



Ministry of
Finance

Mailing Address:
PO Box 9447 Stn Prov Govt
Victoria BC V8W 9V7
gov.bc.ca/salestaxes

CARBON TAX RETURN – SELF ASSESSORS

under the *Carbon Tax Act*

For Reporting Periods Between April 1, 2018 – March 31, 2019



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 (CSA-XXXX-XXXX)		☐ CHECK (✓) THIS BOX IF THIS IS AN AMENDED RETURN	
CSA -															

PART 2 – FUEL ACTIVITY															
FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD	GASOLINE	(LFO) DIESEL	(LFO) HEATING OIL	(LFO) INDUSTRIAL OIL	PROPANE	NATURAL GAS	COAL – HIGH HEAT VALUE	SHREDDED TIRES	ENTER OTHER FUEL TYPES (<i>if required</i>)			TOTALS
Gasoline includes pure ethanol and ethanol blends Light Fuel Oil includes biodiesel and biodiesel blends				Litres					m³	Tonnes					
1 TOTAL VOLUME OF FUEL USED IN BC FOR A NON-EXEMPT PURPOSE (<i>enter volumes as whole numbers</i>)															
2 TAX RATE (<i>see Table of Fuel Types and Rates on Page 2</i>)				\$0.0778	\$0.0895	\$0.0895	\$0.0895	\$0.0539	\$0.0665	\$72.70	\$83.69				
3 TAX PAYABLE (Line 1 multiplied by Line 2) Enter the total for all fuel types in the TOTALS column.															

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 – SELF ASSESSORS

Instructions

Use this form if you have used fuel in BC for a non-exempt purpose on which you have not been charged carbon tax. If you identify an error in a tax return from a previous reporting period, **you must submit an amended return** for that period.

For additional information:

- visit our website at gov.bc.ca/salestaxes and go to **Motor Fuel Tax and Carbon Tax**
- refer to **Bulletin MFT-CT 006**, *Self-Assessing Motor Fuel and Carbon Tax*
- 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. If you do not have an account number or media number, contact us.

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, refer to 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 or weight of each fuel type used in BC for a non-exempt purpose on which tax was not charged. This includes all fuels or combustibles purchased, manufactured, imported or transferred.

Line 3: If there is a Net Amount Payable, include a cheque or money order made payable to the Minister of Finance.

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

	Units for Tax Rates	Tax Rates
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
Combustibles		
Tires – shredded	\$/Tonne	\$83.69
Tires – whole tires	\$/Tonne	\$72.80
Peat	\$/Tonne	\$35.77

* 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