

# CARBON TAX RETURN – SELF ASSESSORS

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](mailto:FOI.QRYS@gov.bc.ca)

**PART 1 – BUSINESS INFORMATION**

FULL LEGAL NAME	ADDRESS – <i>Include postal code</i>	MEDIA NUMBER	CTA NUMBER
-----------------	--------------------------------------	--------------	------------

**PART 2 – FUEL ACTIVITY**

FOR THE PERIOD STARTED	YYYY / MM / DD	AND ENDED	YYYY / MM / DD	GASOLINE	(LFO) DIESEL	(LFO) HEATING OIL	PROPANE	MARKETABLE NATURAL GAS	COAL – HIGH HEAT VALUE	SHREDED TIRES	ENTER OTHER FUEL TYPES (If required)				TOTALS
				Litres			m <sup>3</sup>		Tonnes						
<b>1 TOTAL VOLUME OF FUEL USED IN BC FOR A NON-EXEMPT PURPOSE</b>															
<b>2 Tax Rate</b> (see <a href="#">Page 2</a> for tax rates for all fuel types)				\$0.0351	\$0.0404	\$0.0404	\$0.0231	\$0.0285	\$31.16	\$35.87					
<b>3 TAX PAYABLE</b> (Line 1 x Line 2 and enter the total for all fuel types in the TOTALS column)															

**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 – Self Assessors

### Instructions:

Use this form if you have used fuel in BC for a non-exempt purpose on which you have not been charged carbon tax.

For additional information please refer to the Carbon Tax website:

- [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/Carbon\\_Tax/carbon\\_tax.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Carbon_Tax/carbon_tax.htm)
- [Notice to Businesses - Self-Assessing 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 fuel type or combustible 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 imported and used 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 or weight of each fuel type used in BC for a non-exempt purpose on which tax was not charged. This includes all fuels or combustibles purchased, manufactured, imported or transferred.

Line 3: Please include a cheque or money order made payable to the Minister of Finance.

### 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
<b><u>Gaseous Fuels</u></b>		
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
<b><u>Solid Fuels</u></b>		
Coal – Low Heat Value*	\$/Tonne	\$26.66
Coal – High Heat Value**	\$/Tonne	\$31.16
Coke	\$/Tonne	\$37.31
Petroleum Coke	\$/Litre	\$0.0551
<b><u>Combustibles</u></b>		
Tires – shredded	\$/Tonne	\$35.87
Tires – whole tires	\$/Tonne	\$31.20
Peat	\$/Tonne	\$15.33

\* Includes Sub-Bituminous Coal

\*\* Includes Bituminous Coal