



Fuel Charge Registration

under the Greenhouse Gas Pollution Pricing Act

Use this form if you have to register or you are allowed to register under the Greenhouse Gas Pollution Pricing Act.
For more information, go to canada.ca/cra-fuel-charge.

1. Registration

- New registration
 Amended registration (to add or remove fuel type(s))

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

| Year | | | Month | | | Day | | |
|------|--|--|-------|--|--|-----|--|--|
| | | | | | | | | |

2. Business information

Legal name:

Operating, trading, or partnership name (if different from legal name):

Business number (enter the first 9 digits of your business number):

| | | | | | | | | |
|--|--|--|--|--|--|--|--|--|
| | | | | | | | | |
|--|--|--|--|--|--|--|--|--|

If you are filing an amended registration, enter your fuel charge account number:

| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|---|---|--|--|--|--|--|--|--|
| | | | | | | | | | | | C | T | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|---|---|--|--|--|--|--|--|--|

Do you have 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 April 1, 2019 (if your business activities are in Manitoba, New Brunswick, Ontario, or Saskatchewan), or on or after July 1, 2019 (if your business activities are in Nunavut or Yukon), enter the date you started:

| Year | | | Month | | | Day | | |
|------|--|--|-------|--|--|-----|--|--|
| | | | | | | | | |

Physical business location

Unit No. – Street No. Street name, RR:

City:

Province/Territory/State:

Postal or ZIP code:

Country:

Telephone number:

Extension:

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 with the contact person.

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 which listed provinces are you operating?

- | | |
|--|---------------------------------------|
| <input type="checkbox"/> Manitoba | <input type="checkbox"/> Ontario |
| <input type="checkbox"/> New Brunswick | <input type="checkbox"/> Saskatchewan |
| <input type="checkbox"/> Nunavut | <input type="checkbox"/> Yukon |

Email notification

Enter your email address if you want to register to receive your CRA mail online: _____

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

3. Registration type

If you are required or permitted to register for a registration type, other than a road carrier, use Form L400-1, Fuel Charge Registration Schedule.

If you are required to register as a **road carrier**, use Form L400-2, Fuel Charge Registration Schedule – Road Carrier.

Note

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 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.

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.ca/my-cra-business-account, or send your completed form to the following address:

**Sudbury Tax Centre
Fuel Charge Program
Post Office Box 20000, Station A
Sudbury ON P3A 5C1**

What happens after you register

- For each reporting period, you have to send a fuel charge return and the applicable schedule(s) to the CRA.
- If any information you provided 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 levies. If you are not registered for My Business Account, you can register at canada.ca/my-cra-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.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.ca/taxes-representatives or fill out and send Form RC59, Business Consent for Offline 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.