

CARBON TAX RETURN – MISCELLANEOUS
under the *Carbon Tax Act*
For the Reporting Periods between July 1, 2009 – December 31, 2009

General Inquiries

Vancouver area: 604 660-4524 or Toll-free in Canada: 1 877 388-4440

See [Page 2](#) for instructions and explanation of terms.

Send the completed return, your payment and required documentation to the address above.

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 – *Include postal code*

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	KEROSENE	TOTALS	
				Litres									
1 TOTAL VOLUME OF FUEL SOLD WITHIN BC													
2 LESS: Non-Taxable Sales Within BC													
a. Status Indians and Indian Bands													
b. Exempt Fuel Retailers													
c. Visiting Forces and Members of the Diplomatic and Consular Corps.													
d. Fuel Sold Within BC and Exported													
e. Inter-jurisdictional Cruise Ships													
f. Ships Prohibited from Coasting Trade													
g. Other Non-taxable Sales (See Page 2)													
3 LESS: Volume Sold to Registered Consumers													
a. Inter-jurisdictional Railway													
b. Inter-jurisdictional Airline													
c. Other Exempt Users – Feedstock and non-energy uses of fuel													
4 LESS: Volume Sold to Registered Air Service/Registered Marine Service													
5 Sub-Total (Sum of Lines 2, 3 & 4)													
6 TOTAL TAXABLE VOLUMES (Line 1 minus Line 5)													
7 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	\$0.0381		
8 NET AMOUNT PAYABLE (Line 6 x Line 7)													

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.

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 – Miscellaneous

Instructions:

Use this form if you have sold fuel in British Columbia that you acquired without paying security or tax. Do not use this form if you have been appointed a collector or an exempt fuel retailer or to report sales of marketable natural gas and propane.

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 Fuel Sellers - Carbon Tax](#)

Or email us at CarbonTax@gov.bc.ca

Part 1 – Business Information: Complete all fields.

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 imported and sold 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 sold in BC in the reporting period.

Line 2: Enter the total volume of each fuel type sold in BC on which you did not charge tax or security:

- a. Status Indians or Indian Bands. Enter the total volume of each fuel type sold in BC to Status Indians or Indian Bands, if you delivered it to a reserve as a condition of sale and the fuel was delivered into a receptacle located on reserve land.
- b. Exempt Fuel Retailers. Enter the total volume of each fuel type sold in BC to authorized Exempt Fuel Retailers. Example: Enter 25,000 litres if the Exempt Fuel Retailer is authorized to purchase 25% of their fuel exempt of tax and you sold the retailer 100,000 litres.
- c. 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.
- d. 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. If exported by a common carrier, the contract with the carrier must be made at or before the time of sale.

e. Fuel sold for use in a commercial cruise ship that has a port of call outside of BC.

f. Fuel sold for use in a commercial vessel which is prohibited from coasting trade as defined under the *Coasting Trade Act* (Canada).

g. Other Non-taxable Sales such as fuel sold in small containers not greater than four litres.

Line 3: Enter the total volume of each fuel type sold in BC to Registered Consumers, by registration type as identified on the business' registration certificate issued by the ministry, on which you did not charge tax:

- a. Inter-jurisdictional Railway,
- b. Inter-jurisdictional Airline,
- c. Fuel used for an exempt purpose. Example: Fuel used for an exempt purpose such as feedstock or non-energy uses such as: manufacturing anodes for aluminum smelting, a reductant in the production of lead or zinc and pipeline pigging.

For further information, please refer to the [Notice – Registered Consumer - Carbon Tax](#).

Line 4: Enter the total volume of each type of fuel sold in BC to a Registered Air Service or Registered Marine Service on which you did not charge tax. For further information, please refer to the [Notice - Registered Air Service and Registered Marine Service - Carbon Tax](#).

Line 8: 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>Fuel Type</u>	<u>Units for Tax Rates</u>	<u>July 1, 2009</u>
<u>Liquid Fuels</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>		
Raw Natural Gas	\$/m3	\$0.0285
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