

Ministry of Finance

Information Sheet



ISSUED: July 2020

gov.bc.ca/oilandnaturalgastaxes

Invoice Components for Oil & Gas Royalties and Tax

Petroleum and Natural Gas Act

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Introduction

This information sheet provides producers and operators with additional information about their invoices, including examples of typical invoice sections and components. The examples provided in this document are from an Oil and Gas Royalty (OGR) account.

For up to date information on specs, contact your royalty analyst or email Oil&GasRoyaltyQuestions@gov.bc.ca

Crown Invoice Summary PDF

The first section of the invoice summary PDF summarizes new royalty or tax for the current production month, changes to royalty or tax resulting from amendments on previous production months and changes to the application of non-refundable credits (NRCs). The interest field includes interest updated from prior-period amendments, interest recalculated due to royalty or tax changes, and interest accrued during the billing cycle.



BRITISH COLUMBIA

Ministry of Finance

CROWN INVOICE

issued under the *Petroleum and Natural Gas Act*

January 23, 2020

Business Number: 12345 4321 BT 0184
Account Number: OGR-1058-6064
Letter Id: L1481409536
BA ID: 54321



ABC CORP
1925 BLANSHARD ST
VICTORIA BC V8T 4J2

This Crown Invoice is issued to you in accordance with the provisions of the Act. Any interest included in this Crown Invoice is based on rates established by Order-In-Council.

Refer to your Statement of Account for the full balance due on your account.

Crown Invoice details:

Total November 2019 Production Month	\$687,277.79
Oil	\$34,538.95
Gas	\$108,352.89
Net Profit Royalty	\$544,385.95
Total Prior Months Amendments	\$23,748.50
Oil	\$15,882.64
Gas	\$58,085.60
Net Profit Royalty	\$(50,219.74)
Total Amount Before Credits	\$711,026.29
Non-Refundable Credits <i>Summer Drilling and Infrastructure Credits</i>	\$(711,026.29)
Interest	\$1,555.12
Total Crown Invoice	\$1,555.12

Full payment of your account is due by **January 31, 2020**. Please see your Statement of Account for your full balance due. Late payments are subject to interest.

If you have any questions or concerns regarding this invoice contact the Mineral, Oil, and Gas Revenue Branch; please call toll free 1 800 667-1182 (within Canada), 1 250 952-0192 (outside Canada), or send an email to Oil&GasRoyaltyQuestions@gov.bc.ca.

If after contacting the branch there are unresolved concerns, a formal request for reconsideration can be made to the Collector. This invoice must be paid in full by the due date to avoid any further interest, even if a request for reconsideration has been filed. Further information can be found at gov.bc.ca/oilandnaturalgastaxes.

The second section of the invoice summary PDF shows changes to invoice amounts if prior production months are amended during the current billing cycle. If the amendment is the result of an audit, or an audited period is amended, there will be an asterisk on the left side of the month.

If royalty amounts decrease because of the amendment, any resulting credit will offset debt in the oldest period, and then the oldest debt within that period.

Government of British Columbia Crown Invoice Issued under the <i>Petroleum and Natural Gas Act</i> Prior Months Amendments Summary			
<u>Production Month</u>	<u>Current</u>	<u>Previous</u>	<u>Difference</u>
Oil	\$34,100.94	\$18,218.30	\$15,882.64
* October 2019	\$34,100.94	\$18,218.30	\$15,882.64
Gas	\$122,811.01	\$64,725.41	\$58,085.60
October 2019	\$122,811.01	\$64,725.41	\$58,085.60
Net Profit Royalty	\$226,644.17	\$276,863.91	\$(50,219.74)
October 2019	\$226,644.17	\$276,863.91	\$(50,219.74)

*This assessment or reassessment is issued based on amended information received by the Collector and/or information that the Collector believes to be correct.

The third section of the invoice summary PDF shows a summary of all Non-Refundable Credit changes during a billing cycle, with a breakdown of information by credit types. This section is only provided for OGR accounts with Non-Refundable Credits.

Government of British Columbia Invoice Issued under the <i>Petroleum and Natural Gas Act</i> Non-Refundable Credits Schedule				
<u>Credit Type</u>	<u>Opening Balance</u>	<u>Credit Allocated</u>	<u>Credit Taken</u>	<u>Closing Balance</u>
Summer Drilling Credit	\$50,000.00	0.00	\$(50,000.00)	0.00
Clean Growth Infrastructure Royalty Program (CGIRP)	0.00	\$150,000.00	0.00	\$150,000.00
Growth Credit	0.00	\$90,000.00	0.00	\$90,000.00
Sustainability Credit	0.00	\$60,000.00	0.00	\$60,000.00
Infrastructure Royalty Credit Program (IRCP)	\$925,000.00	\$350,000.00	\$(661,026.29)	\$613,973.71
Clean Infrastructure Credit	\$175,000.00	0.00	\$(175,000.00)	0.00
Pipeline Credit	\$200,000.00	\$50,000.00	0.00	\$250,000.00
Road Credit	\$500,000.00	\$300,000.00	\$(486,026.29)	\$313,973.71
Sierra Yoyo Desan Road Credit	\$50,000.00	0.00	0.00	\$50,000.00
Total Non-Refundable Credits	\$975,000.00	\$500,000.00	\$(711,026.29)	\$763,973.71

Invoice Summary CSV

The information provided in the invoice summary PDF is also provided in a CSV file so you can upload summary data to your system at your convenience.

