

## 2018 Industry Reporting Calendars

### *Petroleum and Natural Gas Act*

Some reporting, invoicing and payment due dates have changed due to the upcoming implementation of Petrinex. For updated due date information, see [Oil & Gas Transition Notice 001, Reporting, Invoicing and Payment Due Dates](#).

Below is an overview of the oil and natural gas industry reporting due dates. If a due date falls on a weekend or statutory holiday, the completed form or payment is due on the next business day. To see when completed forms and payments are due in 2018, please refer to the reporting calendars attached on pages 5 and 6.

Oil and Natural Gas Reporting Due Dates	
<b>From Royalty Payors to Mineral, Oil and Gas Revenue Branch*</b>	
<i>Marketable Gas and By-Product Producer Allocations Report (BC08)</i>	Last day of the second month following the production month.
<i>Monthly Oil Sales Statement (BC09)</i>	Last day of the month following the production month.
<i>Petroleum and Natural Gas Remittance Advice (BC15)</i>	Last day of the month in which payment is made.
<i>Net Profit Monthly Allowable Capital and Operating Costs (BC51)</i>	Last day of the second month following the month in which the costs were incurred.
<b>Payments – due the 25<sup>th</sup> of the month, including:</b> <ul style="list-style-type: none"> <li>▪ deposit adjustment for oil produced in the previous month, for gas produced two months previous and for oil and gas produced from net profit projects two months previous,</li> <li>▪ payment for actual oil royalties produced two months previous, and</li> <li>▪ payment for actual gas royalties produced three months previous.</li> </ul>	
<b>From Facility Operators to Mineral, Oil and Gas Revenue Branch*</b>	
<i>Monthly Production Statement (BCS1)</i>	25 <sup>th</sup> day of the month following the production month.
<i>Monthly Disposition Statement (BCS2)</i>	25 <sup>th</sup> day of the month following the production month.

<b>Oil and Natural Gas Reporting Due Dates (continued)</b>	
<b>From Facility Operators to Mineral, Oil and Gas Revenue Branch* (continued)</b>	
<i>Reporting Interest Statement (BC12)</i>	20 <sup>th</sup> day of the month following: <ul style="list-style-type: none"> <li>▪ the month in which a new well event begins commercial production, or</li> <li>▪ the month in which a change in reporting interest in an existing well event is effective.</li> </ul>
<i>Monthly Gas Injection Operations Report (Form 15A)</i>	25 <sup>th</sup> day of the month following the reported month.
<i>Application for Producer Cost of Service (BC22)</i>	For additions or deletions to existing reporting facilities, December 31 <sup>st</sup> of each year. For new reporting facilities, the last day of the month following the month in which the facility starts operating.
<b>From Plant Operators to Mineral, Oil and Gas Revenue Branch*</b>	
<i>Monthly Natural Gas Plant and Processing Statement (BC19)</i>	25 <sup>th</sup> day of the month following the production month in which the gas was processed.
<i>Application for Gas Cost Allowance (BC23)</i>	For existing producer-owned plants, March 15 <sup>th</sup> of each year. For new producer-owned plants, the last day of the month in which the plant starts operating.
<b>From Well Operators to Mineral, Oil and Gas Revenue Branch*</b>	
<i>Notice of Commencement or Suspension of Operations (BC11)</i>	20 <sup>th</sup> day of the month following the effective date of the well status update.
<b>Others</b>	
<i>Crude Oil and Condensate Monthly Pipeline Statement (BC35)</i>	25 <sup>th</sup> day of the month following the month in which you receive oil or condensate.
<i>Monthly Treating Plant Statement (BC36)</i>	25 <sup>th</sup> day of the month following the month in which you receive oil.
<b>From Mineral, Oil and Gas Revenue Branch* to Industry</b>	
Oil and gas royalty invoices	Approximately the 10 <sup>th</sup> and 15 <sup>th</sup> of the month following the month in which the Mineral, Oil and Gas Revenue Branch receives the BC08 or BC09.
Client statements	Approximately the 20 <sup>th</sup> of each month.

