

# CARBON TAX RETURN – COLLECTORS

under the *Carbon Tax Act*

For the Reporting Periods between July 1, 2009 to December 31, 2009

**General Inquiries**

Vancouver area: 604 660-4524

Toll-free in Canada: 1 877 388-4440

See **Page 2** 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 *Carbon Tax Act* under the authority of both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) Email: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)

**PART 1 – BUSINESS INFORMATION**

FULL LEGAL NAME	ADDRESS – <i>Include postal code</i>	MEDIA NUMBER	CTA NUMBER
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**PART 2 – FUEL ACTIVITY**

FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD	GASOLINE	(LFO) DIESEL	(LFO) HEATING OIL	(LFO) LOCOMOTIVE FUEL					TOTALS
Litres												
<b>1 TOTAL VOLUME OF FUEL SOLD WITHIN BC</b>												
2 LESS: Volume of Fuel Sold to Another Collector (see Line 2 of the Instructions on page 2)												
3 LESS: Non-Taxable Sales Within BC												
a. Status Indians and Indian Bands												
b. Exempt Fuel Retailers												
c. Visiting Forces and Members of the Diplomatic and Consular Corps.												
d. Fuel Sold Within BC and Exported												
e. Inter-jurisdictional Cruise Ships												
f. Ships Prohibited from Coasting Trade												
g. Other Non-taxable Sales (See Page 2)												
4 LESS: Volume Sold to Registered Consumers												
a. Inter-jurisdictional Railway												
b. Inter-jurisdictional Airline												
c. Other Exempt Users - Feedstock and non-energy uses of fuel												
5 LESS: Volume Sold to Registered Air Service/Registered Marine Service												
6 LESS: Volume of fuel sold in the reporting period on which security has already been paid												
7 Sub-Total (Sum of Lines 2, 3, 4, 5 & 6)												
8 TOTAL TAXABLE VOLUMES (Line 1 minus Line 7)												
9 Tax Rate (see Page 2 for tax rates for all fuel types)				\$0.0351	\$0.0404	\$0.0404	\$0.0404					
10 SECURITY PAYABLE (Line 8 x Line 9)												
11 Adjustments												
a. Bad Debt Write-offs												
b. Other – <i>please specify:</i>												
12 Subtotal (Sum of Line 11 amounts)												
13 NET AMOUNT PAYABLE OR REFUNDABLE (Line 10 minus Line 12)												

**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 OF AUTHORIZED SIGNING AUTHORITY – <i>Please print</i>	OFFICIAL TITLE	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS	DATE SIGNED YYYY / MM / DD
X			( )	( )		

## Instructions for Carbon Tax Return – Collectors

### Instructions:

Use this form if you have been appointed a collector for the purpose of manufacturing or importing fuel for sale in the province. Do not use this form to report sales of Marketable Natural Gas and Propane, or to remit tax on fuel used by you on which you have not paid tax or security.

For additional information please refer to the Carbon Tax website:

- [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/Carbon\\_Tax/carbon\\_tax.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Carbon_Tax/carbon_tax.htm)
  - [Notice to Fuel Sellers - Carbon Tax](#)
- Or email us at [CarbonTax@gov.bc.ca](mailto:CarbonTax@gov.bc.ca)

**Part 1 – Business Information:** Complete all fields. Please note the Media Number and CTA Number are unique numbers which are provided to business' after you have registered with the ministry or filed your first return.

### Part 2 – Fuel Activity

If you are reporting a type of fuel not identified on the return, please refer to the Table of Fuel Types and Rates on this return, and enter the additional fuel types and applicable tax rates in the blank column in this section.

Do not include any exempt fuels such as pure ethanol or biodiesel. Example: Enter 9,000 litres if you imported and sold 10,000 litres of B10 which consists of 1,000 litres of pure biodiesel and 9,000 litres of taxable diesel.

