

Ministry of Finance

Tax Bulletin



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Fuel Tax Refund Program for Persons with Disabilities

Motor Fuel Tax Act

Do you have a disability?

Do you know how to apply for a fuel tax refund?

This bulletin provides specific tax information to help individuals with certain disabilities understand how to apply for a refund of the provincial fuel tax they pay on gasoline, diesel or propane used in their vehicles.

Please note: The refund program described in this bulletin does not apply to carbon tax. This means you can only claim the provincial motor fuel tax and cannot claim a carbon tax refund.

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Overview

If you have a qualifying disability, you may be eligible to register for the fuel tax refund program. Once you are registered for the program, you can apply for a refund of the provincial fuel tax you pay on fuel used in your vehicle based on your fuel receipts.

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

The revision bar (|) identifies changes to the previous version of this bulletin dated May 2011.

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Qualifying

Criteria

To qualify for the fuel tax refund program, you need to meet all three of the following criteria.

1. You have a qualifying disability (see the section below, Qualifying Disabilities).
2. You are 16 years old or older.
3. You are, or were, the registered owner or lessee of a motor vehicle (see the section below, Limit to Registration Period).

Please note: If you are not the registered owner of a vehicle, you still qualify if you have joint ownership or an ownership interest in a vehicle registered to another person (such as your spouse).

Qualifying Disabilities

You need to have one of the following disabilities to qualify for the fuel tax refund program.

- You have lost a limb.
- You are permanently dependent on a wheelchair.
- You have complete and permanent functional loss of the lower limbs.
- Your doctor certifies that you have permanent impairment of movement to the extent that it would be hazardous for you to use public transportation (whether or not public transportation is available).
- Your doctor certifies that you have permanent sight impairment to the extent that you are not eligible to hold a British Columbia driver's licence.
- Your doctor certifies that you have a permanent mental disability to the extent that it would be hazardous for you to use public transportation (whether or not public transportation is available).

Please note: The fuel tax refund program is expanded as of **February 20, 2008**, to include mental disabilities, as described above. Please see the section below, Time Limit for Claiming Refunds, for information on when you can begin claiming refunds under this disability.

You may also qualify if you are registered under one of the following programs.

- You receive a 100% disability pension through active service in any war while in Her Majesty's forces.
- You receive disability assistance or a supplement from the Ministry of Social Development, or you would receive assistance or a supplement but do not qualify because you are 65 years old or older.

Please note: If you no longer qualify to receive disability assistance or a supplement from the Ministry of Social Development, please contact us, as this may affect your eligibility for the fuel tax refund program.

Registering

Registration Application Form

If you qualify for the fuel tax refund program, you need to register with us. To register, you complete the *Application for Registration for the Fuel Tax Refund Program for Persons with Disabilities* form ([FIN 119](#)). The form is available on our website or at any [Service BC Centre](#), or you can contact us to have one sent to you.

Driver's Licence and Vehicle Registration

You need to include the following documents with your registration application.

- A photocopy of your valid British Columbia driver's licence. If you do not have a driver's licence, include a photocopy of your birth certificate.
- A photocopy of your British Columbia vehicle registration. This is the registration paper from the Insurance Corporation of British Columbia (ICBC).

Please note: If you are not the registered owner of the vehicle, but you have joint ownership or an ownership interest in the vehicle, you must provide a signed statement from the registered owner stating your interest in the vehicle.

Other Documents

When you fill out the registration application form, you indicate the type of disability you have. Depending on the type of disability you have, you need to either get your doctor's certification or provide other documents, as outlined below.

Doctor's Certification

If you are applying under one of the following disabilities, you need to get your doctor to complete Part B of the registration application form.

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

Canadian National Institute for the Blind (CNIB) Certification

If you are applying because you suffer from permanent sight impairment to the extent that you are not eligible to hold a British Columbia driver's licence, you can either:

- get your doctor to complete Part B of the registration application form, or
- include a photocopy of your Canadian National Institute for the Blind (CNIB) identification card that verifies you are registered with the CNIB as legally blind, or
- include a letter from the CNIB showing you are legally blind and the date you became blind.

