

Notice to Fuel Sellers in the South Coast British Columbia Transportation Service Region— Fuel Inventory

Motor Fuel Tax Act

Overview

Effective July 1, 2019, the South Coast British Columbia Transportation Authority (TransLink) is increasing its dedicated motor fuel tax rate from 17¢ to 18.5¢ per litre on clear gasoline and clear diesel.

This notice explains the responsibilities of deputy collectors (wholesale dealers) and retail dealers who both purchase and sell clear gasoline and/or clear diesel within the South Coast British Columbia transportation service region. You must calculate and pay the additional security due on your fuel inventory as a result of this rate change.

You are a deputy collector or retail dealer for fuel purchased in BC for resale on which you have paid, or will be paying, security to your supplier.

The South Coast British Columbia transportation service region includes:

- North to and including Lion's Bay
- West to and including Bowen Island
- South to the international border
- East to and including the municipalities of Langley, Maple Ridge and Pitt Meadows

For detailed maps of the South Coast British Columbia transportation service region, see [TransLink's website](#).

Fuel Inventory as of July 1, 2019

If you are a deputy collector or retail dealer for clear gasoline and clear diesel you must determine the amount of fuel you own at 12:01 am on July 1, 2019, report it as inventory and pay the additional security due on that inventory. You must include all fuel you own, or are deemed to own, for resale purposes.

You are deemed to own fuel at 12:01 am on July 1, 2019, if:

- you entered into an agreement to buy fuel (at the lower tax rate) and the agreement provides that you own the fuel at 12:01 am on July 1, 2019,
- you have not received delivery of the fuel before that time, and
- you have not entered into an agreement with another person that provides the other person owns the fuel on July 1, 2019.

If you entered into an agreement to sell fuel (at the lower tax rate) to another fuel seller and the agreement provides they own that fuel at 12:01 am on July 1, 2019, you do not report that fuel even if you have not delivered that fuel to the other fuel seller before that time. In this case, the buyer reports the volume on their inventory return.

If you do not have any security paid fuel or fuel on which you are required to pay security to your supplier, you are not required to submit an inventory return. This includes fuel sellers with a registered motor fuel tax inventory account. If you receive an inventory return voucher or an eTaxBC web message, contact us at FuelTax@gov.bc.ca to confirm you are not required to submit an inventory return and we will cancel your requirement to file the return.

Reporting and Paying Security

You must pay as security an amount equal to 1.5¢ multiplied by the volume of clear gasoline and clear diesel inventory, in litres, on hand at 12:01 am on July 1, 2019.

You must complete the South Coast British Columbia transportation inventory tax return to calculate and report your inventory and determine the amount of additional security due.

You can file your return and pay your security owing:

- Online using [eTaxBC](#) ([contact us](#) if you do not have an inventory account and would like to register for one)
- By mail using the *South Coast British Columbia Transportation – Inventory Tax Return* ([FIN 154](#)) form available on our [website](#)

Due Date

The due date for the inventory return and security payment is July 15, 2019.

- If you file your return using eTaxBC, your return and payment are considered on time if they are submitted before midnight on the due date.
- If you send in your return and payment by mail, they are considered on time if the envelope is postmarked by Canada Post (or a national equivalent outside Canada) on or before the due date. A business postage meter mark is not sufficient. If you mail your return and payment on or near the due date, ask Canada Post to postmark the envelope immediately.

- Payments must be negotiable on or before the due date and payable in Canadian funds to the Minister of Finance.

Further Information

Online: gov.bc.ca/salestaxes

Toll free: 1 877 388-4440

Email: FuelTax@gov.bc.ca

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The information in this notice is for your convenience and guidance and is not a replacement for the legislation.