



SOUTH COAST BRITISH COLUMBIA TRANSPORTATION - INVENTORY TAX RETURN

under the Motor Fuel Tax Act and the South Coast British Columbia Transportation Authority Act

GENERAL INQUIRIES

Toll-free in Canada: 1 877 388-4440

Email: FuelTax@gov.bc.ca

Website: gov.bc.ca/consumertaxes

This form only applies to clear gasoline (including ethanol) and clear diesel fuel (including renewable diesel fuel) being sold within the South Coast British Columbia transportation service region (SCTA). For complete instructions, see Page 2.

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 and the South Coast British Columbia Transportation Authority 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 section for business information including fields for Full Legal Name, Business Number, and Address, with a checkbox for amended return.

PART 2 - FUEL ACTIVITY

Table with 3 columns: Description, Clear Gasoline, and Clear Diesel. Rows include Total Fuel Inventory, Less: Exempt fuel, Total Taxable Volume, Increase in SCTA Tax Rate, Security Payable, and Total Security Payable.

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 section for taxpayer certification with fields for Signature, Name/Official Title, Date Signed, and Telephone Number.

Instructions for Completing the South Coast British Columbia Transportation Inventory Tax Return

Instructions

Use this form if you own clear gasoline (including ethanol) and/or clear diesel (including renewable diesel fuel) within the South Coast British Columbia transportation service region (SCTA):

- immediately after midnight on March 31, 2012,
- purchased within the SCTA by you prior to midnight on March 31, 2012 for resale, and
- you owe or have paid security on that clear gasoline (including ethanol) and/or clear diesel (including renewable diesel fuel) to your supplier.

This return and security are due on **April 16, 2012**.

The South Coast British Columbia transportation service region includes: north to and including Lion's Bay; west to and including Bowen Island; south to the international border; and east to and including the municipalities of Langley, Maple Ridge and Pitt Meadows. For a detailed map of this service region, please see [TransLink's website](#).

For additional information, please see:

- our website at gov.bc.ca/consumertaxes and go to [Motor Fuel Tax and Carbon Tax](#),
- [Bulletin MFT-CT 005](#), *Tax Rates on Fuels*, or
- [Notice 2012-002](#), *Notice to Collectors, Deputy Collectors and Retail Dealers – Fuel Tax Changes and Inventory Requirements*, or
- email us at FuelTax@gov.bc.ca

Part 1 – Business Information

Complete all fields. Your business number is a unique 9-digit number provided by the Canada Revenue Agency (CRA) to identify your business to various government agencies.

Part 2 – Fuel Activity

All fuel volumes must be reported and rounded to the nearest whole number (e.g. 1.49 becomes 1.0 and 1.5 becomes 2.0). **Do not input decimals into the return.**

Line 1: Enter the total volume of clear gasoline and clear diesel that you purchased within the SCTA for resale that you owned or are deemed to have owned immediately after midnight on March 31, 2012.

Line 2: If you are an Exempt Fuel Retailer* (EFR), enter the total volume of fuel equal to the volume reported on Line 1 multiplied by the percentage of fuel that you are authorized to purchase exempt of security. For example, enter 25,000 if you are authorized to purchase 25% of your fuel exempt of security and you have an inventory of 100,000 litres within the SCTA.

*An Exempt Fuel Retailer is a fuel seller who operates on reserve land and has received authorization from the ministry to purchase gasoline and/or diesel fuel exempt of security under the Exempt Fuel Retailer Program.

Line 6: Enter the total clear gasoline and clear diesel security payable. Please include with your return a cheque or money order made payable to the Minister of Finance.

Part 3 – Taxpayer Certification

Complete all fields. This form must be certified by an authorized signing authority.