

## General Information

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

The ministry will not issue a refund of less than \$10.00.

If you are claiming a refund for more than one fuel type purchased during the claim period, a separate refund application must be completed for each fuel type.

### Who should use this form?

Use this form to claim a refund of the difference between the clear and coloured fuel tax rates when clear fuel was used in the operation of qualifying motor vehicles for the purpose of the following:

- 1) Logging Industry – trucks used off-highway to haul logs or lumber;
- 2) Mining Industry – trucks used off-highway to transport minerals;
- 3) Oil and Gas Exploration and Drilling – trucks (other than pickup trucks) used off-highway to transport equipment and supplies;
- 4) Logging and Mining Industries – fire trucks used off-highway as fire trucks; ambulances used off-highway as ambulances; and crew transportation vehicles used off-highway to transport crew.

## PART A – Claimant 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. If applicable, provide your 'Doing Business As' (DBA) name.

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 Representative Identification section with the name (individual/firm), address and phone number of your authorized representative.

If you authorize ministry staff to correspond by fax and/or email with you or your representative, check the applicable box and provide a fax number and/or e-mail address. Such authorization may expedite the processing of your claim.

## PART B – Refund Information

### Claim Period

The start date of your claim is the date of the first fuel purchase for which you are claiming a refund and the end date is the date of the last fuel purchase for which you are claiming a refund.

If you purchased fuel during a period of a tax rate change, you must complete separate refund application forms for fuel purchased for the period prior to and the period on and after the tax rate change.

For example, if you purchased fuel within the South Coast Transportation Service Region from December 2009 to March 2010, you must complete two refund applications: one for fuel purchased prior to January 1, 2010 and one for fuel purchased on and after January 1, 2010.

### Refund Calculation

#### Line 1 – Total Litres Subject to Refund

If you are claiming a refund in respect of fuel used off-highway hauling logs, transporting minerals or transporting equipment and supplies for oil and gas exploration and drilling industry, enter the amount on Line 12 of Part D.

If you are claiming a refund in respect of fuel used off-highway in fire trucks, ambulances or crew transportation vehicles, enter the amount from Line 5 of Part E.

An application cannot be used to claim a refund for both transporting and hauling (Part D) and crew transportation (Part E). A separate application must be completed for each activity.

#### Line 2 – Tax Rate per Litre on Fuel Purchased

Enter the rate of tax paid on the fuel included in the claim. Refer to [Motor Fuel Tax Rates Table](#) for details on tax rates and transit regions within BC.

#### Line 4 – Refund Rate

Enter the difference between the tax rate from Line 2 and the coloured fuel rate of 3 cents per litre.

#### Line 5 – Refund Claim

Enter the refund claim amount by multiplying the amount entered on Line 1 by the refund rate on Line 4.

## PART C – Claimant Declaration

Only the individual or business that paid the tax can claim the refund and sign the claimant declaration. Print the name and title of the signing authority.

If the claimant is a corporation, the declaration must be signed by a member of the board of directors or an authorized employee of the corporation.

## PART D – Fuel Used while Hauling and Transporting

### Lines 1, 2, and 3 – Total Litres Used

On the applicable line enter the total litres of clear fuel used during the claim period for a qualifying purpose in trucks listed in Part F of the application form.

### Line 4 – Total Litres Used in Self-Loads

Enter the total litres of clear fuel used to self-load logs on a logging truck with a hydraulic arm by multiplying the number of loads from Box A of the *Distance Worksheet* (Page 7 of the application form) by 10 litres per load.

### Line 6 – Total On-Highway Kilometres

Enter the total kilometres driven on-highway from Box B of the *Distance Worksheet* (Page 7 of the application form).

### Line 7 – Other Distances

Enter the total kilometres driven for non-qualifying purposes such as low-bedding, hauling woodchips, travelling to and from home and transferring logs between mills.

### Line 8 – Total Off-Highway Kilometres

Enter the total kilometres driven off-highway from Box C of the *Distance Worksheet* (Page 7 of the application form).

### Line 10 – Consumption Rate

Divide the distance amount from Line 9 by the total litres used in hauling and transporting from Line 5 to calculate the kilometres per litre consumption rate (KPL).

Note: If there is a variance between your calculated KPL and historical averages, a branch guideline KPL may be applied to your claim.

