Ministry of Finance
Tax Bulletin

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Tax Rates on Fuels

Motor Fuel Tax Act* and *Carbon Tax Act

Latest Revision: *The revision bar (|) identifies changes to the previous version of this bulletin dated December 2014. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin provides information on the current motor fuel and carbon tax rates that apply to the various types of fuels used in internal combustion engines (i.e. motor fuels). This bulletin also provides information on the carbon tax rates that apply to other fuels and combustibles.

Table of Contents

Overview 2

Clear Gasoline and Clear Diesel 2

Other Motor Fuels 7

Alternative Motor Fuels 9

Natural Gas Used in Stationary Engines 10

Substances Sold for Use Other Than in Internal Combustion Engines 12

Reporting Tax on Sales Invoices 15

Calculating Multiple Taxes on the Same Fuel Purchase 15

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Overview

Carbon tax is a broad based tax that applies to the purchase or use of fuels, such as gasoline, diesel, natural gas, heating oil, propane and coal, and the use of combustibles, such as peat and tires, when used to produce heat or energy. Carbon tax applies to fuels at different rates depending on their anticipated carbon emissions and the rate for each fuel type is applied consistently throughout BC.

Motor fuel tax applies to fuels sold for use or used in internal combustion engines. Internal combustion engines are used in most automobiles, aircraft, ships and motor boats. They are also used in industrial equipment, such as bulldozers, skidders, chain saws and generators. Motor fuel tax applies to fuels at different rates depending on where in BC you purchase the fuel and how it is used.

If a fuel is used to generate power in an internal combustion engine, motor fuel tax and carbon tax apply to the fuel. If a fuel is sold for any purpose other than for use in an internal combustion engine, carbon tax and the provincial sales tax (PST), and in some cases the ICE Fund tax, applies to the fuel unless there is a specific exemption.

Motor fuel tax and carbon tax apply to ethanol at the same rate as gasoline, and to biodiesel at the same rate as diesel.

Motor fuel tax and carbon tax (not PST) apply to propane in all cases unless a specific exemption applies.

For information on the fuels and substances that are exempt from motor fuel tax and carbon tax, see our **Exemptions** page. For information on the ICE Fund tax and the PST exemption for residential energy products, see **Bulletin PST 203**, *Energy, Energy Conservation and the Ice Fund Tax*. For information on propane exemptions, see **Bulletin MFT 014**, *Propane Exemptions*.

Clear Gasoline and Clear Diesel

Dedicated and Provincial Motor Fuel Tax

Motor fuel tax on clear gasoline and clear diesel fuel is made up of provincial and dedicated taxes. The provincial tax rate varies by region and the proceeds from this tax go to general revenue. Dedicated taxes, which apply in certain regions in the province, go to three organizations: the South Coast British Columbia Transportation Authority (TransLink), the British Columbia Transit Authority and the British Columbia Transportation Financing Authority (BCTFA).

South Coast British Columbia Transportation Authority (TransLink) – Vancouver Area

The dedicated tax on clear gasoline and clear diesel fuel sold inside the South Coast British Columbia transportation service region (SCTA) is 17¢ per litre.

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, and
- east to and including the municipalities of Langley, Maple Ridge and Pitt Meadows.

For a detailed map of the South Coast British Columbia transportation service region, see **TransLink's website**.

British Columbia Transit Authority – Victoria Area

The dedicated tax on clear gasoline and clear diesel fuel sold inside the Victoria regional transit service area (VRTA) is 3.5¢ per litre.

The Victoria regional transit service area includes all incorporated areas of the Capital Regional District and unincorporated areas of the Capital Regional District that are part of the Juan de Fuca Electoral Area, excluding the Malahat and Renfrew Land Districts. The islands within these areas, including Salt Spring Island and the Outer Gulf Islands, are **not included** in the Victoria regional transit service area.

For a map of the Victoria regional transit service area, see **BC Transit's website**.

Determining Whether the Dedicated Taxes for SCTA and VRTA Apply

A sale is considered to take place **inside** the SCTA or VRTA, and these dedicated taxes apply, if title to the clear gasoline or clear diesel, including the rights and responsibilities of ownership, transfers within the SCTA or VRTA.

