

GENERAL INQUIRIES

Toll-free: 1 877 388-4440

See [Page 2](#) for instructions and explanation of terms.

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, and print at 100% on legal sized paper (14" x 8.5") to avoid delays.

Freedom of Information and Protection of Privacy Act (FOIPPA) – The personal information on this form is collected for the purpose of administering the *Carbon 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, 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				MAILING ADDRESS (<i>include street or PO box, city, province and postal code</i>)				MEDIA NUMBER	ACCOUNT NUMBER (CAM-XXXX-XXXX) CAM -	☐ 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	GASOLINE	(LFO) DIESEL	(LFO) HEATING OIL	(LFO) LOCOMOTIVE FUEL	(LFO) INDUSTRIAL OIL	HEAVY FUEL OIL	AVIATION FUEL	JET FUEL	ENTER OTHER FUEL TYPES <i>(if required)</i>			TOTALS
				LITRES <i>(enter volumes as whole numbers)</i>											
1 TOTAL VOLUME OF FUEL USED FOR A NON-EXEMPT PURPOSE															
a. Registered Air Service															
b. Registered Marine Service															
2 SUB-TOTAL (sum of Line 1 amounts)															
3 LESS: Volume of fuel purchased in BC on which tax has already been paid															
4 NET TAXABLE VOLUME (Line 2 minus Line 3)															
5 TAX RATE <i>(see Table of Fuel Types and Rates on Page 2)</i>				\$0.0778	\$0.0895	\$0.0895	\$0.0895	\$0.0895	\$0.1103	\$0.0861	\$0.0914				
6 CARBON TAX (Line 4 multiplied by Line 5)															
7 LESS: Tax adjustments <i>(specify)</i> :															
8 NET AMOUNT PAYABLE OR (REFUNDABLE)															

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 (<i>type or print</i>)	DATE SIGNED YYYY / MM / DD	TELEPHONE NUMBER	EMAIL ADDRESS
X			()	

INSTRUCTIONS FOR CARBON TAX RETURN – REGISTERED AIR SERVICE OR MARINE SERVICE

Instructions

Use this form if you have been appointed as a Registered Air Service or Marine Service under the *Carbon Tax Act*, and only for the fuels indicated on your Registered Air Service or Marine Service Certificate.

For additional information:

- visit our website at gov.bc.ca/salestaxes and go to **Motor Fuel Tax and Carbon Tax**
- refer to **Bulletin CT 005**, *Commercial Air or Marine Services*
- email us at CarbonTax@gov.bc.ca

Part 1 – Business Information

Complete all fields. The account number is a number that identifies your carbon tax account and will remain unchanged. The media number is a unique number that identifies a specific return for a specific period within your account. This number will change for each return and reporting period.

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 are reporting a type of fuel not already displayed on this return, see the Table of Fuel Types and Rates on this page and enter the additional fuel types and applicable tax rates in the blank column(s) on **Page 1** of the return. Alternatively, you may select additional fuel types from the drop down menu if completing this return online.

Line 1: Enter the total volume of each fuel type used for a non-exempt purpose.

- Registered Air Service – enter the volume of jet or aviation fuel used for a non-exempt purpose.
- Registered Marine Service – enter the volume of each type of fuel exempted on your Registered Marine Service Certificate used for a non-exempt purpose.

Line 7: Do not use this line to make adjustments to prior periods. To adjust a prior period return, **you must submit an amended return** for that period.

Line 8: If there is a Net Amount Payable, include a cheque or money order made payable to the Minister of Finance. The ministry cannot issue a refund of less than \$10.

Part 3 – Taxpayer Certification

This form must be certified by an authorized signing authority.

Table of Fuel Types and Rates – April 1, 2018 - March 31, 2019

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol blends)	\$/Litre	\$0.0778
Light Fuel Oil (LFO) (including biodiesel)		
• Diesel	\$/Litre	\$0.0895
• Heating Oil	\$/Litre	\$0.0895
• Locomotive Fuel	\$/Litre	\$0.0895
• Industrial Oil	\$/Litre	\$0.0895
Heavy Fuel Oil	\$/Litre	\$0.1103
Aviation Fuel	\$/Litre	\$0.0861
Jet Fuel	\$/Litre	\$0.0914
Kerosene	\$/Litre	\$0.0914
Naphtha	\$/Litre	\$0.0893
Methanol	\$/Litre	\$0.0382
Gaseous Fuels		
Natural Gas	\$/Gigajoule	\$1.7381
OR, Natural Gas	\$/m3	\$0.0665
Propane	\$/Litre	\$0.0539
Butane	\$/Litre	\$0.0616
Ethane	\$/Litre	\$0.0343
Gas Liquids	\$/Litre	\$0.0578
Pentanes Plus*	\$/Litre	\$0.0616
Refinery Gas	\$/m3	\$0.0616
Coke Oven Gas	\$/m3	\$0.0564
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$62.20
Coal – High Heat Value***	\$/Tonne	\$72.70
Coke	\$/Tonne	\$87.05
Petroleum Coke	\$/Litre	\$0.1285

* Includes Iso-Octane

** Coal of any type with a heat value of up to and including 27,000 kilojoules per kilogram

*** Coal of any type with a heat value of greater than 27,000 kilojoules per kilogram