



INSTRUCTIONS FOR FILLING OUT THE TAX RETURN OF PETROLEUM FUEL SALES BY A RETAIL DEALER OPERATING ON AN INDIAN RESERVE pursuant to the Motor Fuel Tax Act

This online guide has been created for training purposes and is intended for use in the event that a monthly tax return form (FIN 412) was not received.

Send the completed form to the Consumer Taxation Branch:

By Mail: PO Box 9442 Stn Prov Govt Victoria BC V8W 9V4

Courier: 1st Floor - 1802 Douglas Street Victoria BC V8W 9V4

If you require further information or clarification, contact the Consumer Taxation Branch, Ministry of Small Business and Revenue at 250 356-1399 or your local Consumer Taxation Branch office, or visit our Web site at www.sbr.gov.bc.ca/ctb

COMPLETE PAGE 2 OF THE FORM FIRST.

Note: This form will automatically complete calculations. Only enter information on the lines specified in the instructions below.

PAGE 2 OF THE RETURN

Lines 3, 5, 7, 9, 11, 12 and 13 are automatically calculated. Do not enter any information on these lines of the online return.

Lines 1 & 2 Enter the opening and closing inventories to the nearest litre.

Line 4 Enter the exempt percent. For example, for a 50% exemption, enter 50. For 0%, enter 0.0.

Line 6 Enter your tax-exempt litres purchased. Do not include tax paid litres. If your tax exempt percent is zero, that is, you pay provincial motor fuel tax on all of your fuel purchases, then line 6 will be zero.

Line 8 Enter total exempt sales by fuel type (clear gas, clear diesel, coloured gas and coloured diesel). This is the total from all the schedules (signature sheets) for the month.

Line 10 Select the tax rate for your region of the province. Please refer to the table below for current tax rates (effective March 2003). For more information, refer to Consumer Taxation Branch Bulletin MFT 005 Tax Rates On Motor Fuels.

Table with 4 columns: Fuel Type, Greater Vancouver Transportation Service Area, Victoria Regional Transit Service Area, Remainder of Province. Rows include Clear Unleaded Gasoline, Clear Diesel, Coloured Gasoline, and Coloured Diesel.

PAGE 1 OF THE RETURN

Enter your File Reference Number and then enter the Return Period. The Return Due Date will be selected automatically. The payment/refund box is automatically calculated based on the information on page 2.

Enter your dealer name, telephone and fax number. Please provide an e-mail address if available.

Print the completed return on letter sized paper and certify the return with your signature and the date. Mail the return, all schedules and all fuel purchase invoices to the address on the form. Include a cheque if payment is required.

Mail the return by the 15th day of the month the return is due to avoid a late return penalty. If sending by courier, the return must be received by the Consumer Taxation Branch on or before the 15th day of the month it is due.