



Fuel Charge Return Schedule – Registered Rail Carrier

under the Greenhouse Gas Pollution Pricing Act

If you are a **registered rail carrier**, use this schedule to calculate your total charge and 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.

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

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 Year Month Day to

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 Year Month Day

2. Charge calculation

Enter the total quantity of each fuel type brought into or imported in the listed province during the reporting period. Also, 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 of Part 3. To find the applicable rate, go to canada.ca/cra-fuel-charge-information.

	Litres		Cubic metres	
	Light fuel oil <small>(for example, diesel fuel)</small>		Marketable natural gas	
Additions				
Brought into a listed province				
Imported in a listed province	+		+	
Net fuel quantity	+		+	
Other, specify:	+		+	
Total additions	A	=	=	
Rate (dollars and cents)	B	×	×	
Charge (A × B)	C	=	=	
Total charge for that listed province ► <small>Add all charge amounts from line C.</small>				=
<small>Enter this result under the "Charge" column in Part 2 of Form B400 for the appropriate listed province.</small>				

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				
	From	Year	Month	Day	to	Year	Month	Day	D	E x	F =
	From	Year	Month	Day	to	Year	Month	Day	D	E x	F =
	From	Year	Month	Day	to	Year	Month	Day	D	E x	F =
	From	Year	Month	Day	to	Year	Month	Day	D	E x	F =
	From	Year	Month	Day	to	Year	Month	Day	D	E x	F =
	From	Year	Month	Day	to	Year	Month	Day	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 (for example, 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 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.