

Ministry of Finance

Tax Schedule



ISSUED: September 2009 REVISED: November 2010

www.fin.gov.bc.ca/rev.htm

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
Liquid Fuels					
Gasoline	¢/litre	3.33	4.45	5.56	6.67
Light Fuel Oil *	¢/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 (revised tax rate, effective July 1, 2010)	¢/litre	3.81	5.22	6.53	7.83
Naphtha	¢/litre	3.83	5.10	6.38	7.65
Methanol	¢/litre	1.64	2.18	2.73	3.27
Gaseous Fuel					
Natural Gas	¢/gigajoule or ¢/cubic metre	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	¢/litre	2.48	3.30	4.13	4.95
Pentanes Plus	¢/litre	2.64	3.52	4.40	5.28
Refinery Gas	¢/cubic metre	2.64	3.52	4.40	5.28
Coke Oven Gas	¢/cubic metre	2.42	3.22	4.03	4.83
Solid Fuels					
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
Combustibles					
Tires – shredded	\$/tonne	35.87	47.82	59.78	71.73
Tires – whole	\$/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.

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 toll-free at 1 877 388-4440, or e-mail your questions to CTBTaxQuestions@gov.bc.ca

You can also find information on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/Carbon_Tax/carbon_tax.htm