



CARBON TAX RETURN – REGISTERED AIR SERVICE OR MARINE SERVICE

under the Carbon Tax Act For Reporting Periods Beginning July 1, 2012



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, and print at 100% on legal sized paper (14" x 8.5") to avoid delays.

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.

PART 1 – BUSINESS INFORMATION

Form section for business information including fields for Full Legal Name, Mailing Address, Media Number, Account Number, and a checkbox for amended return.

PART 2 – FUEL ACTIVITY

Table with columns for fuel types (Gasoline, Diesel, Heating Oil, Locomotive Fuel, Industrial Oil, Heavy Fuel Oil, Aviation Fuel, Jet Fuel) and rows for fuel volume, tax rate, and net amount payable.

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.

Form section for taxpayer certification with fields for Signature, Name/Title, Date Signed, Telephone Number, and Email Address.

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:

- visit our website at gov.bc.ca/salestaxes and go to **Motor Fuel Tax and Carbon Tax**
- refer to **Bulletin CT 005**, *Commercial Air or Marine Services*
- email us at CarbonTax@gov.bc.ca

Part 1 – Business Information

Complete all fields. The account 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

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, 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.

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 7: Do not use this line to make adjustments to prior periods. To adjust a prior period return, **you must submit an amended return** for that period.

Line 8: If there is a Net Amount Payable, 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 – Effective July 1, 2012

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol blends)	\$/Litre	\$0.0667
Light Fuel Oil (LFO) (including biodiesel)		
• Diesel	\$/Litre	\$0.0767
• Heating Oil	\$/Litre	\$0.0767
• Locomotive Fuel	\$/Litre	\$0.0767
• Industrial Oil	\$/Litre	\$0.0767
Heavy Fuel Oil	\$/Litre	\$0.0945
Aviation Fuel	\$/Litre	\$0.0738
Jet Fuel	\$/Litre	\$0.0783
Kerosene	\$/Litre	\$0.0783
Naphtha	\$/Litre	\$0.0765
Methanol	\$/Litre	\$0.0327
Gaseous Fuels		
Natural Gas	\$/Gigajoule	\$1.4898
OR, Natural Gas	\$/m3	\$0.0570
Propane	\$/Litre	\$0.0462
Butane	\$/Litre	\$0.0528
Ethane	\$/Litre	\$0.0294
Gas Liquids	\$/Litre	\$0.0495
Pentanes Plus*	\$/Litre	\$0.0528
Refinery Gas	\$/m3	\$0.0528
Coke Oven Gas	\$/m3	\$0.0483
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$53.31
Coal – High Heat Value***	\$/Tonne	\$62.31
Coke	\$/Tonne	\$74.61
Petroleum Coke	\$/Litre	\$0.1101

* Includes Iso-Octane

** Includes Sub-Bituminous Coal

*** Includes Bituminous Coal