



BIODIESEL ACCOUNT CERTIFICATION

Pursuant to the Motor Fuel Tax Act

Instructions to the Seller:

- This certificate must be completed and signed by customers purchasing:
- clear biodiesel (B100), or
- clear biodiesel blends where the biodiesel portion of the blend is greater than 50% without paying tax on the biodiesel portion of the fuel.
The customer's completed certificate must be kept by the seller, otherwise the seller may be liable for tax not collected on the biodiesel or the biodiesel portion of the blend.
If biodiesel or biodiesel blends are coloured in accordance with the Act, the fuel is taxed at the coloured fuel rate.

- If fuel is incorrectly coloured (e.g., mixing clear biodiesel with coloured diesel), the fuel must be taxed at the clear diesel rate.
For further information, please contact Taxpayer Services in Vancouver at 604 660-4524 or toll-free elsewhere in Canada at 1 877 388-4440, or by e-mail: CTBTaxQuestions@gov.bc.ca.

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

Conditions where Customers may Purchase Clear Biodiesel without Paying Taxes

I am aware and agree to the following conditions:

- I am purchasing for my own consumption and will not resell any biodiesel or biodiesel blended fuel to another person.
I will blend the biodiesel or biodiesel blends with clear diesel fuel before use so that the biodiesel portion of the blend will be not less than 5% or more than 50% of the volume of the blend, the Alternative Motor Fuel (AMF) range, as prescribed by legislation.
I will retain records that adequately document the blending of the biodiesel within the AMF range for a period of seven years.
I may be assessed for the tax due where my records do not adequately establish that the fuel was blended within the AMF range.
If I purchase biodiesel or biodiesel blends greater than 50% and do not blend it within the AMF range before use, tax is due at the rate applicable to diesel fuel and must be remitted directly to the province by the 15th day of the month following purchase.
I acknowledge that permission to purchase biodiesel or biodiesel blends greater than 50% without payment of tax may be rescinded without notice for failure to comply with the Motor Fuel Tax Act or regulations, or the terms and conditions of this certification.

Customer Certification

I certify that I represent the customer named below and that I understand and agree:

- to the conditions under which the biodiesel and biodiesel blends may be purchased without paying tax;
that the information contained in this certification may be shared with other BC government agencies, other governments and their agencies, and with biodiesel suppliers where that disclosure relates to the administration or enforcement of taxation enactments;
that failure to comply with these terms and conditions may result in tax assessments, fines, and/or penalties.

Form with fields: CUSTOMER NAME AND TITLE, LEGAL NAMES AND/OR DBA NAME (IF DIFFERENT), SIGNATURE, TELEPHONE NO., DATE SIGNED