

## Carbon Tax Rate Changes

### *Carbon Tax*

**Effective July 1, 2009**, the carbon tax rates that apply to the purchase or use of fuels in British Columbia will increase. These new rates will be in effect from July 1, 2009 to June 30, 2010 (see rate table below).

If you are a fuel seller you may need to make changes to your electronic system to reflect the new carbon tax rates.

### **Fuel Inventory Requirements**

If you have purchased fuel for resale on which you have paid, or will be paying security, under the *Carbon Tax Act*, you are a deputy collector or retail dealer. You are required to determine the amount of fuel that you own, or are deemed to own, immediately after midnight on June 30, 2009. You must report that inventory and pay the additional security due on that inventory to the ministry.

For more information on fuel inventory requirements, please see the [Notice to Deputy Collectors and Retail Dealers – Fuel Inventory](#)

### **Update - Reporting Carbon Tax on Sales Invoices**

If you sell fuel, you will be required to show the rate of carbon tax, for each type of fuel sold, as a separate line or column on invoices. This requirement is for fuel sold in the following circumstances:

- the fuel is sold from a bulk storage facility, cardlock or from the terminal rack,
- the fuel is sold to a deputy collector or retail dealer, or
- the purchaser requests an invoice.

The carbon tax rates **were** to be shown separately beginning June 30, 2009. **The ministry has extended the implementation for this change to December 31, 2009.** For more information, please see the sub-section entitled, Reporting Carbon Tax on Sales Invoices in the [Notice to Fuel Sellers – Carbon Tax](#)

The following table lists the fuels and combustibles that are subject to the carbon tax and the carbon tax rate for each type of fuel.

<b>Carbon Tax Rates by Fuel Type Effective July 1, 2009 to June 30, 2010</b>		
	<b>Units for Tax Rates</b>	<b>Rate as of July 1, 2009</b>
<b>Liquid Fuels</b>		
Gasoline	¢/Litre	3.51
Light Fuel Oil *	¢/Litre	4.04
Heavy Fuel Oil	¢/Litre	4.73
Aviation Fuel	¢/Litre	3.69
Jet Fuel	¢/Litre	3.92
Kerosene	¢/Litre	3.81
Naphtha	¢/Litre	3.83
Methanol	¢/Litre	1.64
<b>Gaseous Fuel</b>		
Marketable Natural Gas	¢/GJ**	74.49
	or ¢/M <sup>3***</sup>	2.85
Raw Natural Gas	¢/M <sup>3***</sup>	2.85
Propane	¢/Litre	2.31
Butane	¢/Litre	2.64
Ethane	¢/Litre	1.47
Refinery Gas	¢/M <sup>3***</sup>	2.64
Coke Oven Gas	¢/M <sup>3***</sup>	2.42
<b>Solid Fuels</b>		
Low Heat Value Coal	\$/Tonne	26.66
High Heat Value Coal	\$/Tonne	31.16
Coke	\$/Tonne	37.31
Petroleum Coke	¢/Litre	5.51
<b>Combustibles</b>		
Tires – shredded	\$/Tonne	35.87
Tires - whole tires	\$/Tonne	31.20
Peat	\$/Tonne	15.33

\* Light fuel oil – sub-categories of light fuel oil include:

- diesel,
- locomotive fuel, and
- heating oil.

\*\* GJ = gigajoule

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

## 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/Carbon\\_Tax/carbon\\_tax.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Carbon_Tax/carbon_tax.htm)