



General Information

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

The ministry cannot issue a refund of less than \$10.

If you are claiming a refund for more than one fuel type purchased during the claim period, a separate refund application must be completed for each fuel type.

Who should use this form?

Use this form to claim a refund of the difference between the clear and coloured fuel tax rates when clear fuel is used for the operation of the engine of a motor vehicle while the vehicle is stationary. You may only claim a refund for fuel consumed while the vehicle is stationary and the engine is operated for the purpose of any of the following:

- 1) rotating the drum of a ready-mixed concrete truck or pumping ready-mixed concrete,
- 2) pumping or dispensing liquids or other materials to or from a commercial motor vehicle that does not include the use of a hydraulic drum or hydraulic arm while the vehicle is stationary,
- 3) operating a drilling unit that is operated by a power take-off unit,
- 4) operating temperature control equipment to preserve goods in an insulated cargo box on a commercial motor vehicle,
- 5) operating a mobile crane, or
- 6) operating a hydraulic arm mounted on a logging truck.

You are authorized to use coloured fuel to operate the stationary engine if it is separate from the engine used to power the motor vehicle and each engine has its own fuel tank. Under these circumstances, if you choose to use clear fuel in the tank connected to the stationary engine, you may not claim a refund of the difference between clear and coloured fuel tax rates.

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.

Provide your federal business number if you have one.

If a third party representative will be acting on your behalf for this claim, complete the Representative Identification section with the name (individual/firm), address and phone number of your authorized representative.

If you authorize ministry staff to correspond by fax and/or e-mail with you or your representative, check the applicable box and provide the contact information. Such authorization may expedite the processing of your claim.

Part B – Refund Information

Claim Period

The start date of your claim is the date of the first fuel purchase for which you are claiming a refund. The end date is the date of the last fuel purchase for which you are claiming a refund.

If a tax rate change occurs during a period in which you purchased fuel, you must complete two separate application forms - one for fuel purchased prior to the tax rate change and one for fuel purchased on and after the tax rate change.

For example, if you purchased fuel within the South Coast BC Transportation Service Region from December 2009 to March 2010, you must complete two refund applications; one for fuel purchased prior to January 1, 2010 and one for fuel purchased on and after January 1, 2010.

Refundable Litres

Lines 1 to 6 – Enter the litres of clear fuel used in the motor vehicle while stationary, when operated for a qualifying purpose.

Line 1 – Rotating the Drum of a Ready-Mixed Concrete Truck/Pumping Ready-Mixed Concrete

You may apply for a refund of 50% of the fuel consumed in a transit mixer or a concrete pumping truck.

A consumption rate of 0.25 litres per tonne of dry cement or flyash is used to determine the amount of fuel eligible for refund.

Refer to **Bulletin MFT 013**, *Refunds for the Ready-Mixed Concrete Industry*, on the ministry website for additional information.

Line 2 – Pumping and Dispensing Liquids or Other Materials

Examples of liquids or other materials include water, petroleum products, fertilizer and animal feed.

Your application must include a worksheet detailing the fuel consumed while pumping and dispensing liquids or other materials. Refer to the [Pumping and Dispensing Worksheet](#) on the ministry website.

Line 6 – Operating a Hydraulic Arm Mounted on a Logging Truck

If you are applying for a refund of tax on fuel used while operating a hydraulic arm mounted on a logging truck, calculate the refundable litres based on 10 litres of fuel consumed per load.

If during the claim period, a logging truck was used to haul logs, you apply for a refund using the *Off-Highway Refund Application (FIN141)*.

Line 7 – Refundable Litres

Enter the litres reported on Line 1 to Line 6.

Line 8 – Tax Rate per Litre Paid on Fuel Purchased

Enter the motor fuel tax rate per litre you paid on the fuel you purchased. Refer to [Motor Fuel Tax Rates Table](#) for details on tax rates and transit regions within BC.

If you purchased fuel in more than one region of the province, do not complete Lines 8 to 10. You will need to show how you calculated your refund and enter this amount on Line 11 of the application form.

Line 10 – Refund Rate

The refund rate is the difference between the tax rate paid on fuel (Line 8) and the coloured fuel tax rate of 3¢ per litre.

Line 11 – Refund Claim

Enter the amount of your refund claim by multiplying the refundable litres on Line 7 by the refund rate on Line 10.

Part C – Vehicle Information

For each vehicle that consumed fuel during the claim period, for which you are claiming a refund, list the ICBC registration number, year, make, type and purpose of the vehicle. Include a copy of the ICBC vehicle registration.

If you need more space to list all your vehicles, create your own schedule and attach it to the application.

Part D – Claimant Declaration

Only the individual or business that paid the tax can claim the refund and sign the claimant declaration. Print the name and title of the signing authority.

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.

Send your completed application form along with the supporting documentation to:

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



INSTRUCTIONS:

- Please refer to the instructions on Pages 1 and 2 before completing. A claim will not be processed if the application is incomplete and/or the required documents (explained on Page 4) are not provided. For 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 Motor Fuel 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 (9 digits)

DOING BUSINESS AS NAME (if applicable)

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

CONTACT PHONE NUMBER CONTACT FAX NUMBER E-MAIL ADDRESS CONTACT NAME

If you authorize any person other than a director or employee of the claimant to act on your behalf with regard to this application, complete the following.

