

JULY 1, 2009
CARBON TAX RETURN – INVENTORY
under the *Carbon Tax Act*

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

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

	GASOLINE	(LFO) DIESEL	(LFO) HEATING OIL	(LFO) LOCOMOTIVE FUEL						TOTALS
	Litres									
1 Total fuel inventory at July 1, 2009										
2 LESS: For Exempt Fuel Retailers only, enter the total volume of fuel that was purchased exempt of security										
3 TOTAL TAXABLE VOLUME (Line 1 minus Line 2)										
4 Tax rate on July 1, 2009	\$0.0351	\$0.0404	\$0.0404	\$0.0404						
5 Tax rate on June 30, 2009	\$0.0234	\$0.0269	\$0.0269	\$0.0269						
6 Differences in Tax Rates (Line 4 minus Line 5) (see Page 2 for difference in tax rates for all fuel types)	\$0.0117	\$0.0135	\$0.0135	\$0.0135						
7 TOTAL SECURITY PAYABLE (Line 3 x Line 6 and enter the total for all fuel types in the TOTALS column)										
8 LESS: Annual Inventory Allowance										\$250.00
9 NET AMOUNT PAYABLE OR REFUNDABLE (Line 7 minus Line 8)										

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 – Inventory

Instructions:

This form does not apply to propane and marketable natural gas sellers. Use this form if you are a Deputy Collector or a Retail Dealer and you own fuel immediately after midnight on June 30, 2009, on which you would have paid security to your supplier under the *Carbon Tax Act*.

For additional information please refer to the Carbon Tax website:

- www.sbr.gov.bc.ca/business/Consumer_Taxes/Carbon_Tax/carbon_tax.htm
- [Notice to Deputy Collectors and Retail Dealers - Fuel Inventory](#)

Or email us at 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 columns in this section.

Do not include any exempt fuels such as pure ethanol or biodiesel. Example: Enter 9,000 litres if you have an inventory of 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 owned or deemed to have owned that you purchased for resale. This includes any fuel in your possession that has been sold and not delivered to a purchaser.

Line 2: For Exempt Fuel Retailers, enter the total volume of each taxable fuel type that was purchased exempt of security. Example: Enter 25,000 litres if you are authorized to purchase 25% of your fuel exempt of security and you have an inventory of 100,000 litres.

Line 8: Subtract the \$250 Annual Inventory Allowance from the Total Security Payable.

Line 9: 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

	<u>Units for Tax Rates</u>	<u>July 1, 2009</u>	<u>June 30, 2009</u>	<u>Difference in Tax Rates</u>
<u>Liquid Fuels</u>				
Gasoline	\$/Litre	\$0.0351	\$0.0234	\$0.0117
Light Fuel Oil (LFO)				
• Diesel	\$/Litre	\$0.0404	\$0.0269	\$0.0135
• Heating Oil	\$/Litre	\$0.0404	\$0.0269	\$0.0135
• Locomotive Fuel	\$/Litre	\$0.0404	\$0.0269	\$0.0135
Heavy Fuel Oil	\$/Litre	\$0.0473	\$0.0315	\$0.0158
Aviation Fuel	\$/Litre	\$0.0369	\$0.0246	\$0.0123
Jet Fuel	\$/Litre	\$0.0392	\$0.0261	\$0.0131
Kerosene	\$/Litre	\$0.0381	\$0.0254	\$0.0127
Naphtha	\$/Litre	\$0.0383	\$0.0255	\$0.0128
Methanol	\$/Litre	\$0.0164	\$0.0109	\$0.0055
<u>Gaseous Fuels</u>				
Butane	\$/Litre	\$0.0264	\$0.0176	\$0.0088
Ethane	\$/Litre	\$0.0147	\$0.0098	\$0.0049
Refinery Gas	\$/m3	\$0.0264	\$0.0176	\$0.0088
Coke Oven Gas	\$/m3	\$0.0242	\$0.0161	\$0.0081
<u>Solid Fuels</u>				
Coal – Low Heat Value*	\$/Tonne	\$26.66	\$17.77	\$8.89
Coal – High Heat Value**	\$/Tonne	\$31.16	\$20.77	\$10.39
Coke	\$/Tonne	\$37.31	\$24.87	\$12.44
Petroleum Coke	\$/Litre	\$0.0551	\$0.0367	\$0.0184

* Includes Sub-Bituminous Coal

** Includes Bituminous Coal