



APPLICATION FOR REGISTRATION AS A REGISTERED CONSUMER

under the *Carbon Tax Act*

General Instructions:

Complete this form if you wish to be appointed a registered consumer under the *Carbon Tax Act*. Registered consumers are business' such as inter-jurisdictional airlines, railways and manufacturers that use fuel as a feedstock or for other non-energy uses, that are authorized to purchase specific types of fuel without paying the carbon tax at the time of purchase. For additional information regarding the registration process for registered consumers or the duties/responsibilities of registered consumers, please refer to the following:

- www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm
- [Notice – Registered Consumer - Carbon Tax](#)

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

Step 1

Answer all questions in the attached application form. Your application will be delayed or returned if you do not provide all 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 registered consumer 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:

- A draft agreement outlining the duties and conditions of the registered consumer appointment 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 the agreement and the unconditional letter of credit, if applicable, to the ministry. The Director *Carbon Tax Act* will sign and return one copy of the agreement to you and issue a registered consumer certificate.

Step 5

You will receive your signed registered consumer agreement and certificate back from the ministry and, effective the date of the agreement, will be required to comply with all of the duties and responsibilities of a registered consumer.

Instructions for Completing the Application for Registration as a Registered Consumer

Item 1

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 a 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 2

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

Item 3

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

Item 4

The mailing address where tax returns and any correspondence should be sent (if different than item 3 above).

Item 5

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).

Item 6

Describe the primary nature of your business. Examples include:

- An inter-jurisdictional air service where all of the scheduled flights that originate or end in BC do not include flights between two locations in BC.
- A railway that operates in two or more jurisdictions.
- A manufacturer who uses fuel as feedstock or for non-energy uses such as: manufacturing anodes for aluminium smelting, or pipeline pigging.

Item 7

Enter the date the business will start or started using fuel for registered consumer activities.

Item 8

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

Item 9

The name and address of your principal financial institution.

Item 10

Provide a copy of your business' most recent audited financial statements, if you purchase or use annually in BC 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 11

Complete the Table on Page 4:

- Specify the specific fuel types you want to be included in your Registered Consumer Certificate.
- If you import fuel into BC, describe the annual volume of each fuel type imported into the province.
- If you transfer fuel in BC, describe the annual volume of each fuel type transferred into the supply tank or supplemental supply tank of an aircraft or locomotive.
- If you purchase fuel in BC, describe the annual volume of each fuel type purchased in the province.
- You have the option of reporting natural gas in either gigajoules or cubic meters.

Item 12

If you are not an inter-jurisdictional air service or railway, provide a detailed breakdown of how the fuel will be used in BC as feedstock or for other non-energy uses of fuel.

Item 13

All applications must be certified by an authorized signing authority.

General Inquiries

Toll-free in Canada: 1 877 388-4440

Email us at: 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 *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

<p>1 Type of Ownership and Name – Choose One Only Legal Name of Applicant</p> <p><input type="checkbox"/> CORPORATION</p> <p>List All Partners</p> <p><input type="checkbox"/> PARTNERSHIP</p> <p>Please Specify</p> <p><input type="checkbox"/> OTHER</p>	<p>Incorporation No. (<i>Provide a copy of certificate of incorporation whether incorporated inside or outside BC</i>)</p> <p>Federal Business Number (<i>A unique 9-digit number provided by CRA</i>)</p>
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2 Name Under Which Business is Conducted (*Trade or Firm name*)

3 Physical Location of Business (*attach a separate sheet if more than one location*)

Street	City	Province/State	Country	Postal/Zip Code
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4 Business Mailing Address (*if different from item 3 above*)

C/O				
Street	City	Province/State	Country	Postal/Zip Code

5 Business Contact Name Title

Business Phone No. () ()	Business Fax No. () ()	Email Address	7 Date business will start/started using fuel for registered consumer activities YYYY / MM / DD
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6 Please describe the **PRIMARY** nature of your business

8 Describe your business assets (*e.g. land, equipment, vehicles*) located within BC and the approximate value

DESCRIPTION OF ASSETS	APPROXIMATE VALUE (\$)

9 Financial Institution Name Address Postal/Zip Code

10 Provide a copy of your business' most recent audited financial statements, if required. (*See instructions for item 10*)

11 Complete the table on page 4 of this document.

12 Provide details of exempt fuel usage in BC (see Page 2). (*Attach a separate sheet if more space is required.*)

13 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.

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

11	Fuel Types	Authorized Fuel Types (1)	Describe the Annual Volume of Fuel:		
			Imported Into BC	Transferred Within BC (2)	Purchased Within BC
Liquid Fuels (Litres)					
Gasoline					
Light Fuel Oil (LFO)					
• Diesel					
• Heating Oil					
• Locomotive Fuel					
• Industrial Oil					
Heavy Fuel Oil					
Aviation Fuel					
Jet Fuel					
Kerosene					
Naphtha					
Methanol					
Gaseous Fuels					
Natural Gas (Gigajoules or Cubic Meters)					
Gas Liquids (Litres)					
Pentanes Plus (Litres)					
Propane (Litres)					
Butane (Litres)					
Ethane (Litres)					
Refinery Gas (/m ³)					
Coke Oven Gas (/m ³)					
Solid Fuels					
Coal – Low Heat Value* (Tonnes)					
Coal – High Heat Value** (Tonnes)					
Coke (Tonnes)					
Petroleum Coke (Litres)					

Notes:

- 1 Identify each of the fuel types you want included in your Registered Consumer Certificate
 - 2 Include fuel used in BC on which you have not paid tax
 - 3 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.
- * Includes Sub-Bituminous Coal
- ** Includes Bituminous Coal