### Line 11 – Total Litres Used Off-Highway

Divide the off-highway distance on Line 8 by the KPL amount on Line 10 to arrive at litres used off-highway.

### Line 12 – Litres Subject to Refund

Add the amount of litres used to self-load logs (Line 4) to the Total Litres Used Off-Highway (Line 11) to calculate the litres subject to refund for transporting and hauling. Enter this amount on Line 1 of Part B of the application form.

## PART E – Fuel Used in Crew Transportation Vehicles, Fire Trucks and Ambulances

Refer to the [Crew Transportation Worksheet](#) on the ministry website for calculation of fuel subject to refund.

### Line 1 – Kilometres Travelled Off-Highway in Qualifying Vehicles (15 or fewer passengers)

For fire trucks, ambulances and crew transportation vehicles that carry at least 6 but not more than 15 passengers used by the logging and mining industry enter the total kilometres driven off-highway from Box A of the [Crew Transportation Worksheet](#) available on the ministry website.

### Line 2 – Eligible Litres Used Calculation

Calculate the litres of clear fuel used off-highway by dividing the kilometres entered on Line 1 by the consumption rate of 5.0 kilometres per litre.

### Line 3 – Kilometres Travelled Off-Highway in Large Buses

For buses that carry 16 or more passengers used by the logging and mining industry enter the total kilometres driven off-highway to transport crew from Box B of the [Crew Transportation Worksheet](#) available on the ministry website.

### Line 4 – Eligible Litres Used Calculation - Large Buses

Calculate the litres of clear fuel used off-highway by dividing the kilometre entered on Line 3 by the consumption rate of 3.5 kilometres per litre.

### Line 5 – Litres Subject to Refund

Add the litres calculated on Lines 2 and Line 4 to calculate the litres subject to refund for fire trucks, ambulances and crew transportation vehicles. Enter this amount on Line 1 of Part B of the application form.

## PART F – Vehicle Information

List each vehicle that consumed fuel during the claim period. Provide the registration number, year and make of the vehicle, type and purpose of the vehicle. Include a copy of the vehicle registration.

If you need more space to list all your motor vehicles, create your own schedule and attach it to the application.

For fuel used in a crew transportation vehicle you must indicate the seating capacity of each vehicle in the description of the type of vehicle.

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

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



**INSTRUCTIONS:**

- Refer to the instructions on **Pages 1 and 2** before completing.
- A claim will not be processed if the application is incomplete and/or the required documents (explained on **Page 5**) are not provided.
- If you require additional information, call the Taxpayer Services information line in Vancouver at 604 660-4524 or 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 *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, 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 – Claimant Information**

FULL LEGAL NAME	FEDERAL BUSINESS NO.
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DOING BUSINESS AS NAME (if applicable)

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MAILING ADDRESS – *Include postal code* (If claim is approved, a cheque will be mailed to this address)

CONTACT PHONE NUMBER ( )	CONTACT FAX NUMBER ( )	EMAIL ADDRESS	CONTACT NAME
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If you authorize any person other than a director or employee of the claimant to act on your behalf with regard to this application complete the following:

REPRESENTATIVE IDENTIFICATION (Name of individual/firm)

MAILING ADDRESS – *Include postal code*

CONTACT PHONE NUMBER ( )	CONTACT FAX NUMBER ( )	EMAIL ADDRESS	CONTACT NAME
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(✓) Check this box if you authorize ministry staff to correspond by fax and/or email with you or your representative

**PART B – Refund Information**

CLAIM PERIOD	FROM <small>YYYY / MM / DD</small> Date of First Fuel Purchase	TO <small>YYYY / MM / DD</small> Date of Last Fuel Purchase	LITRES CLAIMED
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**REFUND CALCULATION**

1 Total Litres Subject to Refund (From either Line 12 of Part D or from Line 5 of Part E)		
2 Tax Rate Per Litre Paid on Fuel Purchased		
3 Tax Rate Per Litre on Coloured Fuel	\$	0.03
4 Refund Rate (Line 2 minus Line 3)		
5 Refund Claim (Line 1 x Line 4)		\$

**PART C – Claimant 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 OF SIGNING AUTHORITY  <b>X</b>	PRINT NAME OF SIGNING AUTHORITY	PRINT TITLE OF SIGNING AUTHORITY	DATE SIGNED <small>YYYY / MM / DD</small>
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**PART D – Hauling and Transporting**

