



APPLICATION FOR REFUND OF MOTOR FUEL TAX under the Motor Fuel Tax Act and Nisga'a Nation Taxation Agreement

INSTRUCTIONS:

- A refund must be claimed within four years of payment of the tax. A claim cannot be processed if the required documents/information are not supplied. Make a copy of this application and any attachments for your records. Please complete Parts A, B, C and D. Type or print clearly and submit all required documents. See reverse for schedule and other information. If you require additional information, call us toll-free at 1 877 388-4440. Consumer Taxation Branch information and bulletins are available on our website at www.sbr.gov.bc.ca/ctb

Mail this form and all required documents to:

Ministry of Finance Consumer Taxation Branch PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6

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 1 877 388-4440)

CLAIMANT INFORMATION

LEGAL NAME OF NISGA'A GOVERNMENT BODY

MAILING ADDRESS CITY PROVINCE POSTAL CODE

PHONE NUMBER FAX NUMBER ( ) ( )

TYPE OF NISGA'A GOVERNMENT BODY - Please check (✓) one and provide details

- NISGA'A LISIMS GOVERNMENT NISGA'A VILLAGE OTHER NISGA'A BODY (e.g. TRUST) ELIGIBLE NISGA'A CORPORATION

PART

DETAILED REFUND INFORMATION

A

- In support of your refund application, you must provide copies of all bills of sale, invoices, or receipts showing the names and addresses of the seller, the date of purchase, the litres purchased and the tax paid, as well as any other documents to support your application. If your claim contains more than one invoice, please prepare a schedule of all fuel purchases, following the format on the reverse of this form. Ensure that invoices within each section are listed in date order.

This detail is necessary to ensure that the correct amount of tax is refunded. The amount of your refund is dependent upon the location and time period of the fuel purchase.

PLEASE NOTE:

A refund can only be paid to the person who actually paid the tax. Therefore, please submit a separate form for each Nisga'a government body. No refund will be made to 3rd parties acting on behalf of the claimant. Indicate the amount of provincial motor fuel tax you are applying for. Do not include the federal goods and services tax (GST) on this application.

PART B

REFUND AMOUNT

I am applying for a refund of tax in the amount of: \$

Total fuel litres subject to refund:

Litres

CLAIMANT DECLARATION

By signing below, I certify that our Nisga'a government body qualifies for a refund of motor fuel tax paid on fuel purchases listed on the reverse of this application, or attached as part of this application, as provided by the Nisga'a Nation Taxation Agreement, and that the following criteria have been met.

- The fuel was purchased or consumed within the Province of British Columbia. The fuel was not acquired for consumption or use in the course of a business or other activity for profit or gain. Substantially all of the fuel was consumed or used in respect of performing a function of government, within Nisga'a lands, under the Nisga'a Treaty or a subsequent agreement between Canada and British Columbia, together or separately, and the Nisga'a Nation.

PART C

Additionally, I certify that if fuel on which a refund has been paid is subsequently used for a purpose that is not eligible for the refund (i.e. a business purpose), tax will apply to the fuel at the time it is converted to a taxable use.

I declare that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.

CLAIMANT NAME - Please type or print

ORGANIZATION POSITION / TITLE

SIGNATURE

X

DATE SIGNED YYYY MM DD

P A R T  D	<b>CLEAR GASOLINE</b>		DATE OF PURCHASE YYYY / MM / DD	INVOICE NUMBER	NAME AND CITY/TOWN LOCATION OF FUEL PROVIDER	LITRES PURCHASED	AMOUNT OF TAX PAID	FOR OFFICE USE ONLY	
	Purchases in <b>Victoria</b> Regional Transit Service Area <i>(see definition below)</i>								
	Purchases in <b>Greater Vancouver</b> Transit Service Area <i>(see definition below)</i>								
	Purchases in <b>Remainder of BC</b> <i>(outside the Service Areas defined below)</i>								
<b>CLEAR DIESEL</b>		DATE OF PURCHASE YYYY / MM / DD	INVOICE NUMBER	NAME AND CITY/TOWN LOCATION OF FUEL PROVIDER	LITRES PURCHASED	AMOUNT OF TAX PAID	FOR OFFICE USE ONLY		
Purchases in <b>Victoria</b> Regional Transit Service Area <i>(see definition below)</i>									
Purchases in <b>Greater Vancouver</b> Transit Service Area <i>(see definition below)</i>									
Purchases in <b>Remainder of BC</b> <i>(outside the Service Areas defined below)</i>									
<b>COLOURED GASOLINE</b>		DATE OF PURCHASE YYYY / MM / DD	INVOICE NUMBER	NAME AND CITY/TOWN LOCATION OF FUEL PROVIDER	LITRES PURCHASED	AMOUNT OF TAX PAID	FOR OFFICE USE ONLY		
Purchases in <b>Victoria</b> Regional Transit Service Area <i>(see definition below)</i>									
Purchases in <b>Greater Vancouver</b> Transit Service Area <i>(see definition below)</i>									
Purchases in <b>Remainder of BC</b> <i>(outside the Service Areas defined below)</i>									
<b>COLOURED DIESEL</b>		DATE OF PURCHASE YYYY / MM / DD	INVOICE NUMBER	NAME AND CITY/TOWN LOCATION OF FUEL PROVIDER	LITRES PURCHASED	AMOUNT OF TAX PAID	FOR OFFICE USE ONLY		
Purchases in <b>Victoria</b> Regional Transit Service Area <i>(see definition below)</i>									
Purchases in <b>Greater Vancouver</b> Transit Service Area <i>(see definition below)</i>									
Purchases in <b>Remainder of BC</b> <i>(outside the Service Areas defined below)</i>									

**South Coast British Columbia Transportation Service Region** boundaries are north to and including Lion's Bay, west to and including Bowen Island, south to the international border, and east to and including the municipalities of Langley, Maple Ridge, and Pitt Meadows.

**Victoria Regional Transit Service Area** includes all incorporated and unincorporated areas of the Capital Regional District that are part of the Juan de Fuca Electoral Area, excluding the Malahat and Renfrew

Land Districts. For a detailed map of the Victoria Regional Transit Service Area, please see BC Transit's website at [www.bctransit.com/regions/vic/schedules/vic\\_taxation\\_area.cfm](http://www.bctransit.com/regions/vic/schedules/vic_taxation_area.cfm)

**Please note:** The islands within these areas, including Salt Spring Island and the Outer Gulf Islands, are **not included** in the Victoria Regional Transit Service Area.