



## APPLICATION FOR REFUND OF FUEL TAX

under the *Motor Fuel Tax Act*

- If you require additional information, call the Consumer Taxation Branch information line in Vancouver at **604 660-4524** or contact your nearest Consumer Taxation Branch office. Phone numbers for these offices are in the blue pages of your local telephone directory.
- Information is also available on the Internet: [www.sbr.gov.bc.ca/ctb](http://www.sbr.gov.bc.ca/ctb)

**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 Information and Privacy Analyst, FOI Section, Ministry of Small Business and Revenue, 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](mailto:FOI.QRYS@gov.bc.ca)**

ATTACH INVOICES AND FORWARD TO:  <b>Consumer Taxation Branch</b> PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6	APPLICANT NAME – If proprietor, surname first. If incorporated, full legal corporate name.  DOING BUSINESS AS – (ie. trade or firm name if applicable)  MAILING ADDRESS _____ TELEPHONE NO. (     ) _____ CITY _____ PROVINCE _____ POSTAL CODE _____ FAX NO. (     ) _____
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LIST INVOICES IN DATE ORDER				
FUEL PURCHASE DATE	INVOICE NO.	NAME AND CITY OF SELLER	LITRES PURCHASED	OFFICE USE ONLY
<div style="font-size: 2em; opacity: 0.5; font-weight: normal;">SEE REVERSE FOR IMPORTANT INFORMATION</div>				

Use separate forms for diesel and gasoline.  Indicate type of fuel for this claim.  <input type="checkbox"/> clear gasoline  <input type="checkbox"/> clear diesel  <input type="checkbox"/> coloured gasoline  <input type="checkbox"/> coloured diesel	<p><b>Farmers who qualify for a refund of tax on coloured fuel, or clear fuel used in a family farm truck operating internationally, are not required to complete the following section.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">TOTAL LITRES OF FUEL PURCHASED DURING CLAIM PERIOD</td> <td></td> <td></td> </tr> <tr> <td><i>Plus:</i></td> <td>Opening balance of fuel on hand (in storage facility – if any)</td> <td style="text-align: center;">+</td> <td></td> </tr> <tr> <td><i>Minus:</i></td> <td>Closing balance of fuel on hand (in storage facility – if any)</td> <td style="text-align: center;">–</td> <td></td> </tr> <tr> <td><i>Equals:</i></td> <td>Fuel consumed during the claim period</td> <td style="text-align: center;">=</td> <td></td> </tr> <tr> <td><i>Minus:</i></td> <td>Coloured fuel included in above</td> <td style="text-align: center;">–</td> <td></td> </tr> <tr> <td><i>Minus:</i></td> <td>Fuel consumed for non-qualifying use or in non-qualifying equipment (see reverse)</td> <td style="text-align: center;">–</td> <td></td> </tr> <tr> <td><i>Equals:</i></td> <td>Total quantity of fuel subject to refund, consumed in eligible equipment for an eligible use (see reverse)</td> <td style="text-align: center;">=</td> <td></td> </tr> <tr> <td></td> <td> <input type="checkbox"/> LOG HAULER – <i>FIN 140 attached</i>     <input type="checkbox"/> OTHER – <i>Details attached</i>  <input type="checkbox"/> STATIONARY ENGINE         </td> <td></td> <td></td> </tr> <tr> <td colspan="2">CLAIM PERIOD</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">FROM     YYYY / MM / DD</td> <td style="text-align: center;">TO     YYYY / MM / DD</td> <td></td> </tr> </table>	TOTAL LITRES OF FUEL PURCHASED DURING CLAIM PERIOD				<i>Plus:</i>	Opening balance of fuel on hand (in storage facility – if any)	+		<i>Minus:</i>	Closing balance of fuel on hand (in storage facility – if any)	–		<i>Equals:</i>	Fuel consumed during the claim period	=		<i>Minus:</i>	Coloured fuel included in above	–		<i>Minus:</i>	Fuel consumed for non-qualifying use or in non-qualifying equipment (see reverse)	–		<i>Equals:</i>	Total quantity of fuel subject to refund, consumed in eligible equipment for an eligible use (see reverse)	=			<input type="checkbox"/> LOG HAULER – <i>FIN 140 attached</i> <input type="checkbox"/> OTHER – <i>Details attached</i> <input type="checkbox"/> STATIONARY ENGINE			CLAIM PERIOD					FROM     YYYY / MM / DD	TO     YYYY / MM / DD	
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**CLAIMANT DECLARATION**

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.

NAME – Please type or print	TITLE – If signing for a corporation or society	SIGNATURE  <b>X</b>	DATE SIGNED YYYY     MM     DD
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SCHEDULE – (OFFICE USE ONLY) – REFUND AMOUNT WILL BE CALCULATED BY THE CONSUMER TAXATION BRANCH		
LITRES ELIGIBLE FOR REFUND	\$ _____ PER LITRE	REFUND AMOUNT
INVOICES SIGHTED, VERIFIED AND RETURNED? <input type="checkbox"/> YES <input type="checkbox"/> NO	APPROVED BY _____	

**IMPORTANT INFORMATION**

**General Information**

All invoices and statements supporting fuel purchases must be provided and clearly indicate: name and address of the seller, date of purchase, name and address of purchaser (must agree with the name of the applicant), and the type and quantity of fuel purchased (e.g. clear diesel). Failure to submit satisfactory records may result in the disallowance of the refund claim.

