

Annual Survey of Secondary Distributors of Refined Petroleum Products

Reporting Guide

I. REPORTING INSTRUCTIONS

The following provides information to assist in completing the Annual Survey of Secondary Distributors of Refined Petroleum Products.

- There are 4 separate product tables: Motor Gasoline, Diesel Fuel Oil, Heating Fuel Oil and Heavy Fuel Oil.
- For each product, please report the total number of LITRES sold from January 1st to December 31st, 2014 in Canada by province or territory and by type of customer identified on lines 3 to 26 of the questionnaire.
- If exact numbers of LITRES sold are not available, please provide your best estimates.
- Please keep a copy of the questionnaire for your records.

For assistance in completing this questionnaire,
please call: 1-866-445-4323.

II. DEFINITIONS

Motor Gasoline: All gasoline type fuels for internal combustion engines including any ethanol/methanol and other similar additives blended.

Diesel Fuel Oil: All grades of distillate fuel used for diesel engines used on road, off road, in marine and railroad transport, regardless of the tax status of the diesel sold (dyed/marked and clear diesel), including any biodiesel blended with fuel.

Heating Fuel Oil: All distillate type fuels used for power burners. Include fuel oil no.1, fuel oil no. 2, fuel oil no. 3, stove oil, furnace fuel oil, gas oils and light industrial fuel. Include all heating fuel sales, including any biodiesel blended with fuel.

Heavy Fuel Oil: All grades of residual type fuels including low sulphur used for steam and electric power generation and steam and diesel motors installed on large marine vessels. Include fuel oil nos. 4, 5 and 6. Sometimes referred to as bunker fuel B or C.

III. SECTION A

NOTE: If you sold refined petroleum products blended with biofuels to your customers, please check off the appropriate circle in the column provided on each page of the questionnaire.

Distribution of litres of fuel sold by type of customers (including biofuels)

The following definitions relate to lines 1 to 27 of the questionnaire and provide some guidelines on how to report your sales by type of customers.

Line 1 – Total Number of Litres Used for Own Consumption

Report all amounts of refined petroleum products purchased that were used in company operations (i.e., used for your vehicles or heating).

Line 2 – Total Number of Litres Sold (Including Biofuels)

Provide the total amount of litres of refined petroleum products available for re-sale. This amount **excludes** products purchased and used in company operations such as heating and transportation, and third party carrier fuel.

Line 3 – Residential

Report all sales destined to be used in personal residences including single family residences, apartment buildings, apartment hotels, and condominiums.

Line 4 – Sales to Wholesalers and Dealers of Refined Petroleum Products

Report all sales to companies primarily engaged in the wholesaling or direct selling of refined petroleum products

Line 5 – Gasoline Stations (total litres sold from your own gasoline stations and to those owned by others)

Report all sales to companies primarily engaged in retailing motor fuels, whether or not the gasoline station is operated in conjunction with a convenience store, repair garage, restaurant or other type of operation. Companies that operate gasoline stations on behalf of their owners and receive a commission on the sale of fuels are also included. **Exclude sales to marinas** – include those at line 26, Other Commercial and Institutional Sales.

Line 6 – Railway Transportation Companies and Support Activities

Report all sales to companies primarily engaged in operating railways. Sales to companies primarily engaged in the operation of long haul or mainline railways, short-haul railways, passenger railways and in providing specialized services to the rail transport industry should also be included in line 6.

Line 7 – Road Transportation Companies and Support Activities

Report all sales to companies primarily engaged in the truck transportation of goods and in transit and ground passenger transportation (including urban transit systems, interurban and rural bus transportation, taxi and limousine services, school and employee bus transportation, charter bus industry, limousine service to airports and stations, shuttle services and special needs passenger transportation services), scenic and sightseeing transportation, and all sales to companies primarily engaged in providing specialized services to trucking companies, bus operators and other establishments using the road network. (examples: motor vehicle towing, snow removal)

Line 8 – Marine Transportation – Canadian Marine Vessels

Report all sales made in Canada to companies primarily engaged in the water transportation of passengers and goods and provided by ships of Canadian registry (flag).

Line 9 – Marine Transportation – Foreign Marine Vessels

Report all sales made in Canada to companies primarily engaged in the water transportation of passengers and goods and provided by ships of foreign registry (flag).

Line 10 – Food Manufacturers

Report all sales to companies primarily engaged in producing food for human or animal consumption. These companies typically sell to wholesalers or retailers, for distribution to consumers.

Line 11 – Paper Manufacturers

Report all sales to companies primarily engaged in manufacturing pulp, paper and paper products.

Line 12 – Iron and Steel Manufacturers

Report all sales to companies primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form and in converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron. Also include in line 12 sales to companies primarily engaged in manufacturing iron and steel pipe and tube, drawing steel wire, and rolling steel shapes, from purchased steel and sales to iron and steel foundries.