Invoice Number	Invoice Date	Production Month	Payor	BA ID	Payor Account	Due Date	Type	Value
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Current Oil	34538.95
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Current Gas	108352.89
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Current Net Profit Royalty	544385.95
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Prior Oil	15882.64
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Prior Gas	58085.60
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Prior Net Profit Royalty	-50219.74
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Non Refundable Credits	-711026.29
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Interest	1555.12
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Total Crown Invoice	1555.12
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Audited Oil	*
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Current Oil	34100.94
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Previous Oil	18218.30
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Difference Oil	15882.64
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Audited Gas	
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Current Gas	122811.01
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Previous Gas	64725.41
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Difference Gas	58085.60
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Audited Net Profit Royalty	
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Current Net Profit Royalty	226644.17
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Previous Net Profit Royalty	276863.91
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Difference Net Profit Royalty	-50219.74
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Summer Drilling Credit Opening Balance	50000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Summer Drilling Credit Allocated	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Summer Drilling Credit Taken	-50000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Summer Drilling Credit Closing Balance	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Growth Credit Opening Balance	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Growth Credit Allocated	90000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Growth Credit Taken	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Growth Credit Closing Balance	90000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Sustainability Credit Opening Balance	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Sustainability Credit Allocated	60000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Sustainability Credit Taken	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Sustainability Credit Closing Balance	60000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Clean Infrastructure Credit Opening Balance	175000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Clean Infrastructure Credit Allocated	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Clean Infrastructure Credit Taken	-175000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Clean Infrastructure Credit Closing Balance	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Pipeline Credit Opening Balance	200000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Pipeline Credit Allocated	50000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Pipeline Credit Taken	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Pipeline Credit Closing Balance	250000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Road Credit Opening Balance	500000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Road Credit Allocated	300000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Road Credit Taken	-486026.29
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Road Credit Closing Balance	313973.74
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Sierra Yoyo Desan Road Credit Opening Balance	50000.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Sierra Yoyo Desan Road Credit Allocated	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Sierra Yoyo Desan Road Credit Taken	0.00
L1481409536	20200123	201911	ABC CORP	54321	OGR-1058-6064	20200131	Sierra Yoyo Desan Road Credit Closing Balance	50000.00

Invoice Details CSV

The detailed CSV file provides you with invoice changes at the well event level. This can help you identify changes from the previous invoice and book them in your system.

Each entry in the CSV file is unique and distinguished by a set of columns that act as primary keys. The example below shows you the primary key as the combination of Business Associate ID, Production Month, Revision, Plant ID, Battery ID and Stream ID.

C	D	E	F	G	H	I	J	K	L
BA ID	Production Month	Invoice Date	Revision	Plant ID	Battery ID	Stream ID	Well License Number	RTP Prod Gas Vol	RTP Mkt Gas Vol
54321	201801	20190924	Y	BCGP9045839	BCBT02345604	BCWI2000082402217W600	W56789	-100.9	-89.3
54321	201801	20190924	N	BCGP9045839	BCBT02345604	BCWI2000082402217W600	W56789	100.9	93.5

An entry with “Y” under the revision column means that a royalty or tax was previously calculated based on data reported on that entry line. Negative values (-100.9 and -89.3 in the above example) represent the values being reversed.

An entry with “N” under the revision column means that a royalty or tax is being calculated on data reported on this line. Positive values (100.9 and 93.5 in the above example) represent the values being reported on the current invoice.

Depending on the information reported, multiple “Y” lines may be reversed and replaced by one “N” line, or one “Y” line may be reversed and split into multiple “N” lines.

If an entry is amended to nil, there will be only be a “Y” entry added to the CSV file. If an entry is new or changing from nil to non-zero, only an “N” entry will be added to the CSV file.

Non-Compliance Penalty Invoice Summary PDF

The Non-Compliance Penalty (NCP) invoice summary shows the total of all penalties that were incurred during **that billing cycle**. Penalties incurred in a previous cycle will not show up again, even if they remain outstanding.



BRITISH COLUMBIA

Ministry of Finance

NON COMPLIANCE PENALTY INVOICE

January 23, 2020

issued under the *Petroleum and Natural Gas Act*

Business Number: 12345 4321 BT 0184

Account Number: OGR-1058-6064

Letter Id: L0148140953

BA ID: 54321



ABC CORP
1927 BLANSHARD ST
VICTORIA BC V8T 4J2

This Non Compliance Penalty Invoice is issued to you in accordance with the provisions of the Act. Any interest included in this Non Compliance Penalty Invoice is based on rates established by Order-In-Council.