Fuel used while hauling or transporting (Other than fuel used in fire trucks, ambulances and crew transportation vehicles)	DOCUMENTS TO ATTACH (see Page 5)	
1 Total Litres Used in the Logging Industry - Trucks Used to Haul Logs or Lumber	1, 2, 3, 4, 5	
2 Total Litres Used in the Mining Industry - Trucks Used to Transport Minerals	1, 2, 4, 5, 6, 8	
3 Total Litres Used in Oil and Gas Exploration and Drilling – Trucks Used to Transport Equipment and Supplies	1, 2, 4, 5, 7, 8	
4 Litres Used in Self-Loads - Logging Truck with a Hydraulic Arm (Box A on <a href="#">Distance Worksheet X</a> 10 Litres per load)		
5 Total Litres Used in Hauling or Transporting (Line 1 minus Line 4 or Amount from Line 2 or Line 3)		
6 Total On-Highway Kilometres (from Box B on <a href="#">Distance Worksheet</a> )		
7 Other Distances in Kilometres (e.g., lowbedding, to and from home, mill-to-mill transfers)		
8 Total Off-Highway Kilometres (from Box C on <a href="#">Distance Worksheet</a> )		
9 Total Kilometres Traveled (Sum of Lines 6, 7 and 8)		
10 Consumption Rate (Kilometres per Litre - KPL) While Hauling or Transporting (Line 9 divided by Line 5)		
11 Total Litres Used Off-Highway (Line 8 divided by Line 10)		
12 Litres Subject to Refund (Sum of Line 4 and Line 11)		

**PART E – Crew Transportation**

Fuel Used in Fire Trucks, Ambulances and Crew Transportation Vehicles (Logging and Mining Industries Only)	DOCUMENTS TO ATTACH (see Page 5)	
1 Kilometres Travelled Off-Highway in Trucks and Vans (6 or More Passengers), Small Buses (15 or Fewer Passengers), Ambulances and Fire Trucks	1, 2, 4, 5, 8, 9, 10	
2 Eligible Litres Calculation (Line 1 divided by 5 kilometres per litre)		
3 Kilometres Travelled Off-Highway in Large Buses Seating 16 or More Passengers	1, 2, 4, 5, 8, 9, 10	
4 Eligible Litres Calculation – Large Buses (Line 3 divided by 3.5 kilometres per litre)		
5 Litres Subject to Refund (Sum of Lines 2 and Line 4)		

**PART F – Vehicle Information**

REGISTRATION NUMBER	YEAR AND MAKE OF VEHICLE	TYPE OF VEHICLE - For crew transportation indicate the seating capacity	PURPOSE

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## Explanation of Document Numbers

**The ministry reserves the right to request additional documentation as necessary.  
All documentation must be legible.**

You may choose to submit your completed application with only a schedule of fuel purchases, distance worksheet and vehicle information. Ministry staff will contact you to request sample fuel invoices, load slips or earnings statements and vehicle registration.

However, if you wish to expedite the processing of your application, submit the following documents together with your completed application form.

### 1. Schedule of fuel purchases

Provide a schedule listing all fuel purchased in BC during the claim period. The schedule must identify the region of purchase, fuel type, date of purchase, name and city of the fuel seller and the litres purchased. Refer to [Page 6](#) of the application form.

### 2. Fuel purchase invoices

Provide copies of fuel purchase invoices, sorted in the same order as listed on the schedule of fuel purchases. Invoices should show the name and address of seller and purchaser, date of purchase, type and volume of fuel purchased.

### 3. Log hauling earnings statements or load slips

Provide earnings statements or load slips, arranged in the same order as they appear on the *Distance Worksheet*. Earning statements or load slips should display the following:

- a) Log hauler's name
- b) Mill or contractor's name
- c) Mill location
- d) Hauling dates
- e) Number of loads
- f) Timber mark
- g) Number of self-loads using the hydraulic arm (if applicable)

### 4. Inventory reconciliation

If you have bulk fuel purchases, provide an inventory reconciliation for the claim period that shows the following information:

- a) Opening inventory
- b) Purchases
- c) Closing inventory
- d) Fuel consumed during the period in both qualifying and non-qualifying vehicles

Refer to the ministry website for the [Inventory Reconciliation](#) template in Excel format.

