



Fuel Charge Return Schedule – Registered Distributor

under the Greenhouse Gas Pollution Pricing Act

If you are a **registered distributor**, 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. If you have more than 7 fuel types, use another schedule to provide the information. Report the result on Form B400, Fuel Charge Return – Registrant. For instructions on how to complete this schedule, go to canada.ca/cra-fuel-charge.

Do not use this area.

1. Business information

Legal name: _____

Business number: _____

Enter the listed province for which you are filling out this schedule: _____

Reporting period: From

Year	Month	Day				Year	Month	Day

 to

Year	Month	Day				Year	Month	Day

2. Charge calculation

Enter the total quantity of each fuel type used, transferred, or delivered (except the propane and marketable natural gas delivered to greenhouse operators and entered under Part 3 on page 2) in the listed province during the reporting period. To find the applicable rate, go to canada.ca/cra-fuel-charge-information.

	Litres	Litres	Cubic metres	Other fuel types (litres, cubic metres, or tonnes)			
	Light fuel oil (for example, diesel fuel)	Gasoline	Marketable natural gas				
Additions							
Used in a listed province							
Transferred into a supply tank of a vehicle in a listed province	+	+	+	+	+	+	+
Delivered to another person	+	+	+	+	+	+	+
Other, specify:	+	+	+	+	+	+	+
Total additions	A =	=	=	=	=	=	=
Rate (dollars and cents)	B ×	×	×	×	×	×	×
Charge (A × B)	C =	=	=	=	=	=	=
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.							=

3. Charge calculation for greenhouse operators

Enter the total quantity of fuel delivered to a greenhouse operator in the listed province during the reporting period. To find the applicable rate, go to canada.ca/cra-fuel-charge-information.

		Litres		Cubic metres	
		Propane		Marketable natural gas	
Delivered to operator	D				
Reduced rate (dollars and cents). Enter only 20% of the applicable rate.	E ×				
Charge (D × E)	F =				
Total charge for that listed province ►					
Add all charge amounts from line F. Add this amount to the total charge from Part 2 of this schedule. Enter this result under the "Charge" column in Part 2 of Form B400 for the appropriate listed province.					=

4. Rebate calculation

Enter the required information for each rebate claimed. If you have a different fuel type or reporting period, use a different line. To find the applicable rate, go to canada.ca/cra-fuel-charge-information.

Reason for rebate	Reporting period in which the charge was paid						Fuel type	Quantity (litres, cubic metres, or tonnes)	Rate (dollars and cents)	Rebate (G × H)
	From	Year	Month	Day	to	Year				
Fuel exported from a listed province by a non-registered non-resident								G	H ×	I =
Fuel exported from a listed province by a non-registered non-resident								G	H ×	I =
Fuel exported from a listed province by a non-registered non-resident								G	H ×	I =
Fuel exported from a listed province by a non-registered non-resident								G	H ×	I =
Fuel exported from a listed province by a non-registered non-resident								G	H ×	I =
Total rebate for that listed province ►										
Add all rebate amounts from line I. Enter this result under the "Rebate" column in Part 2 of Form B400 for the appropriate listed province.										=

5. 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 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.

_____		_____		
Name (print)		Title		
_____		_____		_____
Telephone number	Extension	Signature	Year	Month Day

Personal information is collected for purposes of the administration or enforcement of the Greenhouse Gas Pollution Pricing Act, Part 1 ("the Act"). The information collected may be used or disclosed for any purpose related to the administration or enforcement of the Act including audit, compliance and collection activities. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in penalties, interest payable or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 224 on Info Source at canada.ca/cra-info-source.