

# SOUTH COAST BRITISH COLUMBIA TRANSPORTATION TAX RETURN

under the *Motor Fuel Tax Act* and *South Coast  
British Columbia Transportation Authority Act*

**For Reporting Periods On or After April 1, 2012**

**GENERAL INQUIRIES**

Toll-free in Canada: 1 877 388-4440

 Email: [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)

 Website: [gov.bc.ca/consumertaxes](http://gov.bc.ca/consumertaxes)
**HOW TO FILE YOUR RETURN**

To file your return and make a payment:

- go online using **eTaxBC** at [gov.bc.ca/etaxbc/myaccount](http://gov.bc.ca/etaxbc/myaccount), or
- send this form and payment (*if required*) by mail, courier or in person.

**See Page 3 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 section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

**PART 1 – BUSINESS INFORMATION**

FULL LEGAL NAME

ACCOUNT NUMBER (FSC-XXXX-XXXX)

**FSC -**

 MAILING ADDRESS (*include street or PO box, city, province and postal code*)

**PART 2 – FUEL ACTIVITY**

FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD	<input type="checkbox"/> CHECK (✓) THIS BOX IF THIS IS AN AMENDED RETURN
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**SOUTH COAST BRITISH COLUMBIA TRANSPORTATION TAX**
**GASOLINE**
*(enter volumes as whole numbers)*
**DIESEL**

1. TOTAL VOLUME OF FUEL SOLD	_____	_____
2. OWN CONSUMPTION (+)	_____	_____
3. TAX-PAID PURCHASES (-)	_____	_____
4. EXEMPT SALES (-) ( <i>complete Schedule 1 on Page 2</i> )	_____	_____
5. TAXABLE LITRES (Lines 1 plus 2, minus Lines 3 & 4)	_____	_____
6. DEDICATED TAX RATE ( <i>effective April 1, 2012</i> )	(AT \$.17 PER LITRE)	(AT \$.17 PER LITRE)
7. TAX DUE (Line 5 multiplied by Line 6)	\$ _____	_____
8. TAX ADJUSTMENTS ( <i>with supporting documentation</i> )	\$ _____	_____
9. TOTAL TAX DUE (Line 7 minus Line 8)	\$ _____	_____
10. TOTAL TAX REMITTED (Line 9 Gasoline plus Line 9 Diesel)	\$ _____	

**PROVINCIAL FUEL TAX RETURN ADJUSTMENT**

1. TAXABLE LITRES ( <i>from Line 5 above</i> )	_____	_____
2. TAX RATE ADJUSTMENT ( <i>effective January 1, 2010</i> )	(AT \$.06 PER LITRE)	(AT \$.06 PER LITRE)
3. TAX DUE (Line 1 multiplied by Line 2)	\$ _____	_____
4. TAX ADJUSTMENTS ( <i>with supporting documentation</i> )	\$ _____	_____
5. PROVINCIAL FUEL TAX ADJUSTMENT (Line 3 minus Line 4) ( <i>see instructions on Page 3</i> )	\$ _____	_____

**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 ( <i>type or print</i> )	DATE SIGNED YYYY / MM / DD	TELEPHONE NUMBER ( )
X			



SCHEDULE 1 FOR SOUTH COAST BRITISH COLUMBIA TRANSPORTATION TAX RETURN (FIN 427)

FULL LEGAL NAME ACCOUNT NUMBER (FSC-XXXX-XXXX) FOR THE PERIOD STARTED YYYY / MM / DD AND ENDED YYYY / MM / DD

Table with 8 columns: INVOICE NUMBER, INVOICE DATE, PURCHASER NAME, BUSINESS NUMBER, LOCATION OF SALE (1), REASON FOR EXEMPT SALE (2), PRODUCT (3), LITRES

Notes:

- (1) Location where ownership transferred to the purchaser.
(2) Authorized exempt sales include: eligible First Nation purchasers and exempt fuel retailers on reserve land, visiting forces, members of the diplomatic and consular corps, and fuel sold between refinery collectors.
(3) Clear gasoline and clear diesel only. Please record by fuel type (e.g. gas, then diesel).

