

## Fuel Tax Refund for Persons with Disabilities

### *Motor Fuel Tax Act*

Latest Revision: *The previous version of this bulletin dated December 2012 has been revised to be consistent with the new webpages. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin explains how individuals with certain disabilities may apply for a refund of the provincial motor fuel tax they pay on gasoline, diesel or propane used in their vehicle.

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### Overview

When you purchase fuel for your vehicle in BC, you pay fuel tax. If you have a qualifying disability, the fuel tax refund program allows you to request a refund of the provincial motor fuel tax you paid.

The refund program has a maximum refund amount of \$500 for each calendar year. We calculate your refund based on the total amount of fuel tax that you paid during the year, which may be less than the \$500 maximum.

## Qualifying

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You can register for the program if you:

1. Are 16 years old or older
2. Are the registered owner of a vehicle or have an ownership interest in a vehicle registered to someone else, such as a spouse
3. Have at least one qualifying disability

## Qualifying Disabilities

- Your doctor or nurse practitioner certifies that:
  - You suffer loss of a limb
  - You are permanently dependent on a wheelchair
  - You have complete and permanent functional loss of the lower limbs
  - You have a permanent impairment of movement to the extent that it would be hazardous for you to use public transportation (whether or not it is available)
  - You have a permanent mental disability to the extent that it would be hazardous for you to use public transportation (whether or not it is available)
  - You have permanent sight impairment to the extent that you are not eligible to hold a BC driver's licence
- You receive a 100% veteran disability pension through active service in any war while in Her Majesty's forces
- You receive disability assistance or a supplement from the Ministry of Social Development and Social Innovation under the *Employment and Assistance for Persons with Disabilities Act*

## Registering

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You can register:

- online using [eTaxBC](#), or
- by using the paper *Application for Registration for the Fuel Tax Refund Program for Persons with Disabilities (FIN 119)*. This form is available on our website, from any [Service BC Centre](#), or you can contact us to have one sent to you.

If you register using the paper form, you can submit your application and supporting documents by:

- mail to Ministry of Finance, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4
- fax at (250) 356-2195
- email to [RegFax@gov.bc.ca](mailto:RegFax@gov.bc.ca)

- dropping it off in person at either:
  - Ministry of Finance, 1802 Douglas Street, Victoria, BC V8T 4K6, or
  - any [Service BC Centre](#)

## **Supporting Documents**

Your registration for the program cannot be started until we receive all of your supporting documents.

You must include the following supporting documents when you register:

1. Copy of your identification
2. Copy of your ICBC vehicle registration
3. Copy of a power of attorney (if someone applies on your behalf)
4. Documentation to confirm your disability

### **Identification**

You must include your BC driver's licence number on the registration form. If you do not have a valid BC driver's licence, you can include a copy of other identification that confirms your age and legal name, such as a BCID, passport, immigration card or birth certificate.

### **Vehicle Registration**

You must include a copy of your ICBC vehicle registration (this includes joint ownership). If you are not registered with ICBC but have an ownership interest in a vehicle with another person, include:

- a copy of the vehicle registration
- a signed letter from the registered owner stating that you have an ownership interest in the vehicle

To qualify, the vehicle must be registered to one or more people; it cannot be registered to a company or business. If you own or have an ownership interest in more than one vehicle, provide information for only one vehicle.

If the ICBC vehicle registration expires, you can only apply for fuel tax refunds for times when the vehicle is registered with ICBC.

If you are not sure if your vehicle qualifies, contact us.

### **Ownership Interest**

Ownership interest in a vehicle means that you are not listed on the ICBC vehicle registration, but you are still an owner of the vehicle.

For example, one spouse has a driver's license and the other does not, but both contributed to the purchase of the family vehicle. The spouse who registers the vehicle with ICBC is the registered owner and the spouse that does not have a driver's license has an ownership interest in the vehicle.

### **Power of Attorney**

If another person registers you and signs on your behalf, they must have Power of Attorney for you. A copy of the Power of Attorney must be included with your registration documents.

### **Documentation to Confirm Your Disability**

The document you need to confirm your disability depends on the type of disability you have.

#### *Doctor's or Nurse Practitioner's Certification*

If you are registering because you have one of the following disabilities, your doctor or nurse practitioner must complete the **Doctor or Nurse Practitioner's Certification** (or Step 5 of the **paper registration form**).

- You suffer loss of a limb
- You are permanently dependent on a wheelchair
- You have complete and permanent functional loss of the lower limbs
- You have a permanent impairment of movement to the extent that it would be hazardous for you to use public transportation (whether or not it is available)
- You have a permanent mental disability to the extent that it would be hazardous for you to use public transportation (whether or not it is available)

#### *Canadian National Institute for the Blind (CNIB) Certification*

If you are registering because you have permanent sight impairment, you can either:

- have your doctor or nurse practitioner complete the **Doctor or Nurse Practitioner's Certification** (or Step 5 of the **paper registration form**), or
- include a letter from the CNIB stating you are legally blind and the date you became blind.

#### *Veteran Affairs Canada Letter*

If you are registering because you receive a veteran disability pension, you must provide a letter from Veterans Affairs Canada stating:

- that you receive a 100% disability pension from active service in any war while in Her Majesty's forces
- the date you began receiving your pension

### *Release of Information Form*

If you are registering because you receive disability assistance or a supplement from the Ministry of Social Development and Social Innovation (SDSI), you need to complete a **Release of Information** form (or Step 6 of the **paper registration form**) and take the form to be signed by an SDSI employee.

