

Carbon Tax Rates by Fuel Type – From January 1, 2010					
	Units for Tax Rates	January 1 2010 to June 30 2010	July 1 2010	July 1 2011	July 1 2012
<b>Liquid Fuels</b>					
Gasoline (revised tax rate)	¢/Litre	3.33	4.45	5.56	6.67
Light Fuel Oil * (revised tax rate)	¢/Litre	3.84	5.11	6.39	7.67
Heavy Fuel Oil	¢/Litre	4.73	6.30	7.88	9.45
Aviation Fuel	¢/Litre	3.69	4.92	6.15	7.38
Jet Fuel	¢/Litre	3.92	5.22	6.53	7.83
Kerosene	¢/Litre	3.81	5.08	6.35	7.62
Naphtha	¢/Litre	3.83	5.10	6.38	7.65
Methanol	¢/Litre	1.64	2.18	2.73	3.27
<b>Gaseous Fuel</b>					
Natural Gas (formerly Marketable Natural Gas and Raw Natural Gas)	¢/GJ** or ¢/M <sup>3</sup> ***	74.49 2.85	99.32 3.80	124.15 4.75	148.98 5.70
Propane	¢/Litre	2.31	3.08	3.85	4.62
Butane	¢/Litre	2.64	3.52	4.40	5.28
Ethane	¢/Litre	1.47	1.96	2.45	2.94
Gas Liquids (new fuel type)	¢/Litre	2.48	3.30	4.13	4.95
Pentanes Plus (new fuel type)	¢/Litre	2.64	3.52	4.40	5.28
Refinery Gas	¢/M <sup>3</sup> ***	2.64	3.52	4.40	5.28
Coke Oven Gas	¢/M <sup>3</sup> ***	2.42	3.22	4.03	4.83
<b>Solid Fuels</b>					
Low Heat Value Coal	\$/Tonne	26.66	35.54	44.43	53.31
High Heat Value Coal	\$/Tonne	31.16	41.54	51.93	62.31
Coke	\$/Tonne	37.31	49.74	62.18	74.61
Petroleum Coke	¢/Litre	5.51	7.34	9.18	11.01
<b>Combustibles</b>					
Tires – shredded	\$/Tonne	35.87	47.82	59.78	71.73
Tires - whole tires	\$/Tonne	31.20	41.60	52.00	62.40
Peat	\$/Tonne	15.33	20.44	25.55	30.66

\* Light fuel oil – subcategories of light fuel oil include:

- diesel,
- locomotive fuel,
- heating oil, and
- industrial oil (new).

\*\* GJ = Gigajoule

\*\*\* M<sup>3</sup> = cubic metres

For tax rates before January 1, 2010, please see the schedule, *Carbon Tax Rates by Fuel Type – to December 31, 2009*.

### **Further Information**

If you have any questions, please call us at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440, or e-mail your questions to [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

You can also find information on our website at [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/consumer\\_taxes.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/consumer_taxes.htm)