Item 5

The mailing address where tax returns and any correspondence should be sent (if different than item 4 above).

## Item 6

The name of the primary business contact, including telephone number, fax number and email address. This may be your bookkeeper, accountant or an employee. If you wish to appoint a second business contact or change a business contact, please complete and attach the form, *Authorization or Cancellation of a Representative (FIN 151)*. Provide the address where the business' books and records are kept (if different than item 4 above).

## Item 7

Describe the primary nature of your business. For example, manufacture liquid fuels in BC of which 80 percent is sold within BC and 20 percent is exported from the province and sold in another jurisdiction (e.g., Alberta, Washington).

## Item 8

Enter the date the business will start or started selling fuel for the first time after either manufacture in BC or importation into BC.

## Item 9

Provide a general description of your business assets (e.g., land, equipment, vehicles) within BC and the approximate value. Attach a separate sheet if necessary.

## Item 10

The name and address of your principal financial institution.

## Item 11

Provide a copy of your business' most recent audited financial statements, if you manufacture or import more than 5 million litres of a liquid fuel, 30 million litres or 1 million gigajoules of a gaseous fuel, or 25,000 tonnes of a solid fuel.

## Item 12

If you own and actively operate crude oil refinery in Canada, provide the physical location of each refinery and any legal documentation to support the ownership of each refinery.

## Item 13

If you import fuel into BC:

- Identify the method(s) used to transport the fuel (e.g., pipeline, vessel, rail and truck).
- Provide a list of fuel suppliers indicating the annual volume and physical location of each supplier.

## Item 16

If you sell fuel at a retail gas station or card/key lock which is located on reserve land, provide the names and addresses of each location and indicate the types of sales (e.g., self/full service retail, card/key lock) and annual volume of each fuel type.

## Item 17

Complete the table on Page 5:

- Specify the specific types and categories of fuel you want included in your collector appointment(s),
- If you manufacture fuel in BC, provide the annual volume of each fuel type manufactured in the province,
- If you import fuel into BC, provide the annual volume of each fuel type imported into the province,
- If you purchase fuel in BC, provide the annual volume of each fuel type purchased in the province,
- If you use fuel in BC, provide the annual volume of each fuel type,
- If you sell fuel in BC, provide the annual volume of each fuel type,
- If you sell fuel which is then exported for use outside BC, provide the annual volume of each fuel type exported from the province and sold in another jurisdiction (e.g., Alberta, Washington).

## Item 18

All applications must be certified by an authorized signing authority.

**APPLICATION FOR APPOINTMENT  
AS A COLLECTOR**  
under the *Motor Fuel Tax Act* and/or the *Carbon Tax Act*

**General Inquiries**

Toll-free in Canada: 1 877 388-4440

Email: [CarbonTax@gov.bc.ca](mailto:CarbonTax@gov.bc.ca)

**Please type or print clearly and complete the form  
IN FULL. Incomplete forms will be returned.  
Attach additional sheets if more space is required.)**

**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* and/or the *Carbon Tax Act* under the authority of both these Acts 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](mailto:FOI.QRYS@gov.bc.ca)

<b>1</b> Application for Collector under the:				
<input type="checkbox"/> MOTOR FUEL TAX ACT		<input type="checkbox"/> CARBON TAX ACT		
<b>2</b> Type of Ownership and Name – <b>Choose One Only</b>				Incorporation No. (Provide a copy of certificate of incorporation whether incorporated inside or outside BC)
Legal Name of Applicant				
<input type="checkbox"/> CORPORATION				
List All Partners				Federal Business Number (A unique 9-digit number provided by CRA)
<input type="checkbox"/> PARTNERSHIP				
Please Specify				
<input type="checkbox"/> OTHER				
<b>3</b> Name Under Which Business is Conducted (Trade or Firm name)				
<b>4</b> Physical Location of Business – Attach a separate sheet if more than one location				
Street	City	Province/State	Country	Postal/Zip Code
<b>5</b> Business Mailing Address (If different from item 4 above)				
Street	City	Province/State	Country	Postal/Zip Code
<b>6</b> Business Contact Name			Title	
Business Phone No.			Business Fax No.	Email Address
(    )			(    )	
<b>7</b> Describe the <b>PRIMARY</b> nature of your business			<b>8</b> Date business will start/started selling fuel for the first time after fuel was either manufactured or imported into BC YYYY / MM / DD	
<b>9</b> Describe your business assets (e.g., land, equipment, vehicles) located within BC and the approximate value				
DESCRIPTION OF ASSETS				APPROXIMATE VALUE (\$)
<b>10</b> Financial Institution Name			Address	
			Postal/Zip Code	

11

Provide a copy of your business' most recent audited financial statements, if required. (See instructions for Item 11)

12

Do you or one of your interrelated companies own and operate a crude oil refinery in Canada?

