

Fuel Tax Refund Program for Persons with Disabilities

Motor Fuel Tax Act

Persons with certain physical disabilities are eligible for a refund of the provincial tax they pay on gasoline, diesel, or propane used in their vehicles. Each eligible person may claim a maximum refund amount of \$400 each refund year up to December 31, 2003. Starting in the calendar year 2004, the maximum allowable refund amount per year is increased to \$500.00.

This bulletin outlines who is eligible for the refund, how to register for the program, and how to claim a refund.

The information in this bulletin is provided for your convenience and guidance and is not a replacement for the legislation. The *Motor Fuel Tax Act* and Regulations can be found on the web at www.gov.bc.ca/sbr

ELIGIBILITY FOR THE FUEL TAX REFUND PROGRAM

Eligibility Criteria

Applicants must meet all three of the following criteria to qualify for the fuel tax refund program.

1. The applicant must be a "person with disabilities" as defined in the *Motor Fuel Tax Act* (see below).
2. The applicant must be sixteen years of age or older.
3. The applicant must be a registered owner or lessee of a motor vehicle. If the applicant is not registered as an owner of a vehicle, but has joint ownership in a vehicle registered to another person (such as the applicant's spouse), the applicant may still be eligible for the refund. In such cases, the registered owner must provide a letter to the Consumer Taxation Branch stating that the applicant is a joint owner of the vehicle.

Qualifying for the Program

Persons who have the following disabilities, or who qualify under the following programs, fall within the definition of "person with disabilities" under the *Motor Fuel Tax Act*, and are eligible for the fuel tax refund program.

1. Loss of a limb.

2. Permanent dependence upon a wheelchair.
3. Complete and permanent functional loss of the lower limbs.
4. Certified by a doctor as suffering from permanent impairment of movement to the extent that it would be hazardous for the person to use public transportation (whether or not public transportation is available).
5. Certified by a doctor as suffering from permanent sight impairment to the extent that the person is not eligible to hold a driver's licence under the *Motor Vehicle Act*.
6. Is in receipt of a 100% disability pension through active service in any war while in Her Majesty's forces.
7. Receives, or would receive but for having reached 65 years of age, assistance or a supplement under the *Employment and Assistance for Persons with Disabilities Act* (EAPWD).

Please note: If you registered under qualification number 7 above, and are later notified by the Ministry of Employment and Income Assistance that you no longer qualify as a person with disabilities under the EAPWD, you may no longer be eligible for the fuel tax refund program, and must advise the Consumer Taxation Branch immediately.

REGISTERING FOR THE PROGRAM

Application Form (Attached)

If you are eligible for the fuel tax refund program, you must first register for the program using the attached *Application for Registration for the Fuel Tax Refund Program for Persons with Disabilities* form (FIN 119).

Requirement for Documentation

Either complete the back of the application form and have it signed by a doctor, OR enclose one of the following three documents with the form.

A *Release of Information* form from the Ministry of Employment and Income Assistance confirming that you receive assistance or a supplement as a person with disabilities under the *Employment and Assistance for Persons with Disabilities Act*, or that you would be eligible except for having reached the age of 65. Please ensure the letter includes the start date of your most recent period of assistance under the Act.

A photocopy of your Canadian National Institute for the Blind (CNIB) identification card verifying that you are registered with the CNIB as a legally blind person, and a note indicating the date you became blind OR a letter from the CNIB verifying that you are legally blind and the date you became blind.

A letter from Veterans Affairs Canada confirming that you receive a 100% disability pension from active service in a war while in Her Majesty's forces. Please ensure this letter includes the date you began receiving the pension.

Submitting the Application

Once you have completed the application form, detach it from the bulletin and mail it to the address provided on the form. Qualifying applicants will receive a letter providing them with a registration number and copies of the refund claim form.

Motor Vehicle Insurance Discount

The Insurance Corporation of British Columbia (ICBC) provides a discount on motor vehicle insurance to persons with disabilities. If you qualify for the fuel tax refund program, you can take your Consumer Taxation Branch registration letter to your ICBC agent to obtain the insurance discount. Questions about your insurance discount should be directed to your ICBC agent.

CLAIMING REFUNDS: GENERAL INFORMATION

Refund Claim Form

When you are registered for the fuel tax refund program, you will receive a confirmation letter and copies of the refund claim form, *Application for Refund of Provincial Fuel Tax for Persons with Disabilities* (FIN 472). You will also be sent an instruction page that contains detailed information on how to complete your refund claim form.

Collecting Receipts

Prior to receiving your refund claim form, you may wish to start collecting fuel receipts for your fuel purchases. These are required with each refund claim form as they provide evidence of payment of tax. If you do not have fuel receipts, the Consumer Taxation Branch will accept other types of supporting information such as credit/debit card receipts or account statements for your **first claim only**.

Amount of Refund

You may claim a refund for fuel purchased for **only one** vehicle that you own or lease. The Consumer Taxation Branch will calculate the amount of your refund based on the tax rate in effect on the date of the purchase.

The maximum allowable amount of refund for tax paid prior to and ending December 31, 2003 is \$400.00 per refund period. Starting in the calendar year 2004 the maximum allowable refund per year is \$500.00. These are **maximums** only; refunds are calculated on actual tax paid up to the maximum of \$400.00 or \$500.00.

More Info: [Bulletin MFT 005](#), *Tax Rates on Motor Fuels*

NEED MORE INFO?

