

General Inquiries

Vancouver area: 604 660-4524
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.) Email: FOI.QRYS@gov.bc.ca

PART A – GENERAL INSTRUCTIONS | **PART B – RETURN INFORMATION**

- This return and remittance must be filed 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.
- A \$20.00 fee will be charged for any dishonoured cheques.
- 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
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Indicate (✓) whether you are:

ENCLOSING A PAYMENT SUBMITTING A REFUND CLAIM

PAYMENT ENCLOSED (REFUNDABLE) \$

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>	EMAIL ADDRESS	TELEPHONE NO. ()	FAX NO. ()
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)					
9. Percentage Ethanol or Biodiesel Fuel included in Line 8. If not blended use 0% (from FIN 127 and/or FIN 133)	%	%	%	%	
10. Ethanol or Biodiesel Fuel in Net Sales Volume (Line 8 x Line 9)					
PART E – MOTOR FUEL TAX PAYABLE (REFUNDABLE)					
11. Net Taxable (Refundable) Sales Volume (Line 8 – Line 10)	A	B	C	D	
12. Motor Fuel Tax Rates					TOTALS
13. Motor Fuel Tax Payable or (Refundable) (Line 11 x Line 12)	E	F	G	H	I \$
PART F – CARBON TAX PAYABLE (REFUNDABLE)					
	GASOLINE		DIESEL		
14. Net Taxable (Refundable) Sales Volume (Line 11)	A + B		C + D		
15. Carbon Tax Rate					TOTALS
16. Carbon Tax Payable or (Refundable) (Line 14 x Line 15)	J		K		L \$
PART G – NET AMOUNT PAYABLE (REFUNDABLE)					
17. (Line 13 Box I + Line 16 Box L)					\$

FIN 412 (Reverse) Rev. 2009 / 5 / 28

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

- www.sbr.gov.bc.ca/individuals/Consumer_Taxes/consumer_taxes.htm

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

Email us at tobaccotax@gov.bc.ca

Instructions for Tax Return – Exempt Fuel Retailers (FIN 412)

Use this form to report clear Gasoline, coloured gasoline, clear diesel and coloured diesel only. If you sell fuels such as marketable natural gas, propane, or heating fuel, please contact us for information regarding taxation and reporting requirements.

Exempt Fuel Retailer Program Documentation

You must attach the following schedules with your FIN 412 when you submit it each month:

- **Schedule 1 – Gasoline Purchases (FIN127)**
If you have purchased any clear gasoline or coloured gasoline during the month, you must report all volumes on this form. All gasoline purchase invoices must be submitted with this form.
- **Schedule 2 – Diesel Purchases (FIN 133)**
If you have purchased any clear diesel or coloured diesel during the month, you must report all volumes on this form. All diesel purchase invoices must be submitted with this form.
- **Schedule of Sales of Tax-Exempt Fuels to Indians or Indian Bands (FIN412/2)**
As you make exempt sales during the month, record the exempt sales on this form and have your customer sign the form to confirm that they purchased that volume of fuel.

Steps to complete your tax return:

- 1) Calculate the Total Exempt Sales from all of your Sales of Tax-Part G of the tax return. Exempt Fuels to Indians or Indian Bands (**FIN412/2**) for the month.
- 2) Assemble all your fuel purchase invoices and complete the Schedule 1 – Gasoline Purchases (**FIN127**), and/or Schedule 2 – Diesel Purchases (**FIN 133**). Attach the fuel invoices/supporting records from the fuel supplier that show the fuel you purchased, the security you paid, and the date you purchased the fuel.
- 3) Obtain your tank dip/volume records for the end of the last day of the previous month (opening inventory) and the tank dip/volume records for the end of the last day of this month (closing inventory) for each fuel type on this return.

- 4) Use the information in Steps 1 to 3 to complete Part D of the Tax Return – Exempt Fuel Retailers (**FIN 412**). Refer also to the **Detailed Instructions** for additional information on completing the tax return.
- 5) Calculate the Net Amount Payable/(Refundable) in Part G of the tax return.
- 6) Record the Payment Enclosed/(Refundable) on the front of the tax return in Part B and check the box that indicated if you are enclosing a payment or submitting a refund claim. Enter the amount of any payment on the return payment voucher in the Payment Enclosed box.
- 7) An authorized representative of the business must sign and date Part C – Taxpayer Certification. You must verify the completeness and accuracy of the return before signing.
- 8) If you are enclosing a payment, make the cheque payable to the Minister of Finance. If you are applying for a refund, the Ministry will not issue a refund of less than \$20, but this amount will remain on your account and be applied to future balances.
- 9) Send the complete return package to the Ministry of Finance at the address provided on the form and include:
 - a. Tax Return – Exempt Fuel Retailers (**FIN 412**),
 - b. Schedules to support any purchases made during the month – Schedule 1 – Gasoline Purchases (**FIN 127**) and /or Schedule 2 – Diesel Purchases (**FIN 133**),
 - c. Fuel purchase records to support the Schedule 1 and Schedule 2,
 - d. Schedules to support the exempt sales made during the month – Schedule of Sales of Tax-Exempt Fuels to Indians or Indian Bands (**FIN 412/2**),
 - e. Payment if required.

