



NATURAL GAS CONSUMED BY INTERNAL COMBUSTION ENGINES

under the Motor Fuel Tax Act

For Reporting Periods up to March 31, 2013

DUE DATE

Complete and forward return with remittance of tax to: The Director, Consumer Taxation Programs Branch PO Box 9442 Stn Prov Govt Victoria BC V8W 9V4 on or before the 15th day of the month following the end of the reporting period. Make remittance payable to the Minister of Finance.

PENALTY AND INTEREST

Penalty equal to 10 percent of the amount due, and interest at the rate prescribed by the Lieutenant Governor in council may be assessed against any person who fails to remit tax within the time required. Penalty equal to 100 percent of the amount not remitted may be assessed against a person who wilfully fails to remit tax due.

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).

NAME ADDRESS (include street or PO box, city and province) POSTAL CODE TAX RETURN FOR MONTH ENDED YYYY ACCOUNT NUMBER

SEE PAGE 2 FOR DESCRIPTION OF EACH COLUMN

Table with columns: FIELD, COMPRESSORS (LITRES 1(a), 1(b), 1(c)), PUMPS (LITRES 2(a), 2(b)), STATIONARY ENGINES (LITRES 3(a), PURCHASES LITRES, 3(b) DOLLAR AMOUNT). Rows 1-10, TOTAL, LITRE UNITS, TAX RATE, SUBTOTAL OF TAX DUE, TOTAL TAX DUE, LESS PRIOR PERIOD CREDIT, TAX REMITTANCE ENCLOSED.

CERTIFICATION - I certify that all information provided on this form 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.

NAME (please print) TITLE SIGNATURE DATE SIGNED YYYY / MM / DD TELEPHONE NUMBER () FAX NUMBER ()

INSTRUCTIONS

1) **COMPRESSORS** – Natural gas used or purchased for use in stationary internal combustion engines that compress natural gas where the compressors are:

- | | |
|--|-----------------------------------|
| a) Located outside of the natural gas processing plant used to move marketable gas in, or out of, storage facilities, or from the gas processing plant to market; | 1.9 cents for every 810.32 litres |
| b) Located within the natural gas processing plant used to compress marketable gas ; | 1.1 cents for every 810.32 litres |
| c) • Located within the gas processing plant or between a gas processing plant and a well and used to transmit waste gas (composed primarily of hydrogen sulphide and carbon dioxide) from the processing plant to the well, or; | Exempt |
| • Located at the well head and used to inject waste gas into a depleted well for permanent disposal, or; | |
| • Located at the well head, along the pipeline between the well head and the processing plant, or within the gas processing plant and used to compress gas that is not marketable gas . | |

2) **PUMPS** – Natural gas used or purchased for use in stationary engines that pump oil:

- | | |
|---|-----------------------------------|
| a) Located along pipelines that move oil from the well head to the oil processing plant, from the oil processing plant to market, or in or out of storage facilities; | 1.9 cents for every 810.32 litres |
| b) Located at the well head or within the oil processing plant. | 1.1 cents for every 810.32 litres |

3) **STATIONARY ENGINES** – Natural gas for use other than 1 or 2 above:

- | | |
|-------------------------|-----------------------------------|
| a) Used, not purchased; | 1.1 cents for every 810.32 litres |
| b) Purchased. | 7% of the purchase price |

Marketable Gas means gas that is available for sale for direct consumption as a domestic, commercial, or industrial fuel, or as an industrial raw material, or is delivered to a storage facility, whether it occurs naturally or results from the processing of natural gas.

Additional information is available on our website at: gov.bc.ca/consumertaxes and go to [Motor Fuel Tax and Carbon Tax](#).