



October 5, 2020

Sent via email

To: Importers, Wholesalers, Terminal Operators, and Suppliers of retail dealers

Re: Reporting Requirements of the Fuel Price Transparency Regulation – Reporting Guidelines

Dear Industry:

On August 14, 2020, the Government of British Columbia announced the Fuel Price Transparency (FPT) Regulations outlined in [Order in Council 474/20](#) (Regulations), in accordance with the [FPT Act](#). The FPT Regulations establish the reporting requirements for responsible persons who are fuel importers, wholesalers, terminal owners/operators, and suppliers of retail dealers. Responsible persons are required to make regular reports to the British Columbia Utilities Commission (BCUC) starting on November 1, 2020. As the Administrator of the FPT Act, the BCUC is responsible for ensuring compliance to the Regulations.

As part of the BCUC industry engagement and consultation process, the BCUC invited reporting entities to provide written comments on the Draft Reporting Guidelines by September 25, 2020. The BCUC also hosted three online information sessions to explain the Draft Reporting Guidelines and for companies to seek clarifications.

The BCUC acknowledges and thanks all parties who actively participated in the consultation process. The enclosed Reporting Guidelines reflect the feedback and comments received from the industry. The following sections highlight some of the changes made within the Reporting Guidelines.

Transfer Pricing

Transfer pricing information is not required to be reported on any forms. Responsible persons are obligated to report fuel data (e.g. volumes, place of origin, date of shipment, etc.) regardless of whether there is a transaction price involved. In place of a transfer price, the responsible persons may submit a null value or, optionally, enter a transfer price or other price of fair-market value. All internal transactions of this nature are required to be marked as an intra-company transfer within the report. In the future, the BCUC may request additional cost information as appropriate.

Transaction Types

Reporting forms have been updated to account for transaction types. Responsible persons are to identify imports, transactions, or shipments as an intra-company transfer, third-party purchase, or supply exchange agreement.

Low Carbon Fuel Standard (LCFS) Credit

Wholesale purchasers of reportable fuel are not required to submit transaction-level data for purchases in the Monthly Wholesaler Purchase Report Form. Instead, the BCUC has created a separate LCFS Reporting form where responsible persons will report data on the total validated credits purchased for each reporting period.

Transportation Costs in BCUC Forms

The BCUC received feedback requesting clarity on transportation costs, and the reporting of these costs in the associated BCUC forms. More specifically, whether transportation costs potentially include broader costs associated with the delivery of the product (e.g. additional costs beyond those for transporting reportable fuel including, for example, blending activities, and additional terminal and storage costs).

The Regulations do not require cost information associated with the importing of reportable fuel, other than the cost of transporting reportable fuel from its source to the location in British Columbia at which it is delivered. In the future the BCUC may request additional cost information as appropriate.

Exclusions and Disaggregation of Information by Use

The BCUC received feedback regarding the fuel supplier. In some cases, the fuel supplier does not have information on how the fuel supplied will be used: for instance, to supply a retail dealer and/or a cardlock. Responsible persons are required to submit data on all reportable fuel unless the responsible person can identify which fuel is exclusively supplied to one of the excluded activities. If the responsible person cannot identify excluded activities from reportable fuel activities, then the BCUC expects the total quantity of reportable fuel and all related fuel data to be reported regardless of its use.

Confidentiality Requests and Treatment of Protected Information

The industry provided feedback regarding the treatment of confidential information submitted to the BCUC. The BCUC has established a public hearing to review [Parkland Corporation's request for an advance ruling on confidentiality](#). Responsible persons are encouraged to participate in that proceeding. All responsible persons reporting under the FPT Act are reminded that they must comply with the reporting requirements and timelines as specified by legislation. The BCUC will consider the BCUC [Rules of Practice and Procedure](#) (Rules) as it applies to the confidential treatment of all commercially sensitive information filed with the BCUC. The BCUC will also consider section 9 of the FPT Act before publishing fuel data, or other information or records, acquired under the FPT Act.

The BCUC acknowledges the parties for the feedback received to date on the Reporting Guidelines and, as stated in the information sessions, the BCUC anticipates that further changes will be identified once the reporting scheme is implemented. The BCUC appreciates your assistance to help make this process efficient.

