

# Ministry of Finance

## Tax Schedule



ISSUED: September 2009 REVISED: February 2021

[gov.bc.ca/salestaxes](http://gov.bc.ca/salestaxes)

The carbon tax rate changes announced in **Budget 2020**, which were deferred to provide relief to people and businesses as part of our COVID-19 support measures, will take effect on April 1, 2021.

The carbon tax rates effective April 1, 2021 and April 1, 2022 are aligned with the federal carbon pricing backstop methodology, where applicable. This means these carbon tax rates are revised from the rates that were previously set in 2017.

Also, effective April 1, 2021, the rates for shredded and whole tires are replaced with a new category for combustible waste. Combustible waste includes tires in any form and asphalt shingles as a new taxable combustible.

### Carbon Tax Rates by Fuel Type – From July 1, 2012

	Units for Tax Rates	July 1, 2012	April 1, 2018	April 1, 2019	April 1, 2021	April 1, 2022
<b>Liquid Fuels</b>						
Gasoline	¢/litre	6.67	7.78	8.89	9.96	11.05
Light Fuel Oil *	¢/litre	7.67	8.95	10.23	11.71	13.01
Heavy Fuel Oil	¢/litre	9.45	11.03	12.60	14.36	15.93
Aviation Fuel	¢/litre	7.38	8.61	9.84	11.21	12.44
Jet Fuel	¢/litre	7.83	9.14	10.44	11.61	12.91
Kerosene	¢/litre	7.83	9.14	10.44	11.61	12.91
Naphtha	¢/litre	7.65	8.93	10.20	10.13	11.27
Methanol	¢/litre	3.27	3.82	4.36	4.95	5.49
<b>Gaseous Fuels</b>						
Natural Gas	¢/gigajoule or ¢/cubic metre	148.98 5.70	173.81 6.65	198.64 7.60	230.53 8.82	255.88 9.79
Propane	¢/litre	4.62	5.39	6.16	6.98	7.74
Butane	¢/litre	5.28	6.16	7.04	8.01	8.90
Ethane	¢/litre	2.94	3.43	3.92	4.59	5.09
Gas Liquids	¢/litre	4.95	5.78	6.60	7.52	8.32
Pentanes Plus	¢/litre	5.28	6.16	7.04	8.01	8.90
Refinery Gas	¢/cubic metre	5.28	6.16	7.04	12.15	13.50
Coke Oven Gas	¢/cubic metre	4.83	5.64	6.44	3.15	3.50
<b>Solid Fuels</b>						
Low Heat Value Coal	\$/tonne	53.31	62.20	71.08	79.74	88.62
High Heat Value Coal	\$/tonne	62.31	72.70	83.08	101.34	112.58
Coke	\$/tonne	74.61	87.05	99.48	143.10	158.99
Petroleum Coke	¢/litre	11.01	12.85	14.68	17.28	19.19

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<b>Combustibles</b>						
Peat	\$/tonne	30.66	35.77	40.88	45.99	51.10
Tires – shredded	\$/tonne	71.73	83.69	95.64	Tires combined under Combustible Waste	
Tires – whole	\$/tonne	62.40	72.80	83.20		
Combustible Waste (includes whole and shredded tires and asphalt shingles)	\$/tonne	New category beginning April 1, 2021			89.87	99.87

\* Light fuel oil – subcategories of light fuel oil include:

- Diesel
- Locomotive fuel
- Heating oil
- Industrial oil

### Further Information

Online: [gov.bc.ca/salestaxes](http://gov.bc.ca/salestaxes)

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