



MOTOR FUEL TAX RETURN SELF ASSESSORS

under the Motor Fuel Tax Act

GENERAL INQUIRIES

Toll-free: 1 877 388-4440
Email: FuelTax@gov.bc.ca
Website: gov.bc.ca/salestaxes

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.

GENERAL INSTRUCTIONS

See Page 2 for more information.

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information on this form is collected for the purpose of administering the Motor Fuel Tax Act under the authority of section 26(a) of the FOIPPA.

PART 1 - BUSINESS INFORMATION
FULL LEGAL NAME (personal or corporate)
ACCOUNT NUMBER (FSA-XXXX-XXXX)
MAILING ADDRESS (include street or PO box, city, province and postal code)
TELEPHONE NUMBER
REMITTANCE PERIOD
CHECK ( ) THIS BOX IF THIS IS AN AMENDED RETURN
EMAIL ADDRESS

PART 2 - FUEL ACTIVITY (enter volumes as whole numbers)
Table with columns: TYPE OF FUEL, A (FUEL MANUFACTURED OR IMPORTED IN BC (LITRES)), B (FUEL PURCHASED IN BC (LITRES)), C (FUEL USED IN BC (LITRES)), D (NET LITRES IN BC (C - B)), E (TAX RATE), F (TAX BEFORE ADJUSTMENTS (D x E)), G (SCTA ADJUSTMENTS (from FIN 427, see Page 2)), H (TOTAL TAX DUE (F - G))

\* Non-motor fuel oil (NMFO) should be reported on this row if used for a purpose that is not authorized (e.g. you used NMFO in an internal combustion engine). See Page 2 for instructions.

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/OFFICIAL TITLE
DATE SIGNED YYYY / MM / DD
TELEPHONE NUMBER

## INSTRUCTIONS

Complete this form to self-assess motor fuel tax on fuel that you:

- manufacture in, or import into, BC and use in an internal combustion engine,
- bring into BC in excess of 182 litres in the supply tank, or supplemental supply tank, of a motor vehicle for use in that vehicle, other than an International Fuel Tax Agreement commercial vehicle,
- purchase in BC and are not charged, or are undercharged, the amount of motor fuel tax due at the time you purchase the fuel, or
- use for a different or higher-taxed purpose than the seller's understanding when you purchased the fuel (e.g. you use coloured fuel for a clear fuel purpose).

**Note:** If you are self-assessing natural gas used in a stationary internal combustion engine, complete the *Natural Gas Consumed by Internal Combustion Engines* (**FIN 451**).

If you identify an error in a tax return from a previous reporting period, **you must submit an amended return** for that period.

For more information, refer to **Bulletin MFT-CT 006**, *Self Assessing Motor Fuel and Carbon Tax*.

### Due Date

Returns and payments are due on the 15<sup>th</sup> of the month following the month the fuel was used. Please include a cheque or money order made payable to the Minister of Finance with your return.

### Let Us Know About Significant Changes

If you are on a scheduled filing frequency and there has been a change in your business' legal name, a merger or amalgamation or any other significant change in the ownership or control of your business, you must inform the ministry as soon as possible.

### Requirements for Fuel Sellers

You must not sell fuel within BC for the first time after it is manufactured in, or imported into, BC unless you have been appointed a collector. For more information, refer to **Bulletin MFT-CT 001**, *Fuel Sellers*.

### Additional Information

Please refer to **Bulletin MFT-CT 005**, *Tax Rates on Fuels* or **Bulletin MFT-CT 003**, *Coloured Fuel*.

## 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:

- **manufacture or import fuel for your own use** – record the total amount of fuel manufactured or imported that you will use for a taxable purpose in BC and the amount of this fuel that you actually used. For example, if you import 1,000 litres of diesel fuel but only use 250, report 1,000 imported and 250 used. Report the remaining volume after use in future reporting periods.
- **use heating oil and/or non-motor fuel oil for a purpose that is not authorized** (e.g. you use heating oil in internal combustion engines) – report your purchase volume on the heating oil row in Column B at a tax rate of \$0.00/litre and the volume you used in an internal combustion engine on the Diesel (Motive Fuel) row in Column C at a tax rate of \$0.15/litre.
- **use fuel for a higher-taxed purpose than the seller's understanding when you purchased the fuel** – for example, if you purchase 1,000 litres of coloured diesel in BC and use the fuel for an unauthorized purpose, such as in a truck or passenger vehicle, record the fuel as shown in the table below.

TYPE OF FUEL	B	C	D	E	H
	FUEL PURCHASED IN BC (LITRES)	FUEL USED IN BC (LITRES)	NET LITRES IN BC (C – B)	TAX RATE	TOTAL TAX DUE (F – G)
Diesel (Motive Fuel)	0	1,000	1,000	0.15	\$150.00
Coloured Diesel	1,000	0	(1,000)	0.03	(\$30.00)
Total					\$120.00

**Note:** If you purchase lower taxed fuel (e.g. marine diesel) within the South Coast British Columbia Transportation Service Region (SCTA) or Victoria Regional Service Area (VRTA) but used the fuel for a higher taxed purpose (e.g. in a vehicle used anywhere in BC) you must complete two returns:

- for fuel purchased in SCTA – complete the *South Coast British Columbia Transportation Service Region* (**FIN 427**) to report and remit the additional dedicated transit tax and this return to remit the provincial tax difference. You will need to transfer the Provincial Fuel Tax Adjustment amount on Line 5 at the bottom of FIN 427 to Column G on Page 1 for the corresponding fuel type on this return.
- for fuel purchased in VRTA – complete the *British Columbia Transit Tax Return* (**FIN 450**) to report and remit the additional dedicated transit tax and this return to remit the provincial tax difference.