If you no longer receive disability assistance or a supplement from the Ministry of Social Development and Social Innovation, please contact us because you may no longer qualify for the fuel tax refund.

You can send us your supporting documents five ways:

1. Scan and attach your documents electronically if you register online using eTaxBC
2. Fax your documents to 250 356-2195
3. Email your documents to [RegFax@gov.bc.ca](mailto:RegFax@gov.bc.ca)
4. Bring your documents to any Service BC Centre
5. Mail your documents to Registration and Closure Section, Ministry of Finance,  
PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4

If you register online using eTaxBC and send us your supporting documents separately, you must write your eTaxBC registration confirmation number on every page so we can match your documents to your online registration.

### **Confirmation Letter and Effective Date**

If you qualify for the program, we will mail you a confirmation letter and enclose a refund application form for you to submit your first refund claim. The letter includes your registration number and your **effective date**, which is the date from which you can apply for a fuel tax refund.

Start collecting your fuel receipts right away because you will need them when you apply for a refund.

## **Applying for a Refund**

### **Refund Application Form**

Once you register for the program and receive your confirmation letter, you can apply for a refund by completing the *Application for Refund of Provincial Fuel Tax for Persons with Disabilities* ([FIN 472](#)).

## Refund Limits

You have up to **four years** from the date you paid the fuel tax to apply for a refund. We recommend you apply for a refund once each year as long as you are requesting a refund for \$10 or more (the minimum amount the province can refund).

## Fuel Receipts

You need to submit your original fuel receipts as proof that you paid fuel tax and to verify:

- the litres of fuel you purchased
- the type of fuel you purchased (gas, diesel or propane)
- the town or city where you purchased the fuel
- the date you purchased the fuel

You are eligible for a refund of the fuel tax paid on fuel you purchased for use in one vehicle you own. We may request proof that you are the card holder if multiple debit or credit cards were used to purchase the fuel included in your refund request.

## One-Time Exception to Fuel Receipts

If you did not keep your fuel receipts before you received your confirmation letter, we may accept other forms of proof. This is a one-time exception and is only for fuel purchases made between the date you qualified for the program (your “effective date”) and the date of your confirmation letter.

The other forms of proof we may accept are:

- your credit card or debit card statements showing the fuel you purchased
- your account statements showing the fuel you purchased
- a notarized statement for each calendar year you are claiming that includes:
  - how many litres of fuel you purchased
  - the type of fuel you purchased (gas, diesel or propane)
  - the town or city where you purchased the fuel
  - an explanation of how you determined how much fuel you used

## Example:

You receive a letter dated **August 21, 2013** to confirm your registration. The confirmation letter states that the effective date of your qualification for the program is **September 15, 2012**. However, you did not collect fuel receipts prior to the date of your confirmation letter (August 21, 2013).

In this case, we may accept any of the above mentioned alternatives to fuel receipts for fuel purchased from **September 15, 2012 to August 21, 2013** (the effective date of your

qualification for the program to the date of your confirmation letter). However, we will require fuel receipts for fuel purchases made after August 21, 2013.

Your refund request will be sent back to you if you do not include your original fuel receipts or your application form is incomplete. For example, you must calculate and enter the litres of fuel purchased in Step 4 of the application or your application will be returned to you.

## Refund Rates

The following table shows the current refund rates per litre of fuel. We calculate your refund based on the tax paid at the time and place of purchase and not the entire purchase price you paid for the fuel.

Fuel Type	Greater Vancouver	Greater Victoria	Other Areas of BC
Gasoline	25.5¢ per litre (as of April 1, 2013)	18¢ per litre	14.5¢ per litre
Diesel	26¢ per litre (as of April 1, 2013)	18.5¢ per litre	15¢ per litre

The refund rate for propane is 2.7¢ per litre (as of April 1, 2013) and applies throughout the province. Propane was exempt of motor fuel tax between July 1, 2010 and March 31, 2013 so you cannot claim a refund of propane during this time.

### **Example:**

You purchase 500 litres of gasoline in Kelowna. Kelowna is in the Other Areas of BC and the gasoline tax rate at the time of purchase was 14.5¢ per litre. You will receive a refund of \$72.50 calculated as follows: 500 litres x 14.5¢ = \$72.50.

## Submitting the Refund Application

Once you complete the refund application form, place it in an envelope along with your original fuel receipts and either:

- mail it to us at Ministry of Finance, Refunds Section, PO Box 9628 Stn Prov Govt, Victoria BC V8W 9N6, or
- drop it off at Ministry of Finance, 1802 Douglas Street, Victoria, BC or any [Service BC Centre](#)

## ICBC Insurance Discount

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If you qualify for the fuel tax refund and you are the registered owner of a vehicle, you can take your confirmation letter from us to your ICBC agent and get an insurance discount. Your ICBC agent can answer your questions about the discount.

## Need more info?

Online: [gov.bc.ca/consumertaxes](http://gov.bc.ca/consumertaxes)

Toll free in Canada: 1 877 388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

Access our forms, publications, legislation and regulations online at [gov.bc.ca/consumertaxes](http://gov.bc.ca/consumertaxes) (go to **Motor Fuel Tax and Carbon Tax** and then **Forms** or **Publications**).

Subscribe to our **What's New** page to receive email updates when new information is available.

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

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### Latest Revision

May 2014

- revised the wording to make it consistent with the [new webpages](#)
  - added information on using eTaxBC to register online
  - clarified the one-time exception for providing original fuel receipts
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