



BRITISH COLUMBIA TRANSIT TAX RETURN (VICTORIA)

under the *Motor Fuel Tax Act* and the *British Columbia Transit Act*

Effective April 1, 2018

GENERAL INQUIRIES

Toll-free: 1 877 388-4440
Email: FuelTax@gov.bc.ca

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.

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* and the *British Columbia Transit 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

FULL LEGAL NAME	ACCOUNT NUMBER (FBT-XXXX-XXXX) FBT -
MAILING ADDRESS (<i>include street or PO box, city, province and postal code</i>)	<input type="checkbox"/> CHECK (✓) THIS BOX IF THIS IS AN AMENDED RETURN

PART 2 – FUEL ACTIVITY (VICTORIA TRANSIT AREA)

FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD	CLEAR GASOLINE	CLEAR DIESEL
				LITRES (<i>enter volumes as whole numbers</i>)	
1 TOTAL SALES					
2 OWN CONSUMPTION (+)					
3 TAX-PAID PURCHASES (-)					
4 EXEMPT SALES (-) (<i>complete Schedule 1 on Page 2</i>)					
5 TAXABLE LITRES (Line 3 plus Line 2, minus Lines 3 and 4)					
6 DEDICATED TAX RATE (<i>effective April 1, 2018</i>)				AT 5.5¢ PER LITRE	AT 5.5¢ PER LITRE
7 TAX DUE (Line 5 multiplied by Line 6)					
8 AUTHORIZED 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)					

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>)
X		
DATE SIGNED YYYY / MM / DD	TELEPHONE NUMBER ()	EMAIL ADDRESS



SCHEDULE 1 FOR BRITISH COLUMBIA TRANSIT TAX RETURN (VICTORIA)

Table with columns: FULL LEGAL NAME, ACCOUNT NUMBER (FBT-XXXX-XXXX), FOR THE PERIOD STARTED, YYYY / MM / DD, AND ENDED, YYYY / MM / DD, 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 First Nations land, visiting forces, members of the diplomatic and consular corps, and fuel sold between refinery collectors.
(3) Clear gasoline and clear diesel only. 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 BRITISH COLUMBIA TRANSIT TAX RETURN (VICTORIA)

Instructions

Use this form if you sell clear gasoline or clear diesel fuel within the Victoria regional transit service area (VRTA) for the first time after the fuel is manufactured in, or imported into, BC. This includes fuel sellers located outside the VRTA who sell fuel inside the VRTA.

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

You must submit your return, along with payment of the tax due, by the 15th 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, visit our website at gov.bc.ca/salestaxes and go to [Motor Fuel Tax and Carbon Tax](#) or email us at FuelTax@gov.bc.ca

Part 1 – Business Information

Complete all fields. The account number is a number that identifies your motor fuel tax account and will remain unchanged.

Part 2 – Fuel Activity (Victoria Transit Area)

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.**

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.

Line 1: Total Sales

Enter the total volume of clear gasoline and clear diesel you sold within the VRTA. 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 VRTA and sold.

Line 2: Own Consumption (+)

Enter the total volume of clear gasoline and clear diesel you purchased within the VRTA 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 VRTA 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 VRTA 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 VRTA. This includes fuel sold to eligible First Nation purchasers and Exempt Fuel Retailers on First Nations land, visiting forces, members of the diplomatic and consular corps, and fuel sold between refinery collectors. The *Schedule 1 for FIN 450* on [Page 2](#) must be completed to support all exempt sales.

Line 8: Authorized Adjustments (–)

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

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. Include a cheque or money order made payable to the Minister of Finance with your completed return. If there is a refund owing to you, the ministry cannot issue a refund of less than \$10.

Part 3 – Taxpayer Certification

All returns must be certified by an authorized signing authority.