You can obtain additional copies of these forms and detailed instructions from our website at: www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Motor_Fuel_Tax/forms.htm. You may also contact our office to request additional forms or instructions.

Detailed Instructions

Part D – Inventory and Sales Reporting

Note: All volumes should be reported in litres. All percentages must be rounded to the nearest whole percentage point.

- 1) Opening Inventory:** Enter the volume of fuel in your tanks at the beginning of the first day of the month for each type of fuel.
- 2) Plus Total Purchases:** Enter volumes from Schedule 1 – Gasoline Purchases (**FIN127**) and Schedule 2 – Diesel Purchases (**FIN 133**). Column E total and/or Column I total.
- 3) Less Closing Inventory:** Enter the volume of fuel in your tanks at the end of the last day of this month for each fuel type.
- 4) Total Volume of Fuel Sold in BC:** Total of Opening Inventory plus Purchases minus Closing Inventory.
- 5) Exempt %:** This percentage should be carried forward from the Exempt Percentage Calculations amounts on your Schedule 1 – Gasoline Purchases (**FIN127**) and Schedule 2 – Diesel Purchases (**FIN 133**), Column M depending on the fuel types you purchased. If you did not purchase a fuel type this month, use the exempt percentage from the prior month's Schedule 1 – Gasoline Purchases (**FIN 127**) or Schedule 2 – Diesel Purchases (**FIN 133**).
- 6) Total Tax-Exempt Volume:** Multiply Line 4 volume by Line 5 percentage.
- 7) Less Fuel Sold to Status Indians and Indian Bands:** Report the Total Exempt Sales for this month from your Sales of Tax Exempt Fuels to Indians or Indian Bands (**FIN412/2**) for the month.
- 8) Net Sales Volume:** Deduct the volume at Line 7 from the volume at Line 6 for each fuel type. If the result is negative, report the volume in brackets.
- 9) Percentage Ethanol or Biodiesel Fuel included in Line 8:** The biodiesel fuel refers to the biodiesel fuel portion of a blend of biodiesel fuel and diesel fuel. Ethanol refers to the pure ethanol portion of a blend of ethanol and gasoline.

Simple reporting method: If the fuel you purchased this month was 5% or less ethanol or biodiesel fuel, then you **may** claim 0%.

Required Reporting over 5% ethanol/biodiesel fuel or voluntary reporting 5% or less. This percentage should be carried forward from the Ethanol or Biodiesel Fuel Percentage Calculations amounts on your Schedule 1 – Gasoline Purchases (**FIN127**) and/or Schedule 2 – Diesel Purchases (**FIN 133**) Column N, depending on the fuel types you purchased.

If you did not purchase any fuel of this type during the month, but you are using blended fuel from the previous month, use the exempt percentage from your last tax return.

- 10) Ethanol or Biodiesel Fuel in Net Sales Volume:** Multiply Line 8 by Line 9. If Line 9 = 0%, enter 0. If Line 8 is negative, then this volume must be negative, and reported in brackets.

Part E – Motor Fuel Tax Payable (Refundable)

- 11) Net Taxable (Refundable) Sales Volume:**
Subtract Line 8 from Line 10. If Line 8 and Line 10 are negative, then Line 10 reduces the amount of the refund.
For example: (10,000) litres at Line 8 multiplied by 10% at Line 9 = (1,000) at Line 10. Line 11 equals (9,000) litres.
If the amount is negative, report it in brackets. The brackets indicate a volume refundable.
- 12) Motor Fuel Tax Rate:** These are the Motor Fuel Tax rates for your specific location.
- 13) Motor Fuel Tax Payable or (Refundable):**
Multiply Line 11 by Line 12.
Box I: Sum of the Motor Fuel Tax Payable or (Refundable) amounts for boxes E, F, G, and H. This total amount is the total Motor Fuel Tax Payable or (Refundable) for all the fuel types for the month.

Part F – Carbon Tax Payable (Refundable)

- 14) Net Taxable (Refundable) Sales Volume:**
For Gasoline add the amounts from Line 11 Box A and Box B. For Diesel add the amounts from Line 11 Box C and Box D. If the amount is negative, report it in brackets. The brackets indicate a volume refundable.
- 15) Carbon Tax Rates**
- 16) Carbon Tax Payable or (Refundable):**
Multiply Line 14 by Line 15.
Box L – Total. Sum the Carbon Tax Payable or (Refundable) amounts for boxes J and K. This Total amount is the total Carbon Tax Payable or (Refundable) for all the fuel types for the month.

Part G – Net Amount Payable (Refundable)

- 17) Totals from Line 13 Box I and Line 16 Box L:**
This is the Net Amount Payable (Refundable). If you are enclosing a payment with this return or you are submitting a refund claim indicate the amount on Part B – Return Information.