Greenhouse Gas Pollution Pricing Act - Road Carriers

March 2019

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The Federal Carbon Pollution Pricing System has been enacted through the Greenhouse Gas Pollution Pricing Act (the Act), which received Royal Assent on June 21, 2018.

The Act is composed of 2 key pricing components:
- Fuel charge (administered by CRA), and
- OBPS (administered by Environment and Climate Change Canada).

The proposed implementation dates and provinces and territories for the application of the fuel charge component of the Federal system are as follows: April 2019 in Manitoba, New Brunswick, Ontario and Saskatchewan, and July 2019 in Nunavut and Yukon (all listed provinces).
A person is required to be registered as a road carrier in respect of a type of fuel that is a qualifying motive fuel if the person uses fuel of that type in a specified commercial vehicle in a listed province.

This requirement does not apply if the person is, or is required to be, registered as a distributor, a specified air carrier, an air carrier, a specified marine carrier, a marine carrier, a specified rail carrier or a rail carrier, in respect of that type of fuel.

Qualifying motive fuel - gasoline, light fuel oil (diesel), marketable natural gas, or propane.
2 Registration

**Specified commercial vehicle** - a vehicle that satisfies the following three criteria.

1. The vehicle must be used for commercial transportation of passengers or goods by road between provinces or between a place in Canada and a place outside Canada.

2. Second, the vehicle must have 2 axels and a gross vehicle weight greater than 11 797 kg, 3 axels regardless of weight or a gross vehicle weight greater than 11 797 kg with its trailer.

3. Third, the vehicle must not be a recreational vehicle such as a motor home, pickup truck with attached camper or bus if used solely for personal use or enjoyment of a particular individual or for the personal use or enjoyment of another person at the particular individual’s expense.
Timing of Registration

A person that is required to be registered as a road carrier in respect of a type of fuel must apply for registration before the later of April 1, 2019, for Manitoba, New Brunswick, Ontario and Saskatchewan, and July 1, 2019, for Nunavut and Yukon, and the day that the person first uses fuel in a specified commercial vehicle in a listed province.
3 Application

• A registered road carrier will generally pay the fuel charge at the pump.

• A registered road carrier will report and pay a fuel charge on fuel used within a listed province or request a rebate for fuel purchased in a listed province but used outside the listed province.
Reporting Period

• A registered road carrier will have the following reporting periods (quarterly) each year:
  • January 1, 20XX – March 31, 20XX
  • April 1, 20XX – June 30, 20XX
  • July 1, 20XX – September 30, 20XX
  • October 1, 20XX – December 31, 20XX

• The return and payment deadline is one month after the end of the reporting period.
  • Example - If the end of the reporting period is June 30 then the filing and payment deadline is July 31.
Fuel charge amount = \( A \times B \) where
- \( A \) is the Net Fuel Quantity
- \( B \) is the fuel rate applicable to the fuel type

Before we can calculate the fuel charge amount, you need to calculate the Net Fuel Quantity.

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Calculation of Charge

- Net Fuel Quantity = A - B where

A is the total of the following quantities:
- Quantity of fuel used in a specified commercial vehicle in a listed province during a reporting period (quarterly); and
- Quantity of fuel removed from a supply tank of a specified commercial vehicle in a listed province during a reporting period (quarterly).

B is the total quantity of fuel transferred into a supply tank of a specified commercial vehicle of the person in the listed province during a reporting period (quarterly).
• If the Net Fuel Quantity calculated is a positive amount the registered road carrier will report and pay a fuel charge amount.

• If the Net Fuel Quantity calculated is a negative amount the registered road carrier is eligible for a rebate.
A registered road carrier that transports goods across Canada and the United States. It picks up a trailer full of cargo in Montreal (non-listed province) and before leaving, fuels the truck with 100 litres of light fuel oil. Two hours later it delivered the trailer to a warehouse located in Ottawa (listed province). It used 70 litres of light fuel oil to get to the Ontario/Quebec border and 30 litres of light fuel oil from the Ontario/Quebec border to the warehouse location.

