

2017 Industry Reporting Calendars

Petroleum and Natural Gas Act

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 2017, please refer to the reporting calendars on pages 5 and 6.

Oil and Natural Gas Reporting Due Dates	
From Royalty Payors to Mineral, Oil and Gas Revenue Branch*	
<i>Marketable Gas and By-Product Producer Allocations Report (BC-08)</i>	Last day of the second month following the production month.
<i>Monthly Oil Sales Statement (BC-09)</i>	Last day of the month following the production month.
<i>Petroleum and Natural Gas Remittance Advice (BC-15)</i>	Last day of the month in which payment is made.
<i>Net Profit Monthly Allowable Capital and Operating Costs (BC-51)</i>	Last day of the second month following the month in which the costs were incurred.
Payments – due the 25th of the month, including:	
<ul style="list-style-type: none"> ▪ 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, ▪ payment for actual oil royalties produced two months previous, and ▪ payment for actual gas royalties produced three months previous. 	
From Facility Operators to Mineral, Oil and Gas Revenue Branch*	
<i>Monthly Production Statement (BC-S1)</i>	25 th day of the month following the production month.
<i>Monthly Disposition Statement (BC-S2)</i>	25 th day of the month following the production month.

Oil and Natural Gas Reporting Due Dates (continued)	
From Facility Operators to Mineral, Oil and Gas Revenue Branch* (continued)	
<i>Reporting Interest Statement (BC-12)</i>	20 th day of the month following: <ul style="list-style-type: none"> ▪ the month in which a new well event begins commercial production, or ▪ the month in which a change in reporting interest in an existing well event is effective.
<i>Monthly Gas Injection Operations Report (Form 15A)</i>	25 th day of the month following the reported month.
<i>Application for Producer Cost of Service (BC-22)</i>	For additions or deletions to existing reporting facilities, December 31 st of each year. For new reporting facilities, the last day of the month following the month in which the facility starts operating.
From Plant Operators to Mineral, Oil and Gas Revenue Branch*	
<i>Monthly Natural Gas Plant and Processing Statement (BC-19)</i>	25 th day of the month following the production month in which the gas was processed.
<i>Application for Gas Cost Allowance (BC-23)</i>	For existing producer-owned plants, March 15 th of each year. For new producer-owned plants, the last day of the month in which the plant starts operating.
From Well Operators to Mineral, Oil and Gas Revenue Branch*	
<i>Notice of Commencement or Suspension of Operations (BC-11)</i>	20 th day of the month following the effective date of the well status update.
Others	
<i>Crude Oil and Condensate Monthly Pipeline Statement (BC-35)</i>	25 th day of the month following the month in which you receive oil or condensate.
<i>Monthly Treating Plant Statement (BC-36)</i>	25 th day of the month following the month in which you receive oil.
From Mineral, Oil and Gas Revenue Branch* to Industry	
Oil and gas royalty invoices	Approximately the 10 th and 15 th of the month following the month in which the Mineral, Oil and Gas Revenue Branch receives the BC-08 or BC-09.
Client statements	Approximately the 20 th of each month.

Oil and Natural Gas Reporting Due Dates (continued)	
From Industry to Policy and Royalty Branch**	
Marketable gas sales invoices, and processing and transportation purchase documents	10 th 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 (BC-S1)*
- *Monthly Disposition Statement (BC- S2)*
- *Marketable Gas and By-Product Producer Allocations Report (BC- 08)*
- *Monthly Oil Sales Statement (BC-09)*
- *Notice of Commencement or Suspension of Operations (BC-11)*
- *Reporting Interest Statement (BC-12), if one or more interests in oil production are reported*
- *Petroleum and Natural Gas Remittance Advice (BC-15)*
- *Application for Gas Cost Allowance (BC-23)*
- *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 (BC-12), if no interests in oil production are reported*
- *Crude Oil and Condensate Monthly Pipeline Statement (BC-35)*
- *Monthly Treating Plant Statement (BC-36)*
- *Monthly Natural Gas Plant and Processing Statement (BC-19)*
- *Net Profit Monthly Allowable Capital and Operating Costs (BC-51)*

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

Further Information

Online: 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

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

2017 Natural Gas Reporting Calendar				
To Mineral, Oil and Gas Revenue Branch* from Industry				To Policy and Royalty Branch** from Industry
Production Month	BC-S1, BC-S2, Form 15A, BC-19	Deposit Adjustment on BC-15	BC-08, BC-15 and BC-51	Sales Invoices and Purchase Documents
January	February 27	March 27	March 31	March 14
February	March 27	April 25	May 1	April 18
March	April 25	May 25	May 31	May 12
April	May 25	June 26	June 30	June 14
May	June 26	July 25	July 31	July 17
June	July 25	August 25	August 31	August 15
July	August 25	September 25	October 2	September 15
August	September 25	October 25	October 31	October 16
September	October 25	November 27	November 30	November 15
October	November 27	December 27	January 2	December 14
November	December 27	January 25	January 31	January 15
December	January 25	February 26	February 28	February 15

* Ministry of Finance

** Ministry of Natural Gas Development

2017 Oil Reporting Calendar			
To Mineral, Oil and Gas Revenue Branch*			
	From Producers		From Pipeline Operators
Production Month**	Deposit Adjustment on BC-15, BC-S1 and BC-S2	BC-09 and BC-15	BC-35 and BC-36
January	February 27	February 28	February 27
February	March 27	March 31	March 27
March	April 25	May 1	April 25
April	May 25	May 31	May 25
May	June 26	June 30	June 26
June	July 25	July 31	July 25
July	August 25	August 31	August 25
August	September 25	October 2	September 25
September	October 25	October 31	October 25
October	November 27	November 30	November 27
November	December 27	January 2	December 27
December	January 25	January 31	January 25

* Ministry of Finance

**BC-35 and BC-36 due dates are based on receipt month