



CARBON TAX RETURN – REGISTERED CONSUMERS

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 legal sized paper (14" x 8.5") 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.

PART 1 – BUSINESS INFORMATION

Form fields for Part 1: FULL LEGAL NAME, MAILING ADDRESS, MEDIA NUMBER, ACCOUNT NUMBER, and a checkbox for AMENDED RETURN.

PART 2 – FUEL ACTIVITY

Table with columns for fuel types (Gasoline, Diesel, Industrial Oil, Locomotive Fuel, Heavy Fuel Oil, Aviation Fuel, Jet Fuel) and rows for fuel volume, tax rates, 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.

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

INSTRUCTIONS FOR CARBON TAX RETURN – REGISTERED CONSUMERS

Instructions

Use this form if you have been appointed a Registered Consumer under the *Carbon Tax Act* and only for the specific fuels indicated on your Registered Consumer Certificate.

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 004, Registered Consumers](#)
- 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 you are authorized to purchase exempt of tax in BC that was used for a taxable purpose.

- a. Interjurisdictional Railway – enter the volume of locomotive fuel used in BC.
- b. Interjurisdictional Airline – enter the volume of each type of fuel exempted on your Registered Consumer Certificate and used for a taxable purpose in BC.
- c. Other Exempt Users – enter the volume of each type of fuel exempted on your Registered Consumer Certificate and used for a taxable purpose in BC.

Line 7: 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 8: 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.

Table of Fuel Types and Rates – April 1, 2018 - March 31, 2019

	<u>Units for Tax Rates</u>	<u>Tax Rates</u>
Liquid Fuels		
Gasoline (including ethanol blends)	\$/Litre	\$0.0778
Light Fuel Oil (LFO) (including biodiesel)		
• Diesel	\$/Litre	\$0.0895
• Heating Oil	\$/Litre	\$0.0895
• Locomotive Fuel	\$/Litre	\$0.0895
• Industrial Oil	\$/Litre	\$0.0895
Heavy Fuel Oil	\$/Litre	\$0.1103
Aviation Fuel	\$/Litre	\$0.0861
Jet Fuel	\$/Litre	\$0.0914
Kerosene	\$/Litre	\$0.0914
Naphtha	\$/Litre	\$0.0893
Methanol	\$/Litre	\$0.0382
Gaseous Fuels		
Natural Gas	\$/Gigajoule	\$1.7381
OR, Natural Gas	\$/m3	\$0.0665
Propane	\$/Litre	\$0.0539
Butane	\$/Litre	\$0.0616
Ethane	\$/Litre	\$0.0343
Gas Liquids	\$/Litre	\$0.0578
Pentanes Plus*	\$/Litre	\$0.0616
Refinery Gas	\$/m3	\$0.0616
Coke Oven Gas	\$/m3	\$0.0564
Solid Fuels		
Coal – Low Heat Value**	\$/Tonne	\$62.20
Coal – High Heat Value***	\$/Tonne	\$72.70
Coke	\$/Tonne	\$87.05
Petroleum Coke	\$/Litre	\$0.1285

* 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