



Fuel Charge Return Schedule – Registered Specified Rail Carrier

under the Greenhouse Gas Pollution Pricing Act

If you are a **registered specified rail carrier**, use this schedule to calculate your total charge and your total rebate for the reporting period. Also, use this schedule to calculate your annual net fuel adjustment. 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/cra-fuel-charge.

1. Business information

Legal name: _____ Business number: _____

Indicate the listed province for which you are filling out this schedule: _____ Reporting period: From _____ to _____

Year Month Day Year Month Day

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 3. To find the applicable rate, go to canada.ca/cra-fuel-charge-information.

	Litres	Cubic metres
	Light fuel oil (e.g., diesel fuel)	Marketable natural gas
Additions		
Net fuel quantity		
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. 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 or cubic metres)	Rate (dollars and cents)	Rebate (D x E)
	From	Year	Month	Day	to	Year	Month				
Net fuel quantity rebate									D	E x	F =
Net fuel quantity rebate									D	E x	F =
Net fuel quantity rebate									D	E x	F =
Net fuel quantity rebate									D	E x	F =
Net fuel quantity rebate									D	E x	F =
Net fuel quantity rebate									D	E x	F =
Total rebate for that listed province ►											F =
Add all rebate amounts from line F. Enter this result under the "Rebate" column in Part 2 of Form B400 for the appropriate listed province.											=

4. Annual net fuel adjustment

To calculate the annual net fuel adjustment, subtract the estimated fuel quantity from the quantity of fuel used in a locomotive in the listed province from the previous year. Multiply the result by the applicable rate from the previous year. To find the applicable rate, go to canada.ca/cra-fuel-charge-information.

		Litres	Cubic metres
		Light fuel oil (e.g., diesel fuel)	Marketable natural gas
Quantity of fuel used	G		
Estimated fuel quantity	H	—	—
Adjusted quantity (G – H)	I	=	=
Rate (dollars and cents)	J	x	x
Annual net fuel adjustment (I x J)	K	=	=
Total annual net fuel adjustment for that listed province ►			
Add all annual net fuel adjustment amounts from line K.		=	=

If the result is a positive amount, enter that amount under the "Charge" column in **Part 2** of Form B400 for the appropriate listed province.
 If the result is a negative amount, enter that amount 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 form 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 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 PPU 224 at canada.ca/cra-info-source.