The following scenarios outline how these dedicated taxes apply.

*Fuel purchased **inside** the SCTA or VRTA*:

- If you purchase clear gasoline or clear diesel **inside** the SCTA or VRTA, where these dedicated taxes apply, you must pay the applicable dedicated tax to your supplier. If you resell the fuel **inside** the SCTA or VRTA, the dedicated taxes still apply and you must collect the applicable dedicated tax from your customer to reimburse yourself for the dedicated tax you paid to your supplier.

- If you purchase clear gasoline or clear diesel **inside** the SCTA or VRTA, and you use the fuel **outside** the SCTA or VRTA (e.g. you consume the fuel in the operation of your business), the dedicated taxes still apply since ownership of the fuel transferred to you **inside** the SCTA or VRTA.
- If you purchase clear gasoline or clear diesel **inside** the SCTA or VRTA, and you resell the fuel **outside** the SCTA or VRTA, where the dedicated taxes do **not** apply, you may apply for a refund of the dedicated taxes you pay when you purchase the fuel.

  For more information on refunds see our **Refunds** page.

*Fuel purchased **outside** the SCTA or VRTA*

- If you purchase clear gasoline or clear diesel **outside** the SCTA or VRTA, where these dedicated taxes do not apply, and you resell the fuel inside the SCTA or VRTA, where the dedicated taxes apply, you must collect the applicable dedicated tax from your customer and remit the dedicated tax to the ministry. You can file your returns and pay the dedicated tax due either online using **eTaxBC**, or by mail, courier or in person using the following forms:
  - *South Coast British Columbia Transportation Tax Return* (**FIN 427**) for fuel sold within SCTA, and
  - *British Columbia Transit Tax Return (Victoria)* (**FIN 450**) for fuel sold within VRTA.
- If you purchase clear gasoline or clear diesel **outside** the SCTA or VRTA, and you use the fuel **inside** the SCTA or VRTA (e.g. you consume the fuel in the operation of your business), the dedicated taxes do **not** apply since ownership of the fuel transferred to you **outside** the SCTA or VRTA.

British Columbia Transportation Financing Authority (BCTFA)

The dedicated tax for the British Columbia Transportation Financing Authority on clear gasoline and clear diesel fuel sold anywhere in the province is 6.75¢ per litre.

Carbon Tax

Carbon tax is a separate tax on fuel in addition to the motor fuel tax. The carbon tax rate for a type of fuel is the same throughout the province, regardless of where you purchase the fuel or how it is used.

Tax Rates on Clear Gasoline

Clear Gasoline Tax Rates per Litre			
Type of Tax	**South Coast British Columbia Transportation Service Region (Vancouver Area)**	**Victoria Regional Transit Service (Victoria Area)**	**Remainder of the Province**
Dedicated Motor Fuel Tax – TransLink	17.00¢	N/A	N/A
Dedicated Motor Fuel Tax – BC Transit (Victoria)	N/A	3.50¢	N/A
Dedicated Motor Fuel Tax – BCTFA	6.75¢	6.75¢	6.75¢
Provincial Motor Fuel Tax (general revenue)	1.75¢	7.75¢	7.75¢
Total Motor Fuel Tax	**25.50¢**	**18.00¢**	**14.50¢**
Carbon Tax	6.67¢	6.67¢	6.67¢
Total Provincial Tax	**32.17¢**	**24.67¢**	**21.17¢**

Tax Rates on Clear Diesel

Clear Diesel (Motive Fuel/Light Fuel Oil) Tax Rates per Litre			
Type of Tax	**South Coast British Columbia Transportation Service Region (Vancouver Area)**	**Victoria Regional Transit Service (Victoria Area)**	**Remainder of the Province**
Dedicated Motor Fuel Tax – TransLink	17.00¢	N/A	N/A
Dedicated Motor Fuel Tax – BC Transit (Victoria)	N/A	3.50¢	N/A
Dedicated Motor Fuel Tax – BCTFA	6.75¢	6.75¢	6.75¢
Provincial Motor Fuel Tax (general revenue)	2.25¢	8.25¢	8.25¢
Total Motor Fuel Tax	**26.00¢**	**18.50¢**	**15.00¢**
Carbon Tax	7.67¢	7.67¢	7.67¢
Total Provincial Tax	**33.67¢**	**26.17¢**	**22.67¢**

Other Motor Fuels

Motor fuel and carbon taxes also apply to other motor fuels for use in internal combustion engines.