REPRESENTATIVE IDENTIFICATION (name of individual/firm)

MAILING ADDRESS (include postal code)

CONTACT PHONE NUMBER CONTACT FAX NUMBER E-MAIL ADDRESS CONTACT NAME

Check this box if you authorize ministry staff to correspond by fax and/or e-mail with you or your representative

PART B - Refund Information

Table with columns: CLAIM PERIOD, FROM (Date of First Fuel Purchase), TO (Date of Last Fuel Purchase), DOCUMENTS TO ATTACH, LITRES CLAIMED. Rows include fuel usage types (1-6), tax rates (8-9), and refund calculations (10-11).

PART C - Vehicle Information (include a copy of ICBC vehicle registration for each vehicle listed)

Table with columns: REGISTRATION NUMBER, YEAR AND MAKE OF VEHICLE, TYPE OF VEHICLE, PURPOSE

PART D - 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 OF SIGNING AUTHORITY PRINT NAME OF SIGNING AUTHORITY PRINT TITLE OF SIGNING AUTHORITY DATE SIGNED YYYY / MM / DD

X

Explanation of Document Numbers

The ministry reserves the right to request additional documentation as necessary.
All documentation must be legible.

1) Schedule of fuel purchases

Provide a schedule listing all fuel purchased in BC during the claim period. The schedule must identify the fuel type and region where the fuel was purchased. For each transaction list the date of purchase, name and city of the fuel seller, and the litres of fuel purchased. The purchases should be listed in date order.

See [Page 5](#) of the application form for the *Schedule of Fuel Purchases*.

Businesses that maintain an inventory of fuel should complete Part A of the *Inventory Reconciliation and Refundable Litres Worksheet* on [Page 6](#) of the application form.

2) Fuel purchase invoices

Provide copies of fuel purchase invoices, sorted in the same order as listed on the schedule of fuel purchases. Invoices should show the name and address of the seller and purchaser, the date of purchase, and the type and volume of fuel purchased.

3) Well drilling documentation

Provide documentation that contains the well name and location, and well identifier or map co-ordinates of service location. Provide evidence of drilling activity, such as service contracts and customer invoices.

4) Pumping and dispensing liquids or other materials documentation

Provide a schedule that contains the following information.

- a) Type of product pumped or dispensed.
- b) Total volume(s) of product(s) pumped or dispensed, showing a breakdown by truck, type of liquid or material, hose diameter or other factors, as appropriate. Clearly indicate how totals were accumulated.
- c) Volume of liquids or materials delivered by gravity dump (if any). Fuel consumed in delivery of liquids or other materials by gravity dump does not qualify for a refund.
- d) Pumping rate used. Pumping rates vary according to product type, diameter of hose, temperature and efficiency of the truck engine and power take-off. Therefore, it is necessary to clearly indicate how the rate was determined, how variables (e.g. hose size) are accounted for, identify assumptions made and provide details of any tests performed to verify pumping rates.

- e) Identify calculation used to convert volume delivered into hours of pumping time claimed.
- f) Fuel consumption rate used.

Refer to the ministry website for the [Pumping and Dispensing Worksheet](#).

5) Sales/delivery reports

Provide sales or delivery reports to support the [Pumping and Dispensing Worksheet](#). Reports generated from on-board truck computer systems, which measure fuel consumption while the vehicle is stationary and operating the power take-off, may also be accepted.

6) Written statement

Provide a statement that identifies the number of fuel tanks on each vehicle. If any vehicle has multiple fuel tanks, indicate whether the tanks are connected to the same engine.

7) Refundable litres calculation

Provide a worksheet showing the calculation of clear fuel used in the engine of a vehicle while stationary and used for a qualifying purpose. Deduct fuel used in non-qualifying vehicles and fuel used for non-qualifying purposes.

Businesses in the ready-mixed concrete industry should complete the *Inventory Reconciliation and Refundable Litres Worksheet* on [Page 6](#) of the application form.

8) Third party load documentation

Provide documentation to support the number of loads lifted by the hydraulic arm on the logging truck, such as a copy of the service contract and/or earnings statement.



INVENTORY RECONCILIATION AND REFUNDABLE LITRES WORKSHEET
READY-MIXED CONCRETE INDUSTRY

INSTRUCTIONS:

- Part A: use this schedule to reconcile inventory of fuel for the period of your claim.
- Part B: use this schedule to calculate refundable litres for ready-mixed concrete industry only.
- For dispensing flyash, complete Lines 1 to 3 of Part B. To calculate refundable litres, multiply the tonnes of flyash dispensed by 0.25 and enter on Line 1 of Part B on [Page 3](#).
- Refer to the ministry website for the [Inventory Reconciliation](#) template in Excel format.
- If creating a separate fuel purchase schedule, it must include the same detailed information as below.

PART A – Inventory Worksheet	
FUEL TYPE	LITRES
1 Opening Inventory Balance	
2 Fuel Purchased (from Box A on Page 5)	
3 Total Fuel Available (Line 1 plus Line 2)	
4 Ending Inventory	
5 Total Fuel Consumed (Line 3 minus Line 4)	

PART B – Refundable Litres Worksheet – Ready Mixed Concrete Industry	
	READY-MIXED CONCRETE
1 Total Fuel Consumed (from Line 5 of Part A)	
2 Less: Fuel Used in Non-Qualifying Vehicles/Non-Qualifying Purpose	
3 Total Fuel Consumed in Qualifying Vehicles for a Qualifying Purpose (Line 1 minus Line 2 of Part B)	
4 Percentage of Fuel Eligible for Refund	50%
5 Refundable Litres (Line 3 x Line 4 of Part B)	

TO LINE 7 ON [PAGE 3](#)