



**NATURAL GAS CONSUMED BY STATIONARY INTERNAL COMBUSTION ENGINES**

under the *Motor Fuel Tax Act*

**FOR REPORTING PERIODS BEGINNING ON OR AFTER JULY 1, 2015**

**GENERAL INQUIRIES**

Toll-free in Canada: 1 877 388-4440  
Email: [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)  
Website: [gov.bc.ca/salestaxes](http://gov.bc.ca/salestaxes)

See [Page 2](#) for more information.

**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.

**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 ( <i>personal or corporate</i> )		ACCOUNT NUMBER (FNG-XXXX-XXXX) <b>FNG -</b>	REMITTANCE PERIOD YYYY / MM / DD	
MAILING ADDRESS ( <i>include street or PO box, city, province and postal code</i> )		TELEPHONE NUMBER ( )	FROM	TO
			EMAIL ADDRESS	
			<input type="checkbox"/> CHECK (✓) THIS BOX IF THIS IS AN AMENDED RETURN	

**PART 2 – FUEL ACTIVITY (*enter volumes as whole numbers*)**

FIELD / SITE LOCATION	STATIONARY COMPRESSORS			STATIONARY PUMPS		OTHER STATIONARY ENGINES
	LITRES 1(a)	LITRES 1(b)	LITRES 1(c)	LITRES 2(a)	LITRES 2(b)	LITRES 3
1						
2						
3						
4						
5						
6						
7						
8						
<b>9 TOTAL LITRES USED BY ENGINE TYPE</b>						
10 LITRE UNITS ( <i>Line 9 divided by 810.32</i> )						
11 TAX RATE ( <i>per 810.32 litres</i> )	\$0.019	\$0.011	\$0.000	\$0.019	\$0.011	\$0.011
12 SUBTOTAL OF TAX DUE ( <i>Line 10 times Line 11</i> )	A	B	C	D	E	F
<b>13 TOTAL TAX DUE (<i>sum of Box A, B, C, D, E, F</i>)</b>						
14 LESS PST PAID ON NATURAL GAS PURCHASED AND USED IN A STATIONARY INTERNAL COMBUSTION ENGINE						
15 NET AMOUNT PAYABLE OR REFUNDABLE ( <i>Line 13 minus Line 14</i> )						

**PART 3 – TAXPAYER 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. I have not received a credit or refund of tax from my fuel supplier for the fuel being claimed.

SIGNATURE OF AUTHORIZED SIGNING AUTHORITY <b>X</b>	NAME/OFFICIAL TITLE ( <i>type or print</i> )	DATE SIGNED YYYY / MM / DD	TELEPHONE NUMBER ( )
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## Instructions

Use this form if you manufacture natural gas in, or import natural gas into, BC and use it in a stationary internal combustion engine. You can also use this form for natural gas that you purchase in BC and use in a stationary internal combustion engine.

If you purchase natural gas, you are required to pay 7% provincial sales tax (PST) plus the 0.4% ICE Fund tax on the purchase price of the natural gas, unless a specific exemption applies. However, if you use this natural gas in a stationary internal combustion engine, you may be eligible for a refund of tax or be required to self-assess additional tax depending on the amount of PST paid.

Natural gas is exempt when purchased for use in motor vehicles and other equipment designed to be self-propelled on land.

Effective July 1, 2015, this return and remittance are due the last day of the month following the month the natural gas was used, unless you are registered as a self-assessor with the ministry and have been assigned a different filing frequency. If you have a quarterly or annual filing frequency, this return and remittance are due on the last day of the month following the end of the reporting period in which the natural gas was used.

If you identify an error in a tax return from a previous reporting period, **you must submit an amended return** for that period.

For additional information:

- visit us online at [gov.bc.ca/salestaxes](http://gov.bc.ca/salestaxes) and go to **Motor Fuel Tax and Carbon Tax**
- refer to **Bulletin MFT-CT 005**, *Tax Rates on Fuels* (includes definitions of “marketable natural gas” and “oil”)
- refer to **Bulletin MFT-CT 006**, *Self-Assessing Motor Fuel and Carbon Tax*
- email us at [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)

### 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.**

**1) Stationary Compressors** – Report all natural gas used, including natural gas purchased and used in compressors that compressed natural gas at the following locations:

- 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;
- Within the natural gas processing plant used to compress **marketable gas**;
- 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; 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**.



1.9 cents for every 810.32 litres



1.1 cents for every 810.32 litres



Exempt

**2) Stationary Pumps** – Report all natural gas used, including any natural gas purchased and used in pumps that pump oil at the following locations:

- 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;
- At the well head or within the oil processing plant.



1.9 cents for every 810.32 litres



1.1 cents for every 810.32 litres

**3) Other Stationary Engines** – Report all natural gas used, including any natural gas purchased and used in stationary internal combustion engines other than the compressors and pumps listed above (e.g. a natural gas engine used to generate electricity).



1.1 cents for every 810.32 litres

Line 14: Enter the dollar amount of any PST paid on natural gas you purchased that was used in any stationary compressors, stationary pumps, or other stationary engines.

Line 15: 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.