



CARBON TAX RETURN NATURAL GAS RETAIL DEALERS



under the Carbon Tax Act

For Reporting Periods Between April 1, 2018 – March 31, 2019

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 letter sized paper (8.5" x 11") 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. 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 section for business information including fields for Full Legal Name, Media Number, Account Number, Mailing Address, and a checkbox for amended return.

PART 2 - FUEL ACTIVITY

Table with columns for Fuel Activity Period, Natural Gas (Gigajoules or m3), and Totals. Rows include total volume sold, less exemptions, tax rate, carbon tax, 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. 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.

Form section for taxpayer certification including signature lines, name/title, date signed, telephone number, and email address.

INSTRUCTIONS FOR CARBON TAX RETURN – NATURAL GAS RETAIL DEALERS

Instructions

Use this form if you sell natural gas at retail to an end purchaser. For additional information:

- visit our website at gov.bc.ca/salestaxes and go to **Motor Fuel Tax and Carbon Tax**
- refer to **Bulletin CT 001**, *Natural Gas and Biomethane Sellers*
- 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.**

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.

- Eligible First Nation Purchasers – enter the total volume of fuel sold on reserve land in BC to eligible First Nation purchasers. You and the purchasers must be physically located on reserve land or if you are located off of reserve land, a condition of the sales is that the purchasers take possession of the fuel, by way of delivery, on reserve land. For further information, see **Bulletin MFT-CT 002**, *Sales to First Nations and the Fuel Tax Exemption Program*.
- 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. For further information, see **Bulletin CTB 007**, *Exemption for 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. For further information, see **Bulletin MFT-CT 004**, *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. For further information, see **Bulletin CTB 001**, *Bad Debts*.
- Other – 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 9: 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.