Line 13 – Aluminum and Non-ferrous Metal Manufacturing and Processing Companies

Report all sales to companies primarily engaged in the making of aluminum and in the smelting, refining, rolling, drawing, extruding and alloying non-ferrous metals, except aluminum. Also include in line 13 sales to non-ferrous metal foundries.

Line 14 – Cement Manufacturers

Report all sales to companies primarily engaged in the production of clinker and subsequent grinding of clinker using either dry or wet production processes.

Do not include sales to manufacturers of ready-mix concrete or concrete products; these sales should reported on line 17 under sales to 'Other Manufacturers'

Line 15 – Petroleum and Coal Products Manufacturers

Report all sales to companies primarily engaged in transforming crude petroleum and coal into intermediate and end products. The dominant process is petroleum refining, which separates crude petroleum into components or fractions through such techniques as cracking and distillation.

Line 16 – Chemical and Fertilizer Manufacturers

Report all sales to companies primarily engaged in manufacturing chemicals and chemical preparations, from organic and inorganic raw materials

Line 17 – Other Manufacturers

Report all sales to manufacturing companies not covered in lines 10 to 16. This category comprises companies which are primarily engaged in the following manufacturing activities:

- Beverage and Tobacco Product Manufacturing
- Textile Mills

- Textile Product Mills
 - Clothing Manufacturing
 - Leather and Allied Product Manufacturing
 - Wood Product Manufacturing
 - Printing and Related Support Activities
 - Plastics and Rubber Products Manufacturing
 - Clay Product and Refractory Manufacturing
 - Glass and Glass Product Manufacturing
 - Ready-Mix Concrete Manufacturing
 - Concrete Pipe, Brick and Block Manufacturing and other concrete products manufacturing
 - Lime and Gypsum Product Manufacturing
 - Abrasive Product Manufacturing
 - Fabricated Metal Product Manufacturing (Include sales to the following type of companies: Forging and stamping; Cutlery and hand tool manufacturing; Architectural and structural metals manufacturing; Boiler, tank and shipping container manufacturing; Hardware manufacturing; Spring and Wire product manufacturing; Machine Shops, Turned Product and Screw, Nut and Bolt Manufacturing; Coating, Engraving, Heat Treating and Allied Activities ;Other Fabricated Metal Product Manufacturing)
 - Machinery Manufacturing
 - Computer and Electronic Product Manufacturing
 - Electrical Equipment, Appliance and Component Manufacturing
 - Transportation Equipment Manufacturing
 - Furniture and Related Product Manufacturing
 - Miscellaneous Manufacturing
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Line 18 – Iron Mines

Report all sales to companies primarily engaged in mining, beneficiating or otherwise preparing iron ores.

Line 19 – Oil and Natural Gas Extraction and Support Activities

Report all sales to companies primarily engaged in exploration of and/or production of crude oil and natural gas, including whether by conventional or non-conventional methods (i.e. oil sands mining) and to companies primarily engaged in providing support services, on a contract or fee basis, required for the extraction of oil and gas (includes oil and gas contract drilling, offshore drilling).

Line 20 – Other Mining and Support Activities

Report all sales to companies primarily engaged in mining activities other than iron mines and to companies primarily engaged in providing support services, on a contract or fee basis, required for the mining and quarrying of minerals. This category includes coal mines, metal ore mines (except iron mines reported on line 18), non-metallic mineral mining and quarrying.

Examples: coal, gold, silver, lead/zinc, granite, asbestos, potash and diamond mines; sand, gravel, clay, ceramic and refractory minerals mining and quarrying, draining and pumping of mines on a contract basis.

Line 21 – Forestry, Logging, Fishing and Support Activities

Report all sales to companies primarily engaged in growing and harvesting timber on a long production cycle (of ten years or more), in the commercial catching or taking of finfish, shellfish, and other marine animals from their natural habitats, and providing support services that are essential to forestry, logging and fishing;

Exclusion: aquaculture (please report sales to aquaculture companies under line 22)

Line 22 – Farmers, Hunters, Trappers and Support Activities

Report all sales to companies primarily engaged in growing crops, plants, vines, trees and their seeds; raising animals, producing animal products and fattening animals; commercial hunting and trapping, and operating and managing commercial game preserves and providing support services that are essential to agricultural and forestry production.

Examples: oilseed and grain farming, vegetable, fruit and tree nut farming, greenhouses, nurseries and floriculture production, tobacco and cotton farming, cattle ranching and farming, poultry and egg production,

sheep and goat farming, aquaculture, apiculture, orchard fruit picking by hand, planting crops, animal breeding services, reforestation services.

Line 23 – Construction Companies and Related Activities

Report all sales to companies primarily engaged in constructing, repairing and renovating buildings and engineering works, and in subdividing and developing land, and in trade activities generally needed in the construction of buildings and structures, such as masonry, painting, or electrical work.

Examples: Construction of Buildings (residential and non-residential), Heavy and Civil Engineering Construction (Utility systems, road, street, bridge construction and land subdivision); Foundation, Structure, and Building Exterior Contractors (i.e. framing, masonry, glass, roofing, siding contractors, etc.); Building Equipment Contractors (electrical, plumbing, etc.); Building Finishing Contractors (drywall, painting, flooring, tile, finish carpentry and building finishing contractors); Other specialty trade contractors such crane rental with operator and companies primarily engaged in site preparation activities, such as excavating, grading and demolition of buildings.