The motor fuel tax rates for these fuels are the same throughout the province, as dedicated taxes apply only to clear gasoline and clear diesel. As noted earlier, the carbon tax rate for each type of fuel is the same throughout the province, regardless of where you purchase the fuel or how it is used.

Tax Rates on Other Motor Fuels

Province-Wide Motor Fuel and Carbon Tax Rates per Litre (excluding clear gasoline and clear diesel)				
Applicable Act		Applicable Tax Rate		
Motor Fuel Tax Act	**Carbon Tax Act**	**Motor Fuel Tax Rate**	**Carbon Tax Rate**	**Total Provincial Tax**
Coloured (marked) Gasoline[1]	Gasoline	3.00¢[2]	6.67¢	9.67¢
Coloured (marked) Diesel[1]	Light Fuel Oil – Diesel	3.00¢[2]	7.67¢	10.67¢
Locomotive Fuel	Light Fuel Oil – Locomotive Diesel	3.00¢[2]	7.67¢	10.67¢
Marine Diesel Fuel	Light Fuel Oil – Diesel	3.00¢[2]	7.67¢	10.67¢
Marine Gas Oil	Light Fuel Oil – Diesel	Exempt	7.67¢	7.67¢
Marine Bunker Fuel	Heavy Fuel Oil	Exempt	9.45¢	9.45¢
Aviation Fuel	Aviation Fuel (non-jet)	2.00¢	7.38¢	9.38¢
Jet Fuel[3]	Jet Fuel	2.00¢	7.83¢	9.83¢
Propane[4]	Propane	2.70¢	4.62¢	7.32¢
Natural Gas	Natural Gas	See Natural Gas section below	5.70¢ per cubic metre or $1.4898 per gigajoule	

[1] Coloured gasoline and coloured diesel must not be purchased or used, except for a purpose authorized under section15 of the *Motor Fuel Tax Act*.

[2] The 3.00¢ per litre rate only applies if certain requirements have been met. For more information, see **Bulletin MFT-CT 003**, *Coloured Fuels* and **Bulletin MFT-CT 001**, *Fuel Sellers*.

[3] Jet fuel used by commercial air services for international flights is exempt from tax under the *Motor Fuel Tax Act.* For more information, see **Bulletin MFT-CT 004**, *Registered Consumers*.

[4] Propane is subject to the *Motor Fuel Tax Act*. For more information, see **Bulletin MFT 014**, *Propane Exemptions.*

Coloured Fuels

Although coloured diesel, coloured heating oil, and coloured non-motor fuel oil can be chemically identical, their authorized uses and tax rates are different. Coloured diesel fuel is intended for use in internal combustion engines and is subject to motor fuel tax. Coloured heating oil is intended only for heating purposes. Coloured or clear non-motor fuel oil is intended for use other than for heating or for generating power by means of an internal combustion engine. While heating oil and non-motor fuel oil are not subject to motor fuel tax, they are subject to carbon tax and PST. However, if heating oil is purchased for residential energy use, it is exempt from PST. Substituting diesel with heating oil or non-motor fuel oil is unauthorized and may result in fines and other penalties. For more information on the authorized uses of coloured fuel, see **Bulletin MFT-CT 003**, *Coloured Fuels*.

Marine Gas Oil

Marine gas oil is exempt from motor fuel tax only if purchased for, **and used in**, a marine gas turbine engine that propels a commercial passenger or cargo ship. If you sell marine gas oil without charging tax, you must keep records to show why you did not charge tax. These records must include the purchaser's name, the quantity purchased and the name of the ship in which the marine gas oil is to be used. If you sell marine gas oil for use in any vessel other than above, you must sell it as marine diesel fuel and charge motor fuel tax.

Natural Gas

Natural gas for use in an internal combustion engine (except when it is for use in a locomotive) is not subject to motor fuel tax at the time of purchase or import. However, motor fuel tax must be self-assessed on natural gas used in a stationary internal combustion engine. For more information, including the tax rates, see Natural Gas Used in Stationary Engines below.

