



APPLICATION FOR AUTHORIZATION TO SELL COLOURED FUEL

Motor Fuel Tax Act

Information is also available on the Internet: www.sbr.gov.bc.ca/ctb/ColouredFuel.htm

Instructions:

- The business or person who owns the coloured fuel must complete this application. If your fuel supplier owns the coloured fuel at one of your business locations, that supplier must submit an application for that location.
- If you need help in determining eligible uses of coloured fuel, please contact Taxpayer Services in Vancouver at 604 660-4524 or toll-free elsewhere in Canada at 1 877 388-4440, or by email: CTBTaxQuestions@gov.bc.ca.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information requested is collected under the authority of and used for the purpose of administering the *Motor Fuel Tax Act*. Questions about how the FOIPPA applies to this personal information can be directed to the general inquiry line at 604 660-4524 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.

PART 1 – Contact Information

1 LEGAL NAME OF APPLICANT		INCORPORATION NUMBER	
2 DOING BUSINESS AS		BUSINESS NUMBER	
3 MAILING ADDRESS	CITY	PROVINCE	POSTAL CODE
4 CONTACT PERSON		TITLE	
PHONE NO. ()	FAX NO. ()	EMAIL ADDRESS	

PART 2 – Location/Pump Information

Complete the following for each location that will be selling coloured fuel. (Please copy for each additional location as required.)

5 Physical location			
STREET ADDRESS	CITY	PROVINCE	POSTAL CODE
6 Contact name and phone number – if different than #4 above.		PHONE NUMBER	
NAME		()	
7 How much fuel do you colour at this location?			
<i>Provide the approximate number of litres of gasoline and diesel coloured on an annual basis.</i>			
COLOURED GASOLINE		COLOURED DIESEL	
8 How much coloured fuel do you purchase in BC for this location?			
<i>Provide the approximate number of litres of coloured gasoline and coloured diesel purchased annually.</i>			
COLOURED GASOLINE		COLOURED DIESEL	
9 How much coloured fuel do you import into BC for this location?		11 What is the approximate number of litres of coloured fuel sold annually by each of the following methods for this location?	
<i>Provide the approximate number of litres of coloured gasoline and coloured diesel imported annually.</i>		Bulk Delivery (to a customer's location) _____	
COLOURED GASOLINE		Cardlock/Keylock (in-house charge sales) _____	
COLOURED DIESEL		Self-Serve Pump (cash, debit or credit card) _____	
10 How many pumps dispense coloured fuel at this location?		Full-Service Pump (cash, debit or credit card) _____	
NUMBER OF PUMPS		TOTAL ANNUAL VOLUME _____	

PART 3 – Certification by Applicant

- 12 The Applicant agrees:
- they have title (i.e., ownership) to all coloured fuel sold;
 - the information contained in the application package and the current status of a business's authorization plus any subsequent reports may be shared with other British Columbia government agencies, with other governments and their agencies, and with suppliers of coloured fuel where the disclosure relates to the administering and enforcing of taxation legislation. This includes a public Web site listing all business names and locations authorized to sell coloured fuel and those authorizations that are suspended or cancelled; and
 - the statements made in this application are true and complete to the best of the Applicant's knowledge.

SIGNATURE OF AN AUTHORIZED PERSON X	NAME AND TITLE – Please type or print clearly	DATE SIGNED YYYY / MM / DD
--	---	-------------------------------



Motor Fuel Tax Act – Authorization to Sell Coloured Fuel

Pursuant to section 14.1 of the *Motor Fuel Tax Act*, _____
(LEGAL NAME OF APPLICANT)

(the “Holder”) is authorized to sell coloured fuel subject to the following terms and conditions.

1. The Holder must comply with all provisions of the *Motor Fuel Tax Act* and regulations made under it.
2. This authorization only applies in respect of those physical locations referred to in the Holder’s application for this authorization.
3. The Holder must not sell coloured fuel if the circumstances are such that a reasonable person would believe that the fuel will be used for a purpose that is not authorized by the *Motor Fuel Tax Act*.
4. The Holder must not sell coloured fuel to another business for resale purposes unless that business is also authorized.
5. Where coloured fuel is sold from manned locations such as self serve and full service pumps, the Holder must ensure no person places coloured fuel in a supply tank of a licensed motor vehicle, such as a car, truck, van or camper. The only exception is licensed trucks with a Family Farm Truck Emblem issued for that specific vehicle.
6. Where coloured fuel is sold from unmanned pumps such as card and key locks, a copy of the “**Coloured Fuel Account Certification**” form (FIN 438) must be completed by each purchaser and retained by the Holder to substantiate the sale and eligible use of coloured fuel.
7. The Holder will allow, at any reasonable time, employees of the Ministry to inspect, audit and examine its books of account or other records, equipment, or fuel to ascertain compliance with the *Motor Fuel Tax Act* or regulations, or the terms and conditions of this authorization.
8. The Ministry will issue labels to the Holder. The Holder must affix these labels to all pumps that dispense coloured fuel. The labels must be affixed in the place and manner specified by the Ministry.

