

**COLOURED FUEL CERTIFICATION**  
**(INCLUDES MARINE DIESEL AND**  
**LOCOMOTIVE FUEL)**under the *Motor Fuel Tax Act***GENERAL INQUIRIES**

Toll-free in Canada: 1 877 388-4440

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

For more information, please see **Bulletin MFT-CT 003, Coloured Fuels** or visit our website at [www.gov.bc.ca/consumertaxes](http://www.gov.bc.ca/consumertaxes) and go to **Motor Fuel Tax and Carbon Tax**

**Freedom of Information and Protection of Privacy Act (FOIPPA)**

The personal information on this form is collected for the purpose of administering the *Motor Fuel Tax Act* under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

**INSTRUCTIONS FOR SELLERS****EFFECTIVE JULY 1, 2015**

You must obtain a completed and signed copy of this certification form before you sell coloured fuel, marine diesel or locomotive fuel to a purchaser for their own use:

- through a cardlock (including at a terminal rack or bulk plant), or
- in an amount greater than 45 litres.

You must keep this certification on file. You may make additional sales of fuel based on this certification if:

- the information on this certification is current, and
- you can link each sale to this certification (e.g. by an account or reference number).

You do not need to obtain this certification if you:

- transfer the fuel directly into the supply tank of a ship that is in or on the water,
- sell the fuel to a farmer that has provided you a completed and signed *Certificate of Exemption – Farmer (FIN 458)*, or a copy of their valid Farmer Identify Card issued by the BC Agricultural Council, or
- sell the fuel to a purchaser for resale (they must be an authorized coloured fuel seller to purchase coloured fuel for resale).

If a certification is required and you have not obtained one from a purchaser, you must collect tax from the purchaser on the sale of the fuel at the clear motor fuel tax rate (i.e. the same rate as clear gasoline or clear diesel) not at the rate of 3 cents per litre. For information on tax rates, see **Bulletin MFT-CT 005, Tax Rates on Fuels**. If the tax you collect is greater than the security you paid on the fuel, you must remit the additional tax.

If you sell coloured fuel, marine diesel or locomotive fuel without obtaining the required documentation and do not collect tax at the clear fuel rate, you may be subject to a penalty equal to the difference between the tax you collected and the tax you were required to collect, as well as additional penalties and interest.

**Please Note:** You may sell coloured fuel to a farmer exempt from motor fuel and carbon tax if:

- you are delivering the fuel to a storage receptacle on the farmer's farm or the farmer is purchasing on account from a terminal, bulk plant or cardlock, and
- the farmer provides you with one of the following:
  - a completed and signed *Certificate of Exemption – Farmer (FIN 458)*, or
  - a copy of their valid Farmer Identify Card issued by the BC Agricultural Council.

**INSTRUCTIONS FOR PURCHASERS**

If you are purchasing coloured fuel, marine diesel or locomotive fuel for your own use, you must complete this certification form, or an alternative as described above in the case of a farmer, to certify that you will use the fuel for an authorized use.

If you do not provide this certification to the fuel seller before purchasing the fuel as required, you must pay tax at the clear motor fuel tax rate (i.e. the same rate as clear gasoline or clear diesel). The only exceptions are if:

- you are purchasing 45 litres of fuel or less,
- you are purchasing the fuel for resale, or
- the seller is transferring the fuel directly into the supply tank of your ship that is in or on the water.

If you purchase coloured fuel and pay tax at the clear fuel rate because you did not complete this certification, you may be eligible for a refund. The refund is for the difference between the tax you paid and 3 cents per litre if you use the coloured fuel for an authorized use. For more information, please see **Bulletin MFT-CT 003, Coloured Fuels**.

**Please Note:** You cannot purchase coloured fuel for resale unless you are authorized as a coloured fuel seller. For more information, see **Bulletin MFT-CT 001, Fuel Sellers**.

**COLOURED FUEL**

I am purchasing coloured fuel ONLY for the following authorized uses (*check (✓) all intended uses*):

- a ship
- a locomotive
- tractor used off highway
- any of the following industrial machines when used off highway:
  - fork-lifts
  - front-end loaders
  - lumber carriers
  - bulldozers
  - shovels
  - backhoes
  - crushers
  - any machine equipped with caterpillar tracks
  - earth compactors
  - graders
  - grass mowers
  - rollers
  - skidders
- a stationary or portable engine (for example, a generator or a portable sawmill)
- a road building machine (for example, an asphalt paving machine, a self-propelled compressor) used within a highway project area, or used by, or for, the government for constructing or repairing government maintained roads (including forestry and mining roads on Crown land)
- a motor vehicle that is not licensed to operate on a highway, including unlicensed snowmobiles and all-terrain vehicles (ATVs)
- a commercial motor vehicle (other than a pick-up truck) when used off highway for transporting drilling rigs, equipment and supplies, fuel, water, well-servicing equipment/supplies, geophysical and seismic equipment/supplies for persons actively engaged in exploring or drilling for petroleum and natural gas
- farm vehicles that have a farm licence plate (also known as an "A" or "G" plate) when operated for farm purposes on a highway by, or on behalf of, a farmer
- a tractor when used on a highway for, or by, a farmer for the farmer's farm
- a motor vehicle used off highway by the logging industry, such as:
  - trucks used for hauling logs or lumber
  - crew crummies or buses used for the transportation of company employees, contractors or agents of the company, or employees of the contractors and agents
  - fire trucks used as fire trucks
  - ambulances used as ambulances
- a motor vehicle used off highway by the mining industry in a mineral/mining operation, such as:
  - trucks used for transporting minerals
  - crew crummies or buses used for the transportation of company employees, contractors or agents of the company, or employees of the contractors and agents
  - fire trucks used as fire trucks
  - ambulances used as ambulances

**MARINE DIESEL AND LOCOMOTIVE FUEL**

I am purchasing (*check (✓) if applicable*):

- marine diesel for use in a ship
- locomotive fuel for use in a locomotive or other vehicle run on rails

**CERTIFICATION**

By signing this form, I certify that I will use fuel for the authorized use(s) identified above.

I acknowledge that if:

- I purchase or use coloured fuel for a purpose that is not authorized under the *Motor Fuel Tax Act*, I must pay tax in accordance with section 15(3) of the *Motor Fuel Tax Act* and I may be subject to penalties equal to the greater of:
  - three times the tax that would have been payable if the fuel had not been coloured, and
  - up to \$1,000 per day per vehicle.
- I make a false statement on a form required under the *Motor Fuel Tax Act*, I may be subject to a fine of up to \$10,000 and/or imprisonment for up to two years.

FULL LEGAL NAME OF INDIVIDUAL SIGNING FORM	COMPANY NAME (if applicable)	ACCOUNT NUMBER – For Seller's Use Only (if applicable)
MAILING ADDRESS (include street or PO box, city, province and postal code)		TELEPHONE NUMBER (      )
SIGNATURE  <b>X</b>	DATE SIGNED YYYY / MM / DD	