

CARBON TAX RETURN – REGISTERED AIR SERVICE OR MARINE SERVICE

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

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	HEAVY FUEL OIL	AVIATION FUEL	JET FUEL	ENTER OTHER FUEL TYPES (If required)			TOTALS
Litres														
1	TOTAL VOLUME OF FUEL USED FOR A NON-EXEMPT PURPOSE													
a.	Registered Air Service													
b.	Registered Marine Service													
2	Sub-Total (Sum of Line 1 amounts)													
3	LESS: Volume of Fuel purchased in BC on which tax has already been paid													
4	NET TAXABLE VOLUME (Line 2 minus Line 3)													
5	Tax Rate (see Page 2 for tax rates for all fuel types)			\$0.0351	\$0.0404	\$0.0404	\$0.0404	\$0.0473	\$0.0369	\$0.0392				
6	CARBON TAX (Line 4 x Line 5)													
7	LESS: Tax Adjustments – <i>Please specify:</i>													
8	NET AMOUNT PAYABLE OR REFUNDABLE													

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 – Registered Air Service or Marine Service

Instructions:

Use this form if you have been appointed a Registered Air Service or Marine Service, under Section 21 of the *Carbon Tax Act*, and only for the specific fuels you are authorized to purchase exempt of tax. Please refer to the following for additional information:

- www.sbr.gov.bc.ca/business/Consumer_Taxes/Carbon_Tax/carbon_tax.htm
- [Notice – Registered Air Service and Registered Marine Service - Carbon Tax](#)

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 purchased 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 used for a non-exempt purpose.

- a. Registered Air Service. Enter the volume of jet or aviation fuel used for a non-exempt purpose.
- b. Registered Marine Service. Enter the volume of each type of fuel exempted on your Registered Marine Service Certificate used for a non-exempt purpose.

Line 8: 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>Liquid Fuels</u>	<u>Units for Tax Rates</u>	<u>July 1, 2009</u>
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
<u>Gaseous Fuels</u>		
Marketable Natural Gas	\$/Gigajoule	\$0.7449
<i>OR</i> , Marketable Natural Gas	\$/m3	\$0.0285
Raw Natural Gas	\$/m3	\$0.0285
Propane	\$/Litre	\$0.0231
Butane	\$/Litre	\$0.0264
Ethane	\$/Litre	\$0.0147
Refinery Gas	\$/m3	\$0.0264
Coke Oven Gas	\$/m3	\$0.0242
<u>Solid Fuels</u>		
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