Alternative Motor Fuels

Alternative motor fuels are fuels used to propel motor vehicles, that when compared to gasoline and diesel powered vehicles, the alternative motor fuel produces less emissions. You do not pay motor fuel tax on these fuels if certain conditions are met (see table below).

Tax Rates on Alternative Motor Fuels

Province-wide Motor Fuel and Carbon Tax Rates on Alternative Motor Fuels		
Fuel Type	**Motor Fuel Tax**	**Carbon Tax**
Hydrogen	Exempt when purchased for use in fuel-cell vehicles, except hydrogen that is produced by electrolysis using coal-generated electricity, unless carbon capture and storage or another process is used to contain the carbon dioxide emitted	Not taxable
Methanol Blend	Exempt when alcohol based blend of gasoline or diesel fuel contains at least 85% methanol	Taxable as follows: Methanol portion at 3.27¢ per litre Gasoline portion at 6.67¢ per litre Diesel portion at 7.67¢ per litre
Natural Gas	Exempt when purchased for use in an internal combustion engine of a motor vehicle	5.70¢ per cubic metre or $1.4898 per gigajoule

Natural Gas Used in Stationary Engines

Natural gas used in a stationary internal combustion engine is subject to both motor fuel tax and carbon tax. Whether you purchased natural gas or you extracted the natural gas from the ground, you must self-assess the motor fuel tax (and carbon tax if not paid at the time of purchase).

The motor fuel tax rate depends on where the stationary engine (e.g. compressor, pump, and/or other type) is located. The carbon tax rate is the same for all natural gas regardless of how or where in the province the gas is used.

Tax Rates on Natural Gas

Motor Fuel and Carbon Tax Rates for Natural Gas Used in Stationary Engines			
Use	**Location**	**Motor Fuel Tax Rate**	**Carbon Tax Rate**
Natural gas used in stationary engines that compress natural gas	For compressors within the natural gas processing plant used to compress marketable gas	1.10¢ per 810.32 litres	5.70¢ per cubic metre or $1.4898 per gigajoule
	For compressors 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	1.90¢ per 810.32 litres	5.70¢ per cubic metre or $1.4898 per gigajoule
Natural gas used in stationary engines that pump fuel oil	For pumps located at the well head or within the oil processing plant	1.10¢ per 810.32 litres	5.70¢ per cubic metre or $1.4898 per gigajoule
	For pumps 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	1.90¢ per 810.32 litres	5.70¢ per cubic metre or $1.4898 per gigajoule

Motor Fuel and Carbon Tax Rates for Natural Gas Used in Stationary Engines			
Use	**Location**	**Motor Fuel Tax Rate**	**Carbon Tax Rate**
Natural Gas used in stationary engines	For compressors that are: ▪ used to transmit waste gas (composed primarily of hydrogen sulphide and carbon dioxide) within the gas processing plant or from the gas processing plant to a 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 are used to compress gas that is not marketable gas.	Exempt	5.70¢ per cubic metre or $1.4898 per gigajoule
Natural gas used in stationary engines for purposes other than described above	Locations other than those described above	1.10¢ per 810.32 litres	5.70¢ per cubic metre or $1.4898 per gigajoule

For information on self-assessing, see **Bulletin MFT-CT 006**, *Self-Assessing Motor Fuel and Carbon Tax*.

Substances Sold for Use Other Than in Internal Combustion Engines

Motor Fuel Tax

Generally, any gas or liquid purchased for use in an internal combustion engine is taxable under both the *Motor Fuel Tax Act* (MFTA) and the *Carbon Tax Act* (CTA). However, some gases or liquids (substances) which are chemically the same as fuels taxed under the MFTA may be sold exempt of motor fuel tax if they are not for use in an internal combustion engine. These substances are subject to carbon tax and PST, and in some cases the ICE Fund tax, unless a specific exemption applies.

