

**SOUTH COAST BRITISH COLUMBIA
TRANSPORTATION TAX RETURN**under the Motor Fuel Tax Act and South Coast
British Columbia Transportation Authority Act**GENERAL INQUIRIES**

Toll free: 1-877-388-4440

Email: FuelTax@gov.bc.caWebsite: gov.bc.ca/fuelandcarbontax**HOW TO FILE YOUR RETURN**

To file your return and make a payment:

- go online using **eTaxBC** at gov.bc.ca/etaxbc/myaccount, or
- mail this form and payment (if required) to the address above.

See [Page 3](#) for instructions and explanation of terms.To be used only for reporting periods on or after July 1, 2019
and ending March 31, 2022. Subsequent periods must be
filed using eTaxBC.**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 South Coast British Columbia
Transportation Authority Act under the authority of section 26(a) of the FOIPPA.
Questions about the collection or use of this information can be directed to the
Director, Policy, Rulings and Services, PO Box 9442 Stn Prov Govt, Victoria
BC V8W 9V4 (telephone: toll free at 1-877-388-4440).**PART 1 – BUSINESS INFORMATION**

FULL LEGAL NAME

ACCOUNT NUMBER (FSC-XXXX-XXXX)

FSC -

MAILING ADDRESS (include street or PO box, city, province and postal code)

☐ CHECK (✓) THIS BOX IF THIS
IS AN AMENDED RETURN**PART 2 – FUEL ACTIVITY**

FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD	CLEAR GASOLINE	CLEAR DIESEL
SOUTH COAST BRITISH COLUMBIA TRANSPORTATION TAX				LITRES (enter volumes as whole numbers)	
1. TOTAL VOLUME OF FUEL SOLD					
2. OWN CONSUMPTION (+)					
3. TAX-PAID PURCHASES (-)					
4. EXEMPT SALES (-) (complete Schedule 1 on Page 2)					
5. TAXABLE LITRES (Lines 1 plus 2, minus Lines 3 & 4)					
6. DEDICATED TAX RATE (effective July 1, 2019)				(AT \$.185 PER LITRE)	(AT \$.185 PER LITRE)
7. TAX DUE (Line 5 multiplied by Line 6)					
8. TAX ADJUSTMENTS (with supporting documentation)					
9. TOTAL TAX DUE (Line 7 minus Line 8)					
10. TOTAL TAX REMITTED (Line 9 Gasoline plus Line 9 Diesel)				\$ _____	
PROVINCIAL FUEL TAX RETURN ADJUSTMENT				LITRES (enter volumes as whole numbers)	
1. TAXABLE LITRES (from Line 5 above)					
2. TAX RATE ADJUSTMENT (effective January 1, 2010)				(AT \$.06 PER LITRE)	(AT \$.06 PER LITRE)
3. TAX DUE (Line 1 multiplied by Line 2)					
4. TAX ADJUSTMENTS (with supporting documentation)					
5. PROVINCIAL FUEL TAX ADJUSTMENT (Line 3 minus Line 4) (see instructions on Page 3)					

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.

SIGNATURE OF AUTHORIZED SIGNING AUTHORITY

NAME/OFFICIAL TITLE

XDATE SIGNED
YYYY / MM / DD

TELEPHONE NUMBER

EMAIL ADDRESS



SCHEDULE 1 SOUTH COAST BRITISH COLUMBIA TRANSPORTATION TAX RETURN

GENERAL INSTRUCTIONS

- Use this schedule to complete Line 4, Exempt Sales, on [Page 1](#) of the return.
- If completing this return online, select from the drop down menu, a reason for exempt sales of either clear gasoline or clear diesel.
- If completing this form by hand, enter one of the reasons listed in the adjacent table.

