

Bulletin 65 – Motive Fuel Emblems

1. Operation of all interprovincial diesel vehicles from IFTA jurisdictions other than B.C. which are not registered with the International Fuel Tax Agreement (IFTA) are to be charged a deposit equivalent to the distance they will travel on a round trip basis through the Province. (See IFTA Circular Bulletin 022 Nov 95 for qualified motor vehicles.) Only operators of motor vehicles with a gross weight or registered weight exceeding 11 800 kg are required to register under IFTA, purchase a temporary motive fuel user emblem, or for non-IFTA based vehicles purchase a motive fuel user permit/decal. The only exception would be a motor vehicle with three or more axles weighing or registered at 11 800 kg or less. On these emblems the round trip distance will be charged at either the greater of \$10.00 or at the rate of 7.0 cents per kilometer which the vehicle will operate in the province. Regulations provide Inspectors with the authority to calculate the round trip distance by checking the user's load manifests, bills of lading, trip sheets or other documentation. If none of these are available, you may use your discretion and calculate the round trip distance from whatever information is available from the operator. Maps and distance charts provided by the Commercial Transport Department are to be used in conjunction with the one attached to compute the relative distances. See Sections 7 and 10 of this bulletin for the only exceptions to this rule.
2. One the new emblem form, show the British Columbia highway entry point destination, and, for the return trip, the highway entry point and leaving point, and calculate the total distance the vehicles will travel in the Province.
3. On the new emblem, you must place an expiry date for the round trip. If an emblem is issued to a vehicle on the way out of the Province, the time allowed would, of course, be minimal. A vehicle heading from Golden to Vancouver and return, should be allowed sufficient time for loading, stopover, etc., in Vancouver. Similarly, a vehicle stopped at a border scale which is heading to Alaska, since it is being assessed on a round trip basis, should be allowed time to reach its destination in Alaska, load, maintain, and refuel, and return through the Province to complete the trip.
4. When a vehicle operator stops at a scale and shows the emblem, please ensure that the route paid for, agrees with the route that is actually travelled.

Example: A user is assessed for a round trip from the border near Golden to Vancouver and return of approximately 1 600 kilometres and 7.0 cents per kilometer equals \$112.00. He is later stopped at the Dawson Creek scale, heading for Edmonton from Vancouver. He must purchase another Temporary Emblem for the one way distance from the border point near Dawson Creek to Vancouver.

5. The Motive-fuel Tax Section, Victoria, will, where applicable, issue refunds on those deposits for the examples above, in Sections 3 and 4. Also vehicles that purchase

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sufficient fuel in this Province during their trip, may apply for a refund for the excess of the tax deposit.

6. Users may obtain any number of emblems (unlimited).
7. B.C. resident users, not registered with the Fuel Tax Section, who have interprovincial travel are not to be issued a Temporary Motive – fuel User Emblem. Instead, please collect at the current rate per litre on the amount of fuel purchased out of province.
8. The Motive Fuel User Temporary Emblem is used for single trip and quarterly Non-Resident Commercial Motor Vehicle Permits and for B.C. vehicles normally used off highway with coloured fuel as in Paragraph 9. The only exception is that coloured fuel may be used in a logging truck or truck used for transporting minerals if these vehicles are being operated on a highway under a temporary operation permit. Circular No. 024/87 dated July 9/81 refers).
9. Occasionally vehicles enter the Province, and are proceeding on a tour to various areas over an extended period of time (bus tours, travelling displays, amusement shows, vehicles carrying specialized equipment authorized under 6.01 (e) CTAR, etc.). In this instance, as in Paragraph 7 for B.C. resident users, collect the tax on the amount of fuel that the user estimates he is importing into the Province, instead of using Temporary Motive-fuel User Emblems.

We believe that through your continued efforts and cooperation, this new system should ensure that the unregistered user is accounting to the Province for the correct amount of Motive-fuel Use Tax, based on his actual travel distance.

If you have any questions, please contact Consumer Taxation Branch, (250-387-0635).

NOTE: The rate per litre will be adjusted on a quarterly basis reflecting the tax increase.

10. Farmers:

Any person entering the Province on farm-related business, whose diesel powered vehicle is registered for a farm purpose in another jurisdiction, is not required to pre-pay Motive Fuel Tax, or register as a Motive Fuel User with the Consumer Taxation Branch.

To fulfill the other requirements under the Act, farm vehicles that are exempt under this regulation must obtain a Temporary Motive Fuel Use Permit. Weigh Scale Inspectors will provide these permits as required, without payment of Motive Fuel use Tax.

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