Veteran Affairs Canada Letter

If you are applying because you are receiving a veteran disability pension, you need to provide a letter from Veterans Affairs Canada. The letter needs to show that you receive a 100% disability pension from active service in any war while in Her Majesty's forces and include the date you began receiving the pension.

Release of Information Form

If you are applying because you receive disability assistance or a supplement from the Ministry of Social Development, you need to provide either a:

- *Release of Personal Information* form, signed by a Ministry of Social Development employee, that shows that you receive disability assistance or a supplement, as a person with disabilities, or
- written confirmation from a Ministry of Social Development employee that you would receive assistance or a supplement but do not qualify because you are 65 years old or older.

Please make sure the form or written confirmation includes the **start date** of your most recent period of assistance.

For more information about disability assistance or supplements, please contact the Ministry of Social Development. You can find your local Ministry of Social Development office listed at www.eia.gov.bc.ca/contacts/index.htm or call the toll-free information line at 1 866 866-0800.

Submitting the Registration Application

Once you have completed the application form, either:

- fax it to us at (250) 356-2195,
- drop it off at any [Service BC Centre](#), or
- mail it to us at:

Ministry of Finance
PO Box 9442 Stn Prov Govt
Victoria BC V8W 9V4

Please note: Remember to include the required photocopies and documentation with your registration application form.

Confirmation Letter and Effective Date

If you qualify for the program, we will mail you a confirmation letter and enclose a refund application form for you to submit your first refund claim. The letter provides you with a registration number and the **effective date** of your qualification for the program. The effective date is when you can begin claiming refunds and is usually the date that you became disabled. However, you need to be aware that there is a time limit for claiming refunds. For more details, please see the section below, Time Limit for Claiming Refunds.

Limit to Registration Period

If you register for the program with an expired British Columbia vehicle registration, your refund eligibility will be limited to the period in which you had a valid registration. The time limit for claiming refunds applies as set out in the section below, Time Limit for Claiming Refunds. If you later become the registered owner or lessee of a motor vehicle, or you acquire an unregistered ownership interest in a motor vehicle, you will need to re-apply for the program.

Claiming a Refund

Refund Application Form

After you are registered, you can claim a refund by completing the *Application for Refund of Provincial Fuel Tax for Persons with Disabilities* form ([FIN 472](#)). We have included an instruction page with the refund application form that provides you with a step-by-step guide for completing the form.

Refund Limits

Claims under \$10

Claims for amounts of less than \$10 **are not** eligible for refund. Your entitlement to receive a maximum refund of \$500 per calendar year may be impacted if you submit multiple refund applications for a calendar year. If the sum of prior refund cheques issued for a calendar year exceeds \$490, but is less than \$500, no further refund cheques can be issued for that calendar year. For information on how to calculate a refund, please see Refund Rates below.

Time Limit for Claiming Refunds

You can claim a maximum of four years of fuel purchases at a time depending on the effective date of your qualification. However, you need to make sure that your claim is received by the ministry within four years of the date that you paid the tax (i.e. the fuel

purchase date). Any fuel purchases older than four years from the date we receive your claim will be deducted.

Example:

You receive a letter stating that the effective date of your qualification for the program is **September 12, 2005**. You claim a refund for fuel purchased from **September 12, 2005** to **August 31, 2007**. The ministry receives your claim on **January 6, 2008**.

We can pay the full period of time that you are claiming as the claim was received within four years of September 12, 2005.

Example:

You receive a letter stating that the effective date of your qualification for the program is **February 1, 2004**. You go back four years and claim a refund for fuel purchased from **February 1, 2004** to **January 31, 2008**. The ministry receives your claim on **February 10, 2008**.

