



# Fuel Charge Return Schedule for Fuel Held in a Listed Province on Adjustment Day

under section 38 of the Greenhouse Gas Pollution Pricing Act

Use this schedule if you hold a quantity of a type of fuel in a listed province at the beginning of an adjustment day and you have to pay a charge in accordance with section 38 of the Greenhouse Gas Pollution Pricing Act. If you hold a fuel type in **more** than one listed province, use a separate schedule for each additional listed province. If you hold on the adjustment day more fuel types than columns provided, use another schedule to provide the information. Report the result on Form B402, Fuel Charge Return for Fuel Held in a Listed Province on Adjustment Day. For more information, see Fuel Charge Notice FCN3, Annual Charge on Fuel Held in a Listed Province on Adjustment Day.

Do not use this area.

### Important

Only report fuel types that have a fuel charge amount of \$1,000 or more. If the fuel charge amount for a specific fuel type is less than \$1,000, you **are not required** to report or pay the charge for that fuel type.

## 1. Business information

Legal name: \_\_\_\_\_

Business number: \_\_\_\_\_

If you don't have a fuel charge account number, enter only the first 9 digits of your business number.

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

Adjustment day date: \_\_\_\_\_

## 2. Charge calculation

Enter the total quantity for each fuel type that you hold in a listed province at the beginning of the adjustment day. To find the applicable rate, go to [canada.ca/cra-fuel-charge-information](http://canada.ca/cra-fuel-charge-information). If you are a greenhouse operator, the rate on the adjustment day is 20% of the current rate or 20% of the rate calculated in accordance with formula noted below.

		Litres	Litres	Cubic metres	Other fuel types (litres, cubic metres, or tonnes)		
		Light fuel oil	Gasoline	Marketable natural gas			
Total quantity of fuel held on the adjustment day	<b>A</b>						
Rate on adjustment day - see <b>note</b> below (dollars and cents)	<b>B</b> ×	×	×	×	×	×	×
<b>Charge (A × B)</b>	<b>C</b> =	=	=	=	=	=	=
<b>Total charge for that listed province ▶</b>							
Add all charge amounts from line C. Enter this result in <b>Part 2</b> of Form B402 for the appropriate listed province.							=

### Note:

The "Rate on adjustment day" is either the rate when the program first begins in a listed province or needs to be calculated to reflect the increase in the rate in effect from one year to another for that listed province. If the program began in a specific province on Jan 1, 2020, the "Rate on adjustment day" would be the rate that is in effect for the April 1, 2019 to March 31, 2020 year, for that fuel type. On the next adjustment day, April 1st of every year thereafter for all listed provinces, the charge is calculated by taking the rate on the new adjustment day (April 1) and deducting the rate that was in effect immediately prior to that date, on March 31st, for that listed province. If the rate in effect on April 1 is \$0.0747 and the rate in effect prior to that date is \$0.0498 then the "Rate on adjustment day" is calculated as \$0.0747 - \$0.0498 = \$0.0249. To find the applicable rate for each year, go to [canada.ca/cra-fuel-charge-information](http://canada.ca/cra-fuel-charge-information) and click on Fuel Charge Rates (FCRATES).

### 3. 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 a right of protection, access to and correction of their personal information, or file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 224 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).