As stated in BCUC Letter [L-9-20](#), the purpose of the FPT Act is to promote public confidence in the competitiveness of the gasoline and diesel fuel market and the BCUC looks forward to continuing to work with your industry in achieving the objectives of the FPT Act.

Sincerely,

Original Signed By:

Marija Tresoglavic
Acting Commission Secretary



bcuc
British Columbia
Utilities Commission

Suite 410, 900 Howe Street
Vancouver, BC Canada V6Z 2N3
bcuc.com

P: 604.660.4700
TF: 1.800.663.1385
F: 604.660.1102

Fuel Price Transparency Regulation, B.C. Reg. 52/2020

Reporting Guidelines

Version 1.0: effective October 5, 2020

TABLE OF CONTENTS

Page no.

1.0	Introduction	1
1.1	To whom do these Guidelines apply?	1
1.2	Role of the British Columbia Utilities Commission.....	1
1.3	The FPT Act and FPT Regulation	2
1.4	BCUC forms.....	2
2.0	Procedural considerations.....	2
3.0	Filing Guidelines.....	6
3.1	British Columbia Monthly Importer Report	6
3.2	British Columbia Monthly Wholesale Purchaser Report.....	8
3.3	British Columbia Monthly LCFS Credit Report.....	10
3.4	British Columbia Annual Storage Report.....	11
3.5	British Columbia Monthly Retail Supplier Report	12

1.0 Introduction

The purpose of this document is to provide instructions to responsible persons¹ who are required to submit reportable fuel data to the British Columbia Utilities Commission (BCUC), pursuant to the *Fuel Price Transparency Act* (FPT Act) and *Fuel Price Transparency Regulation*, BC Reg 52/2020 (FPT Regulation).

These Guidelines may be revised or updated from time to time in order to improve the data collection process, adjust to evolving market circumstances, or as required.

In the event of any inconsistency between these Guidelines and the legislation, the legislation governs.

1.1 To whom do these Guidelines apply?

These Guidelines are applicable to responsible persons who are importers of reportable fuel, wholesale purchasers of reportable fuel, persons who store reportable fuel, and supplier of reportable fuel as defined in the FPT Act and FPT Regulation.

Reportable fuel is defined in the FPT Act as gasoline, diesel fuel, or a prescribed fuel or other substance. At this time, the BCUC expects information submitted pursuant to the FPT Regulation for gasoline, diesel fuel, or a prescribed fuel or other substance used as road-use motor fuel.

Further, the FPT Regulation excludes reportable fuel sold to retail purchasers at a cardlock, bulk storage terminal or terminal rack, or delivered to a retail purchaser in connection with an emergency roadside service.²

Responsible persons are required to submit data on all reportable fuel unless the responsible person can identify which fuel is exclusively supplied in relation to one of the above excluded cases. If the responsible person can not explicitly identify excluded from non-excluded reportable fuel, then the BCUC expects the total quantity of reportable fuel and all related fuel data to be reported to the BCUC regardless of its use.

Additionally, imports of less than 2,000 litres of reportable fuel during the reporting period are also excluded from the reporting requirements under the FPT Regulation.

The BCUC further clarifies that these excluded activities are still reportable activities under the FPT Act and the BCUC may require submissions in the future on these activities from responsible persons outside of the periodic submissions prescribed under the FPT Regulation.

Responsible persons who require further clarity are encouraged to contact the BCUC for more information.

1.2 Role of the British Columbia Utilities Commission

By Order in Council No. 123, and pursuant to Part 2, Section 3 of the FPT Act, the Lieutenant Governor in Council designated the BCUC as an Administrator of the FPT Act.

As the Administrator of the FPT Act, the BCUC is responsible for collecting and publishing information about gasoline and diesel fuel activities in British Columbia, in an effort to promote competitiveness, and public confidence in the competitiveness of the fuel market.

¹ As per Section 1 of the FPTA, "responsible person" means a person engaged in a reportable activity.

² As per Section 1 of the FPT Regulation, "retail purchaser" means a person who, within British Columbia, purchases reportable fuel for use by that person or another person and not for resale.







