

**SOUTH COAST BRITISH COLUMBIA
 TRANSPORTATION TAX RETURN**

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

Toll-free in Canada: 1 877 388-4440

 E-mail: FuelTax@gov.bc.ca

 See **Page 2** for instructions and explanation of terms.

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 9V7. (Telephone: toll-free at 1 877 388-4440)

PART 1 – BUSINESS INFORMATION

TAX RETURN FOR MONTH ENDED – YYYY / MM / DD

ACCOUNT NUMBER

FULL LEGAL NAME AND ADDRESS – include postal code

PART 2 – FUEL ACTIVITY
SOUTH COAST BRITISH COLUMBIA TRANSPORTATION TAX

	GASOLINE	DIESEL
1. TOTAL SALES (litres)	_____	_____
2. OWN CONSUMPTION (+)	_____	_____
3. TAX-PAID PURCHASES (-)	_____	_____
4. EXEMPT SALES (-) (attach <i>Schedule 6</i>)	_____	_____
5. TAXABLE LITRES (Lines 1 plus 2, minus Lines 3 & 4)	_____	_____
6. DEDICATED TAX RATE (effective January 1, 2010)	(AT \$.15 PER LITRE)	(AT \$.15 PER LITRE)
7. TAX DUE (Line 5 x Line 6)	\$ _____	_____
8. TAX ADJUSTMENTS (with supporting documentation)	\$ _____	_____
9. TOTAL TAX DUE (Line 7, minus Line 8)	\$ _____	_____
10. TOTAL TAX REMITTED (Line 9 Gasoline, plus Line 9 Diesel)	\$ _____	

PROVINCIAL FUEL TAX RETURN ADJUSTMENT

1. TAXABLE LITRES (from Line 5 above)	_____	_____
2. TAX RATE ADJUSTMENT (effective January 1, 2010)	(AT \$.06 PER LITRE)	(AT \$.06 PER LITRE)
3. TAX DUE (Line 1 x Line 2)	\$ _____	_____
4. TAX ADJUSTMENTS (with supporting documentation)	\$ _____	_____
5. PROVINCIAL FUEL TAX ADJUSTMENT (Line 3, minus Line 4)	\$ _____	_____

(Transfer the gasoline and diesel Provincial Fuel Tax Adjustment amounts to Line 14, of FTG-Tax and FTD-Tax, respectively, on the *Generic Tax Return*)

PART 3 – 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.

PRINT NAME / TITLE

SIGNATURE

 DATE SIGNED
 YYYY / MM / DD

PHONE NUMBER

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Instructions for Completing the South Coast British Columbia Transportation Tax Return

General Instructions

Use this form if you sell clear gasoline or clear diesel fuel within the South Coast British Columbia transportation service region (SCTA) for the first time after the fuel is manufactured in, or imported into, British Columbia. This includes fuel sellers located outside the SCTA who sell fuel inside the SCTA.

A sale takes place inside the SCTA, and this dedicated tax applies, if title to the clear gasoline or clear diesel, including the rights and responsibilities of ownership, transfers within the SCTA.

You must submit your return, along with payment of the tax due, by the 15th day of the month following the end of the reporting period in which you sold the fuel. Send your return to:

The Director
Consumer Taxation Branch
PO Box 9442, Stn Prov Govt
Victoria BC V8W 9V4

For additional information, please refer to the motor fuel tax website at www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm, or e-mail us at FuelTax@gov.bc.ca

Part 1 – Business Information: 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).

Please note: Effective January 1, 2010, pure ethanol is taxable at the same rate as clear gasoline, and pure biodiesel is taxable at the same rate as clear diesel. Ethanol blends and biodiesel blends are taxable at the same rate as the fuel with which they are blended.

South Coast British Columbia Transportation Tax

Line 1: Total Sales (litres)

Enter the total volume of clear gasoline and clear diesel you sold within SCTA. This includes all taxable and exempt fuel volumes sold. Do not include fuel volumes that have been dyed and sold as coloured fuel, rebranded and sold as another fuel type (e.g. locomotive fuel), or fuel moved outside SCTA and sold.

Line 2: Own Consumption (+)

Enter the total volume of clear gasoline and clear diesel you purchased within SCTA and consumed for your own purposes.

Line 3: Tax-Paid Purchases (–)

Enter the total volume of clear gasoline and clear diesel that you purchased and were charged the SCTA tax or security equal to the tax. This includes fuel you sold as clear or coloured, fuel you rebranded and sold as another type of fuel (e.g. locomotive), or fuel you sold outside SCTA.

Line 4: Exempt Sales (–)

Enter the total volume of clear gasoline and clear diesel that you sold exempt of tax or security equal to tax within the SCTA. This includes fuel sold to status Indians and exempt fuel retailers on reserve land, visiting forces, members of the diplomatic and consular corps, and fuel sold between refinery collectors. Attach *Schedule 6* (FIN 457) with the SCTA return to support the exempt sale.

Line 8: Tax Adjustments (–)

Enter the dollar value of any tax adjustments (e.g. bad debts, slop/interface or transmix) and attach supporting documentation.

Please Note: Do not use this line to make adjustments to your prior reporting periods. To adjust a prior reporting period/tax return, you need to submit a revised return for that period.

Line 10: Total Tax Remitted

Add the total tax due from Line 9 for each fuel type. Please include with your return a cheque or money order made payable to the Minister of Finance. If there is a refund owing to you, the ministry cannot issue a refund of less than \$10.

Provincial Fuel Tax Return Adjustment

This section of the return must also be completed as the amount of provincial taxes collected within SCTA are different than those collected in the rest of the province.

Line 4: Tax Adjustments (–)

Enter tax adjustments. Please see Line 8 above for additional information.

Part 3 – Taxpayer Certification

All forms must be certified by an authorized signing authority.