

Ministry of Finance

Tax Schedule



ISSUED: September 2009 REVISED: November 2010

www.fin.gov.bc.ca/rev.htm

| Carbon Tax Rates by Fuel Type – From January 1, 2010 | | | | | |
|--|------------------------------|----------------------------------|---------------|----------------|----------------|
| | Units for Tax Rates | January 1, 2010 to June 30, 2010 | July 1, 2010 | July 1, 2011 | July 1, 2012 |
| Liquid Fuels | | | | | |
| Gasoline | ¢/litre | 3.33 | 4.45 | 5.56 | 6.67 |
| Light Fuel Oil * | ¢/litre | 3.84 | 5.11 | 6.39 | 7.67 |
| Heavy Fuel Oil | ¢/litre | 4.73 | 6.30 | 7.88 | 9.45 |
| Aviation Fuel | ¢/litre | 3.69 | 4.92 | 6.15 | 7.38 |
| Jet Fuel | ¢/litre | 3.92 | 5.22 | 6.53 | 7.83 |
| Kerosene (revised tax rate, effective July 1, 2010) | ¢/litre | 3.81 | 5.22 | 6.53 | 7.83 |
| Naphtha | ¢/litre | 3.83 | 5.10 | 6.38 | 7.65 |
| Methanol | ¢/litre | 1.64 | 2.18 | 2.73 | 3.27 |
| Gaseous Fuel | | | | | |
| Natural Gas | ¢/gigajoule or ¢/cubic metre | 74.49 2.85 | 99.32 3.80 | 124.15 4.75 | 148.98 5.70 |
| Propane | ¢/litre | 2.31 | 3.08 | 3.85 | 4.62 |
| Butane | ¢/litre | 2.64 | 3.52 | 4.40 | 5.28 |
| Ethane | ¢/litre | 1.47 | 1.96 | 2.45 | 2.94 |
| Gas Liquids | ¢/litre | 2.48 | 3.30 | 4.13 | 4.95 |
| Pentanes Plus | ¢/litre | 2.64 | 3.52 | 4.40 | 5.28 |
| Refinery Gas | ¢/cubic metre | 2.64 | 3.52 | 4.40 | 5.28 |
| Coke Oven Gas | ¢/cubic metre | 2.42 | 3.22 | 4.03 | 4.83 |
| Solid Fuels | | | | | |
| Low Heat Value Coal | \$/tonne | 26.66 | 35.54 | 44.43 | 53.31 |
| High Heat Value Coal | \$/tonne | 31.16 | 41.54 | 51.93 | 62.31 |
| Coke | \$/tonne | 37.31 | 49.74 | 62.18 | 74.61 |
| Petroleum Coke | ¢/litre | 5.51 | 7.34 | 9.18 | 11.01 |
| Combustibles | | | | | |
| Tires – shredded | \$/tonne | 35.87 | 47.82 | 59.78 | 71.73 |
| Tires – whole | \$/tonne | 31.20 | 41.60 | 52.00 | 62.40 |
| Peat | \$/tonne | 15.33 | 20.44 | 25.55 | 30.66 |

* Light fuel oil – subcategories of light fuel oil include:

- diesel,
- locomotive fuel,
- heating oil, and
- industrial oil.

The revision bar (|) identifies changes to the previous version of this schedule dated March 2010.

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For tax rates before January 1, 2010, please see the schedule, *Carbon Tax Rates by Fuel Type – to December 31, 2009*.

Further Information

If you have any questions, please call us toll-free at 1 877 388-4440, or e-mail your questions to CTBTaxQuestions@gov.bc.ca

You can also find information on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/Carbon_Tax/carbon_tax.htm