

Ministry of Finance

Tax Notice



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www.fin.gov.bc.ca/rev.htm

Notice to Fuel and Tobacco Sellers - Tax-Exempt Sales to Status Indians and the Temporary Confirmation of Registration Document

*Tobacco Tax Act, Motor Fuel Tax Act
and Carbon Tax Act*

This notice explains the procedure for accepting a *Temporary Confirmation of Registration Document* (TCRD) issued by Aboriginal Affairs and Northern Development Canada (AANDC) to individuals who have not yet received their *Certificate of Indian Status* card (status card). Newly-registered Indians will receive a TCRD from AANDC that will be valid for 12 months.

Procedure for Accepting TCRD's as Proof of Indian Status

One of the qualifications for a sale on reserve to be tax-exempt from fuel, carbon or tobacco tax is that the purchaser is a status Indian. Currently, your customer must physically present you with their status card as proof of Indian status. However, if your customer has recently registered as an Indian, they may not have received their status card yet.

Therefore, fuel and tobacco sellers may accept TCRD's until the customer receives their status card. Your customer must physically present you with an original TCRD that shows their name, registration number, registration date and the expiration date of the TCRD, along with a piece of government issued photo identification. Acceptable identification includes a passport, driver's licence or BCID card.

The TCRD is printed on AANDC letterhead with the Government of Canada logo. You can identify an original TCRD by the raised red seal that is stamped by the Indian Registrar. You cannot accept TCRD's that have been photocopied or have been altered in anyway. For a sample of the TCRD, please see AANDC's website at www.ainc-inac.gc.ca/br/is/bll/ir_tmp-eng.asp

For information on all the qualifications and the complete tax-exempt sale procedures for sales to status Indians, please see [Bulletin MFT-CT 002](#), *Sales to Status Indians and Indian Bands, and the Exempt Fuel Retailer Program* and [Bulletin TTA 001](#), *Exempt Sales made by Retail Dealers (ESRDs)*.

Further Information

For more information about the TCRD, please see AANDC's website at www.ainc-inac.gc.ca/br/is/index-eng.asp or call AANDC toll-free at 1-800-567-9604

If you have any questions about fuel, carbon or tobacco tax, please call us toll-free at 1 877 388-4440, or e-mail your questions to CTBTaxQuestions@gov.bc.ca

You can also find information on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/consumer_taxes.htm

The information in this notice is for your convenience and guidance and is not a replacement for the legislation. The *Motor Fuel Tax Act*, *Carbon Tax Act*, *Tobacco Tax Act* and Regulations are on our website at www.sbr.gov.bc.ca/msbr/publications.html