



BRITISH COLUMBIA TRANSIT TAX RETURN (VICTORIA)

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

GENERAL INQUIRIES

Toll-free in Canada: 1 877 388-4440
Email: FuelTax@gov.bc.ca
Website: 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, 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.

PART 1 - BUSINESS INFORMATION

FULL LEGAL NAME ACCOUNT NUMBER (FBT-XXXX-XXXX)
MAILING ADDRESS (include street or PO box, city, province and postal code)

PART 2 - FUEL ACTIVITY

Table with columns: FOR THE PERIOD STARTED, YYYY / MM / DD, AND ENDED, YYYY / MM / DD, CHECK ( ) THIS BOX IF THIS IS AN AMENDED RETURN

VICTORIA TRANSIT AREA

GASOLINE DIESEL (enter volumes as whole numbers)

1. TOTAL SALES (litres)
2. OWN CONSUMPTION (+)
3. TAX-PAID PURCHASES (-)
4. EXEMPT SALES (-) (complete Schedule 1 on Page 2)
5. TAXABLE LITRES (Line 1 plus Line 2, minus Lines 3 & 4)
6. DEDICATED TAX RATE (effective April 1, 2008) (AT 3.5¢ PER LITRE)
7. TAX DUE (Line 5 multiplied by Line 6)
8. AUTHORIZED ADJUSTMENTS (with supporting documentation)
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 (type or print) DATE SIGNED YYYY / MM / DD TELEPHONE NUMBER



# SCHEDULE 1 FOR BRITISH COLUMBIA TRANSIT TAX RETURN (VICTORIA) (FIN 450)

<b>FULL LEGAL NAME</b>	<b>ACCOUNT NUMBER (FBT-XXXX-XXXX)</b> <b>FBT -</b>	<b>FOR THE PERIOD STARTED</b>	<b>YYYY / MM / DD</b>	<b>AND ENDED</b>	<b>YYYY / MM / DD</b>
------------------------	---	-------------------------------	-----------------------	------------------	-----------------------

INVOICE NUMBER	INVOICE DATE YYYY / MM / DD	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 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 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.

## British Columbia Transit Tax

### Line 1: Total Sales (litres)

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 reserve 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.

**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.

## Part 3 – Taxpayer Certification

All forms must be certified by an authorized signing authority.