1.3 The FPT Act and FPT Regulation

The FPT Act requires responsible persons in the fuel (gasoline and diesel) industry in British Columbia to report information and data on their activities either through prescribed periodic submissions or as required by the BCUC.

The FPT Regulation outlines the regulations for fuel reporting in British Columbia, including the type of data that will be collected by the BCUC, the responsible persons who will be required to submit data, and the frequency of reporting.

1.4 BCUC forms

The FPT Regulation establishes reporting requirements for importers of reportable fuel, wholesale purchasers of reportable fuel, persons who store reportable fuel, and suppliers of reportable fuel. The BCUC has created standardized forms for responsible persons to use in order to ensure the requirements identified in the FPT Regulation are met. The following table provides a list of BCUC forms, a short description of who is required to submit each form, and reference to the filing guidelines within this document.

BCUC Form	Who is required to report	Reference to Guidelines	Download Link
British Columbia Monthly Importer Report	Importers of reportable fuel	3.1	
British Columbia Monthly Wholesale Purchaser Report	Wholesale purchasers of reportable fuel	3.2	
British Columbia Monthly LCFS ³ Credit Report	Wholesale purchasers of reportable fuel	3.3	
British Columbia Annual Storage Report	Persons who store reportable fuel	3.4	
British Columbia Monthly Retail Supplier Report	Suppliers of reportable fuel	3.5	
FPT Act Confidentiality Request Form	All	Confidentiality	

2.0 Procedural considerations

Registration process

Individuals submitting forms on behalf of the responsible person are required to register with the BCUC to receive a unique user account for the FPT Act Regulatory Reporting Portal on the GasPricesBC.ca website. The user account will provide access to the Portal, enabling the user to login and submit the applicable forms.

For the user account registration process, responsible persons are required to identify individuals who will be submitting forms on its behalf. By October 19, 2020, a web form will be available on GasPricesBC.ca to request access to the FPT Act Regulatory Reporting Portal.

³ The [Greenhouse Gas Reduction \(Renewable & Low Carbon Fuel Requirements\) Act](#) and the [Renewable & Low Carbon Fuel Requirements Regulation](#), known collectively as British Columbia's low carbon fuel standard (LCFS).

Form submission process

Responsible persons are required to submit all applicable forms via the FPT Act Regulatory Reporting Portal which can be found on the GasPricesBC.ca website.

During the submission process, individuals are required to complete a short form within the Portal for each document upload. Individuals are required to note, among other things, which BCUC report they are uploading, whether it is a public or confidential version, and whether the document is a new submission or a resubmission.

Once a form has been submitted, a confirmation of receipt will be emailed to the individual confirming the form has been received by the BCUC.

Once the BCUC completes a summary review of the submission for completeness and reasonableness, a second email will be sent to confirm the submission has been accepted by the BCUC. Acceptance by the BCUC does not preclude the BCUC from conducting a further review of the submission at a later date.

Additionally, in the event a resubmission of the data is necessary, the second confirmation will provide a BCUC-generated unique identification (ID) for each form which must be kept by the individual. It is important to keep this unique ID as it is required to complete a resubmission. Further details on the resubmission process can be found in the *How to resubmit forms in case of update or error* section of this guide.

Incomplete submissions may be returned to the individual.

Confidentiality

Submissions will be made public, unless the information contains protected information as outlined in Section 9 of the FPT Act or the BCUC has accepted the information as confidential pursuant to the BCUC Rules of Practice and Procedure (Rules) established by BCUC Order G-15-19. For clarity, Part IV of the Rules, Confidential Documents, applies to all requests for confidentiality and confidential documents filed with the BCUC regarding any and all matters.

If an individual requests a submission, or certain portions of a submission, be kept confidential, they must:

- Indicate which items are requested to be held in confidence by submitting both a redacted and unredacted copy of the required BCUC form on the FPT Act Regulatory Reporting Portal, and
- Fill out the [confidentiality request form](#) and submit this form on the FPT Act Regulatory Reporting Portal during the submission process of the related BCUC form. The request must briefly describe the nature of the information in the submission and the reasons for the request for confidentiality, including the specific harm that could reasonably be expected to result if the information was made publicly available, either on an individual, aggregated or anonymized basis.