These substances include:

- **Coloured heating oil**, which is a light fuel oil (diesel fuel) marketed or sold for use in a furnace, boiler or open flame burner. Please note that only authorized businesses may colour fuel or sell coloured fuel, or coloured heating oil. For more information, see **Bulletin MFT-CT 003**, *Coloured Fuels*.
- **Coloured/clear non-motor fuel oil**, which is a light fuel oil (diesel fuel) marketed or sold for a use other than for use in an internal combustion engine or for use in a furnace, boiler or open flame burner. Examples of non-motor fuel oil include light fuel oil sold for use as solvents, protective coatings or explosives.
- **Gasoline and other fuels** (except for light fuel oil), which are marketed or sold for a use other than for use in an internal combustion engine. For example, gasoline sold exempt of motor fuel tax when sold for use as a solvent.
- **Natural gas** sold for use other than in an internal combustion engine.

If you sell non-motor fuel oil or other substances such as gasoline for purposes other than for use as heating oil or for use in an internal combustion engine, you are not required to colour them before you sell them. However, at or before the time you sell non-motor fuel oil or other substances for a use other than in an internal combustion engine, to a person for the person's own use, you must obtain from the purchaser a *Certificate of Exemption - Substances Sold for Use Other Than in Internal Combustion Engines* (**FIN 480**). You must keep this completed certificate in your records. The only exceptions to this are sales of coloured heating oil, propane and natural gas.

Please note: If fuel is invoiced as a motor fuel (e.g. gasoline or diesel), the seller must charge motor fuel tax and carbon tax.

If a non-motor fuel oil or other substance is purchased for use other than in an internal combustion engine (e.g. gasoline sold as a solvent) and is later used as a motor fuel, the purchaser must self-assess and remit the motor fuel tax due. If the purchaser does not self-assess the tax due, they may be assessed for tax due, interest and penalties. For more information, see **Bulletin MFT-CT 006**, *Self-Assessing Motor Fuel and Carbon Tax.*

PST and ICE Fund Tax

Heating oil, non-motor fuel oil, and other substances (e.g. gasoline or natural gas) marketed or sold for a use other than in an internal combustion engine (e.g. a solvent), are generally subject to 7% PST and in some cases, the 0.4% ICE Fund tax under the *Provincial Sales Tax Act*.

For example, if diesel fuel is coloured and sold as heating oil (i.e. purchased for your furnace), it is not taxed under MFTA but is subject to PST unless a specific exemption applies (i.e. for residential use). It is also subject to the ICE Fund tax.

If the diesel fuel is sold as non-motor fuel oil (i.e. not diesel, motive fuel or coloured heating oil) it is subject to PST unless a specific exemption applies but it is not subject to the ICE Fund tax.

By comparison, if diesel fuel is sold as "diesel" for your truck (i.e. for use in an internal combustion engine) it is taxable under the MFTA as motive fuel but not subject to PST and not subject to the ICE Fund tax. For more information on the ICE Fund Tax, see **Bulletin PST 203**, *Energy, Energy Conservation and the Ice Fund Tax.*

If you sell natural gas to a customer claiming the natural gas is for use in an internal combustion engine, you must obtain from your customer, a completed *Certificate of Exemption – Natural Gas* (**FIN 449**). For more information, see **Bulletin PST 203**, *Energy, Energy Conservation and the Ice Fund Tax.*

Carbon Tax

Carbon tax applies to fuels/substances not used in internal combustion engines and to combustibles (tires and peat) used to produce energy or heat. Depending on the circumstances, some fuels are not subject to, or may be exempt from, carbon tax. In these cases, either carbon tax will not be charged, or if charged, the purchaser may apply for a refund of the carbon tax paid. For more information on exemptions from carbon tax, see our **Exemptions** page.

Tax Rates on Fuels/Substances not used in Internal Combustion Engines

Fuels/Substances Not Used in Internal Combustion Engines	Carbon Tax Rate
Light Fuel Oil – Heating Oil/Industrial Oil, non-motor fuel oil	7.67¢ per litre
Kerosene	7.83¢ per litre
Naphtha	7.65¢ per litre
Methanol	3.27¢ per litre
Butane	5.28¢ per litre
Ethane	2.94¢ per litre
Natural Gas	5.70¢ per cubic metre or $1.4898 per gigajoule
Propane	4.62¢ per litre
Gas Liquids	4.95¢ per litre
Pentanes Plus (includes Iso-octane)	5.28¢ per litre
Refinery Gas	5.28¢ per cubic metre
Coke Oven Gas	4.83¢ per cubic metre
Low Heat Value Coal - coal of any type with a heat value of up to and including 27,000 kilojoules per kilogram	$53.31 per tonne
High Heat Value Coal – coal of any type with a heat value greater than 27,000 kilojoules per kilogram	$62.31 per tonne
Coke	$74.61 per tonne
Petroleum Coke	11.01¢ per litre