Reason For Exempt Sales

1. Eligible First Nations
2. Exempt Fuel Retailers
3. Diplomats
4. Fuel Sold to Fuel Sellers for Export
5. Fuel Sold between Refiner Collectors
6. Other, provide reason

FULL LEGAL NAME		ACCOUNT NUMBER (FSC-XXXX-XXXX)	
		FSC -	

FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD
REASON FOR EXEMPT SALES		CLEAR GASOLINE (Litres – enter as whole numbers)	CLEAR DIESEL (Litres – enter as whole numbers)
TOTAL EXEMPT LITRES SOLD			

(if completing by hand, enter the totals on Line 4, Exempt Sales, on [Page 1](#))

Instructions for Completing the South Coast British Columbia Transportation Tax Return

Use this form if you sell clear gasoline or clear diesel fuel within the South Coast British Columbia Transportation Service Region (SCTA) for the first time after the fuel is manufactured in, or imported into, B.C. This includes fuel sellers located outside the SCTA who sell fuel inside the SCTA.

A sale takes place inside the SCTA and this dedicated tax applies if title to the clear gasoline or clear diesel, including the rights and responsibilities of ownership, transfers within the SCTA.

You must submit your return, along with payment of the tax due, by the 15th day of the month following the end of the reporting period in which you sold the fuel. Send your return to:

Fuel and Carbon Tax Section
PO Box 9447, Stn Prov Govt
Victoria BC V8W 9V7

For additional information, visit our website at gov.bc.ca/fuelandcarbontax or email us at FuelTax@gov.bc.ca

Part 1 – Business Information

Complete all fields. The account number is a number that identifies your motor fuel tax account and will remain unchanged.

Part 2 – Fuel Activity

All fuel volumes must be reported and rounded to the nearest whole number (e.g. 1.49 becomes 1 and 1.5 becomes 2). **Do not input decimals into the return.**

Note: Pure ethanol is taxable at the same rate as clear gasoline and pure biodiesel is taxable at the same rate as clear diesel. Ethanol blends and biodiesel blends are taxable at the same rate as the fuel with which they are blended.

South Coast British Columbia Transportation Tax

Line 1: Total Volume of Fuel Sold

Enter the total volume of clear gasoline and clear diesel you sold within the SCTA. This includes all taxable and exempt fuel volumes sold. Do not include fuel volumes that have been dyed and sold as coloured fuel, rebranded and sold as another fuel type (e.g. locomotive fuel), or fuel moved outside the SCTA and sold.

Line 2: Own Consumption (+)

Enter the total volume of clear gasoline and clear diesel you purchased within the SCTA and consumed for your own purposes.

Line 3: Tax-Paid Purchases (–)

Enter the total volume of clear gasoline and clear diesel that you purchased and were charged the SCTA tax or security equal to the tax, and which you sold as clear gasoline or clear diesel. Also include tax paid on volumes that have been dyed and sold as coloured fuel, rebranded and sold as another type of fuel (e.g. locomotive) or fuel moved outside the SCTA and sold.

Line 4: Exempt Sales (–)

Enter the total volume of clear gasoline and clear diesel that you sold exempt of tax or security equal to tax within the SCTA by completing the Schedule 1 on [Page 2](#) using the reason codes provided.

Line 8: Tax Adjustments (–)

Enter the dollar value of any tax adjustments (e.g. bad debts, slop/interface or transmix) and attach supporting documentation.

Note: Do not use this line to make adjustments to your prior reporting periods. To adjust a prior period return, **you must submit an amended return** for that reporting period.

Line 10: Total Tax Remitted

Add the total tax due from Line 9 for each fuel type and include with your return a cheque or money order made payable to the Minister of Finance. The ministry cannot issue a refund of less than \$10.

Provincial Fuel Tax Return Adjustment

This section of the return must also be completed as the amount of provincial taxes collected within the SCTA are different than those collected in the rest of the province.

Line 4: Tax Adjustments (–)

Enter the dollar value of any tax adjustments reported on Line 8 above.

Line 5: Provincial Fuel Tax Adjustment

If you are a collector, transfer the gasoline and diesel amounts on this line to FTG-7 and FTD-7 Reason Code 6 of the Generic Tax Return.

If you are filing a Motor Fuel Tax Return – Self Assessors ([FIN 135](#)) form, transfer the amounts from this line to Column G on the return.

Part 3 – Taxpayer Certification

This form must be certified by an authorized signing authority.