



CARBON TAX RETURN – COLLECTORS

under the Carbon Tax Act

For the Reporting Periods between July 1, 2011 – June 30, 2012

General Inquiries

Toll-free in Canada: 1 877 388-4440

See Page 2 for instructions and explanation of terms.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the Carbon Tax Act under the authority of both this Act and section 26 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

Table with 4 columns: FULL LEGAL NAME, ADDRESS (include postal code), MEDIA NUMBER, CTA NUMBER

PART 2 – FUEL ACTIVITY

Main fuel activity table with columns for period, fuel types (Gasoline, Diesel, Heating Oil, Locomotive Fuel, Industrial Oil), and Totals. Includes rows for total volume, less non-taxable volume, less registered consumers, and tax rates.

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.

Table for taxpayer certification with columns: SIGNATURE OF AUTHORIZED SIGNING AUTHORITY, NAME OF AUTHORIZED SIGNING AUTHORITY (please print), OFFICIAL TITLE, PHONE NUMBER, FAX NUMBER, E-MAIL ADDRESS, DATE SIGNED YYYY / MM / DD

X

Instructions for Carbon Tax Return – Collectors

Instructions:

Use this form if you have been appointed a collector under the *Carbon Tax Act* for the purpose of manufacturing or importing fuel for sale in the province. Do not use this form to report sales of natural gas or to remit tax on fuel used by you on which you have not paid tax or security.

For additional information, please see our website:

- www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm
 - [Bulletin MFT-CT 001, Fuel Sellers](#)
- Or e-mail us at CarbonTax@gov.bc.ca

Part 1 – Business Information

Complete all fields. The CTA number is a number that identifies your carbon tax account and will remain unchanged. The media number is a unique number that identifies a specific return for a specific period within your account. This number will change for each return and reporting period.

Part 2 – Fuel Activity

If you are reporting a type of fuel not already displayed on this return, please refer to the Table of Fuel Types and Rates on this page and enter the additional fuel types and applicable tax rates in the blank column(s) on [Page 1](#) of the return. Alternatively, you may select additional fuel types from the drop down menu if completing this return online.

Please Note: Effective January 1, 2010, ethanol and ethanol blends are gasoline and are subject to carbon tax at the rate for gasoline. Similarly, biodiesel and biodiesel blends are a light fuel oil and are subject to carbon tax at the rate for light fuel oil.

Line 1: Enter the total volume of each fuel type sold in BC in the reporting period.

Line 2: If you are a refiner collector, enter the total volume of each fuel type sold in BC to another refiner collector on which you did not charge security.

Line 3: Enter the total volume of each fuel type sold in BC on which you did not charge tax or security.

- a. Status Indians or Indian Bands – enter the total volume of each fuel type sold in BC to status Indians or Indian bands, if you delivered it to a reserve as a condition of sale and the fuel was delivered into a receptacle located on reserve land.
- b. Exempt Fuel Retailers – enter the total volume of each fuel type sold in BC to authorized exempt fuel retailers. For example, enter 25,000 litres if the exempt fuel retailer is authorized to purchase 25% of their fuel exempt of tax and you sold the retailer 100,000 litres.
- c. Visiting Forces and Members of the Diplomatic and Consular Corps – enter the total volume of each fuel type sold in BC to visiting forces, and members of the diplomatic and consular corps.

- d. Fuel Sold within BC and Exported – enter the total volume of each fuel type sold to a purchaser in BC that was subsequently exported by you or a common carrier for the purchaser's use outside the province. If exported by a common carrier, the contract with the carrier must be made at or before the time of sale.
 - e. Fuel sold for use in a commercial cruise ship that has a port of call outside of BC.
 - f. Fuel sold for use in a commercial vessel that is prohibited from coasting trade as defined under the *Coasting Trade Act* (Canada).
 - g. Other non-taxable sales, such as fuel sold in small containers not greater than four litres.
- Line 4: Enter the total volume of each fuel type sold in BC to Registered Consumers on which you did not charge tax or security, by registration type as identified on the business' registration certificate issued by the ministry.
- a. Interjurisdictional Railway.
 - b. Interjurisdictional Airline.
 - c. Fuel used for an exempt purpose. For example, fuel used for feedstock or non-energy uses, such as manufacturing anodes for aluminum smelting, pipeline pigging, and as an anti-freeze in a natural gas pipeline.
- For further information, please see [Notice 2008-19, Registered Consumer – Carbon Tax](#).
- Line 5: Enter the total volume of each type of fuel sold in BC to a Registered Air Service or Registered Marine Service on which you did not charge tax or security. For further information, please see [Notice 2008-18, Registered Air Service and Registered Marine Service](#).
- Line 6: Enter the total volume sold in the reporting period by fuel type on which security has already been paid.
- Line 11: Enter the dollar amount of adjustments beside the applicable reason by fuel type for fuel sold in BC.
- a. Bad Debt Write-Off – enter the related dollar amount by fuel type for BC sales where credit was extended to a customer and the account, or portion of the account, later becomes uncollectible and is written off as a bad debt.
 - b. Other – do not use this line to make adjustments to prior periods. To adjust a prior period return, please submit a **revised return** for that period.
- Line 13: If there is a net amount payable, please include a cheque or money order made payable to the Minister of Finance. The ministry cannot issue a refund of less than \$10.

Part 3 – Taxpayer Certification

This form must be certified by an authorized signing authority.

Table of Fuel Types and Rates – July 1, 2011 to June 30, 2012

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol)	\$/Litre	\$0.0556
Light Fuel Oil (LFO) (including biodiesel)		
• Diesel	\$/Litre	\$0.0639
• Heating Oil	\$/Litre	\$0.0639
• Locomotive Fuel	\$/Litre	\$0.0639
• Industrial Oil	\$/Litre	\$0.0639
Heavy Fuel Oil	\$/Litre	\$0.0788
Aviation Fuel	\$/Litre	\$0.0615
Jet Fuel	\$/Litre	\$0.0653
Kerosene	\$/Litre	\$0.0653
Naphtha	\$/Litre	\$0.0638
Methanol	\$/Litre	\$0.0273
Gaseous Fuels		
Propane	\$/Litre	\$0.0385
Butane	\$/Litre	\$0.0440
Ethane	\$/Litre	\$0.0245
Gas Liquids	\$/Litre	\$0.0413
Pentanes Plus	\$/Litre	\$0.0440
Refinery Gas	\$/m3	\$0.0440
Coke Oven Gas	\$/m3	\$0.0403
Solid Fuels		
Coal – Low Heat Value*	\$/Tonne	\$44.43
Coal – High Heat Value**	\$/Tonne	\$51.93
Coke	\$/Tonne	\$62.18
Petroleum Coke	\$/Litre	\$0.0918

* Includes Sub-Bituminous Coal

** Includes Bituminous Coal