### 5. ICBC vehicle registration

Provide a copy of the ICBC vehicle registration for each vehicle listed in Part F of the application form.

### 6. Mineral transportation invoices and delivery documentation

Provide invoices, earnings statements or delivery documents that show the following:

- a) Mineral hauler's name
- b) Mine site
- c) Mine location
- d) Hauling dates
- e) Number of loads hauled
- f) Description of mineral hauled

### 7. Oil and gas exploration and drilling transportation invoices and delivery documentation

Provide invoices or delivery documents that show the following:

- a) Details of the equipment and supplies transported
- b) The drilling location (well name), and well identifier or map co-ordinates of delivery location, if applicable
- c) Name of business that contracted to have the equipment and supplies transported

### 8. Land survey map

Provide a land survey map (with a distance scale) that identifies off-highway distances claimed by showing off-highway routes.

### 9. A signed statement of certification

Provide a statement certifying how crew transportation vehicles/ambulances and fire trucks were used during the claim period.

### 10. Crew Transportation Worksheet

Provide a schedule which details the following information for each vehicles used off-highway and included in your claim:

- a) Year of the vehicle
- b) Vehicle identification (unit number)
- c) Type of fuel used
- d) Total litres consumed
- e) Opening odometer reading
- f) Ending odometer reading
- g) Total kilometres driven
- h) On and off-highway kilometres

Refer to the ministry website for the [Crew Transportation Worksheet](#) template in Excel format.

# SCHEDULE OF FUEL PURCHASES

### INSTRUCTIONS:

- Use this schedule to list your fuel purchase transactions.
- Refer to [Motor Fuel Tax Rates Table](#) for details on tax rates and transit regions within BC. If fuel is purchased in more than one region, prepare a separate fuel purchase schedule for each region and prepare a summary worksheet showing how you calculated your refund.
- List all transactions in date order.
- Refer to the ministry website for the [Schedule of Fuel Purchases](#) template in Excel format.
- If you create your own fuel purchase schedule it must include the same detailed information.

<p>REGION OF PURCHASE – Check one only</p> <p><input type="checkbox"/> SOUTH COAST BC TRANSPORTATION SERVICE REGION</p> <p><input type="checkbox"/> VICTORIA REGIONAL TRANSPORTATION SERVICE AREA</p> <p><input type="checkbox"/> REMAINDER OF BRITISH COLUMBIA</p>		<p>FUEL TYPE – Check one only</p> <p><input type="checkbox"/> GASOLINE</p> <p><input type="checkbox"/> DIESEL</p> <p><input type="checkbox"/> OTHER (<i>specify</i>)</p>
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DATE OF PURCHASE YYYY/MM/DD	NAME AND CITY OF SELLER	LITRES PURCHASED
<b>TOTAL LITRES OF FUEL PURCHASED</b>		<b>BOX A</b>

TO LINE 1, 2 OR 3 OF PART D ON [PAGE 4](#)



DISTANCE WORKSHEET

INSTRUCTIONS:

- Use this worksheet to record your on and off highway distances travelled while hauling or transporting.
Logging Industry - In column 1 enter the timber mark where the logs were loaded. In column 2 enter the mill name and location where the logs were delivered.
Mining Industry - In column 1 enter the mine name and location where the mineral was loaded. In column 2 enter the location where the mineral was delivered.
Oil & Gas Exploration & Drilling - In column 1 enter the location where the equipment and supplies were loaded. In column 2 enter the location where the equipment and supplies were delivered.
Refer to the ministry website for the Distance Worksheet template in Excel format.
If you create your own distance worksheet it must include the same detailed information.

Table with 8 columns: 1. LOAD-IN LOCATION, 2. LOAD-OUT LOCATION, 3. NUMBER OF LOADS, 4. LOGGING INDUSTRY # LOADS SELF-LOADED BY HYDRAULIC ARM, 5. ON-HIGHWAY PUBLIC ROADS, 6. OFF-HIGHWAY PRIVATE ROADS, 7. ON-HIGHWAY PUBLIC ROADS, 8. OFF-HIGHWAY PRIVATE ROADS. Includes a TOTALS row at the bottom.

TO LINE 4 OF PART D ON PAGE 4, TO LINE 6 OF PART D ON PAGE 4, TO LINE 8 OF PART D ON PAGE 4