

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 refer to the [Notice - Carbon Tax Refunds - Deputy Collectors and Retailer Dealers](#) 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 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 paid in circumstances where there was no legal requirement to pay the security, or
- that was sold to a person who was not required to pay and did not pay the tax or security.

Do not use this form if you are also a collector or a natural gas or propane retail dealer. Collectors and natural gas or propane retail dealers should claim a refund on their carbon tax return.

Do not use this form to claim a refund of a bad debt. Please see [Bulletin GEN 001 – Refund of Tax Remitted on Sales Written Off as “Bad Debts”](#) for details on how to apply for such a refund.

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 form \(FIN 440\)](#) 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 sales you have made from July 1, 2008 to June 30, 2009.

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 15 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. 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 Sold within BC for Export and Use Outside BC. Enter the total volume of each fuel type sold within BC, on which you did not charge tax or security, which was subsequently exported by you or a common carrier for use outside the province.

Line 2: Fuel Sold to Registered Consumers. Enter the total volume of fuel sold within BC to Registered Consumers, by fuel type as identified on the business' registration certificate issued by the ministry, on which you did not charge tax.

a. Inter-jurisdictional Airline/Railway

b. Fuel used for an exempt purpose. 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 refer to the [Notice - Registered Consumer - Carbon Tax](#).

Line 3: Sales to Registered Air Service/ Registered Marine Service. Enter the total volume of each fuel type sold within BC to a Registered Air Service or Registered Marine Service on which you did not charge tax. For further information, please refer to the [Notice - Registered Air Service and Registered Marine Service - Carbon Tax](#).

Line 4: Sales to Inter-jurisdictional Cruise Ships. Enter the total volume of each fuel type sold within BC, on which you did not charge tax, for use in an inter-jurisdictional cruise ship for each cruise that had a port of call outside BC.

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- Line 5: Sales to Ships Prohibited from Coasting Trade. Enter the total volume of each fuel type sold within BC, on which you did not charge tax, for use in a ship which 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, on which you did not charge tax 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 Native Fuel Retailers. Enter the total volume of each fuel type sold within BC on which you did not charge security to authorized native fuel retailers. Example: Enter 25,000 litres if the Native 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 on which you did not charge tax to Visiting Forces and Members of the Diplomatic and Consular Corps.
- Line 9: Fuel Sold in Sealed Pre-packaged Containers (not greater than four litres). Enter the total volume of each fuel type on which you did not charge tax or security for fuel sold within BC, in sealed pre-packaged containers not greater than four litres.
- Line 10: Loss of Fuel (i.e., spillage, theft, contamination). Enter the total volume of each fuel type on which you paid security that due to loss will not be sold to a purchaser.
- Line 11: Other - *specify*. Enter the total volume of each fuel type sold within BC for any reason not listed on Line 1 to Line 10 above.
- Line 15: Calculate the Total Refund Claim by adding all refund amounts on Line 14. Enter the total on Line 15 under Column C. 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 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*

For July 1, 2008 – June 30, 2009

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 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? YES NO *If YES, please complete the following:*

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 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.	FUEL TYPE		
REASON FOR REFUND			DOCUMENTS TO ATTACH (see Page 5 for details)	A	B	C
Fuel Sold by a Deputy Collector or a Retail Dealer						
1	Fuel Sold Within BC for Export and Use Outside BC		1, 2, 3, 4			
2	Sales to Registered Consumers					
	a. Inter-jurisdictional 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 Inter-jurisdictional 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 Native 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	Loss of Fuel (i.e., spillage, theft, contamination)		1, 11			
11	Other – <i>specify:</i>		1, 12			
12	Total Volume (Sum of Line 1 to Line 11)					
13	Tax Rate – see the Table on Page 5 for a list of the rates					
14	Refund Amount (Line 12 x Line 13)					
15	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 August 2008 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 lost due to spillage.

PART B – Refund Information						
CLAIM PERIOD	FROM YYYY / MM / DD 2008/08/01	TO YYYY / MM / DD 2008/08/31	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 Sold Within BC for Export and Use Outside BC		1, 2, 3, 4	50,000		
2 Sales to Registered Consumers						
a.	Inter-jurisdictional 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			25,000
4	Sales to Inter-jurisdictional 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 Native 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	Loss of Fuel (i.e., spillage, theft, contamination)		1, 11	50		
11	Other – <i>specify:</i>		1,12			
12	Total Volume (Sum of Line 1 to Line 11)			50,050	500	25,000
13	Tax Rate – see the Table on Page 5 for a list of the rates			\$.0269	\$.0234	\$.0261
14	Refund Amount (Line 12 x Line 13)			\$1,346.35	\$11.70	\$552.50
15	Total Refund Claim			\$2,010.55		

Table of Fuel Types and Rates – July 1, 2008 to June 30, 2009

<u>Fuel Type</u>	<u>Units for Tax Rates</u>	<u>July 1, 2008</u>
<u>Liquid Fuels</u>		
Gasoline	\$/Litre	\$0.0234
Light Fuel Oil (LFO)		
• Diesel	\$/Litre	\$0.0269
• Heating Oil	\$/Litre	\$0.0269
• Locomotive Fuel	\$/Litre	\$0.0269
Heavy Fuel Oil	\$/Litre	\$0.0315
Aviation Fuel	\$/Litre	\$0.0246
Jet Fuel	\$/Litre	\$0.0261
Kerosene	\$/Litre	\$0.0254
Naphtha	\$/Litre	\$0.0255
Methanol	\$/Litre	\$0.0109
<u>Gaseous Fuels</u>		
Marketable Natural Gas	\$/Gigajoule	\$0.4966
OR, Marketable Natural Gas	\$/m3	\$0.0190
Raw Natural Gas	\$/m3	\$0.0190
Propane	\$/Litre	\$0.0154
Butane	\$/Litre	\$0.0176
Ethane	\$/Litre	\$0.0980
Refinery Gas	\$/m3	\$0.0176
Coke Oven Gas	\$/m3	\$0.0161
<u>Solid Fuels</u>		
Coal – Low Heat Value*	\$/Tonne	\$17.77
Coal – High Heat Value**	\$/Tonne	\$20.77
Coke	\$/Tonne	\$24.87
Petroleum Coke	\$/Litre	\$0.0367

* 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 Schedule of fuel purchases in British Columbia 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 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, 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, 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 (Inter-jurisdictional Airline/Railway or Other Exempt User) or Registered Air Service or Registered Marine Service. Indicate the registered consumer or 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 Provide proof that a sale was made to a Status Indian or Indian Band, such as the number of the purchaser's Certificate of Indian Status issued by Indian and Northern Affairs Canada. Also provide proof that the fuel was sold on a reserve, or proof, such as bill of lading, that the fuel was delivered to a reserve by the retailer or a common carrier into a receptacle located on reserve land.
- 8 Provide a copy of the ministry authorization letter specifying the percentage of fuel that may be purchased exempt of tax by the Native Fuel Retailer.
- 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 Foreign Affairs Canada.
- 10 Provide a description of the size, content and distribution channel for the fuel and include 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 Description of the situation giving rise to the loss and documentation to support the loss, such as police reports, invoices for clean up, lab reports on contamination.
- 12 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.