For further information regarding requests for confidentiality, please refer to the Rules, available on the BCUC's website at: www.bcuc.com.

To properly submit a redacted form, "Redacted" must be inserted in all cells on the form where confidentiality is requested, as illustrated below:

Figure 1: Unredacted submission

British Columbia Monthly Retail Supplier Report								
Internal ID	Fuel Type	Fuel Grade	Supplier of Reportable Fuel	Shipment Volume (litres)	Shipment Date	Amounts Paid/Payable by Purchaser per Litre (\$/L)	Currency	Transaction
INT44522	Gasoline	PUL	ABC	10,000	10/2/2020	1.01	CAD	Third-Party
INT44523	Diesel	ULSD BC6	ABC	6,000	10/2/2020	1.01	CAD	Third-Party

Figure 2: Redacted Submission

British Columbia Monthly Retail Supplier Report								
Internal ID	Fuel Type	Fuel Grade	Supplier of Reportable Fuel	Shipment Volume (litres)	Shipment Date	Amounts Paid/Payable by Purchaser per Litre (\$/L)	Currency	Transaction
INT44522	Gasoline	PUL	ABC	Redacted	10/2/2020	Redacted	CAD	Third-Party
INT44523	Diesel	ULSD BC6	ABC	Redacted	10/2/2020	Redacted	CAD	Third-Party

How to resubmit forms in case of update or error

If information in a previous submission has changed or was inaccurate or incomplete, then corrections or changes must be made within 30 days after the person becomes aware of the change or error.

A resubmission may also be necessary due to the difference in reporting deadlines for fuel data. For example, transportation costs associated with an import may be submitted after fuel data related to that import was already submitted in accordance with the deadlines specified in the FPT Regulation.

If a resubmission is required, it is necessary to resubmit all fuel data included in the previous submission (i.e. the entire form and all records) in addition to the corrected data.

For example, if the wrong Fuel Grade for a shipment was recorded in a prior submission of the British Columbia Monthly Retail Supplier Report, then a corrected record must be resubmitted including all information included in the original submission, as illustrated below:

Figure 3: Original submission

British Columbia Monthly Retail Supplier Report								
Internal ID	Fuel Type	Fuel Grade	Supplier of Reportable Fuel	Shipment Volume (litres)	Shipment Date	Amounts Paid/Payable by Purchaser per Litre (\$/L)	Currency	Transaction
INT44522	Gasoline	RUL	ABC	10,000	10/2/2020	1.01	CAD	Third-Party
INT44523	Diesel	ULSD BC6	ABC	6,000	10/2/2020	1.01	CAD	Third-Party

Figure 4: Resubmission to correct record

British Columbia Monthly Retail Supplier Report								
Internal ID	Fuel Type	Fuel Grade	Supplier of Reportable Fuel	Shipment Volume (litres)	Shipment Date	Amounts Paid/Payable by Purchaser per Litre (\$/L)	Currency	Transaction
INT44522	Gasoline	PUL	ABC	10,000	10/2/2020	1.01	CAD	Third-Party
INT44523	Diesel	ULSD BC6	ABC	6,000	10/2/2020	1.01	CAD	Third-Party

During the submission process, individuals are required to identify whether the document being submitted is a first-time submission or a resubmission. In the event of a resubmission, individuals must select “Resubmission” as the option. Individuals are also required to input the BCUC ID that was emailed to the individual which confirmed acceptance of the previous submission the individual would like to replace. The individual is also required to add a comment to the document that must briefly explain what is changed within the document and the reason for the resubmission.

