



**General Information**

A refund application must be received by the ministry within four years from the date the tax was paid.

If Line 6 results in a net amount payable, you must file the form and remit the tax by the 28th of the month following the reporting period in which you used the fuel.

For additional information, please refer to the [Notice – Non - Registered Air or Marine - Carbon Tax](#).

**Who should use this form:**

Use this form to:

- apply for a refund of carbon tax paid on fuel used:
  - in an inter-jurisdictional flight,
  - for inter-jurisdictional marine travel or transport,
  - for inter-jurisdictional marine services.
- self assess carbon tax on fuel used for BC travel on which tax had not been paid if you are a business engaged in:
  - inter-jurisdictional air travel,
  - inter-jurisdictional marine travel or transport,
  - inter-jurisdictional marine services.

Do not use this form for any period during which you have been appointed a registered consumer, registered air service or registered marine service.

Do not use this application form to claim a refund of carbon tax on fuel used before July 1, 2010 or after June 30, 2011. Refer to [FIN 171](#) on the Carbon Tax website for the appropriate version of the application form.

**Part A – Business Information**

Enter your legal name, mailing address, city, province and postal code. Provide the name and phone number of a person to contact with any questions about this application. You may also include your fax number and email address.

Provide your Federal Business Number, if you have one.

If a third party representative will be acting on your behalf for this claim, please complete the authorization section with the name, address and contact information of that representative.

**Part B – Refund Application/Return Information**

**Claim/Reporting Period**

You may only use this form for fuel used during the period from July 1, 2010 to June 30, 2011.

**Calculating the Refund/Remittance**

This form offers two methods to either claim a refund or remit taxes. You must choose either Method 1 or Method 2. Method 1 is designed for commercial air or marine travel with limited usage in British Columbia. Method 2 is designed for commercial air or marine travel with limited usage outside of British Columbia.

An amount reported on line 1 of Method 1 or on line 1 of Method 2 must be for the same period as an amount reported on line 2 of Method 1 or line 2 of Method 2.

If you are reporting a fuel type not included in Columns A to D enter that fuel type at the top of Column E. Refunds are calculated based on the rate of carbon tax paid on fuel used during the claim period.

**Method 1**

- Line 1 Enter the total volume of fuel that was not used for inter-jurisdictional travel. For commercial airlines that transported passengers or goods and businesses that operated a commercial air service, this is the fuel used on flights that connected two locations within BC. For commercial ships that transported passengers or goods, this is the fuel used to transport passengers or goods between ports within BC. For other commercial marine services, this is the fuel used on any trip that began or ended in BC that did not begin or end at a foreign port.
- Line 2 Enter the total volume of each fuel type purchased within BC on which carbon tax was paid.
- Line 4 If you have entered an amount in Column E, enter the applicable tax rate from the Table on [Page 4](#).
- Line 6 If there is a Net Amount Payable, please include a cheque made payable to the Minister of Finance. The ministry will not issue a refund of less than \$10.

**Method 2**

- Line 1 Enter the total volume of fuel acquired or brought into BC without paying the carbon tax that was not used for interjurisdictional travel. For commercial airlines that transported passengers or goods and businesses that operated a commercial air service, this is the fuel used on flights that connected two locations within BC. For commercial ships that transported passengers or goods, this is the fuel used to transport passengers or goods between ports within BC. For other commercial marine services, this is the fuel used on any trip that began or ended in BC that did not begin or end at a foreign port.  
  
Fuel acquired or brought into BC includes fuel that you purchased in BC, transferred into a supply tank or supplemental supply tank in BC, or brought into BC in a supply tank or supplemental supply tank.
- Line 2 Enter the total volume of tax paid fuel used for inter-jurisdictional purposes.
- Line 4 If you have entered an amount in Column E, enter the applicable tax rate from the Table on [Page 4](#).
- Line 6 If there is a Net Amount Payable, please include a cheque made payable to the Minister of Finance. The ministry will not issue a refund of less than \$10.

**Part C – Taxpayer Declaration**

If the business is a corporation, the declaration must be signed by a member of the board of directors or an authorized employee of the corporation. Please print the name and title of the person who signs the declaration.

Only the business who paid the tax can claim the refund.

Send the completed application, along with the supporting documentation to:

Refund Section  
PO Box 9628 Stn Prov Govt  
Victoria BC V8W 9N6



**REFUND APPLICATION/RETURN  
CARBON TAX - NON-REGISTERED AIR OR MARINE**

under the *Carbon Tax Act*

July 1, 2010 to June 30, 2011

**INSTRUCTIONS:**

- Please refer to the instructions on **Page 1** before completing.
- A claim will not be processed if the required documents (explained on **Page 3**) are not provided.
- If you require additional information, call the Taxpayer Services information line toll-free at 1 877 388-4440.