Line 24 – Public Administration

Report all sales to organisations primarily engaged in activities of a governmental nature, that is, the enactment and judicial interpretation of laws and their pursuant regulations, and the administration of programs based on them.

Examples: federal, provincial/territorial, local, municipal and regional public administration; federal government's defence services, crown corporations, Courts of Law (federal, provincial, municipal), immigration services; the Royal Canadian Mounted Police, provincial and municipal police services; federal, provincial and municipal correctional services; provincial and municipal fire-fighting services; federal and provincial labour and employment services; federal and provincial regulatory services (i.e. occupational safety and health standards services safety, alcoholic beverage control boards); aboriginal public administration, etc.

Line 25 – Electric Power Generation Companies

Report all sales to companies primarily engaged in the generation of bulk electric power by hydro-electric, fossil fuel, nuclear or other processes. Sales to Electric Power Transmission and distribution companies should be reported in the 'Other Commercial and Institutional Sales' category (line 26).

Line 26 – Other Commercial and Institutional Customers

Report on line 26 all sales (total litres sold) to companies not covered in lines 3 to 25 of the questionnaire.

The 'Other Commercial and Institutional Customers' category comprises companies which are primarily engaged in the following activities:

- Electric Power Transmission and Distribution
- Natural Gas Distribution
- Water, Sewage and Other Systems
- Wholesale Trade (except fuel wholesalers)
- Retail Trade (except gasoline stations)
- Air Transport and Support Activities
- Pipeline Transportation companies
- Postal Services
- Couriers and Messengers
- Warehousing and Storage
- Information and Cultural Industries (software publishers, radio and television broadcasting, wired telecommunications carriers)
- Finance and Insurance (central banks, insurance carriers, pension funds)
- Real Estate and Rental and Leasing (lessors of real estate, activities related to real estate, consumer goods rental)
- Professional, Scientific and Technical Services (legal services, accounting, tax preparation, bookkeeping and payroll services)
- Management of Companies and Enterprises
- Administrative and Support, Waste Management and Remediation Services (employment services, business support services, waste collection)
- **Educational Services** (examples: elementary and secondary schools, community colleges, universities)

- Health Care and Social Assistance (examples: ambulatory health care services, hospitals, nursing and residential care facilities)
- Arts, Entertainment and Recreation Industries (examples: performing arts companies, heritage institutions, amusement parks, skiing facilities, **marinas** and arcades)
- Accommodation and Food Services (traveller accommodation, rooming and boarding houses, full-service restaurants)
- Other Services (except Public Administration), i.e. repair and maintenance, religious organizations, funeral services.

Example: if your company sold diesel fuel to marinas, hospitals, universities and real estate companies, then total numbers of litres of diesel fuel sold to all these customers and report it on line 26.

Line 27 – Total Number of Litres Sold including Biofuels

Report the total number of litres of fuel, including all litres of biofuel blended with fuel, sold during the calendar year. Line 27 is the sum of lines 3 to 26.

Please note that the amount reported on line 27 must be equal to amount reported in line 2.

IV. SECTION B: BIOFUELS

MOTOR GASOLINE

If you are blending ethanol or purchasing gasoline already blended with ethanol please report total number of litres of ethanol sold in lines 1a and/or line 2a. Do not report sales of ethanol not blended to gasoline.

Line 1a – Total Number of Litres of Ethanol Sold (Blended by yourself)

If you purchased motor gasoline that did not contain any ethanol, please report total number of litres of ethanol that you blended into the gasoline you sold

Line 1b – Please indicate source(s) of ethanol used; check all that apply

Check in the appropriate box to indicate the source of ethanol used. Check all that apply.

If not wheat or corn, check 'Other' and please specify the source in the box provided

Line 2a – Total Number of Litres of Ethanol Sold (Purchased Blended)

If you purchased motor gasoline already blended with ethanol, please report total number of litres of ethanol contained in the motor gasoline you sold.

Line 2b – Please indicate source(s) of ethanol used; check all that apply

Check in the appropriate box to indicate the source of ethanol used. Check all that apply.

If not wheat or corn, check 'Other' and please specify the source in the box provided.

DIESEL FUEL OIL AND HEATING FUEL OIL

The following instructions relate to the biofuels you blended with the diesel and heating fuels you sold. Do not report sales of biodiesel not blended to diesel or heating fuel.

Line 1 – Total Number of Litres of Biodiesel Sold

If you are selling Diesel Fuel Oil or Heating Fuel Oil blended with biodiesel, please report the number of litres of biodiesel sold.

Line 2 – Please Indicate Source(s) of Biodiesel Used Below. Check all that apply.

Please check all relevant circle boxes.

If the source of biodiesel is not in the list provided, please check 'Other' and indicate the source in the box provided