



Motor Fuel Tax Act

MOTOR FUEL TAX REGULATION

B.C. Reg. 414/85

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Consolidated Regulations of British Columbia

This is an unofficial consolidation.

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This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at www.bclaws.ca.

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Interpretation

1 (1) In this regulation:

“**Act**” means the *Motor Fuel Tax Act*;

“**annual period**” means the period established by the director under section 1.21;

“**base jurisdiction**”, in relation to a carrier, means the jurisdiction

- (a) in which the carrier’s IFTA commercial vehicles are registered,
- (b) from which control of the operations of those vehicles is exercised,
- (c) where the operational records of those vehicles are maintained or can be made available, and
- (d) within which at least some of those vehicles travel;

“**dye**” means a type of dye authorized by the director in accordance with section 5.8;

“**flight**” means a trip between the takeoff and landing of an aircraft, whether or not the trip is a portion of a longer route;

“**IFTA**” means the International Fuel Tax Agreement;

“**IFTA decal**” means a carrier decal issued to a carrier who is registered and licensed in accordance with IFTA;

“**IFTA jurisdiction**” means a jurisdiction that is a member of IFTA;

“**IFTA licence**” means a carrier licence issued to a carrier who is registered and licensed in accordance with IFTA;

“**IFTA licensee**” means a holder of an IFTA licence;

“**international air service**” means a person who

- (a) owns or operates a commercial air service that provides
 - (i) international air transportation of passengers, goods or both, or
 - (ii) international air services other than the transportation of passengers, goods or bothto members of the public for a fee, and
- (b) does not have flights that connect a location in British Columbia with any other location in Canada in any commercial air service;

“**recreational vehicle**” means a vehicle that is used solely for personal pleasure by an individual and includes, without limitation, any of the following vehicles when so used:

- (a) motor homes;
- (b) pickup trucks with attached campers;
- (c) buses;

“**spouse**” means a person who

- (a) is married to another person, or
- (b) is living with another person in a marriage-like relationship, and has done so for a continuous period of at least 2 years.

(2) For the purpose of the Act and this regulation:

“alternative motor fuel” means a Category 1 alternative motor fuel, a Category 2 alternative motor fuel or a Category 3 alternative motor fuel, within the meaning of Part 3.1, but does not include

- (a) renewable diesel fuel,
- (b) ethanol, or
- (c) fuel that contains renewable diesel fuel or ethanol;

“IFTA commercial vehicle” means a motor vehicle that is used interprovincially or internationally for the commercial carriage of passengers or goods and that

- (a) has 2 axles and either a gross vehicle weight or registered gross vehicle weight exceeding 11 800 kg,
- (b) has 3 or more axles regardless of weight, or
- (c) when combined with the trailer with which it is used, has a gross vehicle weight exceeding 11 800 kg,

but does not include a recreational vehicle.

(3) and (4) Repealed. [B.C. Reg. 97/2008.]

[am. B.C. Regs. 234/86; 325/88, s. (a); 34/91, s. 1; 394/92, s. (a); 78/94, s. 1; 188/95, s. (a); 550/95, Sch. s. 1; 26/2000, s. 1; 371/2000, s. 1; 435/2004; 29/2006, s. 1; 217/2007, s. 1; 97/2008; 168/2008, Sch. B, s. 1; 201/2009, s. 1; 307/2009, s. 1; 26/2012, s. 1; 180/2016, App. 2, s. 1; 294/2016, s. 1; 65/2021, App. 3, s. 1; 186/2022, Sch. 2, s. 1.]

PART 1 – GENERAL

Registered consumer certificate

- 1.1** (1) In this section, **“interjurisdictional rail service”** means a person who owns or operates a commercial rail service that offers interprovincial or international rail transportation of passengers, goods or both to members of the public for a fee.
- (2) Subject to subsection (3), the director may issue a registered consumer certificate under section 37 of the Act to the following:
- (a) an interjurisdictional rail service;
 - (b) an international air service.
- (2.1) Coloured fuel for use in operating a locomotive is a prescribed subcategory of a type of fuel for the purposes of section 37 of the Act.
- (3) The director may issue a registered consumer certificate to an international air service only if the international air service holds a licence issued by the Canadian Transportation Agency and, if required by Transport Canada, an operating

certificate issued by Transport Canada for each type of aircraft owned or operated by the international air service.

[en. B.C. Reg. 168/2008, Sch. B, s. 2; am. B.C. Regs. 26/2012, s. 2; 79/2015, Sch. 4, s. 1.]

Cancellation of appointments and certificates

- 1.2** (1) If a collector holds an appointment under section 28 (1) or 32 (2) of the Act, as those provisions read immediately before July 1, 2008, the director must cancel the collector's appointment as provided in section 30 (5) of the Act.
- (2) If a registered consumer holds a registered consumer certificate under section 37 (1) of the Act, as that provision read immediately before July 1, 2008, the director must cancel the registered consumer's appointment as provided in section 37.1 (6) of the Act.

[en. B.C. Reg. 312/2008, App. 2, s. 1; am. B.C. Reg. 94/2013, s. 1.]

Payments and returns – annual period

- 1.21** (1) The director must establish an annual period for the purposes of this Part and Part 3.2.
- (2) If the director changes the dates of the annual period,
- (a) the director may establish an interim period for the purposes of transition, and
 - (b) if the director establishes an interim period under paragraph (a), the interim period constitutes an annual period for the purposes of this Part and Part 3.2.

[en. B.C. Reg. 186/2022, Sch. 2, s. 2.]

Payments and returns – collectors

- 1.3** (1) Subject to subsection (2), a collector who is required to remit tax or pay security under section 35 (1) or 38 (1) of the Act must, on or before the 15th day of each month in respect of tax collected or security payable on sales in the previous month,
- (a) deliver to the director a return in a form specified by the director, and
 - (b) remit or pay with the return referred to in paragraph (a) the amount of tax collected or security payable for that previous month.
- (2) The director may permit a collector referred to in subsection (1) to deliver returns and pay tax on a quarterly or annual basis.
- (3) A collector permitted under subsection (2) to deliver returns and remit tax or pay security on a quarterly basis must, in respect of tax collected or security payable on sales in each calendar quarter,
- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) remit or pay with the return referred to in paragraph (a) the amount of tax collected or security payable for that calendar quarter.

- (4) A collector permitted under subsection (2) to deliver returns and remit tax or pay security on an annual basis must, in respect of tax collected or security payable on sales in each annual period,
 - (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) remit or pay with the return referred to in paragraph (a) the amount of tax collected or security payable for that annual period.
- (5) If a collector has not collected tax or is not required to pay security on sales in a previous month, a calendar quarter or an annual period, as applicable, the collector must nonetheless deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of the previous month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

Payments and returns – deputy collectors and retail dealers

- 1.4**
- (1) Subject to subsection (2), a deputy collector or retail dealer who is required to remit tax under section 34 (7) of the Act must, on or before the 15th day of each month in respect of tax collected in the previous month,
 - (a) deliver to the director a return in a form specified by the director, and
 - (b) remit with the return referred to in paragraph (a) the amount of tax payable for that previous month.
 - (2) The director may permit a deputy collector or retail dealer referred to in subsection (1) to deliver returns and remit tax on a quarterly or annual basis.
 - (3) A deputy collector or retail dealer permitted under subsection (2) to deliver returns and remit tax on a quarterly basis must, in respect of tax collected in each calendar quarter,
 - (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) remit with the return referred to in paragraph (a) the amount of tax collected for that calendar quarter.
 - (4) A deputy collector or retail dealer permitted under subsection (2) to deliver returns and remit tax on an annual basis must, in respect of tax collected in each annual period,
 - (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) remit with the return referred to in paragraph (a) the amount of tax collected for that annual period.
 - (5) Unless the director specifies otherwise, a deputy collector or retail dealer who has delivered a return under this section in respect of a previous month, a calendar

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quarter or an annual period, as applicable, must continue to deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of each subsequent month, calendar quarter or annual period, whether or not tax is collected in respect of the subsequent month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

Payments and returns – amounts collected as if tax

- 1.5** (1) Subject to subsection (2), a person who is required under section 35.1 (1) of the Act to remit an amount collected as if it were tax imposed under the Act must, on or before the 15th day of each month in respect of the amount collected in the previous month,
- (a) deliver to the director a return in a form specified by the director, and
 - (b) remit with the return referred to in paragraph (a) the amount collected in that previous month.
- (2) The director may permit a person referred to in subsection (1) to deliver returns and remit amounts on a quarterly or annual basis.
- (3) A person permitted under subsection (2) to deliver returns and remit amounts on a quarterly basis must, in respect of the amount collected in each calendar quarter as if it were tax imposed under the Act,
- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) remit with the return referred to in paragraph (a) the amount collected in that calendar quarter.
- (4) A person permitted under subsection (2) to deliver returns and remit amounts on an annual basis must, in respect of the amount collected in each annual period as if it were tax imposed under the Act,
- (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) remit with the return referred to in paragraph (a) the amount collected in that annual period.
- (5) Unless the director specifies otherwise, a person who has delivered a return under this section in respect of a previous month, a calendar quarter or an annual period, as applicable, must continue to deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of each subsequent month, calendar quarter or annual period, whether or not an amount is to be remitted in respect of the subsequent month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

Payments and returns – fuel sold to retail dealers by persons other than collectors or deputy collectors

1.6 A person who is required under section 35.1 (1.1) of the Act to remit money received in respect of the tax payable on fuel must, on or before the 15th day of each month in respect of money received in the previous month,

- (a) deliver to the director a return in a form specified by the director, and
- (b) remit with the return referred to in paragraph (a) the money received in that previous month.

[en. B.C. Reg. 180/2016, App. 2, s. 2.]

Payments and returns – amounts received as security or as if security

1.7 (1) Subject to subsection (2), a person who is required to remit an amount under section 35.1 (1.2) of the Act must, on or before the 15th day of each month in respect of the amount that is to be remitted for the previous month,

- (a) deliver to the director a return in a form specified by the director, and
- (b) remit with the return referred to in paragraph (a) the amount that is to be remitted for that previous month.

(2) The director may permit a person referred to in subsection (1) to deliver returns and remit amounts on a quarterly or annual basis.

(3) A person permitted under subsection (2) to deliver returns and remit amounts on a quarterly basis must, in respect of the amount that is to be remitted for each calendar quarter,

- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
- (b) remit with the return referred to in paragraph (a) the amount that is to be remitted for that calendar quarter.

(4) A person permitted under subsection (2) to deliver returns and remit amounts on an annual basis must, in respect of the amount that is to be remitted for each annual period,

- (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
- (b) remit with the return referred to in paragraph (a) the amount that is to be remitted for that annual period.