TOTAL EXEMPT GAS SOLD \_\_\_\_\_

TOTAL EXEMPT DIESEL SOLD \_\_\_\_\_

[enter totals on Line 4 (Exempt Sales) of the tax return]

# Instructions for Completing the South Coast British Columbia Transportation Tax Return

## Instructions

Use this form if you sell clear gasoline or clear diesel fuel within the South Coast British Columbia transportation service region (SCTA) for the first time after the fuel is manufactured in, or imported into, BC. This includes fuel sellers located outside the SCTA who sell fuel inside the SCTA.

A sale takes place inside the SCTA and this dedicated tax applies if title to the clear gasoline or clear diesel, including the rights and responsibilities of ownership, transfers within the SCTA.

You must submit your return, along with payment of the tax due, by the 15<sup>th</sup> day of the month following the end of the reporting period in which you sold the fuel. Send your return to:

Fuel and Carbon Tax Section  
PO Box 9447, Stn Prov Govt  
Victoria BC V8W 9V7

For additional information, please visit our website at [gov.bc.ca/consumertaxes](http://gov.bc.ca/consumertaxes) and go to **Motor Fuel Tax and Carbon Tax** or email us at [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)

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

### 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.**

**Please note:** 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 they are blended.

### South Coast British Columbia Transportation Tax

Line 1: Total Volume of Fuel Sold

Enter the total volume of clear gasoline and clear diesel you sold within the SCTA. This includes all taxable and exempt fuel volumes sold. Do not include fuel volumes that have been dyed and sold as coloured fuel, rebranded and sold as another fuel type (e.g. locomotive fuel), or fuel moved outside the SCTA and sold.

Line 2: Own Consumption (+)

Enter the total volume of clear gasoline and clear diesel you purchased within the SCTA and consumed for your own purposes.

Line 3: Tax-Paid Purchases (–)

Enter the total volume of clear gasoline and clear diesel that you purchased and were charged the SCTA tax or security equal to the tax, and which you sold as clear gas or diesel. Also include tax paid on volumes that have been dyed and sold as coloured fuel, rebranded and sold as another type of fuel (e.g. locomotive) or fuel moved outside the SCTA and sold.

Line 4: Exempt Sales (–)

Enter the total volume of clear gasoline and clear diesel that you sold exempt of tax or security equal to tax within the SCTA. This includes fuel sold to eligible First Nation purchasers and exempt fuel retailers on reserve land, visiting forces, members of the diplomatic and consular corps, and fuel sold between refinery collectors. *Schedule 1 for FIN 427* on **Page 2** must be completed to support all exempt sales.

Line 8: Tax Adjustments (–)

Enter the dollar value of any tax adjustments (e.g. bad debts, slop/interface or transmix) and attach supporting documentation.

**Please note:** Do not use this line to make adjustments to your prior reporting periods. To adjust a prior period return, **you must submit an amended return** for that period.

Line 10: Total Tax Remitted

Add the total tax due from Line 9 for each fuel type. Please include with your return a cheque or money order made payable to the Minister of Finance. If there is a refund owing to you, the ministry cannot issue a refund of less than \$10.

### Provincial Fuel Tax Return Adjustment

This section of the return must also be completed as the amount of provincial taxes collected within the SCTA are different than those collected in the rest of the province.

Line 4: Tax Adjustments (–)

Enter the dollar value of any tax adjustments reported on Line 8 above.

Line 5: Provincial Fuel Tax Adjustment

If you are a collector, transfer the Gasoline and Diesel amounts on this line to FTG-7 and FTD-7 Reason Code 6 of the *Generic Tax Return*. If you are filing a *Motor Fuel Tax Return – Self Assessors (FIN 135)* form, transfer the amounts from this line to Column G on the return.

### Part 3 – Taxpayer Certification

All forms must be certified by an authorized signing authority.