At the Ottawa warehouse, it picked up another trailer to be delivered to a warehouse located in Winnipeg (listed province). Before leaving the Ottawa warehouse, it refueled the truck with an additional 400 litres of light fuel oil. It used 300 litres of light fuel oil from the Ottawa warehouse to the Ontario/Manitoba border and 100 litres of light fuel oil from the Ontario/Manitoba border to the Winnipeg warehouse.

At the Winnipeg warehouse, it picked up another trailer to be delivered to a warehouse located in North Dakota, USA. Before leaving the warehouse, it refueled the truck with an additional 300 litres of light fuel oil. It used 70 litres of light fuel oil from the Winnipeg warehouse to the USA border.

What is the net fuel quantity for the registered road carrier? What is the fuel charge amount that the registered road carrier needs to account for in 2019?
The Net Fuel Quantity = A - B

<table>
<thead>
<tr>
<th>Ontario</th>
<th>Manitoba</th>
</tr>
</thead>
<tbody>
<tr>
<td>A = 30 L + 300 L = 330 L</td>
<td>A = 100 L + 70 L = 170 L</td>
</tr>
<tr>
<td>B = 400 L</td>
<td>B = 300 L</td>
</tr>
<tr>
<td>Net fuel quantity = -70 L (330 L - 400 L)</td>
<td>Net fuel quantity = -130 L (170 L - 300 L)</td>
</tr>
</tbody>
</table>

The Fuel Charge = A x B

<table>
<thead>
<tr>
<th>Ontario</th>
<th>Manitoba</th>
</tr>
</thead>
<tbody>
<tr>
<td>A = -70 L (Net fuel Quantity)</td>
<td>A = -130 L (Net fuel Quantity)</td>
</tr>
<tr>
<td>B = 0.0537 $/L (fuel rate - light fuel oil for 2019)</td>
<td>B = 0.0537 $/L (fuel rate - light fuel oil for 2019)</td>
</tr>
<tr>
<td>Fuel Charge = - $3.76</td>
<td>Fuel Charge = - $6.98</td>
</tr>
</tbody>
</table>

In this case, the registered road carrier is eligible for a rebate.
Additional Notes:

- If the net fuel quantity for the registered road carrier was positive, it would report and remit the fuel charge to CRA on the quarterly return.

- On the quarterly return, the registered road carrier will need to account for how much light fuel oil was used in each listed province.

- The net charge (+/-) must be reported to CRA quarterly, even when the amount is nil.
• A registered road carrier is also **required** to register as an importer if the carrier is responsible for the import (from outside Canada), or to bring into, (from another province) fuel into a listed province, **other than fuel** that is imported in a supply tank of a vehicle or that is a quantity of gasoline, kerosene, light fuel oil or propane that **does not exceed 200 litres**.

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A registered road carrier that is also a registered importer will be liable to report and pay a fuel charge on the bulk fuel at the time of importation. This is done through a monthly return.

The return is now required to be filed monthly and not quarterly.

The return will now consist of two separate schedules, that account each fuel type, for each listed province, in respect of each registration type.
A registered road carrier that is also a registered importer transports goods across Canada and the United States. It transports 10,000 litres of gasoline from North Dakota, USA to a warehouse located in Winnipeg. It used 300 litres of light fuel oil from the USA border to the warehouse location.

What is the net fuel quantity for the registered road carrier? What is the fuel charge that the registered road carrier needs to account for in 2019?

We need to first calculate the net fuel quantity as follows:

The Net Fuel Quantity = A – B

A = 300 litres of light fuel oil used in a listed province

B = 0 litres of light fuel oil transferred into a supply tank in a listed province

Therefore the net fuel quantity for the registered road carrier is 300 litres.
Now we need to calculate the fuel charge for each registration as follows:

**Road Carrier**
The Fuel Charge amount = A x B = **$16.11**

A = 300 litres - Net Fuel Quantity;  
B = 0.0537 $/L fuel rate for light fuel oil for 2019

The fuel charge is $16.11.

