

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/etaxbcinfo, or
 - mail this form and payment (if required) to the address above.

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 (include street or PO box, city, province and postal code)						MEDIA NUMBER		ACCOUNT NUMBER (CAM-XXXX-XXXX)		☐ CHECK (✓) THIS BOX IF THIS IS AN AMENDED RETURN	
CAM -															

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 (if required)			TOTALS
				LITRES (enter volumes as whole numbers)											
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 (see Table of Fuel Types and Rates on Page 2)				\$0.0996	\$0.1171	\$0.1171	\$0.1171	\$0.1171	\$0.1436	\$0.1121	\$0.1161				
6 CARBON TAX (Line 4 multiplied by Line 5)															
7 LESS: Tax adjustments (specify):															
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					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 Certificate or Registered 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 indicated 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. We 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, 2021 - March 31, 2022

	Units for Tax Rates	Tax Rates
Liquid Fuels		
Gasoline (including ethanol blends)	\$/Litre	\$0.0996
Light Fuel Oil (LFO) (including biodiesel)		
• Diesel	\$/Litre	\$0.1171
• Heating Oil	\$/Litre	\$0.1171
• Locomotive Fuel	\$/Litre	\$0.1171
• Industrial Oil	\$/Litre	\$0.1171
Heavy Fuel Oil	\$/Litre	\$0.1436
Aviation Fuel	\$/Litre	\$0.1121
Jet Fuel	\$/Litre	\$0.1161
Kerosene	\$/Litre	\$0.1161
Naphtha	\$/Litre	\$0.1013
Methanol	\$/Litre	\$0.0495
Gaseous Fuels		
Natural Gas	\$/Gigajoule	\$2.3053
OR, Natural Gas	\$/m3	\$0.0882
Propane	\$/Litre	\$0.0698
Butane	\$/Litre	\$0.0801
Ethane	\$/Litre	\$0.0459
Gas Liquids	\$/Litre	\$0.0752
Pentanes Plus*	\$/Litre	\$0.0801
Refinery Gas	\$/m3	\$0.1215
Coke Oven Gas	\$/m3	\$0.0315
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$79.74
Coal – High Heat Value***	\$/Tonne	\$101.34
Coke	\$/Tonne	\$143.10
Petroleum Coke	\$/Litre	\$0.1728

* 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