



TAX RETURN – EXEMPT FUEL RETAILER

under the *Motor Fuel Tax Act* and *Carbon Tax Act*

General Inquiries

Toll-free in Canada: 1 877 388-4440

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the *Motor Fuel Tax Act* and the *Carbon Tax Act* under the authority of both these Acts 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.)
E-mail: FOI.QRYS@gov.bc.ca

PART A – GENERAL INSTRUCTIONS	PART B – RETURN INFORMATION	
<ul style="list-style-type: none"> You must file your return and remittance by the 15th day of the month following the end of the return period. If there is a Net Amount Payable, please include a cheque made payable to the Minister of Finance. The ministry will not issue a refund of less than \$20. You will be charged a \$30 fee for any dishonoured cheques. Your schedules listing details of tax-exempt sales made to Status Indians or Indian bands (FIN 412/2), schedule(s) listing related fuel purchases (FIN 127 and/or FIN 133), and copies of all tax paid and exempt fuel purchase invoices from your fuel supplier during this return period, must be attached to this tax return and forwarded with the payment (if applicable). Make a copy of this return for your records. 	RETURN PERIOD	RETURN DUE DATE
	Indicate (✓) whether you are:	
	<input type="checkbox"/> ENCLOSING A PAYMENT	<input type="checkbox"/> SUBMITTING A REFUND CLAIM
	PAYMENT ENCLOSED (REFUNDABLE)	\$ <input style="width: 100px;" type="text"/>
	SPECIFIED FUEL	EXEMPT PERCENTAGES
	Clear Gasoline	%
	Coloured Gasoline	%
	Clear Diesel	%
	Coloured Diesel	%

PART C – TAXPAYER CERTIFICATION

I declare that all information provided on this form 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.

NAME OF SIGNING AUTHORITY – <i>please print</i>	E-MAIL ADDRESS	TELEPHONE NUMBER ()	FAX NUMBER ()
SIGNATURE OF AUTHORIZED SIGNING AUTHORITY X	TITLE	DATE SIGNED YYYY / MM / DD	



PART D – INVENTORY AND SALES REPORTING	TYPE OF FUEL IN LITRES				
	CLEAR GAS	COLOURED GAS	CLEAR DIESEL	COLOURED DIESEL	
1. OPENING INVENTORY (Litres)					
2. Plus: Total Purchases (from FIN 127 and/or FIN 133)					
3. Less: CLOSING INVENTORY (Litres)					
4. Total Volume of Fuel Sold in BC (Line 1 + Line 2 – Line 3)					
5. Exempt % (from FIN 127 and/or FIN 133)	%	%	%	%	
6. Total Tax-Exempt Volume (Line 4 x Line 5)					
7. Less: Fuel Sold to Status Indians and Indian Bands (from FIN 412/2)					
8. Net Sales Volume (Line 6 – Line 7)					
PART E – MOTOR FUEL TAX PAYABLE (REFUNDABLE)					
9. Net Taxable (Refundable) Sales Volume (Line 8)	A	B	C	D	
10. Motor Fuel Tax Rates – refer to <i>Tax Rates on Fuels Bulletin MFT-CT 005</i>					TOTAL (Box 11E + F + G + H)
11. Motor Fuel Tax Payable or (Refundable) (Line 9 x Line 10)	E	F	G	H	I \$
PART F – CARBON TAX PAYABLE (REFUNDABLE)					
	GASOLINE		DIESEL		
12. Net Taxable (Refundable) Sales Volume (Line 8)	(Line 9A + 9B)		J	(Line 9C + 9D)	K
13. Carbon Tax Rates – refer to <i>Tax Rates on Fuels Bulletin MFT-CT 005</i>					TOTAL (Box 14L + 14M)
14. Carbon Tax Payable or (Refundable) (Line 12 x Line 13)			L		M \$
PART G – NET AMOUNT PAYABLE (REFUNDABLE)					
15. (Line 11 Box I + Line 14 Box N)					\$

FIN 412 (Reverse) Rev. 2010 / 9 / 1

For additional information on the *Motor Fuel Tax Act* or the *Carbon Tax Act*, please refer to:

www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm

If you sell fuels such as marketable natural gas, propane, or heating fuel, please contact us for information regarding taxation and reporting requirements.

E-mail us at: CTBTaxQuestions@gov.bc.ca