(5) Unless the director specifies otherwise, a person who has delivered a return under this section in respect of a previous month, a calendar quarter or an annual period, as applicable, must continue to deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of each subsequent month, calendar quarter or annual period, whether or not an amount is to be remitted in respect of the subsequent month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

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Payments and returns – fuel used by registered consumers

- 1.8** (1) Subject to subsection (3), a registered consumer who is required to pay tax under section 4 (3), 5 (2), 6 (2) or (4), 7 (2), 8 (2), 10 (3), 10.1 (3), 10.3 (3) or 13.2 (1) of the Act must, on or before the 15th day of each month in respect of tax payable on fuel that is used by the person in the previous month and is of a type or subcategory of a type specified in that person's registered consumer certificate,
- (a) deliver to the director a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that previous month.
- (2) A registered consumer who is required to pay tax under section 13 (3) of the Act must, at the same time tax is payable under that section, deliver to the director a return in a form specified by the director.
- (3) The director may permit a registered consumer referred to in subsection (1) to deliver returns and pay tax on a quarterly or annual basis.
- (4) A registered consumer permitted under subsection (3) to deliver returns and pay tax on a quarterly basis must, in respect of tax payable on fuel that is used by the person in each calendar quarter and is of a type or subcategory of a type specified in that person's registered consumer certificate,
- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that calendar quarter.
- (5) A registered consumer permitted under subsection (3) to deliver returns and pay tax on an annual basis must, in respect of tax payable on fuel that is used by the person in each annual period and is of a type or subcategory of a type specified in that person's registered consumer certificate,
- (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that annual period.
- (6) If a registered consumer, in respect of fuel that is of a type or subcategory of a type specified in the person's registered consumer certificate, has no tax payable for a previous month, a calendar quarter or an annual period, as applicable, the registered consumer must nonetheless deliver a return, in accordance with subsection (1) (a), (4) (a) or (5) (a), in respect of the previous month, calendar quarter or annual period.
- (7) Subsection (6) does not apply to a registered consumer who is an international air service.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

**Payments and returns – transfer of marine diesel fuel,
locomotive fuel, jet fuel or aviation fuel**

- 1.9** (1) Subject to subsection (2), a person who is required to pay tax under section 6 (3), 7 (3) or 8 (3) of the Act must, on or before the 15th day of each month in respect of tax payable on fuel transferred by the person in the previous month,
- (a) deliver to the director a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that previous month.
- (2) The director may permit a person referred to in subsection (1) to deliver returns and pay tax on a quarterly or annual basis.
- (3) A person permitted under subsection (2) to deliver returns and pay tax on a quarterly basis must, in respect of tax payable on fuel transferred by the person in each calendar quarter,
- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that calendar quarter.
- (4) A person permitted under subsection (2) to deliver returns and pay tax on an annual basis must, in respect of tax payable on fuel transferred by the person in each annual period,
- (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that annual period.
- (5) Unless the director specifies otherwise, a person who has delivered a return under this section in respect of a previous month, a calendar quarter or an annual period, as applicable, must continue to deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of each subsequent month, calendar quarter or annual period, whether or not tax is payable in respect of the subsequent month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

Payments and returns – fuel imported by ship

- 1.10** (1) Subject to subsection (2), a person who is required to pay tax in accordance with section 4 (1.11), 5 (1.1), 6 (1.1), 7 (1.1), 8 (1.1), 10 (1.11), 10.1 (1.1), 10.3 (2), 12.1 (2.1) or 13 (2) of the Act must, on or before the 15th day of each month in respect of tax payable on fuel purchased by the person in the previous month in a sale to which section 1.1 (2) (a) to (c) of the Act applies,
- (a) deliver to the director a return in a form specified by the director, and

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- (b) pay with the return referred to in paragraph (a) the amount of tax payable for that previous month.
- (2) The director may permit a person referred to in subsection (1) to deliver returns and pay tax on a quarterly or annual basis.
- (3) A person permitted under subsection (2) to deliver returns and pay tax on a quarterly basis must, in respect of tax payable on fuel purchased by the person in each calendar quarter in a sale to which section 1.1 (2) (a) to (c) of the Act applies,
 - (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that calendar quarter.
- (4) A person permitted under subsection (2) to deliver returns and pay tax on an annual basis must, in respect of tax payable on fuel purchased by the person in each annual period in a sale to which section 1.1 (2) (a) to (c) of the Act applies,
 - (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that annual period.
- (5) Unless the director specifies otherwise, a person who has delivered a return under this section in respect of a previous month, a calendar quarter or an annual period, as applicable, must continue to deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of each subsequent month, calendar quarter or annual period, whether or not tax is payable in respect of the subsequent month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

Payments and returns – fuel used for new purpose

- 1.11** (1) Subject to section 1.8 and subsection (2) of this section, a person who is required to pay tax under section 6 (4) or 13.2 (1) of the Act must, on or before the 15th day of each month in respect of tax payable on fuel used in the previous month,
- (a) deliver to the director a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that previous month.
- (2) The director may permit a person referred to in subsection (1) to deliver returns and pay tax on a quarterly or annual basis.
- (3) A person permitted under subsection (2) to deliver returns and pay tax on a quarterly basis must, in respect of tax payable on fuel used in each calendar quarter,

- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that calendar quarter.
- (4) A person permitted under subsection (2) to deliver returns and pay tax on an annual basis must, in respect of tax payable on fuel used in each annual period,
 - (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that annual period.
- (5) Unless the director specifies otherwise, a person who has delivered a return under this section in respect of a previous month, a calendar quarter or an annual period, as applicable, must continue to deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of each subsequent month, calendar quarter or annual period, whether or not tax is payable in respect of the subsequent month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

Payments and returns – fuel used for unauthorized purpose

- 1.12** (1) Subject to subsection (2), a person who is required to pay tax under section 15 (3) or 16.7 (5) of the Act must, on or before the 15th day of each month in respect of tax payable on fuel or a substance used in the previous month for an unauthorized purpose,
- (a) deliver to the director a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that previous month.
- (2) The director may permit a person referred to in subsection (1) to deliver returns and pay tax on a quarterly or annual basis.
- (3) A person permitted under subsection (2) to deliver returns and pay tax on a quarterly basis must, in respect of tax payable on fuel or a substance used in each calendar quarter for an unauthorized purpose,
- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that calendar quarter.
- (4) A person permitted under subsection (2) to deliver returns and pay tax on an annual basis must, in respect of tax payable on fuel or a substance used in each annual period for an unauthorized purpose,

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Part 1 – General

- (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
- (b) pay with the return referred to in paragraph (a) the amount of tax payable for that annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

Payments and returns – fuel used within British Columbia

- 1.13** (1) Subject to section 1.8 and subsection (3) of this section, a person who is required to pay tax under section 4 (3), 5 (2), 6 (2), 7 (2), 8 (2), 10 (3), 10.1 (3) or 10.3 (3) of the Act must, on or before the 15th day of each month in respect of tax payable on fuel used in the previous month,
- (a) deliver to the director a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that previous month.
- (2) Subject to section 1.8, a person who is required to pay tax under section 13 (3) of the Act must, at the same time tax is payable under that section, deliver to the director a return in a form specified by the director.
- (3) The director may permit a person referred to in subsection (1) to deliver returns and pay tax on a quarterly or annual basis.
- (4) A person permitted under subsection (3) to deliver returns and pay tax on a quarterly basis must, in respect of tax payable on fuel used in each calendar quarter,
- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that calendar quarter.
- (5) A person permitted under subsection (3) to deliver returns and pay tax on an annual basis must, in respect of tax payable on fuel used in each annual period,
- (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that annual period.
- (6) Unless the director specifies otherwise, a person who has delivered a return under this section in respect of a previous month, a calendar quarter or an annual period, as applicable, must continue to deliver a return, in accordance with subsection (1) (a), (4) (a) or (5) (a), in respect of each subsequent month, calendar quarter or annual period, whether or not tax is payable in respect of the subsequent month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 3.]

Payments and returns – natural gas used in stationary internal combustion engine

- 1.14** (1) Subject to subsection (2), a person who is required to pay tax on natural gas under section 9 (2) or 9.1 (3) of the Act must, on or before the last day of each month in respect of tax payable on natural gas used in a stationary internal combustion engine in the previous month,
- (a) deliver to the director a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that previous month.
- (2) The director may permit a person referred to in subsection (1) to deliver returns and pay tax on a quarterly or annual basis.
- (3) A person permitted under subsection (2) to deliver returns and pay tax on a quarterly basis must, in respect of tax payable on the amount of natural gas used in a stationary internal combustion engine in each calendar quarter,
- (a) deliver to the director, on or before the last day of the first month following the calendar quarter, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that calendar quarter.
- (4) A person permitted under subsection (2) to deliver returns and pay tax on an annual basis must, in respect of tax payable on the amount of natural gas used in a stationary internal combustion engine in each annual period,
- (a) deliver to the director, on or before the last day of the month following the month in which the annual period ends, a return in a form specified by the director, and
 - (b) pay with the return referred to in paragraph (a) the amount of tax payable for that annual period.
- (5) Unless the director specifies otherwise, a person who has delivered a return under this section in respect of a previous month, a calendar quarter or an annual period, as applicable, must continue to deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of each subsequent month, calendar quarter or annual period, whether or not tax is payable in respect of the subsequent month, calendar quarter or annual period.

[en. B.C. Reg. 180/2016, App. 2, s. 2; am. B.C. Reg. 186/2022, Sch. 2, s. 4.]

Payments and returns – payment of refund of security

- 1.15** A vendor, wholesale dealer or retail dealer to whom section 20.11 (5) or (6) or 20.12 (6) of the Act applies
- (a) must, on or before the 15th day of the month following the month in respect of which the vendor, wholesale dealer or retail dealer subsequently received or collected an amount referred to in section 20.11 (5) or (6) or 20.12 (6), as applicable, pay to the government the amount received or collected, and

- (b) must deliver to the director a return in a form specified by the director.
[en. B.C. Reg. 180/2016, App. 2, s. 2.]

2 to 2.04 Repealed. [B.C. Reg. 180/2016, App. 2, s. 2.]

2.1 and 2.2 Repealed. [B.C. Reg. 216/2010, Sch. s. 4.]

Exemptions for marine diesel fuel

- 2.3** (1) Marine diesel fuel that
- (a) is suitable for use in a marine gas turbine engine, and
 - (b) is purchased for use in a marine gas turbine engine that propels a commercial passenger-carrying or cargo-carrying ship,
- is exempt from tax under the Act, other than tax imposed under section 13.2 of the Act.
- (2) Marine diesel fuel for use or used in the operation of a cruise ship for a cruise that
- (a) is offered to members of the public for a fee, and
 - (b) has a scheduled port of call outside of British Columbia,
- is exempt from tax under the Act, other than tax imposed under section 13.2 of the Act.
- (3) Marine diesel fuel for use or used in the operation of a ship, other than a cruise ship, that
- (a) is prohibited from coasting trade under the *Coasting Trade Act* (Canada), and
 - (b) does not engage in coasting trade, within the meaning of that Act,
- is exempt from tax under the Act, other than tax imposed under section 13.2 of the Act.
- (4) Subject to subsection (5), a seller who sells marine diesel fuel that, under this section, is exempt from tax under the Act, and who does not collect the tax on the sale, must keep, at the seller's principal office or principal place of business in the Province, the following information in respect of the sale:
- (a) the name of the purchaser;
 - (b) the name of the ship in which the marine diesel fuel is to be used;
 - (c) the quantity of marine diesel fuel purchased.
- (5) Subsection (4) does not apply in respect of a sale of marine diesel fuel to which section 1.1 (2) (a) to (c) of the Act applies.
[am. B.C. Reg. 50/2018.]

Exemption for jet fuel used in international flights

- 2.4** Jet fuel used in a flight is exempt from tax imposed under section 7 (2) of the Act if
- (a) the flight

- (i) is operated by a commercial air service, and
- (ii) is provided to members of the public for a fee,
- (b) the flight
 - (i) begins in British Columbia and ends outside of Canada, or
 - (ii) begins outside of Canada and ends in British Columbia, and
- (c) the commercial air service referred to in paragraph (a) (i) holds a licence issued by the Canadian Transportation Agency and holds, if required by Transport Canada, an operating certificate issued by Transport Canada for the type of aircraft used for the flight.

[en. B.C. Reg. 26/2012, s. 4; am. B.C. Reg. 246/2013, App. 2, s. 2.]

Allowance for collectors

- 3** (1) Subject to subsection (2), the amount of the allowance that may be retained under section 36 of the Act is
- (a) 0.022¢ for each litre of fuel other than natural gas, or
 - (b) 0.022¢ for every 810.32 litres of natural gas,
- on which security is paid as required under the Act.
- (2) The allowance retained under subsection (1) must not exceed \$10 000 for the period beginning on April 1 of any year and ending on March 31 of the following year.

[en. B.C. Reg. 131/2019.]

3.01 Repealed. [B.C. Reg. 94/2013, s. 6.]

Refund or deduction for bad debts

- 3.1** (1) For the purposes of the definition of “specified amount” in section 21 (1) of the Act, the specified amount in relation to a sale must be determined in accordance with the following formula:

$$\text{specified amount} = \text{amount remitted or paid} \times \left[\frac{\text{amount unpaid}}{\text{total amount payable}} \right]$$

where

amount remitted or paid = the amount of tax or security referred to in section 21 (2) (b) of the Act remitted or paid by the seller in respect of the sale;

amount unpaid = the amount written off by the seller as unrealizable or uncollectable in respect of the sale, but not including interest charges;

total amount payable = the full amount of the consideration in respect of the sale including all applicable taxes or security, but not including interest charges.