Invoices will be returned, upon request, when the claim is completed.

No refund can be made for amounts less than \$10.00.

Refund applications must be made within 6 years from the date the tax was paid.

A letter of authorization must be provided if this application has been prepared by another individual or organization on your behalf.

**Loghauling**

When clear fuel is used in any of the following vehicles on other than a public highway, a refund may be provided for the difference between the clear and coloured fuel tax rates:

- 1) trucks when used for hauling logs or lumber,
- 2) crew crummies or buses with a seating capacity for at least six passengers used exclusively for the transportation of company employees,
- 3) fire trucks when used as fire trucks,
- 4) ambulances when used as ambulances,

and for operating the main engine of a logging truck for powering a hydraulic arm while the vehicle is stationary.

**Bulletin SST 112 Logging Industry** contains additional information on the refund application requirements. Consumer Taxation Branch bulletins are available on the Internet at [www.sbr.gov.bc.ca/ctb](http://www.sbr.gov.bc.ca/ctb). An **Off Highway Worksheet (Form FIN140)** must also be completed.

**Mining**

When clear fuel is used in any of the following vehicles on other than a public highway, for mineral mining operations, a refund may be provided for the difference between the clear and coloured fuel tax rates:

- 1) trucks when used to transport minerals,
- 2) crew crummies or buses with a seating capacity for at least six passengers used exclusively for the transportation of company employees,
- 3) fire trucks when used as fire trucks,
- 4) ambulances when used as ambulances.

**Well Drilling & Servicing**

When clear fuel is used in a commercial motor vehicle used to haul drill rigs, rig and drilling supplies and equipment, fuel, water, well-servicing equipment and supplies, geophysical and seismic equipment and supplies for persons engaged in exploring or drilling for petroleum products, on other than a public highway, a refund may be provided for the difference between the clear and coloured fuel tax rates.

**Pumping or Dispensing Liquids**

When clear fuel is used in the main power unit of a vehicle to pump or dispense liquids or other materials while the vehicle is stationary, a refund may be provided for the difference between the clear and coloured fuel tax rates. Examples include water, milk, flour, syrups, fertilizers, fuel or animal feed.

The pumping or dispensing process must not involve the use of a hydraulic arm (unless it is on a logging truck) or a hydraulic cylinder. Fuel consumed while delivering products through a gravity dump system is not eligible for a refund.

**Drilling**

When clear fuel is used in the main power unit of a vehicle to operate a drilling unit that is run by a power take-off unit, a refund may be provided for the difference between the clear and coloured fuel tax rates.

**Temperature Control Equipment**

When clear fuel is used in the main power unit of a commercial motor vehicle while the vehicle is stationary to operate temperature control equipment to preserve goods in an insulated cargo box on the vehicle, a refund may be provided for the difference between the clear and coloured fuel tax rates.

**Ready-Mixed Concrete and Cement**

A refund may be provided for the difference between the clear and coloured fuel tax rates when clear fuel is used for operating the main power unit of a motor vehicle, while the vehicle is stationary, to:

- 1) rotate the drum on a ready mixed concrete truck or,
- 2) pump ready mixed concrete, dry cement or flyash.

NOTE: Clear fuel consumed in an engine, other than the main power unit, to perform the pumping operation, and supplied from a separate non-connected supply tank, is not eligible for a refund.

Consumer Taxation Branch publication, **Notice to Concrete Industry (July 1997)**, contains additional information on the refund application requirements.

**Mobile Crane**

When clear fuel is used in the main power unit of a vehicle for operating a mobile crane while the vehicle is stationary, a refund may be provided for the difference between the clear and coloured fuel tax rates.

**Farmers**

When clear fuel is used in a family farm truck while being operated internationally for purposes of the family farm, a refund may be provided for the difference between the clear and coloured fuel tax rates. A family farm truck emblem must have been issued for the truck.

A bona fide farmer is also eligible for a point of sale exemption or a refund of fuel tax on purchases of coloured fuel. Consumer Taxation Branch publication, **Notice to Bona Fide Farmers (May 1998)** contains additional information on the refund application requirements. Please enclose with your claim, a copy of your current property tax assessment notice for the property which you are farming.

**VEHICLE IDENTIFICATION** – Fuel was used in the following vehicles, for the following purposes.

Please include a photocopy of the most recent vehicle registration for each vehicle listed.

LICENCE PLATE NO. USED DURING CLAIM PERIOD	YEAR AND MAKE OF VEHICLE	TYPE OF VEHICLE – Indicate seating capacity if claiming crew crummies	PURPOSE

THIS AREA  
MUST BE COMPLETED