



Ministry of
Small Business
and Revenue

Mailing Address:
PO Box 9442 Stn Prov Govt
Victoria BC V8W 9V4

TAX RETURN – PETROLEUM FUEL SALES BY A RETAIL DEALER OPERATING ON AN INDIAN RESERVE

pursuant to the *Motor Fuel Tax Act*

If you have any questions about this form or how the *Motor Fuel Tax Act* applies, please call **250 356-1399** or your local Consumer Taxation Branch office.

For additional information, please visit our website at www.sbr.gov.bc.ca/ctb or refer to **Bulletin MFT 002**.

FILE REFERENCE NUMBER	
RETURN PERIOD	RETURN DUE DATE
Indicate (✓) whether you are:	
<input type="checkbox"/> ENCLOSING A PAYMENT	<input type="checkbox"/> APPLYING FOR A REFUND
AMOUNT OF PAYMENT ENCLOSED (REFUND APPLICATION) (from Line 13 on reverse)	\$ <input type="text"/>

INSTRUCTIONS:

- Schedules listing details of tax-exempt sales made to native Indians or Indian bands, and copies of purchase invoices from your fuel supplier during this return period, must be attached to this tax return form and forwarded with the payment of tax due (if applicable) to: Director, Consumer Taxation Branch, Tobacco Tax Section, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4.
- This return and remittance must be filed by the 15th day of the month following the end of the return period. When your return and payment are received late, a penalty of 10% of the tax collected, plus interest, may be assessed and any commission you have claimed may be disallowed.
- Payment may be made at any Consumer Taxation Branch office or Government Agent office.

- Make cheque or money order payable to the **Minister of Finance** for the amount of any tax due (from line 13 on the reverse side of this form). Calculate and remit in Canadian dollars. Cheque must be drawn on a Canadian financial institution. Do not send coin or currency by mail.
- A \$20.00 fee will be charged for dishonoured cheques.
- Do not staple your remittance to the return.
- Make a copy of this return for your records.

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 Information and Privacy Analyst, FOI Section, Ministry of Small Business and Revenue, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) **Email: FOI.QRYS@gov.bc.ca**

CERTIFICATION – I hereby certify that the details on this tax return are true and correct.

DEALER NAME – *please print*

TELEPHONE NO. ()	FAX NO. ()	E-MAIL ADDRESS	
DEALER SIGNATURE	NAME – <i>please print</i>	TITLE	DATE SIGNED YYYY / MM / DD



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FIN 412/WEB Rev. 2006/10/6

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A. QUANTITY OF FUEL SUBJECT TO TAX (REFUND)	TYPE OF FUEL IN LITRES				
	CLEAR UNLEADED GASOLINE	CLEAR DIESEL (MOTIVE FUEL)	COLOURED GASOLINE	COLOURED DIESEL	
1. OPENING INVENTORY (Litres) Fuel in tank at the start of business on the first of the month					
2. CLOSING INVENTORY (Litres) Fuel in tank at close of business on the last day of the month					
3. Line 1 – line 2 <i>If negative, use brackets</i>					
4. Exempt percentage	%	%	%	%	
5. Exempt fuel inventory available for sale (line 3 X line 4) <i>If negative, use brackets</i>					
6. Total quantity of tax-exempt fuel purchased this month (litres) (Attach invoices)					
7. Total exempt fuel available for sale this month (line 5 + line 6)					
8. Total quantity of tax-exempt sales this month (as per attached schedules)					
9. Taxable (Refundable) Litres (line 7 – line 8) <i>If negative, use brackets</i>	A	B	C	D	TOTAL FUEL (A + B + C + D) litres
10. Tax per litre of fuel during the period					
11. Tax Due (Refundable) (line 9 X line 10)	E	F	G	H	TOTAL (E + F + G + H) \$
12. Allowable Commission (Total line 9 X 0.00022) <i>If negative enter zero</i>	→				\$
13. Tax Due (Refundable) (line 11 – line 12) <i>Enter on front of return</i>	→				\$