

2012 Industry Reporting Calendars

Petroleum and Natural Gas Act

Below is an overview of the oil and natural gas industry reporting due dates. If a due date falls on a weekend or statutory holiday, the completed form or payment is due on the next business day. To see when completed forms and payments are due in 2012, please refer to the reporting calendars attached on pages 5 and 6.

Oil and Natural Gas Reporting Due Dates	
From Royalty Payors to Mineral, Oil and Gas Revenue Branch*	
<i>Marketable Gas and By-Product Producer Allocations Report (BC08)</i>	Last day of the second month following the production month.
<i>Monthly Oil Sales Statement (BC09)</i>	Last day of the month following the production month.
<i>Petroleum and Natural Gas Remittance Advice (BC15)</i>	Last day of the month in which payment is made.
<i>Summer Drilling Credit Application (BC25)</i>	June 30 th of the year following the spud date of the well.
<i>Net Profit Monthly Allowable Capital and Operating Costs (BC51)</i>	Last day of the second month following the month in which the costs were incurred.
Payments – due the 25th of the month, including:	
<ul style="list-style-type: none"> ▪ deposit adjustment for oil produced in the previous month, for gas produced two months previous and for oil and gas produced from net profit projects two months previous, ▪ payment for actual oil royalties produced two months previous, and ▪ payment for actual gas royalties produced three months previous. 	
From Facility Operators to Mineral, Oil and Gas Revenue Branch*	
<i>Monthly Production Statement (BCS1)</i>	25 th day of the month following the production month.
<i>Monthly Disposition Statement (BCS2)</i>	25 th day of the month following the production month.

Oil and Natural Gas Reporting Due Dates (continued)	
From Facility Operators to Mineral, Oil and Gas Revenue Branch* (continued)	
<i>Reporting Interest Statement (BC12)</i>	20 th day of the month following: <ul style="list-style-type: none"> ▪ the month in which a new well event begins commercial production, or ▪ the month in which a change in reporting interest in an existing well event is effective.
<i>Monthly Gas Injection Operations Report (Form 15A)</i>	25 th day of the month following the reported month.
<i>Application for Producer Cost of Service (BC22)</i>	For additions or deletions to existing reporting facilities, December 31 st of each year. For new reporting facilities, the last day of the month in which the facility starts operating.
From Plant Operators to Mineral, Oil and Gas Revenue Branch*	
<i>Monthly Natural Gas Plant and Processing Statement (BC19)</i>	25 th day of the month following the production month in which the gas was processed.
<i>Application for Gas Cost Allowance (BC23)</i>	For existing producer-owned plants, March 15 th of each year. For new producer-owned plants, the last day of the month in which the plant starts operating.
From Well Operators to Mineral, Oil and Gas Revenue Branch*	
<i>Notice of Commencement or Suspension of Operations (BC11)</i>	20 th day of the month following the effective date of the well status update.
From Purchasers to Mineral, Oil and Gas Revenue Branch*	
<i>Monthly Crude Oil and Condensate/ Pentanes Plus Purchasers' Statement (Form 20)</i>	25 th day of the month following the purchase month.
<i>Oil Purchases Summary (BC30)</i>	Last day of the month following the purchase month.
Others	
<i>Crude Oil and Condensate Monthly Pipeline Statement (BC35)</i>	25 th day of the month following the month in which you receive oil or condensate.
<i>Monthly Treating Plant Statement (BC36)</i>	25 th day of the month following the month in which you receive oil.

Oil and Natural Gas Reporting Due Dates (continued)	
From Mineral, Oil and Gas Revenue Branch* to Industry	
Oil and gas royalty invoices	Approximately the 10 th and 15 th of the month following the month in which the Mineral, Oil and Gas Revenue Branch receives the BC08 or BC09.
Client statements	Approximately the 23 rd of each month.
From Industry to Royalty Policy Branch**	
Marketable gas sales invoices, and processing and transportation purchase documents	10 th week day of the second month following the production month.