<b>Oil and Natural Gas Reporting Due Dates (continued)</b>	
<b>From Industry to Economics and Market Development Branch **</b>	
Marketable gas sales invoices, and processing and transportation purchase documents	10 <sup>th</sup> working day (in BC) of the second month following the production month.

\* Ministry of Finance

\*\* Ministry of Natural Gas Development

Penalties will be assessed if you do not file certain reports by the due date. The amount of the penalty depends on the report.

The following reports are subject to penalties of \$20 per day up to a maximum of \$6,000:

- *Monthly Production Statement (BCS1)*
- *Monthly Disposition Statement (BCS2)*
- *Marketable Gas and By-Product Producer Allocations Report (BC08)*
- *Monthly Oil Sales Statement (BC09)*
- *Notice of Commencement or Suspension of Operations (BC11)*
- *Reporting Interest Statement (BC12)*, if one or more interests in oil production are reported
- *Petroleum and Natural Gas Remittance Advice (BC15)*
- *Application for Gas Cost Allowance (BC23)*
- Marketable gas sales invoices, and processing and transportation purchase documents

The following reports are subject to penalties of \$100 per month up to a maximum of \$6,000:

- *Reporting Interest Statement (BC12)*, if no interests in oil production are reported
- *Crude Oil and Condensate Monthly Pipeline Statement (BC35)*
- *Monthly Treating Plant Statement (BC36)*
- *Monthly Natural Gas Plant and Processing Statement (BC19)*
- *Net Profit Monthly Allowable Capital and Operating Costs (BC51)*

For information on how to file reports and make payments, see [File Your Reports](#) on our website.

## Further Information

Online: [gov.bc.ca/oilandnaturalgastaxes](http://gov.bc.ca/oilandnaturalgastaxes)

Telephone (Victoria): 250 952-0192

Toll free in Canada: 1 800 667-1182

Fax: 250 952-0191

Email: [Oil&GasRoyaltyQuestions@gov.bc.ca](mailto:Oil&GasRoyaltyQuestions@gov.bc.ca)

Subscribe to our [What's New](#) page to receive email updates when new information changes.

The information in this letter is for your convenience and guidance and is not a replacement for the legislation.

<b>2018 Natural Gas Reporting Calendar</b>				
<b>To Mineral, Oil and Gas Revenue Branch* from Industry</b>				<b>To Economics and Market Development Branch** from Industry</b>
<b>Production Month</b>	<b>BCS1, BCS2, Form 15A, BC19</b>	<b>Deposit Adjustment on BC15</b>	<b>BC08, BC15 and BC51</b>	<b>Sales Invoices and Purchase Documents</b>
<b>January</b>	February 26	March 26	April 3	March 14
<b>February</b>	March 26	April 25	April 30	April 16
<b>March</b>	April 25	May 25	May 31	May 14
<b>April</b>	May 25	June 25	July 3	June 14
<b>May</b>	June 25	July 25	July 31	July 16
<b>June</b>	July 25	August 27	August 31	August 15
<b>***July - December</b>	Due date information for production months July through December can be found in the <a href="#">Oil &amp; Gas Transition Notice 001</a> , <i>Reporting, Invoicing and Payment Due Dates</i>			

\* Ministry of Finance

\*\* Ministry of Natural Gas Development

<b>2018 Oil Reporting Calendar</b>			
<b>To Mineral, Oil and Gas Revenue Branch*</b>			
	<b>From Producers</b>		<b>From Pipeline Operators</b>
<b>Production Month**</b>	<b>Deposit Adjustment on BC15, BCS1 and BCS2</b>	<b>BC09 and BC15</b>	<b>BC35 and BC36</b>
<b>January</b>	February 26	February 28	February 26
<b>February</b>	March 26	April 3	March 26
<b>March</b>	April 25	April 30	April 25
<b>April</b>	May 25	May 31	May 25
<b>May</b>	June 25	July 3	June 25
<b>June</b>	July 25	July 31	July 25
<b>July</b>	August 27	August 31	August 27
<b>***August - December</b>	Due date information for production months August through December can be found in the <a href="#">Oil &amp; Gas Transition Notice 001</a> , <i>Reporting, Invoicing and Payment Due Dates</i>		

\* Ministry of Finance

\*\* BC35 and BC36 due dates are based on receipt month