



MOTOR FUEL TAX RETURN – PROPANE INVENTORY

APRIL 1, 2013

under the Motor Fuel Tax Act

GENERAL INQUIRIES

Toll-free in Canada: 1 877 388-4440
Email: FuelTax@gov.bc.ca
Website: gov.bc.ca/consumertaxes

GENERAL INSTRUCTIONS

- This form only applies to propane inventory.
Propane includes liquified petroleum gas (LPG) and/or auto gas.
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 under the authority of section 26(a) of the FOIPPA.

PART 1 – BUSINESS INFORMATION

Form section for business information including fields for Full Legal Name, Street Address, City, Province, Postal Code, and Business Number. Includes a checkbox for 'AMENDED RETURN'.

PART 2 – FUEL ACTIVITY

Table with 2 columns: INVENTORY CALCULATION and PROPANE (Litres) (enter volume as a whole number). Rows include Total Taxable Propane Inventory, Tax Rate (\$0.027), 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.

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

X

Instructions for Completing the Motor Fuel Tax Return – Propane Inventory

Instructions

Use this form if you are a deputy collector or retail dealer and you own propane immediately after midnight on March 31, 2013, on which you would have paid security under the *Motor Fuel Tax Act*. This return is due **April 15, 2013**. If all of the propane that you own, or are deemed to own, as inventory for resale is in pre-filled containers holding less than 28 litres, or you do not own any propane immediately after midnight on March 31, 2013, you are not required to submit an inventory return.

You are deemed to own propane immediately after midnight on March 31, 2013, if you:

- have entered into an agreement to buy propane and the agreement provides that you own the propane immediately after midnight on March 31, 2013,
- have not received delivery of the propane at that time, and
- have not entered into an agreement with another person where that agreement provides that the other person owns the propane at that time.

You are also deemed to own propane immediately after midnight on March 31, 2013, if:

- you are a retail dealer and you have entered into an agreement to sell propane to an end purchaser before April 1, 2013, and
- the purchaser has not received delivery of the propane before April 1, 2013.

Please note:

If you have been appointed a collector for propane, you are not required to report the portion of your propane inventory that you will be selling in the province for the first time after its manufacture or importation into the province.

For additional information:

- visit our website at gov.bc.ca/consumertaxes and go to **Motor Fuel Tax and Carbon Tax**,
- review **Notice 2013-015**, *Notice to Deputy Collectors and Retail Dealers – Propane Inventory*, 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 propane 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 propane that you own or have been deemed to own immediately after midnight on March 31, 2013, that you purchased for resale. This includes any propane in your possession that has been sold but not delivered to a purchaser. Please do not include any propane that you own or have been deemed to own immediately after midnight on March 31, 2013, which was exempt since it was in:

- sealed containers holding 4 litres of propane or less, or
- pre-filled or refilled cylinders designed to hold 28 litres of propane or less (approximately 30 lbs).

Line 3: Calculate the total propane security payable (Line 1 times Line 2). Please include a cheque or money order made payable to the Minister of Finance with your return.

Part 3 – Taxpayer Certification

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