* Ministry of Finance

** Ministry of Energy and Mines

The summer drilling credit will not be allowed for BC25 applications filed after the due date.

Penalties will be assessed if you do not file certain reports by the due date. The amount of the penalty depends on the report.

The following reports are subject to penalties of \$20 per day up to a maximum of \$6,000:

- *Monthly Production Statement (BCS1)*
- *Monthly Disposition Statement (BCS2)*
- *Marketable Gas and By-Product Producer Allocations Report (BC08)*
- *Notice of Commencement or Suspension of Operations (BC11)*
- *Reporting Interest Statement (BC12)*, if one or more interests in oil production are reported
- *Monthly Oil Sales Statement (BC09)*
- *Petroleum and Natural Gas Remittance Advice (BC15)*
- *Application for Gas Cost Allowance (BC23)*
- *Marketable gas sales invoices, and processing and transportation purchase documents*

The following reports are subject to penalties of \$100 per month up to a maximum of \$6,000:

- *Reporting Interest Statement (BC12)*, if no interests in oil production are reported
- *Crude Oil and Condensate Monthly Pipeline Statement (BC35)*
- *Monthly Treating Plant Statement (BC36)*

- *Monthly Natural Gas Plant and Processing Statement (BC19)*
- *Net Profit Monthly Allowable Capital and Operating Costs (BC51)*

For information on how to file reports and make payments, please see our website at http://www.sbr.gov.bc.ca/business/Natural_Resources/Oil_and_gas_royalties/filing_and_payment.htm

Further Information

If you have any questions, please call us at 250 952-0192 in Victoria or toll-free at 1 800 667-1182, or e-mail your questions to oil&gasroyaltyquestions@gov.bc.ca

You can also find information on our website at http://www.sbr.gov.bc.ca/business/Natural_Resources/Oil_and_gas_royalties/oil_and_gas_royalties.htm

The information in this letter is for your convenience and guidance and is not a replacement for the legislation. The *Petroleum and Natural Gas Act* and Regulations are on our website at www.sbr.gov.bc.ca/business/Natural_Resources/Oil_and_gas_royalties/legislation.htm

2012 Natural Gas Reporting Calendar				
To Mineral, Oil & Gas Revenue Branch* from Industry				To Royalty Policy Branch** from Industry
Production Month	BCS1, BCS2, Form 15A, BC19 and Form 20	Deposit Adjustment on BC15	BC08, BC15 and BC51	Sales Invoices and Purchase Documents
January	February 27	March 26	April 2	March 14
February	March 26	April 25	April 30	April 13
March	April 25	May 25	May 31	May 14
April	May 25	June 25	July 3	June 14
May	June 25	July 25	July 31	July 13
June	July 25	August 27	August 31	August 14
July	August 27	September 25	October 1	September 14
August	September 25	October 25	October 31	October 12
September	October 25	November 26	November 30	November 14
October	November 26	December 27	December 31	December 14
November	December 27	January 25	January 31	January 14
December	January 25	February 25	February 28	February 14

* Ministry of Finance

** Ministry of Energy and Mines

2012 Oil Reporting Calendar					
To Mineral, Oil & Gas Revenue Branch*					
	From Producers		From Purchasers		From Pipeline Operators
Production Month	Deposit Adjustment on BC15, BCS1 and BCS2	BC09 and BC15	BC30	Form 20	BC35 and BC36
January	February 27	February 29	February 29	February 27	February 27
February	March 26	April 2	April 2	March 26	March 26
March	April 25	April 30	April 30	April 25	April 25
April	May 25	May 31	May 31	May 25	May 25
May	June 25	July 3	July 3	June 25	June 25
June	July 25	July 31	July 31	July 25	July 25
July	August 27	August 31	August 31	August 27	August 27
August	September 25	October 1	October 1	September 25	September 25
September	October 25	October 31	October 31	October 25	October 25
October	November 26	November 30	November 30	November 26	November 26
November	December 27	December 31	December 31	December 27	December 27
December	January 25	January 31	January 31	January 25	January 25

* Ministry of Finance