



APRIL 1, 2012 SOUTH COAST BRITISH COLUMBIA TRANSPORTATION - INVENTORY TAX RETURN

under the Motor Fuel Tax Act and the South Coast British Columbia Transportation Authority Act

General Inquiries

Toll-free in Canada: 1 877 388-4440

E-mail: FuelTax@gov.bc.ca

This form only applies to clear gasoline (including ethanol) and clear diesel fuel (including renewable diesel fuel) being sold within the South Coast British Columbia transportation service region (SCTA). For complete instructions, see Page 2.

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 Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4. (Telephone: toll-free at 1 877 388-4440)

PART 1 - BUSINESS INFORMATION

Form section for business information including fields for Full Legal Name, MFTA Account Number, and Address, with a checkbox for amended return.

PART 2 - FUEL ACTIVITY

Table with 3 columns: Description, Clear Gasoline, and Clear Diesel. Rows include Total Fuel Inventory, Less: Exempt fuel, Total Taxable Volume, Increase in SCTA Tax Rate, Security Payable, and Total Security Payable.

PART 3 - TAXPAYER CERTIFICATION

I declare that all information provided on this form and on all attached documents 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. I have not received a credit or refund of tax from my fuel supplier for the fuel being claimed.

Form section for taxpayer certification with fields for Signature of Authorized Signing Authority, Print Name/Official Title, Date Signed, and Phone Number.

Instructions for Completing the South Coast British Columbia Transportation Inventory Tax Return

General Instructions:

Use this form if you own clear gasoline (including ethanol) and/or clear diesel (including renewable diesel fuel) within the South Coast British Columbia transportation service region (SCTA):

- immediately after midnight on March 31, 2012,
- purchased within the SCTA by you prior to midnight on March 31, 2012 for resale, and
- you owe or have paid security on that clear gasoline (including ethanol) and/or clear diesel (including renewable diesel fuel) to your supplier.

This return and security are due on **April 16, 2012**.

The South Coast British Columbia transportation service region includes: north to and including Lion's Bay; west to and including Bowen Island; south to the international border; and east to and including the municipalities of Langley, Maple Ridge and Pitt Meadows. For a detailed map of this service region, please see TransLink's website at www.translink.ca/en/Driving/Roads-and-Bridges.aspx and under the heading Related Documents on the right side, click on Major Road Network Map.

For additional information, please see:

- our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm
- **Notice 2012-002**, *Notice to Collectors, Deputy Collectors and Retail Dealers – Fuel Tax Changes and Inventory Requirements*, or
- e-mail us at FuelTax@gov.bc.ca

Part 1 – Business Information

Please complete all fields.

Part 2 – Fuel Activity

All fuel volumes must be reported in litres and rounded to the nearest whole number (e.g. 1.49 becomes 1.0 and 1.5 becomes 2.0).

Line 1: Enter the total volume of clear gasoline and clear diesel that you purchased within the SCTA for resale that you owned or are deemed to have owned immediately after midnight on March 31, 2012.

Line 2: If you are an Exempt Fuel Retailer* (EFR), enter the total volume of fuel equal to the volume reported on Line 1 multiplied by the percentage of fuel that you are authorized to purchase exempt of security. For example, enter 25,000 if you are authorized to purchase 25% of your fuel exempt of security and you have an inventory of 100,000 litres within the SCTA.

*Exempt fuel retailer is a fuel seller who operates on reserve land and has received authorization from the ministry to purchase gasoline and/or diesel fuel exempt of security under the Exempt Fuel Retailer Program.

Line 6: Enter the total clear gasoline and clear diesel security payable. Please include with your return a cheque or money order made payable to the Minister of Finance.

Part 3 – Taxpayer Certification

Please complete all fields. This form must be certified by an authorized signing authority.