Deadlines for submission

Reporting Periods and Deadlines		
BCUC Form	Reporting Period	Deadline for Report
British Columbia Monthly Importer Report (FPT Regulation, Section 5)	Calendar Month	<p>For fuel data related to the costs of transporting the imported reportable fuel: Within 2 weeks after the date on which the responsible person receives an invoice for the costs of transporting the imported reportable fuel</p> <p>All other fuel data: Within 2 weeks after the end of the reporting period</p>
British Columbia Monthly Wholesale Purchaser Report (FPT Regulation, Section 6)	Calendar Month	<p>All fuel data: Within 2 weeks after the end of the reporting period</p>
British Columbia Monthly LCFS Credit Report (FPT Regulation, Section 6)	Calendar Month	<p>All fuel data: Within 2 weeks after the end of the reporting period</p>
British Columbia Annual Storage Report (FPT Regulation, Section 7)	Calendar Year	<p>All fuel data: By January 31 of the year immediately following the reporting period</p>
British Columbia Monthly Retail Supplier Report (FPT Regulation, Section 8)	Calendar Month	<p>All fuel data: Within 2 weeks after the end of the reporting period</p>

For additional details on determining the appropriate reporting deadline, please see the [Interpretation Act](#).

Record keeping

Pursuant to Section 8 of the FPT Act, persons submitting fuel data to the BCUC are required to record and maintain records sufficient to verify the fuel data and retain those records for at least 5 years after the date by which the person is required to submit that fuel data.

BCUC contact information

For further information, contact:

Phone: (604) 660-4700

Email: Commission.Secretary@bcuc.com

Address: Suit 410, 900 Howe Street, Vancouver, B.C. V6Z 2N3

web site: <http://www.bcuc.com>

3.0 Filing Guidelines

The FPT Regulation establishes reporting requirements for importers of reportable fuel, wholesale purchasers of reportable fuel, persons who store reportable fuel, and suppliers of reportable fuel. The BCUC has created standardized forms for responsible persons to use to ensure compliance with the requirements in the FPT Regulation. In order to ensure accuracy and consistency in reporting, the following sections provide guidance on how each report must be completed.

3.1 British Columbia Monthly Importer Report

Pursuant to Section 5 of the FPT Regulation, importers of reportable fuel are required to submit fuel data to the BCUC on a monthly basis. An “importer of reportable fuel” means a person who imports reportable fuel into British Columbia from another country or Canadian province if that reportable fuel is being supplied, directly or indirectly, to

- (a) retail dealers, or
- (b) suppliers of reportable fuel.

To satisfy these requirements, responsible persons must submit a *British Columbia Monthly Importer Report* for each reporting period. The form is on the BCUC [website](#).

Fuel data submitted in this report must be separated by:

- Source of the reportable fuel imported (Country, Province, or State, where applicable);
- Each type of reportable fuel imported; and
- Each grade of reportable fuel imported.

British Columbia Monthly Importer Report	
Field	Description
Internal ID	Unique number used to identify imports internally by the responsible person. Examples could include invoice numbers, unique identifiers from billing system, or any other unique identifier.
Fuel Type	Enter gasoline, diesel fuel, or a prescribed fuel or other substance according to the key provided.
Fuel Grade	Select the most applicable fuel grade according to the key provided.
Importer	Enter the name of the responsible person importing the reportable fuel into British Columbia and who is responsible for reporting the importation of reportable fuel into British Columbia under the <i>Customs Act</i> .
Volume (L15)	Enter the volume imported by the responsible person during the reporting period; expressed in litres temperature corrected to 15°C (L15) and rounded to the nearest whole number.
Purchase Price per Litre	<p>Using purchase price per litre (L15) as a base unit of measure, enter the purchase price excluding any British Columbia Provincial / Dedicated Motor Fuel Tax, Carbon Tax, Federal Excise Tax, and Goods and Services Tax to the responsible person of the reportable fuel imported during the reporting period. If applicable, taxes incurred while obtaining, importing, or producing reportable fuel (such as product importation tariffs, domestic crude oil taxes, facilities taxes, etc.) should be included in the purchase price.</p> <p>If purchase price is not applicable, the responsible person may enter a null value, the transfer price (at fair market value) or other market value as determined by the responsible person's customary accounting practices.</p> <p>The price must be rounded to the nearest hundredth.</p>
Currency	Enter the applicable currency in which the amount was paid or, if not yet paid, invoiced. A list of currencies and the required format are provided in the key.
Transaction Type	<p>Select the most applicable term which describes this import according to the key provided.</p> <p>“Intra-Company Transfer” means a transaction in which reportable fuel is exchanged between non-arm's length entities under common control such as those occurring between units and divisions of a consolidated entity.</p> <p>“Third-Party Transaction” means an arms-length transaction.</p>
Reporting Period	Enter the reporting period in the format 'mm/yyyy'. For example, 10/2020 for the calendar month of October 2020.
Country of Origin	Enter the country from which the reportable fuel originated. The list of Countries and required format can be found in the key provided.
Province of Origin	Enter the province from which the reportable fuel originated, if the reportable fuel originated from Canada. The list of Provinces

