



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/etaxbcinfo, or mail this form and payment (if required) to the address above.

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 fields for Part 1: FULL LEGAL NAME, MAILING ADDRESS, MEDIA NUMBER, ACCOUNT NUMBER (CTA-XXXX-XXXX), and CHECK THIS BOX IF THIS IS AN AMENDED RETURN.

PART 2 – FUEL ACTIVITY

Table with columns for Fuel Type (Gasoline, Diesel, Heating Oil, Locomotive Fuel, Industrial Oil, Other), Volume Sold (Less), Tax Rate, Security Payable, and Net Amount Payable/Refundable.

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 fields for Part 3: SIGNATURE OF AUTHORIZED SIGNING AUTHORITY, NAME/OFFICIAL TITLE, DATE SIGNED, TELEPHONE NUMBER, EMAIL ADDRESS.

INSTRUCTIONS FOR CARBON TAX RETURN – COLLECTORS

Instructions

Use this form if you have been appointed as a collector under the Carbon Tax Act for the purpose of manufacturing or importing fuel for sale in BC. Do not use this form to report sales of natural gas or to self-assess tax on fuel used by you on which you have not paid tax or security.

For additional information:

- visit our website at gov.bc.ca/salestaxes and go to [Motor Fuel Tax and Carbon Tax](#)
- refer to [Bulletin MFT-CT 001](#), Fuel 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.**

If you are reporting a type of fuel not already displayed on this return, refer to 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 sold in BC in the reporting period.

Line 2: If you are a refiner collector, enter the total volume of each fuel type sold in BC to another refiner collector on which you did not charge security.

Line 3: Enter the total volume of each fuel type sold in BC on which you did not charge tax or receive security.

- a. Eligible First Nations Purchasers – enter the total volume of each fuel type sold in BC to eligible First Nations purchasers. For further information, see [Bulletin MFT-CT 002](#), Sales to First Nations and the Fuel Tax Exemption Program.
- b. Exempt Fuel Retailers – enter the total volume of each fuel type sold in BC to authorized exempt fuel retailers. For example, enter 25,000 litres if the exempt fuel retailer is authorized to purchase 25% of their fuel exempt from tax and you sold the retailer 100,000 litres.
- c. Visiting Forces and Members of the Diplomatic and Consular Corps – enter the total volume of each fuel type sold in BC to visiting forces, and members of the diplomatic and consular corps.

- d. Fuel Sold within BC and then Exported – enter the total volume of each fuel type sold in BC that was subsequently exported by you, a person acting on your behalf or a common carrier. If exported by a common carrier, you must have required documentation (i.e. a copy of contract) before or at the time of the sale.
- e. Fuel sold for use in a commercial cruise ship that has a port of call outside of BC.
- f. Fuel sold for use in a commercial vessel that is prohibited from coasting trade as defined under the Coasting Trade Act (Canada).
- g. Other non-taxable sales, such as fuel sold in small containers not greater than four litres or coloured gasoline or coloured diesel sold to eligible farmers.

Line 4: Enter the total volume of each fuel type sold in BC to Registered Consumers on which you did not charge tax or security, by registration type as identified on the business' registration certificate issued by the ministry.

- a. Interjurisdictional Railway.
- b. Interjurisdictional Airline.
- c. Other Registered Consumers - feedstock or non-energy uses, such as manufacturing anodes for aluminium smelting, pipeline pigging, and as an anti-freeze in a natural gas pipeline.

For further information, see [Bulletin MFT-CT 004](#), Registered Consumers.

Line 5: Enter the total volume of each fuel type sold in BC to a Registered Air Service or Registered Marine Service on which you did not charge tax or security. For further information, see [Bulletin CT 005](#), Commercial Air or Marine Services.

Line 6: Enter the total volume of each fuel type sold in the reporting period on which security has been paid. This includes security-paid fuel that was exported and sold outside of BC.

Line 11: Enter the dollar amount of adjustments beside the applicable reason by fuel type for fuel sold in BC.

- a. Bad Debt Write-Offs – enter the related dollar amount by fuel type for BC sales where credit was extended to a customer and the account, or portion of the account, later becomes uncollectible and is written off as a bad debt.
- b. 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 13: If there is a Net Amount Payable, include a cheque or money order made payable to the Minister of Finance. We 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 – April 1, 2021 - March 31, 2022

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol blends)	\$/Litre	\$0.0996
Light Fuel Oil (LFO) (including biodiesel)		
• Diesel	\$/Litre	\$0.1171
• Heating Oil	\$/Litre	\$0.1171
• Locomotive Fuel	\$/Litre	\$0.1171
• Industrial Oil	\$/Litre	\$0.1171
Heavy Fuel Oil	\$/Litre	\$0.1436
Aviation Fuel	\$/Litre	\$0.1121
Jet Fuel	\$/Litre	\$0.1161
Kerosene	\$/Litre	\$0.1161
Naphtha	\$/Litre	\$0.1013
Methanol	\$/Litre	\$0.0495
Gaseous Fuels		
Propane	\$/Litre	\$0.0698
Butane	\$/Litre	\$0.0801
Ethane	\$/Litre	\$0.0459
Gas Liquids	\$/Litre	\$0.0752
Pentanes Plus*	\$/Litre	\$0.0801
Refinery Gas	\$/m3	\$0.1215
Coke Oven Gas	\$/m3	\$0.0315
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$79.74
Coal – High Heat Value***	\$/Tonne	\$101.34
Coke	\$/Tonne	\$143.10
Petroleum Coke	\$/Litre	\$0.1728

* Includes Iso-octane

** Coal of any type with a heat value of up to and including 27,000 kilojoules per kilogram

*** Coal of any type with a heat value of greater than 27,000 kilojoules per kilogram