**Importer**
The Fuel Charge = A x B = **$442.00**

A = 10 000 litres of gasoline;  
B = 0.0442 $/L fuel rate for gasoline for 2019

The road carrier will need to report a fuel charge of $16.11 for light fuel oil (road carrier schedule), and $442.00 for gasoline (importer schedule) for Manitoba (listed province).
• **Non-Resident Business Number**

  - If you are a non-resident without an address in Canada, you will require a business number to register for purposes of the fuel charge program. Non-Residents who need to request a nine digit Canada Revenue Agency Business Number (BN9) before applying for Fuel Charge registration are required to call the BN registration telephone number and provide the following information:
    - Owner(s) name and contact number(s)
    - Physical and mailing addresses
    - Jurisdiction of incorporation

  - When you call, please identify that you are requesting a BN9 for the purpose of registering for the fuel charge program.

  - Contacting us
    - Our hours of operation: 8:30 a.m. – 4:30 p.m. (ET) Monday to Friday
    - Toll Free: (Canada/United States) 1-866-453-0452
    - We accept collect calls by automated response: 613-221-3039
    - Please note that you may hear a beep and experience a normal connection delay.

  - Once you have been provided with a BN9, you may complete your registration for the fuel charge program, and fax in your completed L400, Fuel charge registration, and applicable schedule(s) to the attention of the Fuel Charge Program at 705-670-6234.

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## Rates

Fuel charge rates - Manitoba, New Brunswick, Ontario and Saskatchewan.

<table>
<thead>
<tr>
<th>Type</th>
<th>Unit</th>
<th>April 1, 2019 and ending on March 31, 2020</th>
<th>April 1, 2020 and ending on March 31, 2021</th>
<th>April 1, 2021 and ending on March 31, 2022</th>
<th>After March 31, 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aviation gasoline</td>
<td>$/litre</td>
<td>0.0498</td>
<td>0.0747</td>
<td>0.0995</td>
<td>0.1244</td>
</tr>
<tr>
<td>Aviation turbo fuel</td>
<td>$/litre</td>
<td>0.0516</td>
<td>0.0775</td>
<td>0.1033</td>
<td>0.1291</td>
</tr>
<tr>
<td>Butane</td>
<td>$/litre</td>
<td>0.0356</td>
<td>0.0534</td>
<td>0.0712</td>
<td>0.0890</td>
</tr>
<tr>
<td>Ethane</td>
<td>$/litre</td>
<td>0.0204</td>
<td>0.0306</td>
<td>0.0408</td>
<td>0.0509</td>
</tr>
<tr>
<td>Gas Liquids</td>
<td>$/litre</td>
<td>0.0333</td>
<td>0.0499</td>
<td>0.0666</td>
<td>0.0832</td>
</tr>
<tr>
<td>Gasoline</td>
<td>$/litre</td>
<td>0.0442</td>
<td>0.0663</td>
<td>0.0884</td>
<td>0.1105</td>
</tr>
<tr>
<td>Heavy fuel oil</td>
<td>$/litre</td>
<td>0.0637</td>
<td>0.0956</td>
<td>0.1275</td>
<td>0.1593</td>
</tr>
<tr>
<td>Kerosene</td>
<td>$/litre</td>
<td>0.0516</td>
<td>0.0775</td>
<td>0.1033</td>
<td>0.1291</td>
</tr>
<tr>
<td>Light fuel oil</td>
<td>$/litre</td>
<td>0.0537</td>
<td>0.0805</td>
<td>0.1073</td>
<td>0.1341</td>
</tr>
<tr>
<td>Methanol</td>
<td>$/litre</td>
<td>0.0220</td>
<td>0.0329</td>
<td>0.0439</td>
<td>0.0549</td>
</tr>
<tr>
<td>Naphtha</td>
<td>$/litre</td>
<td>0.0451</td>
<td>0.0676</td>
<td>0.0902</td>
<td>0.1127</td>
</tr>
<tr>
<td>Petroleum coke</td>
<td>$/litre</td>
<td>0.0767</td>
<td>0.1151</td>
<td>0.1535</td>
<td>0.1919</td>
</tr>
<tr>
<td>Pentanes plus</td>
<td>$/litre</td>
<td>0.0356</td>
<td>0.0534</td>
<td>0.0712</td>
<td>0.0890</td>
</tr>
<tr>
<td>Propane</td>
<td>$/litre</td>
<td>0.0310</td>
<td>0.0464</td>
<td>0.0619</td>
<td>0.0774</td>
</tr>
<tr>
<td>Coke oven gas</td>
<td>$/cubic meter</td>
<td>0.0140</td>
<td>0.0210</td>
<td>0.0280</td>
<td>0.0350</td>
</tr>
<tr>
<td>Marketable natural gas</td>
<td>$/cubic meter</td>
<td>0.0391</td>
<td>0.0587</td>
<td>0.0783</td>
<td>0.0979</td>
</tr>
<tr>
<td>Non-marketable natural gas</td>
<td>$/cubic meter</td>
<td>0.0517</td>
<td>0.0776</td>
<td>0.1034</td>
<td>0.1293</td>
</tr>
<tr>
<td>Still gas</td>
<td>$/cubic meter</td>
<td>0.0540</td>
<td>0.0810</td>
<td>0.1080</td>
<td>0.1350</td>
</tr>
<tr>
<td>Coke</td>
<td>$/tonne</td>
<td>63.59</td>
<td>95.39</td>
<td>127.19</td>
<td>158.99</td>
</tr>
<tr>
<td>High heat value coal</td>
<td>$/tonne</td>
<td>45.03</td>
<td>67.55</td>
<td>90.07</td>
<td>112.58</td>
</tr>
<tr>
<td>Low heat value coal</td>
<td>$/tonne</td>
<td>35.45</td>
<td>53.17</td>
<td>70.90</td>
<td>88.62</td>
</tr>
<tr>
<td>Combustible Waste</td>
<td>$/tonne</td>
<td>39.95</td>
<td>59.92</td>
<td>79.89</td>
<td>99.87</td>
</tr>
</tbody>
</table>

