

# CARBON TAX RETURN – REGISTERED AIR SERVICE OR MARINE SERVICE

under the *Carbon Tax Act*

For the Reporting Periods between July 1, 2008 – June 30, 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	CTANUMBER
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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					TOTALS
<b>Litres</b>															
<b>1</b>	TOTAL VOLUME OF FUEL USED IN BC														
	a. Registered Air Service														
	b. Registered Marine Service														
<b>2</b>	Sub-Total (Sum of Line 1 amounts)														
<b>3</b>	LESS: Volume of Fuel reported on Line 2 on which tax has already been paid														
<b>4</b>	NET TAXABLE VOLUME (Line 2 minus Line 3)														
<b>5</b>	Tax Rate (see page 2 for tax rates for all fuel types)			\$0.0234	\$0.0269	\$0.0269	\$0.0269	\$0.0315	\$0.0246	\$0.0261					
<b>6</b>	CARBON TAX (Line 4 x Line 5)														
<b>7</b>	LESS: Tax Adjustments – <i>Please specify:</i>														
<b>8</b>	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*. Please refer to the following for additional information:

- [www.sbr.gov.bc.ca/Individuals/Consumer\\_Taxes/Carbon\\_Tax/carbon\\_tax.htm](http://www.sbr.gov.bc.ca/Individuals/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](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 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 in BC.

- a. Registered Air Service. Enter the volume of jet or aviation fuel used in BC.
- b. Registered Marine Service. Enter the volume of each type of fuel exempted on your Registered Marine Service Certificate used in BC.

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, 2008 to June 30, 2009**

	<u>Units for Tax Rates</u>	<u>July 1, 2008</u>
<b><u>Liquid Fuels</u></b>		
Gasoline	\$/Litre	\$0.0234
Light Fuel Oil (LFO)		
• Diesel	\$/Litre	\$0.0269
• Heating Oil	\$/Litre	\$0.0269
• Locomotive Fuel	\$/Litre	\$0.0269
Heavy Fuel Oil	\$/Litre	\$0.0315
Aviation Fuel	\$/Litre	\$0.0246
Jet Fuel	\$/Litre	\$0.0261
Kerosene	\$/Litre	\$0.0254
Naphtha	\$/Litre	\$0.0255
Methanol	\$/Litre	\$0.0109
<b><u>Gaseous Fuels</u></b>		
Marketable Natural Gas	\$/Gigajoule	\$0.4966
OR, Marketable Natural Gas	\$/m3	\$0.0190
Raw Natural Gas	\$/m3	\$0.0190
Propane	\$/Litre	\$0.0154
Butane	\$/Litre	\$0.0176
Ethane	\$/Litre	\$0.0098
Refinery Gas	\$/m3	\$0.0176
Coke Oven Gas	\$/m3	\$0.0161
<b><u>Solid Fuels</u></b>		
Coal – Low Heat Value*	\$/Tonne	\$17.77
Coal – High Heat Value**	\$/Tonne	\$20.77
Coke	\$/Tonne	\$24.87
Petroleum Coke	\$/Litre	\$0.0367

\* Includes Sub-Bituminous Coal

\*\* Includes Bituminous Coal