This bulletin is provided for convenience and guidance. If you still have questions call us at 604 660-4524 in Vancouver or toll-free at 1 877 388-4440 elsewhere in Canada or refer to the legislation.

Information is also on the web at www.gov.bc.ca/sbr While there, you can subscribe to our free electronic update service.

Questions?


Call the Consumer Taxation Branch
In Vancouver: 604 660-4524
Outside of Vancouver: 1 877 388-4440



Information is available from any branch office
or on our Web site: www.rev.gov.bc.ca/ctb


Mail your completed claim to:

Consumer Taxation Branch
PO Box 9442 Stn Prov Govt
Victoria BC V8W 9V4, or



Fax to: 250 356-2195

Please be sure to fax both sides.

PART A – TO BE COMPLETED BY THE APPLICANT – PLEASE TYPE OR PRINT CLEARLY

LAST NAME FIRST NAME MIDDLE NAME - IF ANY

MAILING ADDRESS CITY PROVINCE POSTAL CODE

DAYTIME TELEPHONE NUMBER FAX NUMBER

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I am registering for the Fuel Tax Refund Program on the basis of **one** of the following qualifications.

QUALIFICATIONS
REQUIRED DOCUMENTATION

- | | |
|---|--|
| 1 <input type="checkbox"/> Loss of a limb. | Completed doctor's certification on page 4. |
| 2 <input type="checkbox"/> Permanent dependence upon a wheelchair. | Completed doctor's certification on page 4. |
| 3 <input type="checkbox"/> Complete and permanent functional loss of the lower limbs. | Completed doctor's certification on page 4. |
| 4 <input type="checkbox"/> Permanent impairment of movement to the extent that the use of public transportation would be hazardous (whether or not public transportation is available). | Completed doctor's certification on page 4. |
| 5 <input type="checkbox"/> Permanent sight impairment to the extent that I am not eligible to hold a driver's licence under the <i>Motor Vehicle Act</i> . | Completed doctor's certification on reverse, OR Letter from Canadian National Institute for the Blind (CNIB). (See page 2 of this bulletin) |
| 6 <input type="checkbox"/> Receive 100% disability pension only through active service in any war while in Her Majesty's forces. | A letter from Veterans Affairs Canada. (See page 2 of this bulletin) |
| 7 <input type="checkbox"/> Receives, or would receive but for having reached 65 years of age, assistance or a supplement under the <i>Employment and Assistance for Persons with Disabilities Act (EAPWD)</i> . | Release of Information form from the Ministry of Human Resources. (See page 2 of this bulletin) |

Note: I have read the terms of qualification in #7 and I agree to inform the Fuel Tax Refund Program immediately if I am notified by the Ministry of Human Resources that I no longer qualify as a person with disabilities under the EAPWD. By signing below, I consent to the disclosure of my personal information by the Fuel Tax Refund Program to the Ministry of Human Resources for the purpose of confirming my eligibility for the fuel tax refund. This consent is valid for as long as I am registered in the Fuel Tax Refund Program under this qualification.

OTHER DOCUMENTATION REQUIRED – APPLICANT TO ENCLOSE THE FOLLOWING

Include photocopy of your valid British Columbia driver's licence. If you **do not** have a driver's licence, please provide a photocopy of your birth certificate.

AND

Include photocopy of your current British Columbia vehicle registration. If you are not the registered owner of the vehicle, but do have an ownership interest in the vehicle, please provide a letter from the registered owner to that effect.

APPLICANT'S DECLARATION – TO BE CERTIFIED BY APPLICANT

I declare that all information provided on this application 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.

APPLICANT'S SIGNATURE

DATE SIGNED
YYYY / MM / DD

X

PART B – TO BE COMPLETED BY A MEDICAL DOCTOR ONLY

To be eligible for this Fuel Tax Refund Program, your patient must qualify under one of the following conditions.

CHECK (✓) ONE ONLY – DO NOT CHANGE OR AMEND QUALIFICATIONS

- 1 Loss of a limb.
- 2 Permanent dependence upon a wheelchair.
- 3 Complete and permanent functional loss of the lower limbs.
- 4 Suffers from permanent impairment of movement to the extent that the use of public transportation by the person would be hazardous (whether or not public transportation is available).
- 5 Suffers from permanent sight impairment to the extent that the person is not eligible to hold a driver's licence under the *Motor Vehicle Act*.

DISABILITY START DATE YYYY / MM / DD
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START DATE OF THE ABOVE MEDICAL CONDITION

DOCTOR'S CERTIFICATION – I hereby certify that, to the best of my knowledge, the above information is true and correct.

DOCTOR'S SIGNATURE

DATE SIGNED
YYYY / MM / DD

X

DOCTOR'S NAME – PLEASE PRINT CLEARLY OR USE A STAMP

TELEPHONE NUMBER

()

FAX NUMBER

()

DOCTOR'S ADDRESS

CITY

PROVINCE

POSTAL CODE

FIN 119 (Reverse) Rev. 2005 / 6 / 22

Freedom of Information and Protection of Privacy Act (FIPPA)

The personal information requested is collected under the authority of and used for the purpose of administering the *Motor Fuel Tax Act*, *Motor Vehicle Act* and *Social Service Tax Act*. Questions about how the *FIPPA* applies to this personal information can be directed to the general inquiry line at 604 660-4525 in Vancouver, or toll-free at 1 877 388-4440 elsewhere in Canada, or in writing to Revenue Programs Division, Suite 800 - 360 West Georgia Street, Vancouver BC V6B 6B2.