



MOTOR FUEL TAX RETURN SELF ASSESSORS

under the Motor Fuel Tax Act

GENERAL INQUIRIES

Toll-free: 1 877 388-4440

Email: FuelTax@gov.bc.ca

Website: gov.bc.ca/consumertaxes

GENERAL INSTRUCTIONS

Please see Page 2 for more information.

HOW TO FILE YOUR RETURN

To file your return and make a payment:

- go online using eTaxBC at gov.bc.ca/etaxbc/myaccount, or
send this form and payment (if required) by mail, courier or in person.

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).

PART 1 - BUSINESS INFORMATION

Form fields for business information including Full Legal Name, Account Number, Mailing Address, Telephone Number, Remittance Period, and Email Address.

PART 2 - FUEL ACTIVITY (enter volumes as whole numbers)

Table with 9 columns: Type of Fuel, A (Fuel Imported), B (Fuel Purchased), C (Fuel Used), D (Net Litres), E (Tax Rate), F (Tax Before Adjustments), G (SCTA Adjustments), H (Total Tax Due). Rows include Gasoline, Diesel, Marine Diesel, Heating Oil, Jet Fuel, Locomotive Fuel, Aviation Fuel, Propane, and a TOTAL row.

* Non-motor fuel oil (NMFO) should be reported on this row if used for a purpose that is not authorized (e.g. you used NMFO in an internal combustion engine). See Page 2 for instructions.

PART 3 - TAXPAYER CERTIFICATION

I declare that all information provided on this form and on all attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in a fine of up to \$10,000 and/or imprisonment for up to two years. I have not received a credit or refund of tax from my fuel supplier for the fuel being claimed.

Form fields for taxpayer certification including Signature of Authorized Signatory, Name/Official Title, Date Signed, and Telephone Number.

INSTRUCTIONS

Complete this form to self-assess motor fuel tax on fuel that you:

- manufacture in, or import into, BC and use in an internal combustion engine,
- bring into BC in excess of 182 litres in the supply tank, or supplemental supply tank, of a motor vehicle for use in that vehicle, other than an International Fuel Tax Agreement commercial vehicle,
- purchase in BC and are not charged, or are undercharged, the amount of motor fuel tax due at the time you purchase the fuel, or
- use for a different or higher-taxed purpose than the seller's understanding when you purchased the fuel (e.g. you use coloured fuel for a clear fuel purpose).

Note: If you are self-assessing natural gas used in a stationary internal combustion engine, please complete the *Natural Gas Consumed by Internal Combustion Engines* form (**FIN 451**).

If you identify an error in a tax return from a previous reporting period, **you must submit an amended return** for that period.

For more information, refer to **Bulletin MFT-CT 006**, *Self Assessing Motor Fuel and Carbon Tax*.

Due Date

Returns and payments are due on the 15th of the month following the month the fuel was used. Please include a cheque or money order made payable to the Minister of Finance with your return.

Let Us Know About Significant Changes

If you are on a scheduled filing frequency and there has been a change in your business' legal name, a merger or amalgamation or any other significant change in the ownership or control of your business, you must inform the ministry as soon as possible.

Requirements for Fuel Sellers

You must not sell fuel within BC for the first time after it is manufactured in, or imported into, BC unless you have been appointed a collector. For more information, refer to **Bulletin MFT-CT 001**, *Fuel Sellers*.

Additional Information

Please refer to **Bulletin MFT-CT 005**, *Tax Rates on Fuels* or **Bulletin MFT-CT 003**, *Coloured Fuel*.

Part 2 – Fuel Activity

All fuel volumes must be reported and rounded to the nearest whole number (e.g. 1.49 becomes 1 and 1.5 becomes 2).

Do not input decimals into the return.

If you:

- **manufacture or import fuel for your own use** – record the amount of fuel manufactured or imported and the amount of this fuel you used for a taxable purpose in BC.
- **use fuel for a higher-taxed purpose than the seller's understanding when you purchased the fuel** – for example, if you purchase 1,000 litres of coloured diesel in BC and use the fuel for a clear fuel purpose, such as in a truck or passenger vehicle, record the fuel as shown in the table below.

TYPE OF FUEL	B	C	D	E	H
	FUEL PURCHASED IN BC (LITRES)	FUEL USED IN BC (LITRES)	NET LITRES IN BC (C – B)	TAX RATE	TOTAL TAX DUE (F – G)
Diesel (Motive Fuel)	0	1,000	1,000	0.15	\$150.00
Coloured Diesel	1,000	0	(1,000)	0.03	(\$30.00)
Total					\$120.00

- purchased a lower-taxed fuel and use it inside the:
 - **South Coast British Columbia Transportation Service Region (SCTA)** – report and remit the additional/dedicated transit tax using the *South Coast British Columbia Transportation Tax Return* (**FIN 427**). Transfer the Provincial Fuel Tax Adjustment Line #5 at the bottom of **FIN 427** to Column G on **Page 1** for this return.
 - **Victoria Regional Transit Service Area (VRTA)** – report and remit the additional dedicated transit tax using the *British Columbia Transit Tax Return* (**FIN 450**).
- **use heating oil and/or non-motor fuel oil for a purpose that is not authorized** (e.g. you use heating oil in internal combustion engines) – report your purchase volume on the heating oil row in Column B at a tax rate of \$0.00/litre and the volume you used in an internal combustion engine on the Diesel (Motive Fuel) row in Column C at a tax rate of \$0.15/litre.