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### Fuel Charge Registration
under the Greenhouse Gas Pollution Pricing Act

Use this form if you have to register or if you are allowed to register under the Greenhouse Gas Pollution Pricing Act. Depending on your type of registration, you may need to fill out Form L401, Fuel Charge Exemption Certificate.

For more information, go to [canada.ca/energyandsustainability](https://canada.ca/energyandsustainability).

#### 1. Registration

- [ ] New registration
- [ ] Amended registration (to find out which changes involve an amended registration, see page 3)

If you are filing an amended registration, enter the effective date of the change(s):

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
<th>Day</th>
</tr>
</thead>
</table>

#### 2. Business Information

- **Legal name:**
- **Operating, trading, or partnership name:**
- **Business number:** (enter the first 8 digits of your business number):
  - [ ]
  - [ ]
  - [ ]
  - [ ]
- **Do you have a covered facility certificate number(s) issued by the Minister of Environment and Climate Change Canada?**
  - [ ] No
  - [ ] Yes. Enter your covered facility certificate number(s):
    - 1.
    - 2.
    - 3.
    - 4.

**Business activities**

If you started operating your business on or after January 1, 2016, enter the date you started:

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
<th>Day</th>
</tr>
</thead>
</table>

**Physical business location**

- **Unit No.** – Street No., Street name, RR:
- **City:**
- **Province/Territory/State:**
- **Postal or ZIP code:**

**Mailing address**

- [ ] Same as physical business location
- **Unit No.** – Street No., Street name, PO Box, RR:
- **City:**
- **Province/Territory/State:**
- **Postal or ZIP code:**
- **Country:**
2. Business information (continued)

Contact person
Enter the name of a contact person for registration purposes only (this person will not be considered an authorized representative). A contact person does not have authority unless they are also an authorized representative or a delegated authority. If a contact person does not have authority on the business number program account, they cannot change information and the Canada Revenue Agency (CRA) cannot share information.

