



TAX PAYMENT INFORMATION

Carbon Tax:

Effective April 1, 2025, the carbon tax has been rescinded.

For further information, please refer to the carbon tax website at <https://www2.gov.bc.ca/gov/content/taxes/sales-taxes/motor-fuel-carbon-tax> or call toll-free 1 877 388-4440.

Short Form:

A tax at the prevailing rate is payable by the user on motive-fuel consumed in British Columbia, with a minimum non-refundable charge of \$10.00 for the indicated total distance to be traveled.

Extended Travel Plan:

The tax deposit must be calculated on a round-trip basis. If this vehicle completes less than the calculated distance, then a refund can be claimed for the unused distance upon submission of satisfactory evidence.

Expiry Date:

This permit expires on the date indicated and cannot be extended.

Refunds:

1) The registered owner/ user responsible for the motive fuel tax may be eligible for a refund of a tax overpayment if the actual distance traveled is less than the estimated distance and/or fuel is purchased within BC.

The refund is calculated using the following formula:

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

Where:

D = the amount of deposit paid

TP = the amount of motor fuel tax you paid for fuel that was purchased in British Columbia during the trip for use in the IFTA qualified commercial vehicle

R = the rate set out by the province to calculate the deposit

AD = the actual distance traveled by the vehicle in the province.

Please note a refund cannot exceed the amount of the deposit and a refund of less than \$10 cannot be processed.

2) A letter requesting a refund of the overpayment signed by the applicant must be submitted with the following supporting documents:

- copies of all applicable Motive Fuel Permits
- copies of fuel invoices for fuel purchased within BC during the permit period for use in the permitted vehicle showing:
 - the name and location of the seller,
 - the date of purchase and
 - the litres and type of fuel purchased
- documentation to support the actual distance traveled such as copies of the driver log book showing the distance traveled within BC during the permit period, or bills of lading showing the delivery destination.

3) Please send the request for refund and supporting documentation to:

Refund Section
 PO Box 9628 Stn Prov Govt
 Victoria BC V9W 9N6

4) For enquiries regarding refunds:

1-250-410-0373
 Toll Free from Within Canada 1-877-388-4440
 Email: CTBTaxQuestions@gov.bc.ca