- (2) A seller who makes a deduction under section 21 (3) of the Act must submit to the director any information or document required by the director.
- (3) For the purposes of section 21 (6) of the Act, the amount a seller must add to the tax to be remitted or security to be paid by the seller under the Act must be determined in accordance with the following formula:

$$\text{amount to be added} = \text{amount remitted or paid} \times \left[\frac{\text{amount recovered}}{\text{total amount payable}} \right]$$

where

amount remitted or paid = the amount of tax or security referred to in section 21 (2) (b) of the Act remitted or paid by the seller in respect of the sale;

amount recovered = the amount recovered by the seller that gives rise to the obligation under section 21 (6) of the Act to add an amount to the tax to be remitted or security to be paid by the seller under the Act;

total amount payable = the full amount of the consideration in respect of the sale including all applicable taxes or security, but not including interest charges.

- (4) For the purposes of section 21 (7) of the Act, the amount a seller must pay to the government must be determined in accordance with the following formula:

$$\text{amount to be paid} = \text{amount remitted or paid} \times \left[\frac{\text{amount recovered}}{\text{total amount payable}} \right]$$

where

amount remitted or paid = the amount of tax or security referred to in section 21 (2) (b) of the Act remitted or paid by the seller in respect of the sale;

amount recovered = the amount recovered by the seller that gives rise to the obligation under section 21 (7) of the Act to pay an amount to the government;

total amount payable = the full amount of the consideration in respect of the sale including all applicable taxes or security, but not including interest charges.

[en. B.C. Reg. 102/2015, App. 2, s. 1.]

Refund – stationary engine

- 4** (1) If the director is satisfied that a person has paid tax under section 4 or 10 of the Act on fuel that is used for the operation of the engine of a motor vehicle while the vehicle is stationary, the director must pay the person a refund equal to the difference between the tax paid under that section and the tax that would have

been payable under section 5 of the Act had the fuel been coloured fuel, if the engine is operated for the purpose of

- (a) rotating the drum on a ready mixed concrete truck and pumping ready mixed concrete,
 - (b) pumping or dispensing liquids or other materials to or from a commercial motor vehicle, which does not include
 - (i) the use of a hydraulic cylinder, or
 - (ii) subject to paragraph (d), the use of a hydraulic arm,
 - (c) operating a mobile crane,
 - (d) operating a hydraulic arm mounted on a logging truck,
 - (e) operating a drilling unit that is operated by a power take-off unit, or
 - (f) operating temperature control equipment to preserve goods in an insulated cargo box on a commercial motor vehicle.
- (2) If the director is satisfied that a person has paid tax under section 12.1 or 13 of the Act on fuel described in subsection (1) of this section, the director must pay the person a refund of the tax paid on the fuel under section 12.1 or 13 of the Act.

[am. B.C. Regs. 78/94, s. 2; 119/96; 94/99, s. 1; 29/2006, s. 2; 246/2013, App. 2, s. 3.]

4.1 Repealed. [B.C. Reg. 26/2012, s. 5.]

4.2 Repealed. [B.C. Reg. 181/2001, s. 1.]

4.3 Repealed. [B.C. Reg. 26/2012, s. 5.]

Refund – jet fuel used in international flights

4.4 If the director is satisfied that

- (a) a person has paid tax on jet fuel that was used in a flight that
 - (i) was operated by a commercial air service, and
 - (ii) was provided to members of the public for a fee,
- (b) the flight
 - (i) began in British Columbia and ended outside of Canada, or
 - (ii) began outside of Canada and ended in British Columbia, and
- (c) the commercial air service referred to in paragraph (a) (i) holds a licence issued by the Canadian Transportation Agency and holds, if required by Transport Canada, an operating certificate issued by Transport Canada for the type of aircraft used for the flight,

the director must pay the person a refund of the tax paid on the jet fuel.

[en. B.C. Reg. 26/2012, s. 6; am. B.C. Reg. 246/2013, App. 2, s. 4.]

Transition – refunds for jet fuel used in international flights

- 4.5** (1) Sections 4.1 and 4.3, as they read immediately before April 1, 2012, continue to apply to a refund claim, in respect of jet fuel, submitted before, on or after April 1, 2012, if the jet fuel was used before April 1, 2012.
- (2) Section 4.4 applies to a refund claim in respect of jet fuel only if the jet fuel is used on or after April 1, 2012.
- [en. B.C. Reg. 26/2012, s. 6.]

Refund – spouse of person with disabilities

- 4.6** (1) In this section:
- “**period**” means the period referred to in section 23 (1) of the Act;
- “**tax**” means tax imposed by the Act on fuel used to propel a motor vehicle that a person with disabilities owns or leases.
- (2) If, during a period or part of a period, a person
- (a) is the spouse of a person with disabilities,
 - (b) is 16 years of age or older, and
 - (c) has paid tax in respect of a motor vehicle owned or leased by the person with disabilities,
- the director must, subject to subsections (3) to (5), pay to the person described in paragraphs (a) to (c) a refund that is equal to the tax paid by that person during the period or part of the period, as the case may be.
- (3) If, respecting a period, there is only one applicant for a refund under this section, the refund payable to the applicant in respect of the period must not be greater than the difference between \$500 and the refund paid under section 23 (1) of the Act to the person with disabilities respecting that period.
- (4) If, respecting a period, there is more than one applicant for a refund under this section,
- (a) no refund is payable to any of the applicants in respect of the period unless a joint application is submitted by all of the applicants after that period ends,
 - (b) if a joint application is submitted in accordance with paragraph (a), the refund payable to each of the applicants in respect of the joint application
 - (i) must not exceed the tax paid by that applicant during the part of the period the applicant was the spouse of the person with disabilities, and
 - (ii) must be the prorated share,
 - (A) as set out in the joint application, or
 - (B) as determined by the director, if the prorated share of each of the applicants is not set out in the joint application,
- of the total refund payable as calculated under paragraph (c), and

- (c) the total refund payable to all of the applicants in respect of the joint application must not be greater than the difference between \$500 and the refund paid under section 23 (1) of the Act to the person with disabilities respecting the period.
- (5) If, respecting a period, a person with disabilities
 - (a) is paid a refund under section 23 (1) of the Act, a refund under this section respecting the period or part of the period, as the case may be, is payable to an applicant only in respect of the motor vehicle in respect of which the refund is paid to the person with disabilities, or
 - (b) is not paid a refund under section 23 (1) of the Act, a refund under this section respecting the period or part of the period, as the case may be, is payable to an applicant in respect of only one motor vehicle owned or leased by the person with disabilities.

[en. B.C. Reg. 294/2016, s. 2.]

Records of vendors, wholesale dealers and retail dealers

- 5** A person who is a vendor, wholesale dealer or retail dealer must keep records of inventories maintained by the person and records of each importation, manufacture, purchase and sale of fuel made by the person.

[en. B.C. Reg. 168/2008, Sch. B, s. 8; am. B.C. Reg. 12/2020, Sch. 2, s. 1.]

Records of taxpayers

- 5.01** (1) A person, other than a person who is required to pay tax under section 16.7 (5) of the Act, who is required to file returns for the payment of tax under the Act must keep records of the person's operations that substantiate the information provided on the person's tax returns with respect to
- (a) the importation,
 - (b) the purchase,
 - (c) the transfer, within the meaning of section 6 (3), 7 (3) or 8 (3) of the Act, and
 - (d) use
- of fuel by the person.
- (2) A person who is required under section 1.12 (1), (3) or (4) of this regulation to file a return for the payment of tax under section 16.7 (5) of the Act in respect of heating oil or non-motor fuel oil must keep records of the person's operations that substantiate the information provided on the person's tax return with respect to the manufacture or acquisition, and use, of the heating oil or non-motor fuel oil by the person.

[en. B.C. Reg. 168/2008, Sch. B, s. 8; am. B.C. Regs. 94/2013, s. 7; 180/2016, App. 2, s. 4; 12/2020, Sch. 2, s. 1.]

Declaration under section 16.6 of Act

5.011 A person who is required to obtain a declaration under section 16.6 of the Act must keep the declaration.

[en. B.C. Reg. 94/2013, s. 8; am. B.C. Reg. 12/2020, Sch. 2, s. 2.]

Retention of records

- 5.02** (1) A person who is required to retain records under the Act must retain records required for the purposes of the Act or this regulation for a period of 5 years from the date the record is created.
- (2) If a person who is required to retain records under subsection (1) makes a written application to the director for permission to destroy a record, the director may authorize the requested destruction prior to the expiry of the period described in subsection (1).
- (3) Despite any other provision of this section, if a record might be necessary for the purposes of an appeal under section 50 or 51 of the Act or an appeal under section 51.92 of this regulation, the person required to keep the records must retain the record after the expiry of the period described in subsection (1) and until the appeals have been exhausted.

[en. B.C. Reg. 168/2008, Sch. B, s. 8; am. B.C. Regs. 262/2009, s. 1; 12/2020, Sch. 2, s. 3.]

Provision of invoices

- 5.03** (1) A person, other than a retail dealer referred to in subsection (3.1) or (3.2) or section 15.14 (3), who sells fuel to another person from a bulk storage facility, cardlock or terminal rack must provide an invoice to the person buying the fuel at the time of sale or within a reasonable time after the time of sale.
- (1.1) Despite subsection (1), a person who sells fuel in a sale to which section 1.1 (2) (a) to (c) of the Act applies must provide an invoice to the person buying the fuel at the time of sale.
- (2) A vendor or wholesale dealer, other than a person referred to in subsection (1), who sells fuel to a person for resale must provide an invoice to the person buying the fuel at the time of sale.
- (3) A person, other than a person referred to in subsection (1), who sells fuel to a registered consumer must provide an invoice to the registered consumer at the time of sale.
- (3.1) A retail dealer who sells coloured fuel to a farmer must
- (a) provide an invoice to the farmer at the time of sale or within a reasonable time after the time of sale, and
- (b) on the invoice, in addition to the information required under section 5.1, specify whether tax was included in the sale.

- (3.2) A retail dealer who sells more than 45 litres of coloured fuel to a person must provide an invoice to the person buying the fuel at the time of sale or within a reasonable time after the time of sale.
- (4) A person who sells fuel must, if requested to do so by the person to whom the fuel is sold, provide that person with an invoice.
- (5) Subsection (4) does not apply to a person selling fuel if the person is otherwise required under this regulation to provide an invoice to the person making the request.

[en. B.C. Reg. 168/2008, Sch. B, s. 8; am. B.C. Regs. 142/2012, Sch. 2, s. 5; 246/2013, App. 2, s. 5.]

Content of invoices

5.1 An invoice required to be provided by this regulation must

- (a) specify the date of the sale,
- (b) specify the name and address of the person selling the fuel,
- (c) specify the name and address of the person to whom the fuel is sold,
- (d) specify the quantity of each type or subcategory of a type of fuel sold,
- (e) specify the rate of tax for each type or subcategory of a type of fuel sold, and
- (f) if the fuel sold is coloured fuel,
 - (i) specify the price of the coloured fuel per unit of sale, and
 - (ii) designate the coloured fuel sold as “Marked Fuel”.

[en. B.C. Reg. 246/2013, App. 2, s. 6.]

Calculation of interest

5.2 Interest payable under the Act must be

- (a) compounded monthly, and
- (b) calculated on the number of days since the last compounding of interest, or if no compounding has yet occurred, from the date that interest is payable under the Act.

[en. B.C. Reg. 262/2000.]

5.3 and 5.4 Repealed. [B.C. Reg. 116/2014, s. 3.]

Certificate of lien form

5.5 For the purposes of section 57.1 (2) of the Act, a certificate of lien must

- (a) be in the form specified by the director, and
- (b) include at least the following information:
 - (i) the name and address of the person against whom the lien is being registered;
 - (ii) information sufficient to identify the real property against which the lien is being registered;

MOTOR FUEL TAX REGULATION**Part 2 – Coloured Fuel, Heating Oil and Non-Motor Fuel Oil, and Marine Diesel Fuel and Locomotive Fuel**

(iii) the amount remaining unpaid or unremitted.

[en. B.C. Reg. 65/2021, App. 3, s. 2.]

