

**JANUARY 1, 2010**  
**MOTOR FUEL TAX RETURN – INVENTORY**  
under the *Motor Fuel Tax Act*

**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 *Motor Fuel 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 information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) E-mail: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)

**PART 1 – BUSINESS INFORMATION**

FULL LEGAL NAME	ADDRESS – <i>Include postal code</i>	MEDIA NUMBER	MFTA NUMBER
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**PART 2 – FUEL ACTIVITY**

	CLEAR GASOLINE (including E85+)	CLEAR DIESEL (including B99.9 and B100)	COLOURED GASOLINE	COLOURED DIESEL	LOCOMOTIVE FUEL	AVIATION FUEL	JET FUEL	MARINE DIESEL FUEL	TOTALS
<b>Litres</b>									
<b>1 Total Fuel Inventory Province-wide (including ethanol and biodiesel) at January 1, 2010 (Information only)</b>									
<b>2 Total Inventory Province-wide only ethanol and biodiesel at January 1, 2010 (includes renewable portion of blends and pure, for a reference the sum of Lines 3, 8, &amp; 13 must be equal to this line)</b>									
<b>3 PART A – Total Inventory of ethanol and biodiesel within South Coast British Columbia transportation service region</b>									
<b>4 LESS: Volume authorized to purchase exempt of security (Exempt Fuel Retailers Only)</b>									
<b>5 TOTAL ACCOUNTABLE VOLUME (Line 3 minus Line 4)</b>									
<b>6 TAX RATES</b>	\$0.2350	\$0.2400	\$0.0300	\$0.0300	\$0.0300	\$0.0200	\$0.0200	\$0.0300	
<b>7 SUB-TOTALS – Security Payable within the South Coast British Columbia transportation service region (Line 5 x Line 6)</b>									
<b>8 PART B – Total Inventory of ethanol and biodiesel within the Victoria Regional transit service area</b>									
<b>9 LESS: Volume authorized to purchase exempt of security (Exempt Fuel Retailers Only)</b>									
<b>10 TOTAL ACCOUNTABLE VOLUME (Line 8 minus Line 9)</b>									
<b>11 TAX RATES</b>	\$0.1800	\$0.1850	\$0.0300	\$0.0300	\$0.0300	\$0.0200	\$0.0200	\$0.0300	
<b>12 SUB-TOTALS – Security Payable within the Victoria Regional transit service area (Line 10 x Line 11)</b>									
<b>13 PART C – Total Inventory of ethanol and biodiesel within rest of British Columbia</b>									
<b>14 LESS: Volume authorized to purchase exempt of security (Exempt Fuel Retailers Only)</b>									
<b>15 TOTAL ACCOUNTABLE VOLUME (Line 13 minus Line 14)</b>									
<b>16 TAX RATES</b>	\$0.1450	\$0.1500	\$0.0300	\$0.0300	\$0.0300	\$0.0200	\$0.0200	\$0.0300	
<b>17 SUB-TOTALS – Security Payable within rest of British Columbia (Line 15 x Line 16)</b>									
<b>18 TOTAL SECURITY PAYABLE (Sum of Lines 7, 12, and 17)</b>									

**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 <b>X</b>	NAME OF AUTHORIZED SIGNING AUTHORITY – <i>Please print</i>	OFFICIAL TITLE	PHONE NUMBER ( )	FAX NUMBER ( )	E-MAIL ADDRESS	DATE SIGNED YYYY / MM / DD
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## Instructions for Motor Fuel Tax Return – Inventory

### Instructions:

This form does not apply to propane and natural gas sellers. Use this form if you are a Deputy Collector or a Retail Dealer, whether or not you own fuel immediately after midnight on December 31, 2009, on which you would have paid security to your fuel supplier under the *Motor Fuel Tax Act*. If you do not own any fuel immediately after midnight on December 31, 2009, you must still provide the ministry with an inventory return stating "nil" or "no inventory". This return is due by January 15, 2010.

For additional information please refer to the Motor Fuel website:

- [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/MotorFuelTax\\_CarbonTax/mft\\_ct.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm)
- [Notice to Collectors, Deputy Collectors and Retail Dealers – Fuel Tax Changes and Inventory Requirements – Carbon Tax Act and Motor Fuel Tax Act](#)

Or e-mail us at [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)

**Part 1 – Business Information:** Complete all fields.

### Part 2 – Fuel Activity:

Please note: Effective January 1, 2010, pure ethanol is taxable at the same rate as clear gasoline and pure biodiesel is taxable at the same rate as clear diesel. Ethanol blends and biodiesel blends are taxable at the same rate as the fuel with which it is blended.

Line 1: Enter the total volume of each fuel type owned, or deemed to have been owned, immediately after midnight on December 31, 2009, that you purchased for resale. This includes any fuel in your possession that has been sold but not delivered to a purchaser. Example: Enter 150,000 litres of clear diesel, if you have an inventory of 100,000 litres of B10 in South Coast British Columbia transportation service region, 30,000 litres of B20 in Victoria Regional transit service area and 20,000 litres of B100 within rest of British Columbia.

Line 2: Enter the total volume of ethanol and biodiesel held immediately after midnight on December 31, 2009. Example: Enter 36,000 litres in case of example in Line 1 (Calculations:  $100,000 \times 10\% + 30,000 \times 20\% + 20,000 \times 100\% = 36,000$ ).

Lines 3, 8 and 13: Enter the total volume of ethanol and biodiesel within each region in British Columbia. Example: Enter 10,000 litres if you have an inventory of 100,000 litres of B10 in South Coast British Columbia transportation service region.

Lines 4, 9 and 14: For Exempt Fuel Retailers, multiply the volume reported on Lines 3, 8 and 13 by the percentage you are authorized by the ministry to purchase exempt of security within your region and enter those figures on Lines 4, 9 & 14 respectively. Example: enter 2,500 litres on Line 4 if you are authorized to purchase 25% of your gasoline exempt of security and you reported 10,000 litres of ethanol on Line 3. Exempt Fuel Retailer means a person who holds an exempt retailer permit.

Line 18: Please include a cheque or money order made payable to the Minister of Finance.

### Part 3 – Taxpayer Certification

All returns must be certified by an authorized signing authority.