I have read and understand the above stated terms and conditions. I acknowledge that the Holder’s authorization may be suspended or cancelled for failure to comply with the *Motor Fuel Tax Act* or regulations, or the terms and conditions of this authorization.

If the Holder is a corporation or partnership, I declare that I am authorized to sign this document on behalf of the Holder.

I understand and agree that the information contained in the application package, the current status of a business’s authorization, plus any subsequent reports may be shared with other British Columbia government agencies, with other governments and their agencies, and with suppliers of coloured fuel insofar as that disclosure relates to the administration and enforcement of taxation enactments. I further agree that information relating to this authorization may be included in a public internet web site listing all business names and locations authorized to sell coloured fuel and those authorizations that are suspended or cancelled.

X _____
The Holder, or Authorized Signatory for the Holder, and Title Date Signed

The Holder is authorized to sell coloured fuel, subject to the terms and conditions set out in this document.

Hugh Hughson Date Signed
Deputy Director

(Please sign and return both copies to the Fuel Tax Section.)



Motor Fuel Tax Act – Authorization to Sell Coloured Fuel

Pursuant to section 14.1 of the *Motor Fuel Tax Act*, _____
(LEGAL NAME OF APPLICANT)

(the “Holder”) is authorized to sell coloured fuel subject to the following terms and conditions.

1. The Holder must comply with all provisions of the *Motor Fuel Tax Act* and regulations made under it.
2. This authorization only applies in respect of those physical locations referred to in the Holder’s application for this authorization.
3. The Holder must not sell coloured fuel if the circumstances are such that a reasonable person would believe that the fuel will be used for a purpose that is not authorized by the *Motor Fuel Tax Act*.
4. The Holder must not sell coloured fuel to another business for resale purposes unless that business is also authorized.
5. Where coloured fuel is sold from manned locations such as self serve and full service pumps, the Holder must ensure no person places coloured fuel in a supply tank of a licensed motor vehicle, such as a car, truck, van or camper. The only exception is licensed trucks with a Family Farm Truck Emblem issued for that specific vehicle.
6. Where coloured fuel is sold from unmanned pumps such as card and key locks, a copy of the “**Coloured Fuel Account Certification**” form (FIN 438) must be completed by each purchaser and retained by the Holder to substantiate the sale and eligible use of coloured fuel.
7. The Holder will allow, at any reasonable time, employees of the Ministry to inspect, audit and examine its books of account or other records, equipment, or fuel to ascertain compliance with the *Motor Fuel Tax Act* or regulations, or the terms and conditions of this authorization.
8. The Ministry will issue labels to the Holder. The Holder must affix these labels to all pumps that dispense coloured fuel. The labels must be affixed in the place and manner specified by the Ministry.

I have read and understand the above stated terms and conditions. I acknowledge that the Holder’s authorization may be suspended or cancelled for failure to comply with the *Motor Fuel Tax Act* or regulations, or the terms and conditions of this authorization.

If the Holder is a corporation or partnership, I declare that I am authorized to sign this document on behalf of the Holder.

I understand and agree that the information contained in the application package, the current status of a business’s authorization, plus any subsequent reports may be shared with other British Columbia government agencies, with other governments and their agencies, and with suppliers of coloured fuel insofar as that disclosure relates to the administration and enforcement of taxation enactments. I further agree that information relating to this authorization may be included in a public internet web site listing all business names and locations authorized to sell coloured fuel and those authorizations that are suspended or cancelled.

X _____
The Holder, or Authorized Signatory for the Holder, and Title Date Signed

The Holder is authorized to sell coloured fuel, subject to the terms and conditions set out in this document.

Hugh Hughson Date Signed
Deputy Director

(Please sign and return both copies to the Fuel Tax Section.)