Fuel imported by ship – classes of fuel and amounts

5.6 Each class of fuel set out in column 1 of the following table is prescribed for the purposes of section 1.1 (3) (a) (i) of the Act and the amount set out in column 2 of the table opposite a class of fuel is the amount prescribed for that class of fuel for the purposes of section 1.1 (3) (a) (ii) of the Act.

Item	Column 1 Class of Fuel	Column 2 Prescribed Amount
1	fuels that are liquids at standard reference conditions	5 million litres
2	fuels that are gases at standard reference conditions	30 million litres

[en. B.C. Reg. 142/2012, Sch. 2, s. 6.]

PART 2 – COLOURED FUEL, HEATING OIL AND NON-MOTOR FUEL OIL, AND MARINE DIESEL FUEL AND LOCOMOTIVE FUEL

Division 1 – Coloured Fuel

Definition

5.7 In sections 6 to 9 and 11, “**authorized person**” means a person who holds an authorization to colour fuel under section 14 (1) of the Act.

[en. B.C. Reg. 94/2013, s. 10.]

Authorized types of dye

5.8 For the purposes of the Act and this regulation, the director may authorize types of dye that meet all of the following criteria:

- (a) dyes must be concentrate mixtures;
- (b) dyes must be completely soluble in fuel, heating oil and non-motor fuel oil;
- (c) dyes must contain an agent for colouring fuel, heating oil and non-motor fuel oil.

[en. B.C. Reg. 65/2021, App. 3, s. 3.]

Colouring instructions

- 6** (1) An authorized person shall, for the purpose of colouring fuel,
- (a) unless subsection (1.1) applies, obtain the dye from the director,
 - (b) make a pre-mixed dye solution using a process acceptable to the director, and
 - (c) use the pre-mixed dye solution referred to in paragraph (b) to colour gasoline or light fuel oil so that the gasoline or light fuel oil is coloured to a

concentration of 14 parts of dye per 1 million parts of gasoline or light fuel oil.

- (1.1) On approval from the director, an authorized person may obtain dye from an administrator of a fuel tax statute of another province.
- (2) No person shall sell or offer for sale any fuel as coloured fuel unless the fuel has been coloured in accordance with subsection (1).

[am. B.C. Regs. 207/87, s. 1; 325/88, s. (b); 78/94, s. 3; 188/95, s. (b); 255/97; 26/2000, s. 2; 94/2013, s. 11.]

Mixing and storing of dye

- 7** An authorized person shall not mix dye or pre-mixed dye solution with fuel or store dye or pre-mixed dye solution except

- (a) at a refinery that is located in the Province and is owned or leased by the authorized person,
- (b) on the premises of a bulk storage plant owned or leased by the authorized person,
- (c) at the director's discretion, on board a vessel owned or leased by the authorized person, or
- (d) by using a dye injector that is mounted on a truck that is owned or leased by the authorized person.

[en. B.C. Reg. 94/99, s. 2; am. B.C. Regs. 319/2005, s. 1; 202/2009, s. 2; 254/2011, s. 1; 65/2021, App. 3, s. 4.]

Property in dye

- 8** (1) All dye obtained from the director remains the property of the government until the dye is mixed with fuel by the authorized person.
- (2) On cancellation by the director of a person's authority to colour fuel, the person shall promptly return the dye and pre-mixed dye solution to the director or deliver it to a person specified by the director.

[am. B.C. Reg. 78/94, s. 4.]

Statement of quantity of dye

- 9** On or before the 15th day of the month following the month in which an authorized person uses dye to colour fuel, as permitted in section 7, the authorized person must deliver to the director, in the form specified by the director, a statement of the quantity of dye and pre-mixed dye solution

- (a) in stock at the beginning of the preceding month,
- (b) received from the director during the preceding month,
- (c) used in the preceding month, and
- (d) in stock at the end of the preceding month.

[am. B.C. Regs. 78/94, s. 5; 319/2005, s. 2.]

9.1 Repealed. [B.C. Reg. 78/94, s. 6.]

MOTOR FUEL TAX REGULATIONPart 2 – Coloured Fuel, Heating Oil and Non-Motor Fuel Oil, and Marine Diesel Fuel and Locomotive Fuel

Prohibition against carrying dye or premixed dye solution

- 10** Unless section 7 (c) or (d) applies, no person shall carry dye or pre-mixed dye solution
- (a) in a motor vehicle or other conveyance being used to transport petroleum products for sale or delivery, or
 - (b) while on the person's body while the person is engaged in selling or delivering petroleum products.
- [am. B.C. Regs. 78/94, s. 7; 26/2000, s. 3; 319/2005, s. 3; 202/2009, s. 2; 254/2011, s. 2; 64/2021, s. 8.]

Coloured fuel pumps and containers

- 11** (1) A vendor, wholesale dealer or retail dealer shall ensure that
- (a) a pump from which the vendor, wholesale dealer or retail dealer dispenses coloured fuel, or
 - (b) a container in which the vendor, wholesale dealer or retail dealer transports or delivers coloured fuel
- is clearly labelled "COLOURED" or "MARKED" on the outside of the pump or container.
- (2) An authorized person shall ensure that a container in which the authorized person colours fuel is clearly labelled "COLOURED" or "MARKED" on the outside of the container.
- (3) No person shall use a pump or container that is labelled in accordance with subsection (1) or (2) for a fuel other than coloured fuel.
- [am. B.C. Regs. 94/2013, s. 12; 64/2021, s. 5.]

12 and 13 Repealed. [B.C. Reg. 246/2013, App. 2, s. 7.]

14 and 15 Repealed. [B.C. Reg. 97/2008.]

Industrial machines

15.1 The following are designated as industrial machines:

- (a) a bulldozer;
- (b) a shovel;
- (c) a backhoe;
- (d) any machine equipped with caterpillar tracks;
- (e) a crusher;
- (f) an earth compactor;
- (g) a grader;
- (h) a grass mower;
- (i) a roller;
- (j) a skidder.

[en. B.C. Reg. 207/87, s. 3; am. B.C. Regs. 215/90; 34/91, s. 2.]

Logging and mining industry

- 15.2** (1) The only types of motor vehicle prescribed for the purposes of section 15 (1) (d) of the Act are
- (a) trucks when used for hauling logs,
 - (b) trucks when used for hauling lumber,
 - (c) crew crummies or buses when used for the transportation of
 - (i) company employees, or
 - (ii) contractors or agents of the company or employees of either of them carrying out an activity in the company’s logging operation,
 - (d) fire trucks when used as fire trucks, and
 - (e) ambulances when used as ambulances.
- (2) The only types of motor vehicle prescribed for the purposes of section 15 (1) (e) of the Act are
- (a) trucks when used to transport minerals,
 - (b) crew crummies or buses when used for the transportation of
 - (i) company employees, or
 - (ii) contractors or agents of the company or employees of either of them carrying out an activity in the company’s mineral mining operation,
 - (c) fire trucks when used as fire trucks, and
 - (d) ambulances when used as ambulances.
- [en. B.C. Reg. 186/89, s. (b); am. B.C. Reg. 34/2008, s. 1.]

Suspension under section 14 (4) or 14.1 (4) of Act

- 15.3** (1) In this section, “**relevant provision**” means
- (a) section 14 (4) of the Act, or
 - (b) section 14 (4) of the Act as it applies under section 14.1 (4) of the Act.
- (2) The period for which an authorization may be suspended under a relevant provision is as follows:
- (a) 90 days, unless there has been a previous suspension or cancellation as described in paragraph (b);
 - (b) one year, if there has been
 - (i) a previous suspension of the authorization, or
 - (ii) a previous suspension or cancellation of another authorization held by the authorized person under section 14, 14.1 or 16.3 of the Act.
- [en. B.C. Reg. 94/2013, s. 13; am. B.C. Reg. 79/2015, Sch. 2, s. 1.]

Exemption or refund for farmer

- 15.4** (1) For the purpose of section 5 (3) of the Act, a farmer is eligible for exemption on purchases of coloured fuel if

MOTOR FUEL TAX REGULATION**Part 2 – Coloured Fuel, Heating Oil and Non-Motor Fuel Oil, and Marine Diesel Fuel and Locomotive Fuel**

- (a) the seller delivers the fuel to a storage receptacle located on the farmer's farm,
 - (b) the fuel is purchased on account from a bulk agent, or
 - (c) the fuel is purchased through a cardlock system.
- (2) If a farmer purchases coloured fuel that does not qualify for exemption under subsection (1), the farmer must pay tax at the time of purchase and may claim a refund of the tax paid on the coloured fuel.
- (3) To claim a refund of the tax paid in accordance with subsection (2) on coloured fuel, a farmer must submit to the director the following:
 - (a) the seller's name and address;
 - (b) the date of purchase;
 - (c) the number of litres purchased;
 - (d) the type of fuel purchased;
 - (e) a copy of the applicant's BC Farmer Identity Card issued by the BC Agriculture Council to the applicant or a declaration in a form acceptable to the director.
- (4) If the director is satisfied that a farmer
 - (a) has paid tax in accordance with subsection (2) on coloured fuel,
 - (b) has submitted the information and documents referred to in subsection (3), and
 - (c) has used the coloured fuel for a purpose authorized under section 15 of the Act,the director must refund to the farmer the amount of tax paid by the farmer on that coloured fuel.

[en. B.C. Reg. 276/98; am. B.C. Regs. 34/2008, s. 2; 94/2013, s. 14; 246/2013, App. 2, s. 8; 79/2015, Sch. 4, s. 6.]

Persons selling coloured fuel to farmers

- 15.5** (1) A retail dealer who sells coloured fuel to a person claiming an exemption under section 15.4 (1) in respect of the sale must ensure the sale meets one of the requirements for exemption under section 15.4 (1) and must, at or before the time of sale, obtain from the person
- (a) the name, address, card number and expiry date as recorded on a BC Farmer Identity Card issued by the BC Agriculture Council to the person, or
 - (b) a declaration in a form acceptable to the director.
- (2) Repealed. [B.C. Reg. 246/2013, App. 2, s. 7.]
- (3) The documentation referred to in subsection (1) must be retained by the retail dealer to substantiate non-collection of tax on the sale.

[en. B.C. Reg. 94/2013, s. 15; am. B.C. Reg. 246/2013, App. 2, ss. 7 and 9.]

**Determination of amount in respect of penalty for
unauthorized purchase or use of coloured fuel**

- 15.51** (1) The amount referred to in section 45.3 (1) (b) of the Act in respect of a contravention of section 15 of the Act by a person is to be determined in accordance with this section.
- (2) The amount referred to in section 45.3 (1) (b) of the Act in respect of a contravention of section 15 of the Act by a person is as follows:
- (a) \$500 for a first contravention;
 - (b) \$750 for a second contravention;
 - (c) \$1 000 for a subsequent contravention.
- (3) For the purposes of subsection (2),
- (a) a contravention of section 15 of the Act by a person is
 - (i) a first contravention if, within the one year period immediately preceding the imposition of the penalty for that contravention, no penalty has been imposed by the director on the person under section 45.3 of the Act for another contravention of section 15 of the Act,
 - (ii) a second contravention if, within the one year period immediately preceding the imposition of the penalty for that contravention, one penalty has been imposed by the director on the person under section 45.3 of the Act for another contravention of section 15 of the Act, and
 - (iii) a subsequent contravention if, within the one year period immediately preceding the imposition of the penalty for that contravention, 2 or more penalties have been imposed by the director on the person under section 45.3 of the Act for other contraventions of section 15 of the Act, and
 - (b) in determining whether a contravention of section 15 of the Act is a second or subsequent contravention, the only question to be considered is the sequence of the imposition of penalties under section 45.3 of the Act and no consideration may be given to the sequence of the contraventions or whether any contravention occurred before or after the imposition of a penalty under that section.

[en. B.C. Reg. 79/2015, Sch. 4, s. 7.]

Division 2 – Heating Oil and Non-Motor Fuel Oil**Application to heating oil and non-motor fuel oil**

- 15.6** (1) Sections 5.7 to 10 apply in relation to
- (a) the colouring of heating oil or non-motor fuel oil as if the heating oil or non-motor fuel oil were a fuel, and

MOTOR FUEL TAX REGULATION**Part 2 – Coloured Fuel, Heating Oil and Non-Motor Fuel Oil, and Marine Diesel Fuel and Locomotive Fuel**

(b) coloured heating oil or coloured non-motor fuel oil as if the coloured heating oil or coloured non-motor fuel oil were coloured fuel.

