



**CARBON TAX RETURN
NATURAL GAS RETAIL DEALERS**

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	MEDIA NUMBER	CTA NUMBER
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ADDRESS (include postal code)

PART 2 – FUEL ACTIVITY

FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD	NATURAL GAS		TOTALS
				Gigajoules	OR m3	
1 TOTAL VOLUME OF FUEL SOLD AS A RETAIL DEALER WITHIN BC						
2 LESS: Volume sold exempt of tax within BC						
a. Status Indians and Indian Bands						
b. Visiting Forces and Members of the Diplomatic and Consular Corps						
c. Fuel Sold Within BC and Exported						
d. Sales to Registered Consumers						
e. Other (please specify):						
3 SUB-TOTAL (sum of Line 2 amounts)						
4 TOTAL TAXABLE VOLUME (Line 1 minus Line 3)						
5 TAX RATE				\$1.2415	\$0.0475	
6 CARBON TAX (Line 4 x Line 5)						
7 LESS: Tax adjustments						
a. Bad Debt Write-offs						
b. Other (please specify):						
8 SUB-TOTAL (sum of Line 7 amounts)						
9 NET AMOUNT PAYABLE OR REFUNDABLE (Line 6 minus Line 8)						

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 any of the fuel being claimed.

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

Instructions for Carbon Tax Return – Natural Gas Retail Dealers

Use this form if you sell natural gas at retail to an end purchaser. For additional information, please see our website:

- www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm
- [Notice 2008-020](#), *Natural Gas and Propane Sellers*

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

Line 1: Enter the total volume of fuel you sold as a retail dealer to an end purchaser in BC. This does not include fuel sold to another retail dealer or wholesaler. You have the option of reporting the volume in either gigajoules or cubic meters.

Line 2: For fuel reported on Line 1, enter the volume of fuel sold in BC without tax.

- Indian Bands or Status Indians – enter the total volume of fuel sold in BC to Indian bands or Status Indians, if you delivered it to a reserve as a condition of sale and the fuel was delivered into a receptacle located on reserve land.
- Visiting Forces and Members of the Diplomatic and Consular Corps – enter the total volume of fuel sold in BC to Visiting Forces and Members of the Diplomatic and Consular Corps.
- Fuel Sold Within BC and Exported – enter the total volume of fuel sold in BC that was subsequently exported by you or a common carrier for use outside the province. If exported by a common carrier, the contract with the carrier must be made at or before the time of sale.
- Registered Consumers – enter the total volume of fuel sold in BC to Registered Consumers.
- Other – specify the reason(s) the fuel was sold exempt of tax. Enter the volume of fuel exempted for each reason.

Line 7: Enter the dollar amount of adjustments for fuel sold in BC.

- Bad Debt Write-offs – enter the related dollar amount for BC sales where credit was extended to a customer and the account, or portion of the account, later became uncollectible and was written off as a bad debt.
- Other – do not use this line to make adjustments to prior periods. To adjust a prior period return, please submit a **revised return** for that period.

Line 9: 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.