As your claim was not received within four years of February 1, 2004, we will deduct any fuel purchases claimed between February 1 and February 9, 2004. To be eligible for the full four years, your claim would have to be received by the ministry by **February 1, 2008**.

Please note: If you qualify **on** February 20, 2008 because of a mental disability, you may claim fuel purchased on, or after, February 20, 2008. However, if you qualify **after** February 20, 2008, you may only claim fuel purchased on, or after, the date that you qualified for the program. For example, if you qualified for the program on July 1, 2008, you may claim fuel purchased on, or after, July 1, 2008.

Fuel Receipts

Collect and send in your original receipts for any fuel (gasoline, diesel or propane) you purchased for your vehicle. These receipts are required for each refund claim as they provide evidence you paid fuel tax.

Exceptions to Fuel Receipts

We recognize that you may not have collected fuel receipts prior to receiving your letter confirming your registration so we may make a one-time exception. If you do not have

fuel receipts for the time between the **effective date of your qualification and the date of your confirmation letter**, we may accept alternatives to fuel receipts, such as:

- credit card or debit card statements,
- account statements, or
- notarized statements confirming your average fuel purchases.

Please note: We accept alternatives to fuel receipts for this specific time only. We require actual fuel receipts for any fuel purchases dated after the date of your confirmation letter. Although we make an exception for requiring fuel receipts during this period, you still need to make sure that the ministry receives your claim within four years of the date that you paid the tax.

Example:

You receive a letter dated **August 21, 2007** to confirm your registration. The confirmation letter states that the effective date of your qualification for the program is **January 15, 2007**. However, you did not collect fuel receipts prior to the date of your confirmation letter (August 21, 2007).

In this case, we may accept any of the above alternatives to fuel receipts for fuel purchased from **January 15, 2007 to August 21, 2007** (the effective date of your qualification for the program to the date of your confirmation letter). However, we will require fuel receipts for fuel purchases made after August 21, 2007.

Refund Rates

The following table shows the refund rates per litre that you will receive depending on where you purchase your fuel.

	Greater Vancouver	Greater Victoria	Other Areas of BC
Gasoline	23.5¢ per litre (20.5¢ before January 1, 2010)	18¢ per litre (17¢ before April 1, 2008)	14.5¢ per litre
Diesel	24¢ per litre (21¢ before January 1, 2010)	18.5¢ per litre (17.5¢ before April 1, 2008)	15¢ per litre
Propane	2.7¢ per litre before July 1, 2010	2.7¢ per litre before July 1, 2010	2.7¢ per litre before July 1, 2010

Effective July 1, 2010, propane is exempt from motor fuel tax. Therefore, you can claim a refund of the motor fuel tax you paid on propane purchased up to, and including, June 30, 2010. You cannot claim a refund on propane purchased after June 30, 2010.

Example:

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

Please note: We calculate your refund based on the tax rate in effect on the date you purchase the fuel. You receive a refund of the tax paid and not the entire purchase price you paid for the fuel.

Important Information

You can claim a refund for fuel purchased for **only one** vehicle that you own or lease. However, you may claim fuel purchased for more than one vehicle if you sold your vehicle and purchased another one, as long as you do not claim two vehicles for the same period.

Submitting the Refund Application

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

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

Other Tax Benefit Programs

You should be aware that there are other benefit programs available for people with disabilities.

For example, ICBC provides a discount on motor vehicle insurance to people with disabilities. If you qualify for the fuel tax refund program, you can take your confirmation letter to your ICBC agent to obtain the insurance discount. Questions about the insurance discount should be directed to your ICBC agent. Please note that ICBC will only provide you with an insurance discount if you are the registered owner of the vehicle.

For more information on other programs, please see our brochure, [Tax Benefit Programs for Persons with a Disability](#).

Need more info?

Toll free in Canada: 1 877 388-4440

E-mail: CTBTaxQuestions@gov.bc.ca

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The *Motor Fuel Tax Act* and Regulations are on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm

References: *Motor Fuel Tax Act*, Sections 1, 23, 25 and 26