- Line 1: Enter the total volume of each fuel type sold in BC in the reporting period.
- Line 2: Enter the total volume of each fuel type sold in BC to another collector who owns and operates a refinery in Canada, on which you did not charge security.
- Line 3: Enter the total volume of each fuel type sold in BC on which you did not charge tax or security:
- a. Status Indians or Indian Bands. Enter the total volume of each fuel type sold in BC to Status Indians or Indian Bands, if you delivered it to a reserve as a condition of sale and the fuel was delivered into a receptacle located on reserve land.
  - b. Exempt Fuel Retailers. Enter the total volume of each fuel type sold in BC to authorized exempt fuel retailers. Example: Enter 25,000 litres if the Exempt Fuel Retailer is authorized to purchase 25% of their fuel exempt of tax and you sold the retailer 100,000 litres.
  - c. Visiting forces and members of the Diplomatic and Consular Corps. Enter the total volume of each fuel type sold in BC to Visiting Forces and Members of the Diplomatic and Consular Corps.

- d. Fuel sold within BC and exported. Enter the total volume of each fuel type sold in BC which is subsequently exported by you or a common carrier for use outside the province.
- e. Fuel sold for use in a commercial cruise ship that has a port of call outside of BC.
- f. Fuel sold for use in a commercial vessel which is prohibited from coasting trade as defined under the *Coasting Trade Act* (Canada).
- g. Other Non-taxable Sales such as fuel sold in small containers not greater than four litres.

Line 4: Enter the total volume of each fuel type sold in BC to Registered Consumers, by registration type as identified on the business' registration certificate issued by the ministry, on which you did not charge tax or security:

- a. Inter-jurisdictional Railway,
- b. Inter-jurisdictional Airline,
- c. Fuel used for an exempt purpose. Example: Fuel used for an exempt purpose such as feedstock or non-energy uses such as: manufacturing anodes for aluminum smelting, a reductant in the production of lead or zinc and pipeline pigging.

For further information, please refer to the [Notice – Registered Consumer - Carbon Tax](#).

Line 5: Enter the total volume of each type of fuel sold in BC to a Registered Air Service or Registered Marine Service on which you did not charge tax or security. For further information, please refer to the [Notice - Registered Air Service and Registered Marine Service - Carbon Tax](#).

Line 6: Enter the total volume sold in the reporting period by fuel type on which security has already been paid.

Line 11: Enter the dollar amount of adjustments beside the applicable reason by fuel type for fuel sold in BC.

- a. Bad Debt. Enter the related dollar amount by fuel type for BC sales where credit was extended to a customer and the account, or portion of the account, later becomes uncollectible and is written off as a "bad debt".
- b. Other. Do not use this line to make adjustments to prior periods. To adjust a prior period return, please submit a revised return for that period.

Line 13: If there is a Net Amount Payable, please include a cheque or money order made payable to the Minister of Finance. If the Net Amount is a refund greater than \$10.00, the ministry will issue a refund.

### Part 3 – Taxpayer Certification

All returns must be certified by an authorized signing authority.

**Table of Fuel Types and Rates – July 1, 2009 to December 31, 2009**

<b>Fuel Type</b>	<b>Units for Tax Rates</b>	<b>July 1, 2009</b>
<b>Liquid Fuels</b>		
Gasoline	\$/Litre	\$0.0351
Light Fuel Oil (LFO)		
• Diesel	\$/Litre	\$0.0404
• Heating Oil	\$/Litre	\$0.0404
• Locomotive Fuel	\$/Litre	\$0.0404
Heavy Fuel Oil	\$/Litre	\$0.0473
Aviation Fuel	\$/Litre	\$0.0369
Jet Fuel	\$/Litre	\$0.0392
Kerosene	\$/Litre	\$0.0381
Naphtha	\$/Litre	\$0.0383
Methanol	\$/Litre	\$0.0164
<b>Gaseous Fuels</b>		
Butane	\$/Litre	\$0.0264
Ethane	\$/Litre	\$0.0147
Refinery Gas	\$/m3	\$0.0264
Coke Oven Gas	\$/m3	\$0.0242
<b>Solid Fuels</b>		
Coal – Low Heat Value*	\$/Tonne	\$26.66
Coal – High Heat Value**	\$/Tonne	\$31.16
Coke	\$/Tonne	\$37.31
Petroleum Coke	\$/Litre	\$0.0551

\* Includes Sub-Bituminous Coal

\*\* Includes Bituminous Coal