YES  NO If you own and operate refineries in Canada, provide the physical location of each refinery and legal documentation to support the ownership of each refinery.

13

Do you import fuel into BC?

YES  NO If Yes, provide the following information:

Indicate how fuel will be transported:

PIPELINE  VESSEL  RAIL  TRUCK  OTHER – Specify: \_\_\_\_\_

Provide a list of fuel suppliers – Attach a separate sheet if necessary.

NAME OF SUPPLIER	PHYSICAL LOCATION FROM WHICH FUEL IS BEING IMPORTED	ANNUAL VOLUME

14

Do you have authorization to sell fuel in any other province or state?

YES  NO If Yes, specify province(s) or state(s):

15

Do you have plans for expansion within BC in the next 24 months?

YES  NO If Yes, provide details:

16

Do you sell fuel at a retail gas station or card/key lock located on reserve land in BC?

YES  NO If Yes, provide the following information:

NAME OF RETAIL GAS STATION OR CARD/KEY LOCK	PHYSICAL LOCATION	TYPE OF FUEL	ANNUAL VOLUME	TYPE OF SALES (Self/full service retail, cardlock)

17

Complete the table on page 5 of this form.

18

**Certification –** By completing this document, you are certifying that all the information it contains is true and complete. You are advised that false information may result in penalties and/or prosecution.

Signature	Name – Please print	Title/Position	Date Signed YYYY / MM / DD
<b>X</b>			

**MOTOR FUEL TAX ACT****Describe the Annual Volume of Fuel**

Types and Categories of Fuel	Describe the Annual Volume of Fuel						
	Collector Appointment under the <i>Motor Fuel Tax Act (1)</i>	Manufactured Within BC	Imported Into BC	Purchased Within BC	Used Within BC (2)	Sold Within BC	Sold Outside of BC
Gasoline (Litres)							
Coloured Gasoline (Litres)							
Aviation Fuel (Litres)							
Diesel (Litres)							
Coloured Diesel (Litres)							
Heating Fuel (Litres)							
Marine Diesel Fuel (Litres)							
Locomotive Fuel (Litres)							
Jet Fuel (Litres)							
Kerosene (Litres)							
Marine Bunker Fuel (Litres)							
Methanol – M85+ (Litres)							

**CARBON TAX ACT****Describe the Annual Volume of Fuel**

Types and Categories of Fuel	Describe the Annual Volume of Fuel						
	Collector Appointment under the <i>Carbon Tax Act (1)</i>	Manufactured Within BC	Imported Into BC	Purchased Within BC	Used Within BC (2)	Sold Within BC	Sold Outside of BC
Gasoline (Litres)							
<b>Light Fuel Oil</b>							
• Diesel (Litres)							
• Heating Oil (Litres)							
• Locomotive Fuel (Litres)							
• Industrial Oil (Litres)							
Heavy Fuel Oil (Litres)							
Aviation Fuel (Litres)							
Jet Fuel (Litres)							
Kerosene (Litres)							
Naphtha (Litres)							
Methanol (Litres)							
Propane (Litres)							
Gas Liquids (Litres)							
Pentanes Plus (Litres)							
Butane (Litres)							
Ethane (Litres)							
Refinery Gas (Cubic Meters)							
Coal – Low Heat Value (Tonnes)							
Coal – High heat Value (Tonnes)							
Coke (Tonnes)							
Petroleum Coke (Litres)							

**Notes:**

- 1 Identify each type of fuel that you will be selling for the first time after its manufacture or import into BC.
- 2 Include fuel used in BC on which you have not paid tax.
- 3 If a box is shaded, you cannot be appointed a collector for that type of fuel.
- 4 Under the *Motor Fuel Tax Act* and *Carbon Tax Act*, ethanol volumes should be reported as gasoline. Biodiesel and hydrogenated derived renewable diesel volumes should be reported as diesel under the *Motor Fuel Tax Act* and light fuel oil under the *Carbon Tax Act*. Ethanol blends, biodiesel blends, and renewable diesel blends should be reported as the type of fuel with which they are blended.