

CARBON TAX RETURN – REGISTERED AIR SERVICE OR MARINE SERVICE

under the *Carbon Tax Act*

For the Reporting Periods between July 1, 2011 – June 30, 2012

General Inquiries

Toll-free in Canada: 1 877 388-4440

See [Page 2](#) for instructions and explanation of terms.

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 both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Manager, Program 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	ADDRESS (include postal code)	MEDIA NUMBER	CTA NUMBER
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PART 2 – FUEL ACTIVITY

FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD	GASOLINE	(LFO) DIESEL	(LFO) HEATING OIL	(LFO) LOCOMOTIVE FUEL	(LFO) INDUSTRIAL OIL	HEAVY FUEL OIL	AVIATION FUEL	JET FUEL	ENTER OTHER FUEL TYPES (if required)			TOTALS
Litres															
1 TOTAL VOLUME OF FUEL USED FOR A NON-EXEMPT PURPOSE															
a. Registered Air Service															
b. Registered Marine Service															
2 SUB-TOTAL (sum of Line 1 amounts)															
3 LESS: Volume of fuel purchased in British Columbia on which tax has already been paid															
4 NET TAXABLE VOLUME (Line 2 minus Line 3)															
5 TAX RATE (see Page 2 for tax rates for all fuel types)				\$0.0556	\$0.0639	\$0.0639	\$0.0639	\$0.0639	\$0.0788	\$0.0615	\$0.0653				
6 CARBON TAX (Line 4 x Line 5)															
7 LESS: Tax adjustments (<i>please specify</i>):															
8 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. I have not received a credit or refund of tax from my fuel supplier for the fuel being claimed.

SIGNATURE OF AUTHORIZED SIGNING AUTHORITY	NAME OF AUTHORIZED SIGNING AUTHORITY (<i>please print</i>)	OFFICIAL TITLE	PHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS	DATE SIGNED YYYY / MM / DD
X			()	()		

Instructions for Carbon Tax Return – Registered Air Service or Marine Service

Instructions:

Use this form if you have been appointed as a Registered Air Service or Marine Service under the *Carbon Tax Act*, and only for the fuels indicated on your Registered Air Service or Marine Service Certificate.

For additional information, please see our website:

• www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm

• **Notice 2008-018**, *Registered Air Service and Registered Marine Service - Carbon Tax*

Or e-mail us at CarbonTax@gov.bc.ca

Part 1 – Business Information

Complete all fields. The CTA number is a number that identifies your carbon tax account and will remain unchanged. The media number is a unique number that identifies a specific return for a specific period within your account. This number will change for each return and reporting period.

Part 2 – Fuel Activity

If you are reporting a type of fuel not already displayed on this return, please see 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.

Please note: Effective January 1, 2010, 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 and are subject to carbon tax at the rate for light fuel oil.

Line 1: Enter the total volume of each fuel type used for a non-exempt purpose.

- a. Registered Air Service – enter the volume of jet or aviation fuel used for a non-exempt purpose.
- b. Registered Marine Service – enter the volume of each type of fuel exempted on your Registered Marine Service Certificate used for a non-exempt purpose.

Line 8: If there is a net amount payable, please 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

This form must be certified by an authorized signing authority.

Table of Fuel Types and Rates – July 1, 2011 to June 30, 2012

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol blends)	\$/Litre	\$0.0556
Light Fuel Oil (LFO) (including biodiesel)		
• Diesel	\$/Litre	\$0.0639
• Heating Oil	\$/Litre	\$0.0639
• Locomotive Fuel	\$/Litre	\$0.0639
• Industrial Oil	\$/Litre	\$0.0639
Heavy Fuel Oil	\$/Litre	\$0.0788
Aviation Fuel	\$/Litre	\$0.0615
Jet Fuel	\$/Litre	\$0.0653
Kerosene	\$/Litre	\$0.0653
Naphtha	\$/Litre	\$0.0638
Methanol	\$/Litre	\$0.0273
Gaseous Fuels		
Natural Gas	\$/Gigajoule	\$1.2415
OR, Natural Gas	\$/m3	\$0.0475
Propane	\$/Litre	\$0.0385
Butane	\$/Litre	\$0.0440
Ethane	\$/Litre	\$0.0245
Gas Liquids	\$/Litre	\$0.0413
Pentanes Plus	\$/Litre	\$0.0440
Refinery Gas	\$/m3	\$0.0440
Coke Oven Gas	\$/m3	\$0.0403
Solid Fuels		
Coal – Low Heat Value*	\$/Tonne	\$44.43
Coal – High Heat Value**	\$/Tonne	\$51.93
Coke	\$/Tonne	\$62.18
Petroleum Coke	\$/Litre	\$0.0918

* Includes Sub-Bituminous Coal

** Includes Bituminous Coal