Fuels/Substances Not Used in Internal Combustion Engines	Carbon Tax Rate
Tires - Shredded	$71.73 per tonne
Tires - Whole	$62.40 per tonne
Peat	$30.66 per tonne

Reporting Tax on Sales Invoices

You must record certain information on your fuel sales invoices if you sell fuel:

- from a bulk storage facility, cardlock or terminal rack,
- for resale to another fuel seller,
- to a registered consumer, registered air service or registered marine service, or
- to a customer who requests an invoice.

You must provide an invoice to your customer showing:

- the date of the sale,
- your name and address,
- the location of the sale if different than above, and if applicable, where the fuel was delivered,
- the name and address of the person you sold the fuel to,
- the quantity of each type of fuel sold, and
- the rates for motor fuel tax and carbon tax for each type of fuel sold as separate lines or columns on the invoice.

Please note: There are additional invoice and certification requirements if you are selling coloured fuel, marine diesel or locomotive fuel. For more information, see **Bulletin MFT-CT 003**, *Coloured Fuels*.

Calculating Multiple Taxes on the Same Fuel Purchase

Motor Fuel Tax, Carbon Tax and PST

When calculating the tax on fuels sold for use, or used, in **internal combustion engines** (i.e. motor fuels) and propane (sold for any use), you calculate the motor fuel tax and carbon tax on the volume of the fuel. Motor fuel tax, not PST, applies

to propane in all cases unless a specific exemption applies. For more information, see **Bulletin MFT 014**, *Propane Exemptions.*

The following are examples of how to calculate tax on fuels sold for use, or used, in internal combustion engines and for substances (fuel) sold for use other than in internal combustion engines.

Fuel Sold for Use in Internal Combustion Engines (e.g. cars, trucks, boats, airplanes and other equipment etc.) and Propane (sold for any use):

Motor fuel tax and carbon tax are calculated on the volume of fuel.

Example – Tax Calculated on Gasoline

Gasoline purchase price per litre (excluding tax)	$1.0000
Motor fuel tax (cents per litre, without transit tax)	.1450
Carbon Tax (cents per litre)	.0667
Total purchase price per litre	$1.2117

Substances (Fuel) Sold for Use Other Than in Internal Combustion Engines:

Carbon tax, PST and, in some cases, the ICE Fund tax applies to the fuel, unless there is a specific exemption. The carbon tax is calculated on the volume of the fuel. The PST and the ICE Fund tax (if applicable) are calculated as a percentage of the purchase price. The purchase price does not include any other tax. For example, the 7% PST does not apply to the amount of carbon tax. For more information on how the PST and ICE Fund tax apply to energy products, see **Bulletin PST 203**, *Energy, Energy Conservation and the Ice Fund Tax*.

Example – Tax Calculated on Heating Oil for Commercial Purposes

Heating oil (fuel oil) purchase price per litre (excluding tax)	$1.0000
Carbon Tax (cents per litre)	.0767
PST (7% of the purchase price)	.0700
ICE Fund Tax (0.4% of the purchase price)	.0040
Total purchase price per litre	$1.1507

Goods and Services Tax (GST)

You calculate the federal GST as a percentage of the purchase price of the fuel. Any applicable carbon tax or motor fuel tax is included in the purchase price for the purposes of calculating GST. PST is not included in the purchase price for the purposes of calculating GST. For GST information, see **www.cra-arc.gc.ca**

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

Latest Revision
July 2015

- As a result of Budget 2015, sellers of coloured fuel, marine diesel and locomotive fuel can only sell the fuel at the 3.00¢ per litre rate if certain requirements have been met.
- Clarified carbon tax rates for low and high heat value coal.