



CARBON TAX RETURN
MARKETABLE NATURAL GAS
OR PROPANE RETAIL DEALERS
under the *Carbon Tax Act*

For 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	MEDIA NUMBER	CTA NUMBER
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ADDRESS – include postal code

PART 2 – FUEL ACTIVITY

FOR THE PERIOD STARTED YYYY / MM / DD	AND ENDED YYYY / MM / DD	MARKETABLE NATURAL GAS		PROPANE	TOTALS
		Gigajoules	OR m3	Litres	
1 Total Volume of Fuel Sold as a Retail Dealer Within BC					
2 LESS: Volume Sold Exempt of Tax Within BC					
a. Indian Bands and Status Indians					
b. Visiting Forces and Members of the Diplomatic and Consular Corps					
c. Fuel Sold Within BC and Exported					
d. Sales to Registered Consumers					
e. Other – <i>please specify:</i>					
3. Sub-Total (Sum of Line 2 amounts)					
4. TOTAL TAXABLE VOLUME (Line 1 minus Line 3)					
5 TAX RATE					
\$0.7449 \$0.0285 \$0.0231					
6 CARBON TAX BEFORE ADJUSTMENTS (Line 4 x Line 5)					
7 Tax Adjustments					
a. Bad Debt Write-offs					
b. Other – <i>please specify:</i>					
8. Sub-Total (Sum of Line 7 amounts)					
9 NET AMOUNT PAYABLE OR REFUNDABLE (Line 6 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 any of the fuel being claimed.

SIGNATURE OF AUTHORIZED SIGNING AUTHORITY	NAME OF AUTHORIZED SIGNING AUTHORITY – <i>Please print</i>	OFFICIAL TITLE
X		
EMAIL ADDRESS	PHONE NUMBER ()	FAX NUMBER ()
		DATE SIGNED YYYY / MM / DD

Instructions for Carbon Tax Return

Marketable Natural Gas or Propane Retail Dealers

Use this form if you sell marketable natural gas or propane at retail to an end purchaser. 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 Marketable Natural Gas and Propane Sellers - 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

Line 1: Enter the total volume of each fuel type sold as a retail dealer to an end purchaser in BC. This does not include fuel sold to another retail dealer or wholesaler. If you are selling marketable natural gas, you have the option of reporting the volume in either gigajoules or cubic meters.

Line 2: Enter the total volume of fuel sold in BC without tax by fuel type:

- Indian Bands or Status Indians. Enter the total volume of each fuel type sold in BC to Indian Bands or Status Indians, if you delivered it to a reserve as a condition of sale and the fuel was delivered into a receptacle located on reserve land.
- Visiting Forces and Members of the Diplomatic and Consular Corps. Enter the total volume of each fuel type sold in BC to Visiting Forces and Members of the Diplomatic and Consular Corps.
- Fuel Sold Within BC and Exported. Enter the total volume of each fuel type sold in BC which is subsequently exported by you or a common carrier for use outside the province.
- Registered Consumers. Enter the total volume of each fuel type sold in BC to Registered Consumers.
- Other. Specify the reason(s) the fuel was sold exempt of tax. Enter the volume of each type of fuel exempted for each reason. If you cannot break out exempt sales by type of exemption, you may report all exempt sales as "other" until June 30, 2010.

Line 7: Enter the dollar amount of adjustments beside the applicable fuel type for fuel sold in BC:

- Bad Debt. Enter the related dollar amount by fuel type for BC sales where credit was extended to a customer and the account, or portion of the account, later became uncollectible and was written off as a "bad debt".
- Other. Do not use this line to make adjustments to prior periods. To adjust a prior period return, please submit a revised return for that period.

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

This form must be certified by an authorized signing authority.