Last name: ____________________________________________
First name: ____________________________________________
Position or title: _________________________________________
Telephone number: ___________________________ Extension: ______

Records
Enter the complete address where the records are kept in Canada:
Unit No. – Street No. Street name, RR: ___________________________
City: ______________________________________________________
Province/Territory: _________________________________________
Postal code: _______________________________________________
Telephone number: ___________________________ Extension: ______

Listed provinces
In respect of which listed provinces are you applying for registration? [ ] Manitoba [ ] Ontario
[ ] New Brunswick [ ] Saskatchewan
[ ] Nunavut [ ] Yukon

Email notification
By providing an email address, you are agreeing to the terms of use. For the terms of use, go to canada.ca/online-business-email-notifications-terms.

3. Registration type
To indicate your registration type(s), the type(s) of fuel that you use, transfer, deliver, bring into, import in, or produce, and any combustible waste burned in each listed province, use Form L400-1, Fuel Charge Registration Schedule.

Notes:
If you are required to register as a road carrier, use Form L400-2, Fuel Charge Registration Schedule – Road Carrier.
An applicant may be required to fill out more than one schedule.

4. Certification
As an authorized person, I certify that the information given on this form and any document(s) attached is correct and complete. I understand that the processing of my registration may be delayed in the case of missing or wrong information. I also understand that it is a serious offence to make a false statement.

Name (print) ____________________________ Title ____________________________
Telephone number ____________________________ Extension ____________________________
[ ] Signature ____________________________ Year [ ] Month [ ] Day

Personal information is collected under the Greenhouse Gas Pollution Pricing Act to administer the fuel charge. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance, and collection purposes. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 234 at canad.ca/access-laws.
When to file an amended registration
- To add or remove fuel type(s)
- To add or remove listed province(s)

What to do once your form is completed
- Print and sign this form.
- Make a copy of this completed form for your records.
- You can file this form electronically using the "Submit documents" function in My Business Account at canada.ehmy-cra-business-account or send your completed form to the following address:
  Sudbury Tax Centre
  Fuel Charge Program
  Post Office Box 2000, Station A
  Sudbury ON P3A 5C1

What happens after you register
- For each reporting period, you have to send a completed Form 8400, Fuel Charge Return, and the applicable schedule(s) to the CRA.
- If any information you gave in your registration is wrong or not complete, you must notify the CRA immediately.

For more information, go to canada.ca/cra-fuel-charge.

Most requested services
- My Business Account: Use this service for online access to your accounts for GST/HST, payroll, corporation income tax, excise tax, excise duty, fuel charge, and other taxes. If you are not registered for My Business Account, you can register at canada.ehmy-cra-business-account.
- Receiving your CRA mail online: Sign up for e-mail notifications to get most of your CRA mail, like your notice of assessment, online. For more information, go to canada.ca/cra-business-email-notifications.
- Represent a Client: This service lets an authorized representative access tax information for an individual or a business, including your employer. If you want to give a representative online access to your business account(s), go to canada.ehmy-taxes-representatives and fill out and send Form M1025, Business Consent for Online Access.
- Business Registration Online: To set up a business number, use the Business Registration Online service at canada.ca/business-registration-online or Form RC1. Request for a Business Number and Certain Program Accounts.

CRA online services make it faster and easier to handle your company's tax matters.
Fuel Charge Registration Schedule – Road Carrier
under the Greenhouse Gas Pollution Pricing Act

Before filling out this schedule, see Fuel Charge Notice FCMH, Registration Under the Greenhouse Gas Pollution Pricing Act, for information on registration. If you are a road carrier, use this schedule to show the type(s) of fuel that you use in each listed province. Attach this schedule to your Form L400, Fuel Charge Registration.

1. Business information
   
   Legal name: ____________________________
   
   Business number (if you don’t have a fuel charge account number, enter only the first 5 digits of your business number): ____________________________

2. Type of fuel
   
  Tick the box beside the type(s) of fuel for each listed province in respect of which you are applying for registration.

