

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
 - mail this form and payment (*if required*) to the address above, 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 (C/IV-XXXX-XXXX) CIV -	☐ CHECK (✓) THIS BOX IF THIS IS AN AMENDED RETURN

PART 2 – FUEL ACTIVITY											
	GASOLINE	(LFO) DIESEL	(LFO) HEATING OIL	PROPANE	ENTER OTHER FUEL TYPES (<i>if required</i>)					TOTALS	
	LITRES (<i>enter volumes as whole numbers</i>)										
1 TOTAL FUEL INVENTORY AT APRIL 1, 2019											
2 LESS: For Exempt Fuel Retailers only, calculate your exempt fuel inventory by multiplying your exempt percentages by the volumes reported on Line 1 (see Page 2)											
3 TOTAL TAXABLE VOLUME (Line 1 minus Line 2)											
4 TAX RATE ON APRIL 1, 2019	\$0.0889	\$0.1023	\$0.1023	\$0.0616							
5 TAX RATE ON MARCH 31, 2019	\$0.0778	\$0.0895	\$0.0895	\$0.0539							
6 DIFFERENCES IN TAX RATES (Line 4 minus Line 5) (See Page 2 for difference in tax rates for all fuel types)	\$0.0111	\$0.0128	\$0.0128	\$0.0077							
7 TOTAL SECURITY PAYABLE (Line 3 x Line 6) (Enter the total for all fuel types in the TOTALS column)											
8 LESS: Annual Inventory Allowance (see Page 2 - enter \$250, if applicable)											
9 NET AMOUNT PAYABLE OR REFUNDABLE (Line 7 minus Line 8)											

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.				
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 – INVENTORY

Instructions

This form does not apply to natural gas sellers. Use this form if you are a deputy collector or a retail dealer for fuel (i.e. fuel you purchased in BC for resale on which you have paid, or will be paying security to your supplier) and you still own the fuel at 12:01 am on April 1, 2019, under the *Carbon Tax Act*. This return is due by April 15, 2019.

For additional information:

- visit our website at gov.bc.ca/salestaxes and go to [Motor Fuel Tax and Carbon Tax](#)
- refer to [Notice 2019-001](#), *Notice to Deputy Collectors and Retail Dealers – Fuel Inventory*
- email us at CarbonTax@gov.bc.ca

Part 1 – Business Information

Complete all fields. The inventory account number identifies your carbon tax account and will remain unchanged. The media number identifies a specific return for a specific period in reference to your inventory account. This number will change for each return and reporting period. If you do not have an inventory account, contact us or submit your tax return without an account number and without a media number.

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.

Note:

- Ethanol and ethanol blends are gasoline and are subject to carbon tax at the rate for gasoline. Similarly, biodiesel and biodiesel blends are light fuel oil (LFO) and are subject to carbon tax at the rate for light fuel oil.

Line 1: Enter the total volume of each fuel type owned or deemed to be owned at 12:01 am on April 1, 2019, that you purchased for resale. This includes any fuel in your possession that has been sold but not delivered to a purchaser.

Line 2: For Exempt Fuel Retailers only, calculate your exempt fuel inventory by multiplying your exempt percentages by the volumes reported on Line 1. For example, enter 25,000 litres if you are authorized to purchase 25% of your gasoline exempt of security and you have an inventory of 100,000 litres of gasoline.

Line 8: You may subtract the \$250 inventory allowance from Line 7, Total Security Payable, if:

- a. you have the capacity during the ordinary course of business to store at least 1,000 litres of fuel, and
- b. your return and payment are received by the ministry on or before April 15, 2019. If you send in your return and payment by mail, it is considered received on time if the envelope is postmarked by Canada Post on or before the due date. A business postage meter mark is not sufficient.

Line 9: 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

All returns must be certified by an authorized signing authority.

Table of Fuel Types and Rates – Effective April 1, 2019				
	Units for Tax Rates	April 1, 2019	March 31, 2019	Difference in Tax Rates
Liquid Fuels				
Gasoline (including ethanol) \$/Litre		\$0.0889	\$0.0778	\$0.0111
Light Fuel Oil (LFO) (including biodiesel)				
• Diesel \$/Litre		\$0.1023	\$0.0895	\$0.0128
• Heating Oil \$/Litre		\$0.1023	\$0.0895	\$0.0128
• Locomotive Fuel \$/Litre		\$0.1023	\$0.0895	\$0.0128
• Industrial Oil \$/Litre		\$0.1023	\$0.0895	\$0.0128
Heavy Fuel Oil \$/Litre		\$0.1260	\$0.1103	\$0.0157
Aviation Fuel \$/Litre		\$0.0984	\$0.0861	\$0.0123
Jet Fuel \$/Litre		\$0.1044	\$0.0914	\$0.0130
Kerosene \$/Litre		\$0.1044	\$0.0914	\$0.0130
Naphtha \$/Litre		\$0.1020	\$0.0893	\$0.0127
Methanol \$/Litre		\$0.0436	\$0.0382	\$0.0054
Gaseous Fuels				
Propane \$/Litre		\$0.0616	\$0.0539	\$0.0077
Butane \$/Litre		\$0.0704	\$0.0616	\$0.0088
Ethane \$/Litre		\$0.0392	\$0.0343	\$0.0049
Gas Liquids \$/Litre		\$0.0660	\$0.0578	\$0.0082
Pentanes Plus* \$/Litre		\$0.0704	\$0.0616	\$0.0088
Refinery Gas \$/m3		\$0.0704	\$0.0616	\$0.0088
Coke Oven Gas \$/m3		\$0.0644	\$0.0564	\$0.0080
Solid Fuels				
Coal – Low Heat Value** \$/Tonne		\$71.08	\$62.20	\$8.88
Coal – High Heat Value*** \$/Tonne		\$83.08	\$72.70	\$10.38
Coke \$/Tonne		\$99.48	\$87.05	\$12.43
Petroleum Coke \$/Litre		\$0.1468	\$0.1285	\$0.0183

* 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