



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/etaxbcinfo, or mail this form and payment (if required) to the address above.

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

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

PART 2 – FUEL ACTIVITY

Table with columns: GASOLINE, (LFO) DIESEL, (LFO) HEATING OIL, PROPANE, ENTER OTHER FUEL TYPES (if required), TOTALS. Rows include: 1 TOTAL FUEL INVENTORY AT APRIL 1, 2023; 2 LESS: For Exempt Fuel Retailers only; 3 TOTAL TAXABLE VOLUME; 4 TAX RATE ON APRIL 1, 2023; 5 TAX RATE ON MARCH 31, 2023; 6 DIFFERENCE IN TAX RATES; 7 TOTAL SECURITY PAYABLE; 8 LESS: Annual Inventory Allowance; 9 NET AMOUNT PAYABLE OR REFUNDABLE

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.

Form with fields: SIGNATURE OF AUTHORIZED SIGNING AUTHORITY, NAME/OFFICIAL TITLE, DATE SIGNED YYYY / MM / DD, TELEPHONE NUMBER, EMAIL ADDRESS

# 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 B.C. 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, 2023 under the Carbon Tax Act. This return is due by April 17, 2023.

For additional information:

- visit our website at [gov.bc.ca/fuelandcarbontax](http://gov.bc.ca/fuelandcarbontax)
- refer to [Notice 2023-003](#), Notice to Deputy Collectors and Retail Dealers – Fuel Inventory
- email us at [CarbonTax@gov.bc.ca](mailto:CarbonTax@gov.bc.ca)

## Part 1 – Business Information

Complete all fields. The CIV 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 a CIV 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 LFO.

Line 1: Enter the total volume of each fuel type owned or deemed to be owned at 12:01 am on April 1, 2023 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 from 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:

- you have the capacity during the ordinary course of business to store at least 1,000 litres of fuel, and
- your return and payment are received by us on or before April 17, 2023. 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. We 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, 2023**

	<u>Units for Tax Rates</u>	<u>April 1, 2023</u>	<u>March 31, 2023</u>	<u>Difference in Tax Rates</u>
<b>Liquid Fuels</b>				
Gasoline (including ethanol)	\$/Litre	\$0.1431	\$0.1105	\$0.0326
Light Fuel Oil (LFO) (including biodiesel)				
• Diesel	\$/Litre	\$0.1685	\$0.1301	\$0.0384
• Heating Oil	\$/Litre	\$0.1685	\$0.1301	\$0.0384
• Locomotive Fuel	\$/Litre	\$0.1685	\$0.1301	\$0.0384
• Industrial Oil	\$/Litre	\$0.1685	\$0.1301	\$0.0384
Heavy Fuel Oil	\$/Litre	\$0.2072	\$0.1593	\$0.0479
Aviation Fuel	\$/Litre	\$0.1592	\$0.1244	\$0.0348
Jet Fuel	\$/Litre	\$0.1678	\$0.1291	\$0.0387
Kerosene	\$/Litre	\$0.1678	\$0.1291	\$0.0387
Naphtha	\$/Litre	\$0.1465	\$0.1127	\$0.0338
Methanol	\$/Litre	\$0.0714	\$0.0549	\$0.0165
<b>Gaseous Fuels</b>				
Propane	\$/Litre	\$0.1006	\$0.0774	\$0.0232
Butane	\$/Litre	\$0.1157	\$0.0890	\$0.0267
Ethane	\$/Litre	\$0.0662	\$0.0509	\$0.0153
Gas Liquids	\$/Litre	\$0.1081	\$0.0832	\$0.0249
Pentanes Plus*	\$/Litre	\$0.1157	\$0.0890	\$0.0267
Refinery Gas	\$/m3	\$0.1396	\$0.1350	\$0.0046
Coke Oven Gas	\$/m3	\$0.0455	\$0.0350	\$0.0105
<b>Solid Fuels</b>				
Coal – Low Heat Value**	\$/Tonne	\$115.21	\$88.62	\$26.59
Coal – High Heat Value***	\$/Tonne	\$145.02	\$112.58	\$32.44
Coke	\$/Tonne	\$206.68	\$158.99	\$47.69
Petroleum Coke	\$/Litre	\$0.2452	\$0.1919	\$0.0533

\* Includes Iso-Octane, Toluene and Xylene

\*\* 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