<table>
<thead>
<tr>
<th>Type of fuel by listed province</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

3. Certification
   
   As an authorized person, I certify that the information given on this schedule is correct and complete. I understand that the processing of my registration may be delayed in the case of missing or wrong information. I also understand that it is a serious offence to make a false statement.

   Name (print) ____________________________
   
   Title ____________________________
   
   Telephone number ____________________________ Extension ____________________________
   
   Signature ____________________________
   
   Date ____________________________
   
   [Year] [Month] [Day]

Personal information is collected under the Greenhouse Gas Pollution Pricing Act to administer the fuel charge. It may also be used for any purpose related to the enforcement of the Act, such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA 990.224 in Canada.ca/infobase-source.
2. Total net charge (continued)

Transfer option
Tick this box if you want your website to be transferred to another account.

<table>
<thead>
<tr>
<th>Transfer</th>
<th>$</th>
<th>to the business number below on the last day of the reporting period:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business number</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Certification
As an authorized person, I certify that the information given on this return and any documents attached is correct and complete. I understand that the processing of my return may be delayed in the case of missing or wrong information. I also understand that it is a serious offence to make a false statement or omission.

<table>
<thead>
<tr>
<th>Name (print)</th>
<th>Title</th>
<th>Telephone number</th>
<th>Extension</th>
<th>Signature</th>
<th>Year</th>
<th>Month</th>
<th>Day</th>
</tr>
</thead>
</table>

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Which schedule to fill out
If you have more than one registration type, use the appropriate schedule for each registration type.

<table>
<thead>
<tr>
<th>Registration type</th>
<th>Fill out this schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered distributor</td>
<td>Form 8405-1, Fuel Charge Return Schedule – Registered Distributor</td>
</tr>
<tr>
<td>Registered importer</td>
<td>Form 8405-2, Fuel Charge Return Schedule – Registered Importer</td>
</tr>
<tr>
<td>Registered emitter</td>
<td>Form 8405-3, Fuel Charge Return Schedule – Registered Emitter</td>
</tr>
<tr>
<td>Registered user of fuel</td>
<td>Form 8405-4, Fuel Charge Return Schedule – Registered User of Fuel</td>
</tr>
<tr>
<td>Registered user of combustible waste</td>
<td>Form 8405-5, Fuel Charge Return Schedule – Registered User of Combustible Waste</td>
</tr>
<tr>
<td>Registered air carrier</td>
<td>Form 8405-6, Fuel Charge Return Schedule – Registered Air Carrier</td>
</tr>
<tr>
<td>Registered specified air carrier</td>
<td>Form 8405-7, Fuel Charge Return Schedule – Registered Specified Air Carrier</td>
</tr>
<tr>
<td>Registered marine carrier</td>
<td>Form 8405-8, Fuel Charge Return Schedule – Registered Marine Carrier</td>
</tr>
<tr>
<td>Registered specified marine carrier</td>
<td>Form 8405-9, Fuel Charge Return Schedule – Registered Specified Marine Carrier</td>
</tr>
<tr>
<td>Registered rail carrier</td>
<td>Form 8405-10, Fuel Charge Return Schedule – Registered Rail Carrier</td>
</tr>
<tr>
<td>Registered specified rail carrier</td>
<td>Form 8405-11, Fuel Charge Return Schedule – Registered Specified Rail Carrier</td>
</tr>
<tr>
<td>Registered road carrier</td>
<td>Form 8405-12, Fuel Charge Return Schedule – Registered Road Carrier</td>
</tr>
</tbody>
</table>
What to do once your form is completed

- Print and sign the form.
- Make a copy of the form for your records. Do not attach receipts or other documents to the form—except the applicable schedule(s).
- Keep all other supporting documents in case the CRA asks to see them later.
- Send us the completed form and schedule(s) by the end of the calendar month that follows the reporting period. You also have to pay any amount owing by this date. You can file the return and the schedule(s) electronically using the "File a return" function in My Business Account at canada.cra-arc.business-account or send them to the following address:
  Sudbury Tax Centre
  Post Office Program
  Post Office Box 2000, Station A
  Sudbury ON P3A 5C1

If you are late submitting either a payment or a completed form, interest and/or a penalty may apply.
To get information on which payment method(s) you can use, go to canada.ca/payments.
For more information, go to canada.ca/cra-fuel-charge.