- (2) Section 15.3 of this regulation applies to the suspension of an authorization under section 14 (4) of the Act as that provision applies under 16.3 (6) of the Act.

[en. B.C. Reg. 94/2013, s. 16.]

Division 3 – Marine Diesel Fuel and Locomotive Fuel**Persons selling marine diesel fuel**

- 15.61** (1) Subject to subsection (2), if a retail dealer

(a) sells fuel, whether or not the fuel is coloured fuel, through a cardlock system, or

(b) sells more than 45 litres of fuel, whether or not the fuel is coloured fuel, to a person who claims that the fuel is being purchased as marine diesel fuel, the retail dealer must, at or before the time of sale, obtain from the person a declaration in a form acceptable to the director.

- (2) Subsection (1) does not apply if the fuel is transferred by the retail dealer to the supply tank or supplemental supply tank of a ship that is in or on water at the time of transfer.

- (3) The declaration obtained under subsection (1) must be retained by the retail dealer to substantiate the claim that the fuel is being purchased as marine diesel fuel.

[en. B.C. Reg. 79/2015, Sch. 4, s. 9.]

Persons selling locomotive fuel

- 15.62** (1) Subject to subsection (2), if a retail dealer

(a) sells fuel, whether or not the fuel is coloured fuel, through a cardlock system, or

(b) sells more than 45 litres of fuel, whether or not the fuel is coloured fuel, to a person who claims that the fuel is being purchased as locomotive fuel, the retail dealer must, at or before the time of sale, obtain from the person a declaration in a form acceptable to the director.

- (2) Subsection (1) does not apply if

(a) the retail dealer sells the fuel to a person who is a registered consumer, and

(b) the fuel is a type or subcategory of a type of fuel specified on the person's registered consumer certificate.

- (3) The declaration obtained under subsection (1) must be retained by the retail dealer to substantiate the claim that the fuel is being purchased as locomotive fuel.

[en. B.C. Reg. 79/2015, Sch. 4, s. 9.]

PART 2.1 – PROPANE EXEMPTIONS AND REFUNDS**Definitions****15.7** In this Part:

“**qualifying person**” means a person, other than a farmer, who is a qualifying farmer as defined in section 1 (1) of the Provincial Sales Tax Exemption and Refund Regulation;

“**residential dwelling**” has the same meaning as in the Provincial Sales Tax Exemption and Refund Regulation;

“**residential use**” has the same meaning as in the Provincial Sales Tax Exemption and Refund Regulation.

[en. B.C. Reg. 94/2013, s. 17.]

Exemption for propane – residential use**15.8** Propane purchased solely for residential use in a residential dwelling is exempt from tax imposed under section 10.3 of the Act if

- (a) the retail dealer delivers or provides the propane to
 - (i) a residential dwelling,
 - (ii) a building that contains a residential dwelling, or
 - (iii) a storage receptacle located at and connected to a residential dwelling, and
- (b) in the case of a delivery or provision of propane to a residential dwelling that is part of a multi-use building, the retail dealer delivers or provides the propane to a storage receptacle, or through a meter, that services only the part of the building that is used only for residential use.

[en. B.C. Reg. 94/2013, s. 17; am. B.C. Reg. 246/2013, App. 2, s. 2.]

Exemption for propane – residential and farm use**15.9** (1) In this section:

“**qualifying land**” means, in relation to a qualifying person described in

- (a) paragraph (a) of the definition of “qualifying farmer” in section 1 (1) of the Provincial Sales Tax Exemption and Refund Regulation, the applicable land referred to in that paragraph,
- (b) paragraph (b) of the definition of “qualifying farmer” in section 1 (1) of the Provincial Sales Tax Exemption and Refund Regulation, the applicable land referred to in that paragraph, and
- (c) paragraph (c) of the definition of “qualifying farmer” in section 1 (1) of the Provincial Sales Tax Exemption and Refund Regulation, the applicable land referred to in that paragraph;

MOTOR FUEL TAX REGULATIONPart 2.1 – Propane Exemptions and Refunds

“qualifying person” does not include a person described in paragraph (d) of the definition of “qualifying farmer” in section 1 (1) of the Provincial Sales Tax Exemption and Refund Regulation.

- (2) Subject to subsections (3) and (4), propane is exempt from tax imposed under section 10.3 of the Act if the propane is purchased by a farmer or qualifying person for use only for
- (a) residential use in a residential dwelling, and
 - (b) in the case of a purchase
 - (i) by a farmer, a purpose described in section 15.12 (1) (a) to (f) of this regulation, or
 - (ii) by a qualifying person, a purpose described in section 15.13 (1) of this regulation.
- (3) In relation to a purchase of propane by a farmer, the exemption from tax provided for in subsection (2) applies only if
- (a) the farmer’s farm contains
 - (i) a residential dwelling,
 - (ii) a building that contains a residential dwelling, or
 - (iii) a storage receptacle located at and connected to a residential dwelling, and
 - (b) one of the following applies:
 - (i) the retail dealer delivers the propane to a storage receptacle located on the farmer’s farm;
 - (ii) the propane is purchased on account from a bulk agent;
 - (iii) the propane is purchased through a cardlock system.
- (4) In relation to a purchase of propane by a qualifying person, the exemption from tax provided for in subsection (2) applies only if
- (a) the qualifying land of the qualifying person contains
 - (i) a residential dwelling,
 - (ii) a building that contains a residential dwelling, or
 - (iii) a storage receptacle located at and connected to a residential dwelling, and
 - (b) one of the following applies:
 - (i) the retail dealer delivers the propane to a storage receptacle owned by the qualifying person;
 - (ii) the propane is purchased on account from a bulk agent;
 - (iii) the propane is purchased through a cardlock system.

[en. B.C. Reg. 94/2013, s. 17; am. B.C. Reg. 246/2013, App. 2, ss. 2 and 8.]

Exemption for propane in types of containers

- 15.10** (1) Propane contained in a sealed, pre-packaged container that holds not more than 4 litres of propane is exempt from tax imposed under section 10.3 of the Act.
- (2) Propane purchased in a pre-filled or refilled cylinder that is designed to hold not more than 28 litres of propane is exempt from tax imposed under section 10.3 of the Act.
- (3) If a collector sells, or a deputy collector or retail dealer buys, propane in
- (a) a sealed, pre-packaged container that holds not more than 4 litres of propane, or
 - (b) a sealed, pre-filled cylinder that is designed to hold not more than 28 litres of propane,
- the collector, deputy collector or retail dealer is exempt from paying security under section 38, 39 or 40 of the Act, as applicable.

[en. B.C. Reg. 94/2013, s. 17; am. B.C. Regs. 118/2013; 246/2013, App. 2, s. 2.]

Exemption for propane made part of tangible personal property

- 15.11** (1) Subject to subsections (2) and (3), propane purchased for the purpose of being processed, fabricated or manufactured into, attached to or incorporated into tangible personal property, as defined in section 1 of the *Provincial Sales Tax Act*, for the purpose of retail sale or lease, as those terms are defined in that section of that Act, is exempt from tax imposed under section 10.3 of the Act.
- (2) If propane is used to produce energy or is used as a source of energy, the exemption under subsection (1) does not apply to the propane.
- (3) The exemption under subsection (1) does not apply if the purchaser of the propane
- (a) is a small seller, as defined in section 1 of the *Provincial Sales Tax Act*, or
 - (b) is to retain an interest in the propane after the retail sale or lease of the tangible personal property referred to in subsection (1) of this section.

[en. B.C. Reg. 94/2013, s. 17; am. B.C. Reg. 246/2013, App. 2, s. 2.]

Exemption for propane – farmers

- 15.12** (1) Propane purchased by a farmer is exempt from tax imposed under section 10.3 of the Act if the propane is purchased for use
- (a) solely for a farm purpose other than operating a motor vehicle or machinery,
 - (b) in machinery on a farm for a farm purpose,
 - (c) in a tractor on other than a highway,
 - (d) in a tractor on a highway
 - (i) when proceeding to or returning from a location where use of the propane in the tractor is authorized under paragraph (c), or
 - (ii) for the purposes of the farmer's farm,

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- (e) in a farm truck being used by the farmer or other person in the operation of the farm, or
 - (f) in a motor vehicle, other than a farm truck or tractor, on the farm for a farm purpose.
- (2) The exemption from tax provided for in subsection (1) applies only if
- (a) the retail dealer delivers the propane to a storage receptacle located on the farmer's farm,
 - (b) the propane is purchased on account from a bulk agent, or
 - (c) the propane is purchased through a cardlock system.

[en. B.C. Reg. 94/2013, s. 17; am. B.C. Reg. 246/2013, App. 2, ss. 2 and 8.]

Exemption for propane – qualifying persons

- 15.13** (1) Propane purchased by a qualifying person is exempt from tax imposed under section 10.3 of the Act if the propane is purchased for use solely for a farm purpose other than operating a motor vehicle or machinery.
- (2) The exemption from tax provided for in subsection (1) applies only if
- (a) the retail dealer delivers the propane to a storage receptacle owned by the qualifying person,
 - (b) the propane is purchased on account from a bulk agent, or
 - (c) the propane is purchased through a cardlock system.

[en. B.C. Reg. 94/2013, s. 17; am. B.C. Reg. 246/2013, App. 2, ss. 2 and 8.]

Persons selling propane to farmers and qualifying persons

- 15.14** (1) A retail dealer who sells propane to a person claiming an exemption under section 15.9 in respect of the sale must ensure the sale meets the requirements for exemption under section 15.9 and must, at or before the time of sale, obtain from the person
- (a) the name, address, card number and expiry date as recorded on a BC Farmer Identity Card issued by the BC Agriculture Council to the person, or
 - (b) a declaration in a form acceptable to the director.
- (2) A retail dealer who sells propane to a person claiming an exemption under section 15.12 or 15.13 in respect of the sale must ensure the sale meets one of the requirements for exemption under section 15.12 (2) or 15.13 (2), as applicable, and must, at or before the time of sale, obtain from the person
- (a) the name, address, card number and expiry date as recorded on a BC Farmer Identity Card issued by the BC Agriculture Council to the person, or
 - (b) a declaration in a form acceptable to the director.
- (3) A retail dealer who sells propane to a farmer or qualifying person must
- (a) provide an invoice to the farmer or qualifying person at the time of sale or within a reasonable time after the time of sale, and

- (b) on the invoice, in addition to the information required under section 5.1, specify whether tax was included in the sale.
- (4) The documentation referred to in subsections (1) and (2) must be retained by the retail dealer to substantiate non-collection of tax on the sale.

[en. B.C. Reg. 94/2013, s. 17; am. B.C. Reg. 246/2013, App. 2, ss. 9 and 10.]

Refund for propane – residential use

15.15 If the director is satisfied that a person paid tax under section 10.3 of the Act in respect of propane used for residential use in a residential dwelling, the director must refund to the person the amount of tax paid by the person that can reasonably be attributed to the portion of the propane used for residential use in a residential dwelling.

[en. B.C. Reg. 94/2013, s. 17.]

Refund for propane – farmers

15.16 If

- (a) the director is satisfied that a farmer paid tax under section 10.3 of the Act in respect of propane used for a purpose described in section 15.12 (1) (a) to (f) of this regulation, and
- (b) the exemption from tax provided for in section 15.12 (1) of this regulation did not apply because none of the requirements in section 15.12 (2) of this regulation were met,

the director must refund to the farmer the amount of tax paid by the farmer that can reasonably be attributed to the amount of propane used for that purpose.

[en. B.C. Reg. 94/2013, s. 17.]

Refund for propane – qualifying persons

15.17 If

- (a) the director is satisfied that a qualifying person paid tax under section 10.3 of the Act in respect of propane used for a purpose described in section 15.13 (1) of this regulation, and
- (b) the exemption from tax provided for in section 15.13 (1) of this regulation did not apply because none of the requirements in section 15.13 (2) of this regulation were met,

the director must refund to the qualifying person the amount of tax paid by the qualifying person that can reasonably be attributed to the amount of propane used for that purpose.