**Freedom of Information and Protection of Privacy Act (FOIPPA)**

The personal information on this form is collected for the purpose of administering the *Carbon 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, 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)

**PART A – Business Information**

FULL LEGAL NAME		FEDERAL BUSINESS NO.
MAILING ADDRESS – <i>Include postal code</i> (If claim is approved, a cheque will be mailed to this address)	CONTACT NAME	CONTACT PHONE NO. ( )
	EMAIL ADDRESS	FAX NO. ( )

Do you authorize any person other than a director or employee of the business to act on your behalf with regard to this application/return?  YES  NO *If YES, please complete the following:*

REPRESENTATIVE'S NAME	CONTACT NAME
ADDRESS	CONTACT PHONE NO. ( )

**PART B – Refund/Remittance Information**

CLAIM PERIOD	FROM YYYY / MM / DD	TO YYYY / MM / DD	FUEL TYPE				
METHOD 1			A Jet Fuel	B Aviation Fuel	C (LFO) Diesel	D Heavy Fuel Oil	E
1	Total Volume of Fuel Not Used for Inter-Jurisdictional Travel						
2	Less: Total Volume of Tax Paid Fuel						
3	Net Taxable (Refundable) Volume (Line 1 minus Line 2)						
4	Tax Rate – see Table on <b>Page 4</b>		\$0.0522	\$0.0492	\$0.0511	\$0.0630	
5	Tax Payable (Refundable) (Line 3 x Line 4)						
6	<b>Net Amount Payable (Refundable)</b> (Sum of columns A to E of Line 5)						
METHOD 2			A	B	C	D	E
1	Total Volume of Fuel Not Used for Inter-Jurisdictional Travel on which Tax was not Paid						
2	Less: Total Volume of Tax Paid Fuel Used for Inter-Jurisdictional Travel						
3	Net Taxable (Refundable) Volume (Line 1 minus Line 2)						
4	Tax Rate – see Table on <b>Page 4</b>		\$0.0522	\$0.0492	\$0.0511	\$0.0630	
5	Tax Payable (Refundable) (Line 3 x Line 4)						
6	<b>Net Amount Payable (Refundable)</b> (Sum of columns A to E of Line 5)						

**PART C – Taxpayer Declaration**

I declare that all information provided on this form and on all attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in a fine of up to \$10,000 and/or imprisonment for up to two years. I have not received a credit or refund of tax from my fuel supplier for the fuel being claimed.

SIGNATURE <b>X</b>	NAME AND TITLE OF SIGNING AUTHORITY	DATE SIGNED YYYY / MM / DD
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## Documentation Requirements

METHOD 1	DOCUMENTS TO ATTACH
Air Transport of Passengers or Goods	1, 3, 4, 6, 8, 9
Air Services	1, 3, 5, 7, 8, 9, 10, 11
Marine Transport of Passengers or Goods	1, 3, 8, 12
Commercial Marine Service	1, 3, 8, 10, 11
METHOD 2	
Air Transport of Passengers or Goods	2, 3, 4, 6, 8, 9
Air Services	2, 3, 5, 7, 8, 9, 10, 11
Marine Transport of Passengers or Goods	2, 3, 8, 12
Commercial Marine Service	2, 3, 8, 10, 11, 13

### Explanation of Document Numbers

1. Provide a schedule of fuel purchases in BC during the claim period showing the date of purchase, the type and volume of fuel purchased, the name of the fuel supplier and the rate per litre of carbon tax paid on the fuel purchased.
2. Provide a schedule of fuel purchases during the claim period with subtotals for fuel purchased in BC and outside BC. The schedule must show the date of purchase, the type and volume of fuel purchased, the name of the fuel supplier and the rate per litre of carbon tax, if any, paid on the fuel purchased.
3. Provide copies of fuel purchase invoices showing name and address of seller and purchaser, date of purchase, the type and volume of fuel and rate of carbon tax.
4. Provide a schedule, listing flights during the claim period that connected two locations within BC. The schedule should include the flight number, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, and the fuel used on each flight.
5. Provide a schedule, listing flights that connected two locations within BC. The schedule should include the flight number if applicable, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, and the fuel used on each flight.
6. Provide a schedule, listing interjurisdictional flights that began or ended in BC during the claim period. The schedule should include the flight number, the type of aircraft, the date of the flight, the airports each flight took off from and landed at, the fuel used on each flight and the carbon tax paid on the fuel.
7. Provide a schedule, listing interjurisdictional flights that began or ended in BC during the claim period. The schedule should include the flight number if applicable, the type of aircraft, the date of the flight and the departure and destination locations.
8. Provide documentation such as fuel uplift report for air travel or fuel usage reports and trip logs for marine travel to support your calculation of the fuel used.
9. Provide evidence that the commercial airline holds a licence issued by the Canadian Transportation Agency and an operating certificate issued by Transport Canada for the aircraft used allowing the operation of an international commercial air service.
10. Provide a copy of the contract or invoice for each:
  - air service that required an inter-jurisdictional flight, or
  - marine service that required an inter-jurisdictional trip
11. Provide a statement to explain why each interjurisdictional flight of an air service or each interjurisdictional trip of a marine service was integral to the provision of the service. Include any other documentation to support the requirement for interjurisdictional travel.
12. Provide a schedule, listing each trip of a ship that connected two ports within BC. The schedule should include the ship name, type of ship, date of trip, departure and destination ports and the fuel used on each trip.
13. Provide a schedule, listing fuel on which you did not pay tax which you:
  - imported into BC and used on trips connecting two ports within BC,
  - brought into BC in the supply tank or supplemental supply tank of a ship and used in trips connecting two ports within BC,
  - transferred within BC into the supply tank or supplemental supply tank of a ship and used on trips connecting two ports within BC.

**Table of Fuel Types and Rates – July 1, 2010 to June 30, 2011**

<u>Fuel Type</u>	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
<b><u>Liquid Fuels</u></b>		
Gasoline (including ethanol)	\$/Litre	\$0.0445
Light Fuel Oil/Diesel (including biodiesel)	\$/Litre	\$0.0511
Heavy Fuel Oil	\$/Litre	\$0.0630
Aviation Fuel	\$/Litre	\$0.0492
Jet Fuel	\$/Litre	\$0.0522
Kerosene	\$/Litre	\$0.0522