



APRIL 1, 2018 BRITISH COLUMBIA TRANSIT TAX RETURN (VICTORIA) – INVENTORY under the Motor Fuel Tax Act and the British Columbia Transit Act

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.

Freedom of Information and Protection of Privacy Act (FOIPPA) – The personal information on this form is collected for the purpose of administering the Motor Fuel Tax Act and the British Columbia Transit 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

Form with fields: FULL LEGAL NAME, ACCOUNT NUMBER, MEDIA NUMBER, BUSINESS NUMBER (9 digits), MAILING ADDRESS (include street or PO box, city, province and postal code), CHECK ( ) THIS BOX IF THIS IS AN AMENDED RETURN

PART 2 – FUEL ACTIVITY

Table with columns: CLEAR GASOLINE, CLEAR DIESEL, LITRES (enter volumes as whole numbers). Rows include: 1 TOTAL FUEL INVENTORY within the Victoria regional transit service area (VRTA) at April 1, 2018; 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 INCREASE IN VRTA TAX RATE (\$0.02); 5 SECURITY PAYABLE (Line 3 multiplied by Line 4); 6 TOTAL SECURITY PAYABLE (Line 5 Clear Gasoline plus Line 5 Clear Diesel)

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 (type or print)

X

DATE SIGNED YYYY / MM / DD

TELEPHONE NUMBER

EMAIL ADDRESS

( )

# INSTRUCTIONS FOR BRITISH COLUMBIA TRANSIT TAX RETURN (VICTORIA) – INVENTORY

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## Instructions

Use this form if you are a deputy collector or a retail dealer for fuel within the Victoria regional transit service area (VRTA). This fuel includes clear gasoline and clear diesel (i.e. clear gasoline and/or clear diesel you purchased in the VRTA for resale on which you have paid, or will be paying security to your supplier) and you still own the clear gasoline and/or clear diesel at 12:01 am on April 1, 2018, under the *Motor Fuel Tax Act*.

This return and security is due by **April 16, 2018**.

The Victoria regional transit service area includes: areas within all incorporated municipalities of the Capital Regional District (CRD) and unincorporated areas of the CRD that are part of the Juan de Fuca Electoral Area, excluding the Malahat and Renfrew Land Districts. The islands within these areas, including Salt Spring Island and the Outer Gulf Islands, are not included in the VRTA. For a map of the VRTA, see [BC Transit's website](#).

For additional information:

- visit our website at [gov.bc.ca/salestaxes](http://gov.bc.ca/salestaxes) and go to [Motor Fuel Tax and Carbon Tax](#)
- refer to [Notice 2018-002](#), *Notice to Fuel Sellers in the Victoria Regional Transit Service Area (VRTA) – Fuel Inventory*
- email us at [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)

## Part 1 – Business Information

Complete all fields. The inventory account number identifies your motor fuel 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 clear gasoline and clear diesel 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.**

**Note:** Clear gasoline includes ethanol and clear diesel includes renewable diesel fuel. Ethanol and ethanol blends are subject to the tax at the rate for clear gasoline. Biodiesel and biodiesel blends are subject to tax at the rate for clear diesel.

Line 1: Enter the total volume of clear gasoline and clear diesel owned or deemed to be owned at 12:01 am on April 1, 2018, 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\* (EFR) only, calculate your exempt clear gasoline and clear diesel 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 clear gasoline exempt of security and you have an inventory of 100,000 litres of clear gasoline.

\* An Exempt Fuel Retailer is a fuel seller who operates on First Nations land and has received an *Exempt Fuel Retailer Permit* that authorizes the retailer to purchase clear gasoline and/or clear diesel exempt of security that will be resold tax-exempt to First Nations individuals and bands.

Line 6: Enter the total clear gasoline and clear diesel security payable. Include a cheque or money order made payable to the Minister of Finance with your completed return.

## Part 3 – Taxpayer Certification

All returns must be certified by an authorized signing authority.