



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.

Do not use this area.

1. Registration

New registration

Amended registration

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):

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

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Do you have covered facility certificate and/or statement number(s) issued by the Minister of Environment and Climate Change Canada?

No

Yes. Enter your covered facility certificate and/or statement number(s):

1.

2.

3.

4.

2. Business information (continued)**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), on or after July 1, 2019 (if your business activities are in Nunavut or Yukon) or on or after January 1, 2020 (if your business activities are in Alberta), 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:

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:

2. Business information (continued)**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:

If you keep records outside Canada, fill out Form L400-3, Non-Resident – Records Kept Outside Canada. For more information, go to canada.ca/fuel-charge-non-resident.

Listed provinces

In which listed provinces are you operating?

- Alberta
- Manitoba
- New Brunswick
- Nunavut
- Ontario
- Saskatchewan
- Yukon

Email notification

Enter your email address if you are registered for My Business Account and you want to register to receive your CRA mail online:

By giving us your email address, you are signing up to receive CRA mail online, through My Business Account. We will stop sending most CRA mail to you. Instead, we will send you an email notification to tell you when you have a new letter, notice, or statement in My Business Account.

For more information on notifications, go to canada.ca/cra-business-email-notifications. To register for My Business Account, go to canada.ca/my-cra-business-account.

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 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.

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-representative-authorization.
- **Business Registration Online:** To set up a business number, go to canada.ca/en/services/taxes/business-number.

CRA online services make it faster and easier to handle your company's tax matters.