



CARBON TAX RETURN – COLLECTORS

under the Carbon Tax Act

For Reporting Periods Between July 1, 2012 – February 29, 2016

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.

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 a checkbox for AMENDED RETURN.

PART 2 – FUEL ACTIVITY

Table with columns for Fuel Type (Gasoline, Diesel, Heating Oil, Locomotive Fuel, Industrial Oil, Other) and rows for fuel activity details (Total Volume, Less: Volume Sold to Another Refiner, Less: Non-Taxable Volume, Less: Volume sold to registered consumers, Less: Volume sold to Registered Air Service, Less: Security Payable, Sub-TOTAL, Total Taxable Volumes, Tax Rate, Security Payable, Adjustments, Sub-TOTAL, Net Amount Payable or 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 a collector under the *Carbon Tax Act* for the purpose of manufacturing or importing fuel for sale in the province. Do not use this form to report sales of natural gas or to remit 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, please 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 security.

- a. Eligible First Nation Purchasers – enter the total volume of each fuel type sold in BC to eligible First Nation 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 of 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 Exported – enter the total volume of each fuel type sold to a purchaser in BC that was subsequently exported by you or a common carrier for the purchaser's 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.
- 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. Fuel used for an exempt purpose. For example, fuel used for 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 type of fuel 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 sold in the reporting period by fuel type on which security has already been paid.

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

- a. Bad Debt Write-Off – 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, 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.

Table of Fuel Types and Rates – July 1, 2012 - March 31, 2018

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol blends)	\$/Litre	\$0.0667
Light Fuel Oil (LFO) (including biodiesel)		
• Diesel	\$/Litre	\$0.0767
• Heating Oil	\$/Litre	\$0.0767
• Locomotive Fuel	\$/Litre	\$0.0767
• Industrial Oil	\$/Litre	\$0.0767
Heavy Fuel Oil	\$/Litre	\$0.0945
Aviation Fuel	\$/Litre	\$0.0738
Jet Fuel	\$/Litre	\$0.0783
Kerosene	\$/Litre	\$0.0783
Naphtha	\$/Litre	\$0.0765
Methanol	\$/Litre	\$0.0327
Gaseous Fuels		
Propane	\$/Litre	\$0.0462
Butane	\$/Litre	\$0.0528
Ethane	\$/Litre	\$0.0294
Gas Liquids	\$/Litre	\$0.0495
Pentanes Plus*	\$/Litre	\$0.0528
Refinery Gas	\$/m3	\$0.0528
Coke Oven Gas	\$/m3	\$0.0483
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$53.31
Coal – High Heat Value***	\$/Tonne	\$62.31
Coke	\$/Tonne	\$74.61
Petroleum Coke	\$/Litre	\$0.1101

* 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