

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 (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.