[en. B.C. Reg. 94/2013, s. 17.]

PART 3 – CARRIERS

Division 1 – International Fuel Tax Agreement

Requirement for IFTA licence

- 16** A carrier who brings motive fuel into the Province in the supply tank of an IFTA commercial vehicle must do so,
- (a) if the carrier's base jurisdiction is the Province, in accordance with
 - (i) section 42, or
 - (ii) an IFTA licence issued to that person by the director,
 - (b) if the carrier's base jurisdiction is an IFTA jurisdiction other than the Province, in accordance with
 - (i) a motive fuel user permit issued to that person under section 40, or
 - (ii) an IFTA licence issued by the carrier's base jurisdiction, or
 - (c) if the carrier's base jurisdiction is not the Province or an IFTA jurisdiction, in accordance with
 - (i) a motive fuel user permit issued to that person under section 40, or
 - (ii) an IFTA licence issued to that person by the director.

[en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Regs. 15/97, s. 1; 217/2007, s. 2.]

Application for IFTA licence

- 17** (1) A carrier referred to in section 16 (a) or (c) seeking to obtain or renew an IFTA licence must submit to the director
- (a) an application referred to in section 19 of the Act,
 - (b) an IFTA decal application,
 - (c) any bond required by the director, and
 - (d) the required fees.
- (2) The fees required under subsection (1) (d) are,
- (a) in the case of a new licence, an initiation fee of \$200 and a licence fee of \$100, and
 - (b) in the case of a renewal of a licence, a licence fee of \$100.

[en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Regs. 15/97, s. 2; 167/2022, s. 1.]

Issuance of new IFTA licence

- 18** After receipt of the materials required under section 17 (1) for the issuance of a new IFTA licence, the director must issue to the applicant under section 19 of the Act
- (a) an IFTA licence in the form established by IFTA, and
 - (b) 2 IFTA decals in the form established by IFTA for each IFTA commercial vehicle listed in the IFTA decal application.

[en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Reg. 217/2007, s. 3.]

Terms and conditions of IFTA licence

- 18.1** (1) It is a condition of an IFTA licence issued by the director that the IFTA licensee must comply with IFTA.
- (2) On issuing or renewing an IFTA licence, the director may impose additional terms and conditions on the licence that the director considers necessary in relation to the administration of IFTA.
- [en. B.C. Reg. 167/2022, s. 2.]

Renewal of IFTA licence

- 19** (1) An IFTA licence and IFTA decals issued by the director are effective January 1 and expire December 31 of the same year.
- (2) On an application made after October 1 but during the currency of an IFTA licence, the director must renew the IFTA licence if
- (a) the applicant files with the director the materials required under section 17 for the renewal of a licence,
 - (b) the applicant has filed all necessary returns and has paid all taxes and amounts equivalent to tax that the carrier is required to pay to the Province and all other IFTA jurisdictions along with all penalties and interest due on those payments, and
 - (c) the applicant's licence is not, at the time the application is received, suspended or cancelled.
- (3) On the renewal of an IFTA licence, the director must provide to the applicant
- (a) an IFTA licence in the form established by IFTA, and
 - (b) 2 IFTA decals in the form established by IFTA for each IFTA commercial vehicle owned or operated by the carrier.
- [en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Reg. 217/2007, s. 3.]

Lost or damaged licences or decals

- 20** If the director is satisfied that an IFTA licence or an IFTA decal is lost, destroyed or illegible, the director must, on application, issue a replacement licence or decal.
- [en. B.C. Reg. 550/95, Sch. s. 2.]

Display of licence and decal

- 21** (1) An IFTA licensee must
- (a) carry a copy of the IFTA licence in the cab of each IFTA commercial vehicle operating under that IFTA licence,
 - (b) present the copy of the IFTA licence for inspection at the request of a police officer or other authorized person, and
 - (c) affix an IFTA decal on each side of the cab of each IFTA commercial vehicle operating under that IFTA licence.

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- (2) An IFTA licensee who ceases to engage in interjurisdictional transportation of passengers or goods must promptly remove all IFTA decals from its vehicles, return the original IFTA licence to the director and destroy all copies of the IFTA licence.
- (3) An IFTA licensee who ceases to use an IFTA commercial vehicle for which an IFTA decal has been acquired under section 18 or 19 for the interjurisdictional transportation of passengers or goods must promptly remove the IFTA decals from the vehicle.

[en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Reg. 217/2007, ss. 2 and 3.]

Return of IFTA licence

- 22** If the legal status, name or address of an IFTA licensee changes, the carrier must promptly return the IFTA licence to the director for amendment or as part of an application for a new IFTA licence, as the case may be.

[en. B.C. Reg. 550/95, Sch. s. 2.]

Tax returns by IFTA licensees

- 23** (1) The holder of an IFTA licence issued by the director must quarterly, in accordance with IFTA, deliver to the director a return, in a form specified by the director, setting out all of the information required under IFTA.
- (2) Each return referred to in subsection (1) must be provided to the director on or before the date by which that return is to be provided under IFTA.

[en. B.C. Reg. 550/95, Sch. s. 2.]

IFTA reporting and remittance

- 24** (1) With each return submitted under section 23, an IFTA licensee must calculate, for each IFTA jurisdiction, including the Province, in which the IFTA commercial vehicles of the carrier in respect of which the IFTA licence was acquired travelled during the period for which the report is prepared,
- (a) the quantity of fuel consumed by those vehicles in that jurisdiction,
 - (b) the quantity of the fuel acquired by the carrier in that jurisdiction for which the tax payable to that jurisdiction has been paid, and
 - (c) the tax payable to that jurisdiction for the difference between the quantity of fuel referred to in paragraph (a) and the quantity of fuel referred to in paragraph (b) or, if the quantity of fuel referred to in paragraph (b) exceeds the quantity of fuel referred to in paragraph (a), the refund claimed from that jurisdiction.
- (2) The IFTA licensee must remit with each report the tax payable to the Province as calculated under subsection (1) and an amount equal to the tax payable to each of the other IFTA jurisdictions referred to in the report as calculated under subsection (1) or, if the aggregate amount of tax-paid fuel referred to in

subsection (1) (b) exceeds the aggregate amount of fuel referred to in subsection (1) (a), the carrier may claim a refund.

[en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Regs. 131/2003, s. 1; 217/2007, s. 5.]

Refund – IFTA refundable B.C. tax

24.1 (1) In this section, a “return” means

- (a) in relation to an IFTA licensee that received its IFTA licence from the director, a return submitted by the licensee under section 23, and
 - (b) in relation to an IFTA licensee that received its IFTA licence from an IFTA jurisdiction other than the Province, a return submitted by the licensee to that jurisdiction in accordance with IFTA.
- (2) An IFTA licensee is entitled to a refund that is payable in accordance with IFTA and calculated in accordance with subsection (3) if
- (a) the IFTA licensee files a return in accordance with IFTA, and
 - (b) during the period for which a return is prepared
 - (i) the quantity of gasoline or motive fuel purchased in the Province by the IFTA licensee exceeds
 - (ii) the quantity of gasoline or motive fuel consumed in the Province by the IFTA licensee.
- (3) A refund under subsection (2) is to be calculated by multiplying the difference between the amount referred to in subsection (2) (b) (i) and the amount referred to in subsection (2) (b) (ii) by the cents per litre as set out in column 2 or 3 of the following table, whichever is applicable, shown opposite the period in which the fuel referred to in subsection (2) (b) (i) was purchased.

Item	Column 1 Period	Column 2 Gasoline – cents per litre	Column 3 Motive fuel – cents per litre
1	Any time before July 1, 2008	14.50	15.00
2	During the year beginning July 1, 2008	16.84	17.69
3	During the year beginning July 1, 2009	18.01	19.04
4	During the year beginning July 1, 2010	19.18	20.38
5	During the year beginning July 1, 2011	20.35	21.73
6	Starting July 1, 2012 and ending March 31, 2018	21.52	23.07
7	During the year beginning April 1, 2018	22.28	23.95
8	Starting April 1, 2019 and ending March 31, 2021	23.39	25.23
9	During the year beginning on April 1, 2021	24.46	26.71

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Item	Column 1 Period	Column 2 Gasoline – cents per litre	Column 3 Motive fuel – cents per litre
10	Any time on or after April 1, 2022	25.55	28.01

[en. B.C. Reg. 168/2008, Sch. B, s. 13; am. B.C. Regs. 49/2018; 75/2020; 260/2020, Sch. 1.]

Records of licensee

- 25** (1) The holder of an IFTA licence issued by the director must maintain records of its operations, including documentation supporting all travel as well as all fuel purchases and related receipts, to substantiate the information provided on its tax returns.
- (2) The records specified in subsection (1) must be retained for a period of 4 years after the date on which the tax return to which those records relate was due.
- (3) Promptly after receiving the request of the director to do so, an IFTA licensee must provide access to the records specified in subsection (1) to
- (a) the director, or
 - (b) officials from other IFTA jurisdictions.

[en. B.C. Reg. 550/95, Sch. s. 2.]

Cancellation or suspension of IFTA licence

- 26** (1) On the request of a holder of an IFTA licence issued by the director, the director must cancel the carrier's IFTA licence if the licensee has satisfied
- (a) all reporting requirements under IFTA, and
 - (b) all liabilities for taxes under IFTA that are due to IFTA jurisdictions, including the Province, or amounts equal to those taxes and any related penalty or interest charges.
- (2) In addition to the director's powers under subsection (1), the director may cancel or suspend an IFTA licence and IFTA decals for any failure by the licensee to comply with
- (a) the provisions of the Act or the regulations, including, without limitation,
 - (i) the failure to deliver a return as required under section 23 (1), or
 - (ii) the failure to remit a payment as required under section 24, or
 - (b) the terms of IFTA, including, without limitation, the failure to pay an audit assessment within the time period established under IFTA unless that assessment has been appealed.
- (3) If the director cancels or suspends a licence under section 19 (4) of the Act, the director must promptly notify, in writing, the licensee and all IFTA member jurisdictions as to the cancellation or suspension.
- (4) An IFTA licensee whose IFTA licence is cancelled or suspended under this section must,

- (a) promptly after receiving notice of that cancellation,
 - (i) return the IFTA licence and all unused IFTA decals to the director, and
 - (ii) remove from its commercial vehicles all IFTA decals and copies of the licence, and
 - (b) for a period of 4 years after the date of the last tax return and payment, retain all records pertaining to its operations under IFTA.
- (5) Any IFTA jurisdiction may conduct a final audit of the records of a carrier whose IFTA licence has been cancelled, provided that the audit is conducted within 4 years after the date of the cancellation of the licence.
- [en. B.C. Reg. 550/95, Sch. s. 2.]

Reinstatement of licence

- 27** (1) The director may reinstate a suspended or cancelled IFTA licence if the licensee
- (a) files all required returns,
 - (b) remits to the director all outstanding liabilities due to the Province and all other IFTA jurisdictions,
 - (c) posts a bond, if required by the director, in an amount required by the director, and
 - (d) meets any other conditions imposed by the director for the reinstatement of the licence.
- (2) If an IFTA licensee meets all of the terms and conditions imposed under subsection (1), the director must
- (a) reinstate the carrier's IFTA licence, and
 - (b) promptly notify all IFTA jurisdictions that the suspension or cancellation has been lifted.
- [en. B.C. Reg. 550/95, Sch. s. 2.]

Division 2

28 to 39 Repealed. [B.C. Reg. 15/97, s. 3.]

Division 3 – Motive Fuel User Permit**Issue of motive fuel user permit**

- 40** (1) The director must, on application, issue a motive fuel user permit for an IFTA commercial vehicle to a person who
- (a) brings motive fuel into the Province in the supply tank of the IFTA commercial vehicle, and
 - (b) pays a deposit equal to the greater of
 - (i) \$10, or

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- (ii) 7¢ for each kilometre that the IFTA commercial vehicle will travel in the Province, as estimated by the director in accordance with subsections (2) and (3), to a maximum of \$140.
- (2) The director may estimate the number of kilometres the IFTA commercial vehicle will travel in the Province based on the load manifests, bills of lading, trip sheets or other documentation presented by the person required to pay the deposit under subsection (1).
- (3) If, in the opinion of the director, the documentation referred to in subsection (2) is inadequate for the purpose of making an estimate under subsection (1), the director may estimate the number of kilometres by a method the director considers appropriate.

