



TAX RETURN – EXEMPT FUEL RETAILER

under the Motor Fuel Tax Act and Carbon Tax Act

GENERAL INQUIRIES

Toll-free in Canada: 1 877 388-4440

TAXPAYER ACCOUNT NUMBER

EFR –

TAXPAYER NAME AND MAILING ADDRESS (COMPLETE IN FULL)

Empty box for taxpayer name and mailing address

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 Carbon Tax Act under the authority of section 26(a) of the FOIPPA.

PART A – GENERAL INSTRUCTIONS

- You must file your return and remittance by the 15th day of the month following the end of the return period.
If there is a Net Amount Payable, please include a cheque made payable to the Minister of Finance.
You will be charged a \$30 fee for any dishonoured cheques.
Your schedules listing details of tax-exempt sales made to First Nations (FIN 412/2) and copies of all tax paid and exempt fuel purchase invoices from your fuel supplier during this return period must be attached to this tax return and forwarded with the payment (if applicable).
Make a copy of this return for your records.
For more information, see the Instructions for Completing the Tax Return – Exempt Fuel Retailer (FIN 412 Instructions)

PART B – RETURN INFORMATION

RETURN PERIOD RETURN DUE DATE (due on the 15th or the first business day following the 15th)

Indicate (✓) whether you are:

ENCLOSING A PAYMENT SUBMITTING A REFUND CLAIM

PAYMENT ENCLOSED (REFUNDABLE)

\$

Table with 2 columns: SPECIFIED FUEL, EXEMPT PERCENTAGES. Rows include Clear Gasoline, Coloured Gasoline, Clear Diesel, Coloured Diesel, Propane.

PART C – TAXPAYER CERTIFICATION

I declare that all information provided on this form 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 for taxpayer certification with fields for Name of Signing Authority, Email Address, Telephone Number, Fax Number, Signature, Title, and Date Signed.



PART D – INVENTORY AND SALES REPORTING	TYPE OF FUEL IN LITRES					
	CLEAR GAS	COLOURED GAS	CLEAR DIESEL	COLOURED DIESEL	PROPANE	
1. OPENING INVENTORY (Litres)						
2. Total Purchases (Litres)						
3. CLOSING INVENTORY (Litres)						
4. Total Volume of Fuel Sold in BC (Line 1 + Line 2 – Line 3)						
5. Exempt % (as recorded in Part B)	%	%	%	%	%	
6. Total Tax-Exempt Volume (Line 4 x Line 5)						
7. Fuel Sold to First Nations (from FIN 412/2)						
8. Net Sales Volume (Line 6 – Line 7)						
PART E – MOTOR FUEL TAX PAYABLE (REFUNDABLE)						
9. Net Taxable (Refundable) Sales Volume (Line 8)	A	B	C	D	E	
10. Motor Fuel Tax Rates – refer to Bulletin MFT-CT 005 Tax Rates on Fuels						
11. Motor Fuel Tax Payable (Refundable) (Line 9 x Line 10)	F	G	H	I	J	TOTAL K (Box F + G + H + I + J) \$
PART F – CARBON TAX PAYABLE (REFUNDABLE)						
	GASOLINE		DIESEL		PROPANE	
12. Net Taxable (Refundable) Sales Volume	(Box A + B) L		(Box C + D) M		N	
13. Carbon Tax Rates – refer to Bulletin MFT-CT 005 Tax Rates on Fuels						
14. Carbon Tax Payable (Refundable) (Line 12 x Line 13)		O		P	Q	TOTAL R (Box O + P + Q) \$
PART G – NET AMOUNT PAYABLE (REFUNDABLE)						
15. (Line 11 Box K + Line 14 Box R)						\$

FIN 412 (Reverse) Rev. 2016 / 9 / 12

For assistance completing this form, refer to the *Instructions for Completing the Tax Return – Exempt Fuel Retailer (FIN 412 Instructions)*. For more information, visit our website at gov.bc.ca/salestaxes. For additional copies of forms, go to Motor Fuel Tax and Carbon Tax and then Forms & Publications.

If you have any questions about how the *Motor Fuel Tax Act* and the *Carbon Tax Act* apply, contact us toll-free (in Canada) at **1 877 388-4440** or by email at CTBTaxQuestions@gov.bc.ca

If you sell fuels such as marketable natural gas or heating fuel, please contact us for information regarding taxation and reporting requirements.

Send your complete return package to:

Ministry of Finance
PO Box 9442 Stn Prov Govt
Victoria BC V8W 9V4