British Columbia Monthly Importer Report	
Field	Description
	and Territories and required format can be found in the key provided.
State of Origin	Enter the state from which the reportable fuel originated, if the reportable fuel originated from the United States of America. The list of states and required format can be found in the key provided.
Transportation Costs per Litre	Using cost per litre (L15) as a base unit of measure, enter the cost incurred by the responsible person for transporting the reportable fuel imported during the reporting period from its source to the location in British Columbia at which it is delivered; rounded to the nearest hundredth.

3.2 British Columbia Monthly Wholesale Purchaser Report

Pursuant to Section 6 of the FPT Regulation, wholesale purchasers of reportable fuel are required to submit reportable fuel data to the BCUC on a monthly basis. Furthermore, “wholesale purchaser of reportable fuel” means a person:

- (a) who is the first purchaser of reportable fuel after the fuel is:
 - (i) refined in a refinery located in British Columbia, or
 - (ii) imported into British Columbia, and
- (b) who purchases the reportable fuel for the purposes of that reportable fuel being supplied, directly or indirectly, to:
 - (i) retail dealers, or
 - (ii) suppliers of reportable fuel.

To satisfy these requirements, responsible persons must submit the *British Columbia Monthly Wholesale Purchaser Report* for each reporting period. The form is on the BCUC [website](#).

Fuel data submitted in this report must be separated by:

- Transaction in which reportable fuel is purchased;
- Type of reportable fuel; and
- Grade of reportable fuel.

British Columbia Monthly Wholesale Purchaser Report

Field	Description
Internal ID	Unique number used to identify transactions internally. Examples could include invoice numbers, unique identifiers from billing system, etc.
Fuel Type	Enter gasoline, diesel fuel, or a prescribed fuel or other substance according to the key provided.
Fuel Grade	Select the most applicable fuel grade according to the key provided.
Name of Wholesale Purchaser	Enter the name of the responsible person purchasing the wholesale reportable fuel.
Volume (L15)	Enter the wholesale volume purchased or exchanged by the responsible person; expressed in litres temperature corrected to 15°C (L15) and rounded to the nearest whole number.
Purchased Price per Litre	<p>Using purchased price per litre (L15) as a base unit of measure, enter the purchase price excluding any British Columbia Provincial / Dedicated Motor Fuel Tax, Carbon Tax, Federal Excise Tax, and Goods and Services Tax to the responsible person of the reportable fuel purchased.</p> <p>If purchase price is not applicable, the responsible person may enter a null value, the transfer price (at fair market value) or other market value as determined by the responsible person's customary accounting practices.</p> <p>If a supply exchange agreement is being used to purchase the wholesale reportable fuel and no price is included in the transaction, the responsible person may enter a null value or other fair market value as determined by the responsible person's customary accounting practices.</p> <p>The price must be rounded to the nearest hundredth.</p>
Currency	Enter the applicable currency in which the amount was paid or, if not yet paid, invoiced. A list of currencies and the required format are provided in the key.
Transaction Type	<p>Select the most applicable term which describes this transaction according to the key provided.</p> <p>“Intra-Company Transfer” means a transaction in which reportable fuel is exchanged between non-arm's length entities under common control such as those occurring between units and divisions of a consolidated entity.</p> <p>“Third-Party Transaction” means an arms-length transaction.</p> <p>“Supply Exchange Agreement” means any transaction in which quantities of reportable fuel are received or given up in return for a similar product. The transaction includes reciprocal sales and purchases. The receiver of the reportable fuel must record the transaction as a purchase for the purpose of this report.</p>
Transaction Date	Enter the date on which the reportable fuel was purchased.