[en. B.C. Reg. 168/2008, Sch. B, s. 14.]

Refund of IFTA commercial vehicle deposit

- 40.1** (1) Subject to subsection (2), a person who pays a deposit under section 40 in respect of a permit authorizing a trip for an IFTA commercial vehicle is entitled to a refund of an amount, if any, determined in accordance with the following formula:

$$\text{Refund} = (D + TP) - (7 \text{ cents} \times AD)$$

where

- D is the amount of the deposit paid;
- TP is the amount of tax paid by the person for motive fuel that was purchased in British Columbia during the trip for use in the vehicle;
- AD is the actual distance traveled by the vehicle in the Province.

- (2) A refund under subsection (1) for a trip may not exceed the amount of the deposit paid under section 40 for the trip.

[en. B.C. Reg. 168/2008, Sch. B, s. 14.]

Additional refund for IFTA commercial vehicle

- 40.2** If the director is satisfied that

- (a) a person paid a deposit under section 40 for a trip, and
- (b) the amount of the deposit less any refund paid to the person under section 40.1 for the trip exceeds the tax payable under sections 10 (3) and 13 (3) of the Act,

the director must pay that person a refund equal to the amount of the excess.

[en. B.C. Reg. 246/2013, App. 2, s. 11.]

Remittance of tax by IFTA commercial vehicle

- 40.3** A person who pays a deposit under section 40 in respect of a permit authorizing a trip for an IFTA commercial vehicle must, in accordance with sections 10 (3) and 13 (3) of the Act, pay to the director the amount by which

(a) the product of the quantity of motive fuel used in British Columbia in the vehicle during the trip multiplied by 15 cents per litre;
exceeds

(b) the amount that equals the sum of the deposit paid plus the amount of tax paid by the person for motive fuel that was purchased in British Columbia during the trip for use in the vehicle, minus a refund, if any, paid under section 40.1 for the trip.

[en. B.C. Reg. 168/2008, Sch. B, s. 14; am. B.C. Reg. 142/2012, Sch. 2, s. 7.]

Duty to produce motive fuel user permit

41 On request of a peace officer or person authorized by the director, the operator of an IFTA commercial vehicle in respect of which a motive fuel user permit has been issued must produce the permit for inspection.

[en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Regs. 15/97, s. 6; 217/2007, s. 2.]

Division 4 – Records and Exemptions**Exemption**

42 (1) A person who brings motive fuel into the Province is, in respect of that motive fuel, exempt from the requirements of section 16 (1) of the Act if the person

- (a) is resident in the Province,
- (b) on bringing motive fuel into the Province in the supply tank of an IFTA commercial vehicle, delivers to the director a statement of the amount of motive fuel brought into the Province, and
- (c) with the statement, remits tax at the rate payable under sections 10 and 13 of the Act on the amount of motive fuel brought into the Province.

(2) On request of a peace officer or person authorized by the director, a person described in subsection (1) must produce for inspection a copy of the statement referred to in subsection (1) (b).

[en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Regs. 15/97, s. 7; 217/2007, s. 2.]

Exemption for permit holder

43 A person is exempt from the requirements of section 16 (1) and (2) of the Act in respect of an IFTA commercial vehicle if the person, in respect of that vehicle,

- (a) holds a permit issued under Division 14 of the Motor Vehicle Regulations, B.C. Reg. 26/58, and
- (b) has paid to the director an amount equal to the amount of the deposit or tax that would have been payable under section 40 (1) (b) had the person applied for a motive fuel user permit for the IFTA commercial vehicle.

[en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Regs. 15/97, s. 6; 217/2007, ss. 2 and 4; 168/2008, Sch. B, s. 15.]

44 Repealed. [B.C. Reg. 168/2008, Sch. B, s. 16.]

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Bulk storage

- 45** Carriers who hold an IFTA licence or a motive fuel user permit issued in the Province and who operate a bulk storage facility must
- (a) maintain a record, in the form specified by the director, of the quantity of fuel handled during each month, specifying
 - (i) the fuel in stock, received, used and sold, and
 - (ii) whether tax was paid on the acquisition of that fuel, and
 - (b) retain any documents necessary to substantiate the record maintained under paragraph (a).
- [en. B.C. Reg. 550/95, Sch. s. 2.]

Exemptions

- 46** Section 16 does not apply to
- (a) persons operating ambulances, school buses, firetrucks, taxis or police vehicles, or
 - (b) persons operating recreational vehicles exclusively for their personal use.
- [en. B.C. Reg. 550/95, Sch. s. 2.]
- 47** Repealed. [B.C. Reg. 15/97, s. 8.]
- 48** Repealed. [B.C. Reg. 217/2007, s. 6.]
- 49** Repealed. [B.C. Reg. 168/2008, Sch. B, s. 16.]

Exemption from tax

- 50** (1) A person who uses motive fuel in the operation of a commercial motor vehicle that is registered for farm use outside the Province is, in respect of motive fuel brought by the person into the Province in the supply tank of the commercial motor vehicle, exempt from tax imposed under section 10 or 13 of the Act.
- (2) Section 5.02 does not apply in respect of a person who is exempt from tax under subsection (1).
- [en. B.C. Reg. 550/95, Sch. s. 2; am. B.C. Regs. 168/2008, Sch. B, s. 17; 246/2013, App. 2, s. 12.]

Exemption for visiting forces

- 51** A visiting force, as defined in section 2 of the *Visiting Forces Act* (Canada), is exempt from paying tax under the Act.
- [en. B.C. Reg. 168/2008, Sch. B, s. 18.]

PART 3.1 – ALTERNATIVE MOTOR FUELS**Definitions**

- 51.1** In this Part:

“air toxic” means

- (a) for fuels used in a gasoline engine or an engine that is used to propel a type of vehicle that would ordinarily be propelled by a gasoline engine, benzene, 1,3 butadiene, formaldehyde, acetaldehyde or polycyclic organic matter, and
- (b) for fuels used in a diesel engine or an engine that is used to propel a type of vehicle that would ordinarily be propelled by a diesel engine, benzene, 1,3 butadiene, formaldehyde, acetaldehyde or polycyclic aromatic hydrocarbons;

“Category 1 alternative motor fuel” means

- (a) a fuel, used to propel motor vehicles, that when compared to
 - (i) gasoline, if the fuel is for use in a gasoline engine or an engine that is used to propel a type of vehicle that would ordinarily be propelled by a gasoline engine, or
 - (ii) diesel fuel, if the fuel is for use in a diesel engine or an engine that is used to propel a type of vehicle that would ordinarily be propelled by a diesel engine

is shown in tests and analyses approved by the Minister of Environment and performed by a testing agency approved by that ministry to have the potential

- (iii) to produce at least a 15% reduction in emissions from motor vehicle operation of at least one emission group,
 - (iv) to produce at least a 5% reduction in emissions from motor vehicle operation of at least one other emission group, and
 - (v) to produce no more than 5% increase in emissions from motor vehicle operation of any other emission group,
- (b) Repealed. [B.C. Reg. 94/2013, s. 18.]
- (c) hydrogen, when used in fuel-cell vehicles, except hydrogen that is produced by electrolysis using coal-generated electricity, unless the carbon dioxide emitted as the result of using coal to generate the electricity is captured and stored or captured and sequestered, or
- (d) hydrogen, when used in internal combustion engine vehicles, except hydrogen that is produced by electrolysis using coal-generated electricity, unless the carbon dioxide emitted as the result of using coal to generate the electricity is captured and stored or captured and sequestered;

“Category 2 alternative motor fuel” means fuel, used to propel motor vehicles, that when compared to

- (a) gasoline, if the fuel is for use in a gasoline engine or an engine that is used to propel a type of vehicle that would ordinarily be propelled by a gasoline engine, or

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- (b) diesel fuel, if the fuel is for use in a diesel engine or an engine that is used to propel a type of vehicle that would ordinarily be propelled by a diesel engine

is shown in tests and analyses approved by the Minister of Environment and performed by a testing agency approved by that ministry to have the potential

- (c) to reduce greenhouse gas emissions from motor vehicle operation by at least 20%, and
- (d) to produce no increase in emissions from motor vehicle operation of any other emission group;

“Category 3 alternative motor fuel” means

- (a) fuel, used to propel motor vehicles, that when compared to
 - (i) gasoline, if the fuel is for use in a gasoline engine or an engine that is used to propel a type of vehicle that would ordinarily be propelled by a gasoline engine, or
 - (ii) diesel fuel, if the fuel is for use in a diesel engine or an engine that is used to propel a type of vehicle that would ordinarily be propelled by a diesel engine

is shown in tests and analyses approved by the Minister of Environment and performed by a testing agency approved by that minister to have the potential

- (iii) to reduce greenhouse gas emissions from motor vehicle operation by at least 35%, and
 - (iv) to produce no increase in emissions from motor vehicle operation of any other emission group;
- (b) Repealed. [B.C. Reg. 307/2009, s. 2 (a).]

“diesel fuel” means petroleum-based diesel fuel;

“emission group” means one of the following groups:

- (a) greenhouse gases;
- (b) nitrogen oxides;
- (c) Repealed. [B.C. Reg. 54/2004, s. 2 (f) (i).]
- (d) particulate matter and air toxics;
- (e) volatile organic compounds;
- (f) Repealed. [B.C. Reg. 54/2004, s. 2 (f) (i).]

“gasoline” means petroleum-based gasoline;

“greenhouse gases” means a combination of carbon dioxide, methane and nitrous oxide, evaluated on a life-cycle basis;

“volatile organic compound” means any organic compound other than methane that participates in atmospheric photochemical reactions.

[en. B.C. Reg. 371/2000, s. 4; am. B.C. Regs. 181/2001, s. 3; 109/2002, s. 1; 54/2004, s. 2; 29/2006, s. 3; 102/2006; 31/2007, s. 1; 34/2008, s. 3; 121/2009, s. (a); 307/2009, s. 2; 94/2013, s. 18; 209/2022, s. 1.]

51.11 Repealed. [B.C. Reg. 307/2009, s. 3.]

Tax rates and exemptions for specific alternative motor fuels

51.2 (1) Subject to subsection (2), the tax rate or exemption for a fuel referred to in column 1 of the following table, that has qualified for the category of alternative motor fuel set out in column 2 of the table, is the rate or exemption set out in column 3 of the table:

Item	Column 1 Fuel	Column 2 Category	Column 3 Tax Rate or Exemption
1 to 4	Repealed. [B.C. Reg. 307/2009, s. 4.]		
5	Fuel with at least 85% methanol	1	Exempt
6	Natural gas	1	Exempt
7	Repealed. [B.C. Reg. 94/2013, s. 19.]		
8	Hydrogen, as described in paragraph (c) or (d) of the definition of “Category 1 alternative motor fuel”	1	Exempt

(2) Subsection (1) does not apply to a Category 1 alternative fuel that is subject to any of the following provisions of the Act:

- (a) section 5 *[tax on coloured fuel]*;
- (b) section 6 *[tax on marine diesel fuel and locomotive fuel]*;
- (c) section 7 *[tax on jet fuel]*;
- (d) section 8 *[tax on aviation fuel]*.

[en. B.C. Reg. 31/2007, s. 3; am. B.C. Regs. 34/2008, s. 4; 121/2009, s. (b); 307/2009, s. 4; 216/2010, Sch. s. 5; 94/2013, s. 19; 209/2022, s. 2.]

51.3 Repealed. [B.C. Reg. 31/2007, s. 3.]

51.4 Repealed. [B.C. Reg. 216/2010, Sch. s. 6.]

51.5 Repealed. [B.C. Reg. 29/2006, s. 4.]

PART 3.2 – EXEMPT FUEL RETAILERS PROGRAM

Definitions

51.6 In this Part:

“exempt fuel retailer” means a person who holds an exempt fuel retailer permit;

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“exempt fuel retailer permit” means a permit issued under this Part;

“exempt percentage” means the percentage set by the director under section 51.71;

“qualifying purchaser” means a purchaser who is exempt from tax

(a) under section 87 of the *Indian Act* (Canada), or

(b) by virtue of an agreement between the government and a First Nation relating to former reserve land;

“reserve” has the same meaning as in the *Indian Act* (Canada);

“specified fuel” means a type or subcategory of a type of fuel specified in an exempt fuel retailer permit.

