

Ministry of Finance

Tax Information Sheet



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

Conversion Factors for Fuel

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| Natural Gas <ul style="list-style-type: none">▪ 1 gigajoule (GJ) = 26.137 cubic meters (m³)▪ 1 kilogram (kg) = 1.406 cubic meters (m³)▪ 1 gigajoule (GJ) = 38.2599 litres |
| Petroleum Coke <ul style="list-style-type: none">▪ 1 tonne = 833.75 litres |
| Propane <ul style="list-style-type: none">▪ 1 litre = 0.02559 gigajoules (GJ)▪ 1 litre = 1.12 pounds▪ 1 pound = 0.8929 litres▪ 1 cubic meter (m³) = 1,000 litres▪ 1 gigajoule (GJ) = 39.071657 litres |

The tax rates apply to a liquid (measured in litres) and a gas (measured in cubic meters) when taken at standard reference conditions.

Standard reference conditions are as follows:

- for a gas, a temperature of 15°C and an atmospheric pressure of 101.325 kilopascal (kPa), and
- for a liquid, a temperature of 15°C.

Other conversion factors will be added to this table as the information becomes available.

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