British Columbia Monthly Wholesale Purchaser Report	
Field	Description
Seller Name	Enter the name of the person from whom the reportable fuel was purchased.
Seller Address	Enter the address of the person from whom the reportable fuel was purchased.

3.3 British Columbia Monthly LCFS Credit Report

Pursuant to Section 6 of the FPT Regulation, wholesale purchasers of reportable fuel are required to submit fuel data on validated credits under section 8 of the *Greenhouse Gas Reduction (Renewable and Low Carbon Fuel Requirements) Act* to the BCUC on a monthly basis. Furthermore, “wholesale purchaser of reportable fuel” means a person:

- (a) who is the first purchaser of reportable fuel after the fuel is:
 - (i) refined in a refinery located in British Columbia, or
 - (ii) imported into British Columbia, and
- (b) who purchases the reportable fuel for the purposes of that reportable fuel being supplied, directly or indirectly, to:
 - (i) retail dealers, or
 - (ii) suppliers of reportable fuel.

To satisfy these requirements, responsible persons must submit the *British Columbia LCFS Credit Report* for each reporting period. The current form can be found on the BCUC [website](#).

British Columbia Monthly LCFS Credit Report	
Field	Description
Total Number of Transfers	Enter the number of transfers under section 8 of the <i>Greenhouse Gas Reduction (Renewable and Low Carbon Fuel Requirements) Act</i> that were made during the reporting period.
Total Credits	Enter the total number of credits under section 8 of the <i>Greenhouse Gas Reduction (Renewable and Low Carbon Fuel Requirements) Act</i> that were transferred during the reporting period.
Average Price per LCFS Credit	Enter the average purchase price for validated credits under section 8 of the <i>Greenhouse Gas Reduction (Renewable and Low Carbon Fuel Requirements) Act</i> that were purchased by the responsible person during the reporting period. The price must be rounded to the nearest hundredth.

3.4 British Columbia Annual Storage Report

Pursuant to Section 7 of the FPT Regulation, responsible persons who store reportable fuel are required to submit fuel data to the BCUC on an annual basis. Furthermore, “fuel storage terminal” means a fuel storage terminal in British Columbia at which reportable fuel is stored for the purposes of that reportable fuel being supplied, directly or indirectly, to:

- (a) retail dealers, or
- (b) suppliers of reportable fuel.

A “person who stores reportable fuel” means a person who owns or operates a fuel storage terminal.

To satisfy these requirements, responsible persons must submit the *British Columbia Annual Storage Report* for each reporting period. The form is on the BCUC [website](#).

Fuel data submitted in the *Terminal Information* section of the form must be separated by:

- Each fuel storage terminal owned or operated by the responsible person.

British Columbia Annual Storage Report - Terminal Information	
Field	Description
BCUC Terminal ID	Leave blank on first submission. For all subsequent submissions enter the BCUC-provided Terminal ID.
Terminal Name	Enter the common name you use for the fuel storage terminal owned or operated by the responsible person.
Owner/Operator	Enter the name of the responsible person who owns or operates the fuel storage terminal.
Address	Enter the physical address of the fuel storage terminal owned or operated by the responsible person.
Transloading Capacity (Litres/Hour)	Using litres per hour (L15/hr) as a base unit of measure, enter the maximum safe operating capacity to transfer a shipment from one mode of transportation to another. Litres must be rounded to the nearest whole number.
Terminal Loading Capacity (Litres/Hour)	Using litres per hour (L15/hr) as a base unit of measure, enter the terminal’s maximum safe operating physical loading capacity from the fuel storage terminal to the truck rack, rail rack, marine loading, and other method. Litres must be rounded to the nearest whole number.
Terminal Unloading Capacity (Litres/Hour)	Using litres per hour (L15/hr) as a base unit of measure, enter the terminal’s maximum safe operating physical unloading capacity from pipeline, marine, rail, truck, and other method to the fuel storage terminal. Litres must be rounded to the nearest whole number.