[en. B.C. Reg. 312/2008, App. 2, s. 2.]

Exempt fuel retailer permit

51.7 (1) Subject to subsection (3) and on receipt of an application in the form specified by the director, the director may

(a) issue an exempt fuel retailer permit for a type or subcategory of a type of fuel to a retail dealer whom the director considers is suitable and who is located on land that

(i) is reserve land, or

(ii) was formerly reserve land and where by virtue of an agreement between the government and a First Nation, purchasers could be qualifying purchasers, and

(b) make the exempt fuel retailer permit subject to any other conditions and limitations specified by the director.

(2) A retail dealer who wishes to obtain an exempt fuel retailer permit must apply to the director for a permit for a specific location at which the retail dealer intends to sell the specified fuel.

(3) Before an applicant is issued an exempt fuel retailer permit, the applicant must enter into an agreement with the director, on behalf of the government, that sets out the duties to be performed by the retailer and any other matters the director considers necessary or advisable.

(4) An exempt fuel retailer must display the exempt fuel retailer permit in a prominent position at the location at which the retailer sells the specified fuel.

[en. B.C. Reg. 312/2008, App. 2, s. 2.]

Exempt percentage of fuel purchases

51.71 (1) The director may set a percentage for a type or subcategory of a type of fuel that may be purchased for resale by an exempt fuel retailer without paying security under section 40 of the Act.

(2) The director may set different percentages for different types or subcategories of a type of fuel or for different retailers.

- (3) The director
 - (a) may change the percentage of specified fuel with 30 days notice to the exempt fuel retailer, and
 - (b) may set or change the percentage of specified fuel, without advance notice, if the exempt fuel retailer fails to comply with the Act, this regulation or the terms and conditions of the exempt fuel retailer permit or an agreement under section 51.7 (3).
- (4) The director may change the percentage of specified fuel at the request of the exempt fuel retailer, without advance notice, if the director is satisfied that the change is appropriate.

[en. B.C. Reg. 312/2008, App. 2, s. 2; am. B.C. Reg. 201/2009, s. 5.]

Collection and payment of security

- 51.8** (1) A collector or deputy collector who sells specified fuel to an exempt fuel retailer must not collect security under section 40 of the Act in respect of the exempt percentage of that fuel.
- (2) A collector who sells specified fuel to an exempt fuel retailer need not pay security under section 38 of the Act in respect of the exempt percentage of that fuel.
- (3) If the director is satisfied that a deputy collector has paid security on specified fuel that was sold to an exempt fuel retailer, the director must pay the deputy collector a refund equal to the difference between the amount of security the deputy collector paid on the fuel and the amount of security or tax the deputy collector received for the fuel.

[en. B.C. Reg. 312/2008, App. 2, s. 2; am. B.C. Reg. 246/2013, App. 2, s. 13.]

Returns

- 51.81** (1) Subject to subsection (2), an exempt fuel retailer must, on or before the 15th day of each month in respect of fuel purchased or sold in the previous month,
- (a) deliver to the director a return in a form specified by the director,
 - (b) subject to subsection (4.1), deliver with the return referred to in paragraph (a) any other documentation specified by the director, and
 - (c) remit with the return referred to in paragraph (a) the amount of tax collected in that previous month.
- (2) The director may permit an exempt fuel retailer to deliver returns and remit tax on a quarterly or annual basis.
- (3) An exempt fuel retailer permitted under subsection (2) to deliver returns and remit tax on a quarterly basis must, in respect of fuel purchased or sold in each calendar quarter,
- (a) deliver to the director, on or before the 15th day of the first month following the calendar quarter, a return in a form specified by the director,

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- (b) subject to subsection (4.1), deliver with the return referred to in paragraph (a) any other documentation specified by the director, and
 - (c) remit with the return referred to in paragraph (a) the amount of tax collected in that calendar quarter.
- (4) An exempt fuel retailer permitted under subsection (2) to deliver returns and remit tax on an annual basis must, in respect of fuel purchased or sold in each annual period,
 - (a) deliver to the director, on or before the 15th day of the month following the month in which the annual period ends, a return in a form specified by the director,
 - (b) subject to subsection (4.1), deliver with the return referred to in paragraph (a) any other documentation specified by the director, and
 - (c) remit with the return referred to in paragraph (a) the amount of tax collected in that annual period.
- (4.1) The director may permit an exempt fuel retailer to deliver some or all of the documentation referred to in subsection (1) (b), (3) (b) or (4) (b), as applicable, to the director on or before the last day of the month in which the return referred to in that subsection is delivered to the director.
- (5) If an exempt fuel retailer has not collected tax in a previous month, a calendar quarter or an annual period, as applicable, the exempt fuel retailer must nonetheless deliver a return, in accordance with subsection (1) (a), (3) (a) or (4) (a), in respect of the previous month, calendar quarter or annual period.
- (6) If an exempt fuel retailer permit is suspended under section 51.9 (1), the exempt fuel retailer must continue to deliver returns and remit tax under subsection (1), (3) or (4), as applicable.

[en. B.C. Reg. 312/2008, App. 2, s. 2; am. B.C. Regs. 201/2009, s. 6; 180/2016, App. 2, s. 5; 186/2022, Sch. 2, s. 3.]

Suspension and cancellation of exempt fuel retailer permit

- 51.9** (1) The director may, without giving advance notice to the exempt fuel retailer, suspend an exempt fuel retailer permit for a period of up to 60 days
- (a) if the director is satisfied that the exempt fuel retailer knowingly gave false information on an application for the exempt fuel retailer permit, or
 - (b) if the exempt fuel retailer refuses or neglects to comply with
 - (i) a provision of the Act or this regulation,
 - (ii) a condition or limitation specified by the director on the permit, or
 - (iii) a provision of an agreement referred to in section 51.7 (3).
- (2) If the director suspends the exempt fuel retailer permit of a person under subsection (1), the director must, as soon as reasonably possible,
- (a) advise the person of the reasons for the suspension, and

- (b) provide the person with an opportunity to show the director why the suspension should be lifted.
- (3) Subject to subsection (5), the director may, by notice delivered to the exempt fuel retailer, cancel the exempt fuel retailer permit
 - (a) if the director is satisfied that the exempt fuel retailer knowingly gave false information on an application for the exempt fuel retailer permit, or
 - (b) if the exempt fuel retailer refuses or neglects to comply with
 - (i) a provision of the Act or this regulation,
 - (ii) a condition or limitation specified by the director on the permit, or
 - (iii) a provision of an agreement referred to in section 51.7 (3).
- (4) The director must, by notice delivered to the exempt fuel retailer, cancel the exempt fuel retailer permit, if the exempt fuel retailer obtained an exempt fuel retailer permit to operate at a location on land referred to in section 51.7 (1) (a) (ii) and that land ceases to be land where purchasers can be qualifying purchasers.
- (5) Before cancelling an exempt retailer permit under subsection (3), the director must
 - (a) give the exempt fuel retailer notice of the reasons for the proposed cancellation, and
 - (b) provide the exempt fuel retailer with an opportunity to show the director why the permit should not be cancelled.
- (6) Cancellation of an exempt fuel retailer permit under subsection (3) or (4) takes effect on the later of
 - (a) the date that notice of it is delivered to the exempt fuel retailer, and
 - (b) the date stated in the notice.
- (7) A suspension or cancellation of a permit under this section does not relieve a retail dealer from any liability.

[en. B.C. Reg. 312/2008, App. 2, s. 2.]

Automatic suspension and cancellation

- 51.91** (1) If an exempt fuel retailer permit issued to a person under the *Carbon Tax Act* is suspended under that Act, the exempt fuel retailer permit issued to that person under this regulation is automatically suspended without notice for the same period as the suspension under the *Carbon Tax Act*.
- (2) If an exempt fuel retailer permit issued to a person under the *Carbon Tax Act* is cancelled under that Act, the exempt fuel retailer permit issued to that person under this regulation is automatically cancelled without notice.

[en. B.C. Reg. 312/2008, App. 2, s. 2.]

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Appeals

- 51.92** (1) An appeal to the minister lies from a decision of the director about any of the following:
- (a) a refusal to issue an exempt fuel retailer permit;
 - (b) the cancellation of an exempt fuel retailer permit, other than a cancellation under section 51.9 (4);
 - (c) the setting or changing of the percentage of specified fuel under section 51.71, or a refusal to change that percentage.
- (1.1) Subject to subsection (1.2), written notice of the appeal must be given to the minister within 90 days after the date of the director's notice of decision.
- (1.2) With respect to a decision of the director made prior to September 2, 2009,
- (a) no appeal lies from a decision if the date on the director's notice of decision is a date prior to 90 days before September 2, 2009, and
 - (b) the 90 day time limit referred to in subsection (1.1) begins on the date on the director's notice of decision.
- (2) The appellant must set out in the notice of appeal a statement of all material facts and the reasons in support of the appeal.
- (3) On receiving the notice of appeal, the minister must
- (a) consider the matter,
 - (b) subject to subsection (4), affirm, amend or change the decision, and
 - (c) promptly notify the appellant in writing of the result of the appeal.
- (4) The minister may
- (a) affirm the decision of the director,
 - (b) direct the director to issue an exempt fuel retailer permit to the appellant, subject to the conditions and limitations that the director specifies, or
 - (c) direct the director to set or change the percentage of specified fuel under section 51.71, subject to the conditions and limitations that the director specifies.
- (4.1) The minister may, in writing, delegate any of the minister's powers or duties under this section.
- (4.2) A delegation under subsection (4.1) may be to a named person or to a class of persons.
- (5) Sections 51 and 52 of the Act apply to appeals under this section.
- [en. B.C. Reg. 312/2008, App. 2, s. 2; am. B.C. Regs. 262/2009, s. 2; 239/2020, Sch. 2.; 211/2022, Sch. 2, s. 1.]

Notice of appeal

- 51.93** (1) The date on which a notice of appeal is given to the minister under section 51.92 (1.1) is the date it is received by the minister.

Part 4 – Offences

- (2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

[en. B.C. Reg. 211/2022, Sch. 2, s. 2.]

Transition – notice of appeal

- 51.94** This regulation, as it read on October 31, 2022, continues to apply in relation to a notice of appeal under section 51.92 from a decision of the director if the director's notice of decision is dated on or before October 31, 2022.

[en. B.C. Reg. 211/2022, Sch. 2, s. 2.]

PART 4 – OFFENCES**Offences**

- 52** A person who contravenes section 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 1.11, 1.12, 1.13, 1.14, 1.15, 5, 5.01, 5.011, 5.02, 5.03, 5.1, 6 (2), 7, 8 (2), 9, 10, 11 (3), 15.5, 15.61, 15.62, 15.11, 16, 21, 22, 23, 24, 25, 26 (4), 42 (2), 45 or 51.81 commits an offence and is liable

- (a) on the first conviction, to a fine of not less than \$200 and not more than \$500, and
- (b) on a subsequent conviction for contravention of the same or another provision of this regulation, to a fine of not less than \$500 and not more than \$2 000 or to imprisonment for not less than 90 days and not more than 180 days, or to both.

[en. B.C. Reg. 168/2008, Sch. B, s. 18; am. B.C. Regs. 312/2008, App. 2, s. 3; 216/2010, Sch. s. 7; 142/2012, Sch. 2, s. 8; 94/2013, s. 20; 246/2013, App. 2, s. 14; 79/2015, Sch. 2, s. 2 and Sch. 4, s. 10; 180/2016, App. 2, s. 6.]

FORM A

Repealed. [B.C. Reg. 65/2021, App. 3, s. 5.]

FORMS B TO E

Repealed. [B.C. Reg. 15/97, s. 10.]

FORM F

Repealed. [B.C. Reg. 167/2022, s. 3.]

FORM G

Repealed. [B.C. Reg. 15/97, s. 10.]

FORM H

Repealed. [B.C. Reg. 65/2021, App. 3, s. 5.]