Most requested services

- My Business Account: Use this service for online access to your accounts for GST/HST, payroll, corporation income tax, excise tax, excise duty, fuel charge, and other taxes. If you are not registered for My Business Account, you can register at canada.cra-arc.business-account.
- Receiving your CRA mail online: Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online.
  For more information, go to canada.cra-arc.business-email-notifications.
- Represent a Client: This service lets an authorized representative access tax information for an individual or a business, including your employer. If you want to give a representative online access to your business account(s), go to canada.cra-arc.representatives or fill out and send Form RC59, Business Consent for Offline Access.
- Direct deposit: To enroll for direct deposit or update your banking information, go to canada.cra-arc-business-account, or fill out and send Form RC56, Direct Deposit Request for Businesses.

CRA online services make it faster and easier to handle your company's tax matters.
Fuel Charge Return Schedule – Registered Road Carrier
under the Greenhouse Gas Pollution Pricing Act

If you are a registered road carrier, use this schedule to calculate your total charge and your total rebate for the reporting period. If you are operating in more than one listed province, use a separate schedule for each additional listed province. Report the result on Form B400, Fuel Charge Return – Registrant. For instructions on how to complete this schedule, go to canada.ca/fuel-charges.

1. Business information

Legal name: ____________________________ Business number: ____________________________

Indicate the listed province for which you are filling out this schedule: ____________________________

Reporting period: From ____________ to ____________

2. Charge calculation

Enter the net fuel quantity calculated for the reporting period. If the result of the net fuel quantity is a positive amount, add this amount to the “Net fuel quantity” in the table below. If the result of the net fuel quantity is a negative amount, add this amount to the “Rebate calculation” in the table in Part 2. To find the applicable rate, go to canada.ca/fuel-charges-information.

<table>
<thead>
<tr>
<th>Litres</th>
<th>Litres</th>
<th>Litres</th>
<th>Cubic metres</th>
</tr>
</thead>
<tbody>
<tr>
<td>Light fuel oil</td>
<td>Gasoline</td>
<td>Propane</td>
<td>Marketable natural gas</td>
</tr>
</tbody>
</table>

Addition

Net fuel quantity

Rates (dollars and cents)

Charge (A x B)

Total charge for that listed province

Add all charge amounts from line C.

Enter this result under the “Charge” column in Part 2 of Form B400 for the appropriate listed province.
DOMESTIC CONTACTS

Atlantic Region
Excise Duties and Taxes
Post Office Box 638
Halifax NS B3J 2T5
Phone: 1-888-327-7999
Fax: 1-902-450-8559

Ontario Region
Excise Duties and Taxes
5800 Hurontario St
Mississauga ON L5R 4B4
Phone: 1-866-667-9851
Fax: 1-905-615-2814

Quebec Region
Excise Duties and Taxes
Section 492
Post Office Box 32
305 René-Lévesque Blvd W
Montreal QC H2Z 1A6
For technical enquiries related to fuel charge:
Phone: 1-833-240-2476

Prairie Region
Excise Duties and Taxes
Room 232
220 4th Avenue SE
Calgary AB T2G 0L1
Phone: 1-866-439-4202
Fax 1-403-292-4075

Pacific Region
Excise Duties and Taxes
c/o 468 Terminal Ave 3rd floor
9755 King George Blvd
Surrey BC V3T 5E1
Phone: 1-833-532-9908
Fax: 1-604-658-8660
If you reside in the U.S, please use these contact details for technical questions relating to the application of the Greenhouse Gas Pollution Pricing Act.

CRA phone line: 1-866-330-3304

E-mail: fuelcharge@cra-arc.gc.ca