Fuel data submitted in the *Tank Information* section of the form must be separated by:

- Each fuel storage tank at each storage terminal owned or operated by the responsible person.

British Columbia Annual Storage Report - Tank Information	
Field	Description
BCUC Terminal ID	Leave blank on first submission. For all subsequent submissions enter the BCUC-provided Terminal ID.
Terminal Name	Enter the common name you use for the fuel storage terminal owned or operated by the responsible person.
BCUC Tank ID	Leave blank on first submission. For all subsequent submissions enter the BCUC-provided Tank ID.
Tank Name	Enter the name of the storage tank for storing reportable fuel located at the fuel storage terminal owned or operated by the responsible person.
Fuel Type	Enter gasoline, diesel fuel, a prescribed fuel or other substance, or multi-purpose according to the key provided.
Fuel Grade	Select the most applicable fuel grade according to the key provided.
Blending Capacity (Litres/Hour)	Using litres per hour (L15/hr) as a base unit of measure, enter the storage tank's capacity to blend products into a reportable fuel. Litres must be rounded to the nearest whole number.
Physical Maximum Capacity (L15)	Enter the total tank capacity (in L15) based on physical dimensions of the tank, rather than usable storage capacity. Litres must be rounded to the nearest whole number.
Tank Heel Volume (L15)	Enter the tank heel volume (in L15) based on the volume that remains in a storage tank at the lowest operable level below the level of the pump suction. Litres must be rounded to the nearest whole number.
Net Useable Capacity (L15)	Enter the net useable tank capacity (in L15) expressed as the difference between the tank's maximum safe operating inventory level and the tank heel volume. Litres must be rounded to the nearest whole number.

3.5 British Columbia Monthly Retail Supplier Report

Pursuant to Section 8 of the FPT Regulation, suppliers of reportable fuel are required to submit fuel data to the BCUC on a monthly basis. Furthermore, “supplier of reportable fuel” means a person who, within British Columbia, is engaged in supplying reportable fuel to retail dealers.

To satisfy these requirements, responsible persons must submit the *British Columbia Monthly Retail Supplier Report* for each reporting period. The form is on the BCUC [website](#).

Reportable fuel data submitted in this report must be separated by:

- Each shipment of reportable fuel;
- Each type of reportable fuel transported in a shipment; and
- Each grade of reportable fuel transported in a shipment.

British Columbia Monthly Retail Supplier Report

Field	Description
Internal ID	Unique number used to identify shipments internally. Examples could include invoice numbers, unique identifiers from billing system, reference numbers from bill of lading, etc.
Fuel Type	Enter gasoline, diesel fuel, or a prescribed fuel or other substance according to the key provided.
Fuel Grade	Select the most applicable fuel grade according to the key provided.
Supplier of Reportable Fuel	Enter the person who is engaged in supplying reportable fuel to retail dealers in BC.
Shipment Volume (L15)	Enter the volume of reportable fuel supplied in the shipment; expressed in litres temperature corrected to 15°C (L15) and rounded to the nearest whole number.
Shipment Date	Enter the date on which the shipment of reportable fuel left the facility at which the reportable fuel was stored for transportation to the retail dealers.
Amounts Paid/Payable by Purchaser per Litre	<p>Enter the amounts paid and payable per litre (L15) excluding any British Columbia Provincial / Dedicated Motor Fuel Tax, Carbon Tax, Federal Excise Tax, and Goods and Services Tax to the responsible person for the shipment of reportable fuel.</p> <p>If the amounts paid and payable is not applicable, the responsible person may enter a null value, the intra-company transfer price, or other fair market value as determined by the responsible person's customary accounting practices.</p> <p>The purchase price must be rounded to the nearest hundredth.</p>
Transaction Type	<p>Select the most applicable term which describes this shipment according to the key provided.</p> <p>"Intra-Company Transfer" means a transaction in which reportable fuel is exchanged between non-arm's length entities under common control such as those occurring between units and divisions of a consolidated entity.</p> <p>"Third-Party Transaction" means an arms-length transaction.</p>
Currency	Enter the applicable currency in which the amount was paid or, if not yet paid, invoiced. A list of currencies and the required format are provided in the key.