

# Ministry of Finance

## Tax Information Sheet



ISSUED: June 2008 REVISED: May 2013

[gov.bc.ca/consumertaxes](http://gov.bc.ca/consumertaxes)

### Conversion Factors for Fuel

<b>Natural Gas</b> <ul style="list-style-type: none"><li>▪ 1 gigajoule (GJ) = 26.137 cubic meters (m<sup>3</sup>)</li><li>▪ 1 kilogram (kg) = 1.406 cubic meters (m<sup>3</sup>)</li><li>▪ 1 gigajoule (GJ) = 26,137 litres</li></ul>
<b>Petroleum Coke</b> <ul style="list-style-type: none"><li>▪ 1 tonne = 833.75 litres</li></ul>
<b>Propane</b> <ul style="list-style-type: none"><li>▪ 1 litre = 0.02559 gigajoules (GJ)</li><li>▪ 1 litre = 1.12 pounds</li><li>▪ 1 pound = 0.8929 litres</li><li>▪ 1 cubic meter (m<sup>3</sup>) = 1,000 litres</li><li>▪ 1 gigajoule (GJ) = 39.071657 litres</li></ul>

The tax rates apply to a liquid (measured in litres) and a gas (measured in cubic meters) when taken at standard reference conditions.

Standard reference conditions are as follows:

- for a gas, a temperature of 15°C and an atmospheric pressure of 101.325 kilopascal (kPa), and
- for a liquid, a temperature of 15°C.

Other conversion factors will be added to this table as the information becomes available.

#### Further Information

If you have any questions, please call us toll free at 1 877 388-4440, or email your questions to [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

You can also find information on our website at [gov.bc.ca/consumertaxes](http://gov.bc.ca/consumertaxes)