Refer to your Statement of Account for the full balance due on your account.

Non Compliance Penalty Invoice details:

Total Non Compliance Penalty Invoice	<u>\$2,720.00</u>
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Full payment of your account is due by **January 31, 2020**. Please see your Statement of Account for your full balance due. Late payments are subject to interest.

If you have any questions or concerns regarding this invoice contact the Mineral, Oil, and Gas Revenue Branch; please call toll free 1 800 667-1182 (within Canada), 1 250 952-0192 (outside Canada), or send an email to Oil&GasRoyaltyQuestions@gov.bc.ca.

If after contacting the branch there are unresolved concerns, a formal request for reconsideration can be made to the Collector. This invoice must be paid in full by the due date to avoid any further interest, even if a request for reconsideration has been filed. Further information can be found at gov.bc.ca/oilandnaturalgastaxes

Non-Compliance Penalty Invoice Details CSV

The NCP Details CSV file lists all newly incurred penalties resulting from Petrinex errors, as well as pre-Petrinex manual penalties assessed by the Ministry of Finance and pricing penalties assessed by the Ministry of Energy, Mines, and Petroleum Resources (EMPR).

Each invoiced Petrinex penalty is associated with a Petrinex error code, which is categorized based on the Petrinex error message type. Pre-Petrinex manual penalties and EMPR pricing penalties are assessed outside of Petrinex so they will not have a Petrinex error code. Each Petrinex error message type contains a set of unique identifiers that define the error code. The NCP Details CSV file lists the applicable identifiers and their respective values for each error code. See [Petrinex Error Messages and Associated Penalties \(PDF\)](#), or our [Penalties](#) web page for more information.

F	G	H	I	J	K	L	M	N
Error Code	Error Category	Received Date	Error Message	Amount	IDs	ID1 (Del. or RTP)	ID2 (Rec. or GP)	ID3 (CTP or Prod Type)
OVE001	OVE	20191031	No price has been entered for this	100	Delivering Facility/Receiving Facility/Custody Transfer Point/		BCCT0007177	BCTM0007177
NGS020	NGS	20191130	Missing Valuation	100	RTP/Gas Plant/Product Type/	54321	ABGP0088990	C3-MX
NGS020	NGS	20191130	Missing Valuation	100	RTP/Gas Plant/Product Type/	54321	ABGP0088990	C4-MX
	MNLPNL	20191125	Non-Compliance Manual Penalty (€	1220				
	MNLPNL	20191125	Non-Compliance Manual Penalty (€	700				
	EMP	20191121	EMPR Pricing Penalty	500				

Statement of Account


The Statement of Account (SOFA), summarizes unpaid balances on your account. It provides a summary of the balance owing for each production month that has a debit balance when the statement is issued. If your account has a zero or credit balance, no SOFA is issued.

The SOFA also includes a field for "Interest on Overdue." This field shows you the amount of interest that accrued on unpaid balances during the last billing cycle. This field does not show interest from previous billing cycles, so interest resulting from amendments will not be displayed in this field.

A SOFA is issued for each account type:

- Crown Royalties (OGR account)
- Commission Levy (OGC account)
- Deemed Royalties (OGD account)

This makes it possible for one taxpayer to receive up to three SOFAs for a single billing cycle.

 BRITISH COLUMBIA ABC CORP OGR-1058-6064	Ministry of Finance Mailing Address: PO Box 9445 Stn Prov Govt Victoria BC V8W 9V5	STATEMENT OF ACCOUNT			
		<i>Petroleum and Natural Gas Act</i>			
		Statement Date: Jan 23, 2020 Letter Id: L1448838144			
Prod. Month	Royalty/Tax	Penalty/Fee	Interest	Credits	Balance
31-Oct-2019	383,556.12	0.00	1,555.12	(383,556.12)	1,555.12
Interest on Overdue		\$1,555.12	Current Balance		\$1,555.12
<p>This statement includes balances for the periods shown, including applicable penalty/fee and interest. Interest column includes interest on late remittances and cycle interest on overdue balances.</p> <p>If you have any questions about your account, please call toll-free 1 800 667-1182 (within Canada), or 1 250 952-0192 (outside Canada), or send an email to Oil&GasRoyaltyQuestions@gov.bc.ca. Information is also available on our website at gov.bc.ca/oilandnaturalgastaxes.</p> <p>If you have any questions about the collection of your account, please call toll-free 1 866 566-3066 (within Canada), or 1 250 387-6727 (outside Canada), or send an email to RMBTaxpayerInquiries@gov.bc.ca. Information is also available on our website at gov.bc.ca/taxes.</p>					

Need more info?

Online: gov.bc.ca/oilandnaturalgastaxes

Toll free: 1-800-667-1182 or 250-952-0192

Email: Oil&GasRoyaltyQuestions@gov.bc.ca

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This information is for your convenience and guidance and is not a replacement for the legislation.