

**NATURAL GAS CONSUMED BY  
INTERNAL COMBUSTION ENGINES**  
under the *Motor Fuel Tax Act*

**DUE DATE**

Complete and forward return with remittance of tax to:  
The Director, Consumer Taxation Branch  
PO Box 9442 Stn Prov Govt  
Victoria BC V8W 9V4  
on or before the 15th day of the month following the end  
of the reporting period. Make remittance payable to the  
Minister of Finance.

**PENALTY AND INTEREST**

Penalty equal to 10 percent of the amount due, and interest at  
the rate prescribed by the Lieutenant Governor in council may  
be assessed against any person who fails to remit tax within the  
time required. Penalty equal to 100 percent of the amount not  
remitted may be assessed against a person who wilfully fails to  
remit tax due.

**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* 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)

NAME	ADDRESS	POSTAL CODE	TAX RETURN FOR MONTH ENDED YYYY	ACCOUNT NO.
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**SEE PAGE 2 FOR DESCRIPTION OF EACH COLUMN**

FIELD	COMPRESSORS			PUMPS		STATIONARY ENGINES	
	LITRES 1(a)	LITRES 1(b)	LITRES 1(c)	LITRES 2(a)	LITRES 2(b)	LITRES 3(a)	PURCHASES 3(b) LITRES DOLLAR AMOUNT
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
<b>TOTAL</b>							
LITRE UNITS <i>(divide Total Litres by 810.32)</i>							
TAX RATE (see reverse)							
SUB TOTAL OF TAX DUE							
<b>TOTAL TAX DUE</b> (add total of each column)							
LESS PRIOR PERIOD CREDIT							
TAX REMITTANCE ENCLOSED							

**CERTIFICATION** – I certify 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.

PRINT NAME	TITLE	SIGNATURE	DATE SIGNED YYYY/MM/DD	PHONE NO. ( )
		X		FAX NO. ( )

## INSTRUCTIONS

1) **COMPRESSORS** – Natural gas used or purchased for use in stationary internal combustion engines that compress natural gas where the compressors are:

- |  |                                   |
|--|-----------------------------------|
| a) Located outside of the natural gas processing plant used to move <b>marketable gas</b> in, or out of, storage facilities, or from the gas processing plant to market;   | 1.9 cents for every 810.32 litres |
| b) Located within the natural gas processing plant used to compress <b>marketable gas</b> ;  | 1.1 cents for every 810.32 litres |
| c) • Located within the gas processing plant or between a gas processing plant and a well and used to transmit waste gas (composed primarily of hydrogen sulphide and carbon dioxide) from the processing plant to the well, or; | Exempt                            |
| • Located at the well head and used to inject waste gas into a depleted well for permanent disposal, or;   |                                   |
| • Located at the well head, along the pipeline between the well head and the processing plant, or within the gas processing plant and used to compress gas that is not marketable gas.   |                                   |

2) **PUMPS** – Natural gas used or purchased for use in stationary engines that pump oil:

- |   |                                   |
|---|-----------------------------------|
| a) Located along pipelines that move oil from the well head to the oil processing plant, from the oil processing plant to market, or in or out of storage facilities; | 1.9 cents for every 810.32 litres |
| b) Located at the well head or within the oil processing plant.   | 1.1 cents for every 810.32 litres |

3) **STATIONARY ENGINES** – Natural gas for use other than 1 or 2 above:

- |                         |                                   |
|-------------------------|-----------------------------------|
| a) Used, not purchased; | 1.1 cents for every 810.32 litres |
| b) Purchased.           | 7% of the purchase price          |

**Marketable Gas** – means gas that is available for sale for direct consumption as a domestic, commercial, or industrial fuel, or as an industrial raw material, or is delivered to a storage facility, whether it occurs naturally or results from the processing of natural gas.