

**MOTOR FUEL TAX RETURN
SELF ASSESSORS**

under the Motor Fuel Tax 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
- Send this form and payment (if required) by mail, courier or in person.

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 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, Ruling and Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll free at 1-877-388-4440).

GENERAL INSTRUCTIONSSee [Page 2](#) for more information.**PART 1 – BUSINESS INFORMATION**

FULL LEGAL NAME (personal or corporate)		ACCOUNT NUMBER (FSA-XXXX-XXXX)
		FSA -
MAILING ADDRESS (include street or PO box, city, province and postal code)		TELEPHONE NUMBER

REMITTANCE PERIOD	YYYY / MM / DD	YYYY / MM / DD	CHECK (✓) THIS BOX IF THIS IS AN AMENDED RETURN	EMAIL ADDRESS
FROM		TO	<input type="checkbox"/>	

PART 2 – FUEL ACTIVITY (enter volumes as whole numbers)

TYPE OF FUEL	A FUEL MANUFACTURED OR IMPORTED (LITRES)	B FUEL PURCHASED IN B.C. (LITRES)	C FUEL USED IN B.C. (LITRES)	D NET LITRES IN B.C. (C – B)	E TAX RATE	F TAX BEFORE ADJUSTMENTS (D x E)	G SCTA ADJUSTMENTS (see Page 2)	H TOTAL TAX DUE (F – G)
Gasoline					0.145			
Coloured Gasoline					0.03			
Diesel (Motive Fuel)					0.15			
Coloured Diesel					0.03			
Marine Diesel					0.03			
Heating Oil *					0.00			
Jet Fuel					0.02			
Locomotive Fuel					0.03			
Aviation Fuel					0.02			
Propane					0.027			
TOTAL (Column A must equal Column D)								

* Non-motor fuel oil (NMFO) should be reported on this row if used for a purpose that is not authorized (e.g. you used NMFO in an internal combustion engine). See [Page 2](#) for instructions.

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.

SIGNATURE OF AUTHORIZED SIGNING AUTHORITY	NAME/OFFICIAL TITLE	DATE SIGNED YYYY / MM / DD	TELEPHONE NUMBER
X			

INSTRUCTIONS

Complete this form to self-assess motor fuel tax on fuel that you:

- Manufacture in, or import into, B.C. and use in an internal combustion engine,
- Bring into B.C. in excess of 182 litres in the supply tank, or supplemental supply tank, of a motor vehicle for use in that vehicle, other than a commercial vehicle registered under the International Fuel Tax Agreement (IFTA),
- Purchase in B.C. and are not charged, or are undercharged, the amount of motor fuel tax due at the time you purchase the fuel, or
- Use for a higher-taxed purpose than the seller's understanding when you purchased the fuel (e.g. you use coloured fuel for a clear fuel purpose).

Do not complete this form if you are on a scheduled filing frequency. You must file your Fuel Self Assessor Return online through your FSA account using [eTaxBC](#).

Note: If you are self-assessing natural gas used in a stationary internal combustion engine, you must file your Natural Gas Consumer Tax Return through your FNG account using [eTaxBC](#).

If you identify an error in a tax return from a previous reporting period, **you must submit an amended return** for that period.

For more information, refer to [Bulletin MFT-CT 006](#), Self Assessing Motor Fuel and Carbon Tax.

Due Date

Returns and payments are due on the 15th of the first month following the month the fuel was used. Please include a cheque or money order made payable to the Minister of Finance with your return.

Requirements for Fuel Sellers

You must not sell fuel within B.C. for the first time after it is manufactured in, or imported into, B.C. unless you have been appointed a collector. For more information, refer to [Bulletin MFT-CT 001](#), Fuel Sellers.

Additional Information

Please refer to [Bulletin MFT-CT 005](#), Tax Rates on Fuels or [Bulletin MFT-CT 003](#), Coloured Fuel and Other Substances.

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.

If you:

- **Manufacture or import fuel for your own use** – record the total amount of fuel manufactured or imported that you will use for a taxable purpose in B.C. and the amount of this fuel that you actually used. For example, if you import 1,000 litres of diesel fuel but only use 250, report 1,000 imported and 250 used. Report the remaining volume after use in future reporting periods.
- **Use heating oil and/or non-motor fuel oil for a purpose that is not authorized** (e.g. you use heating oil in internal combustion engines) – report your purchase volume on the heating oil row in Column B at a tax rate of \$0.00/litre and the volume you used in an internal combustion engine on the Diesel (Motive Fuel) row in Column C at a tax rate of \$0.15/litre.
- **Use fuel for a higher-taxed purpose than the seller's understanding when you purchased the fuel** – for example, if you purchase 1,000 litres of coloured diesel in B.C. and use the fuel for an unauthorized purpose, such as in a truck or passenger vehicle, record the fuel as shown in the table below.

TYPE OF FUEL	B	C	D	E	H
	FUEL PURCHASED IN B.C. (LITRES)	FUEL USED IN B.C. (LITRES)	NET LITRES IN B.C. (C – B)	TAX RATE	TOTAL TAX DUE (F – G)
Diesel (Motive Fuel)	0	1,000	1,000	0.15	\$150.00
Coloured Diesel	1,000	0	(1,000)	0.03	(\$30.00)
Total					\$120.00

Note: If you purchase lower taxed fuel (e.g. marine diesel) within the South Coast British Columbia Transportation Service Region (SCTA) or Victoria Regional Service Area (VRTA) but used the fuel for a higher taxed purpose (e.g. in a vehicle used anywhere in B.C.) you must complete two returns:

- For fuel purchased in SCTA – you must file a South Coast B.C. Transportation Tax Return through an FSC account using [eTaxBC](#) and remit the additional dedicated transit tax for the provincial tax difference. You will need to transfer the Provincial Fuel Tax Adjustment amount on Line 5 at the bottom of the FSC return to SCTA Adjustments for the corresponding fuel type on this return.
- For fuel purchased in VRTA – you must file a BC Transit Tax Return through an FBT account using [eTaxBC](#) and remit the additional dedicated transit tax for the provincial tax difference.