



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

Your association or organization has been identified as a key stakeholder of the Canada Revenue Agency (CRA). We hope you will share the following information with your membership.

WHAT THE NEW CANADIAN FUEL CHARGE MEANS FOR INTERJURISDICTIONAL ROAD CARRIERS

Making sure there is a price on carbon pollution is an important part of the Government of Canada's climate action plan. Under this plan, a new fuel charge was introduced as part of the Greenhouse Gas Pollution Pricing Act (the Act) which will be administered by the Canada Revenue Agency (CRA).

The fuel charge is expected to be effective April 1, 2019 for the provinces of Manitoba, New Brunswick, Ontario and Saskatchewan and July 1, 2019 for the territories of Nunavut and Yukon. These will be known as "listed provinces". The fuel charge will not apply on fuel used outside these jurisdictions.

Registration

Every interjurisdictional road carrier that uses fuel that is gasoline, light fuel oil (diesel), marketable natural gas or propane, in a specified commercial vehicle, in a listed province, is required to be registered as a road carrier with the CRA. Generally, any road carrier that provides commercial transportation of individuals or goods by road from one province to another or from a location that is outside of Canada to another location in Canada, and the road carrier travels to or through a listed province, will be required to register.

These road carriers must [register](#) with the CRA by April 1, 2019, for business activities in Manitoba, New Brunswick, Ontario and Saskatchewan, and July 1, 2019, for business activities in Nunavut and Yukon.

Reporting to the CRA

Interjurisdictional road carriers will generally report fuel that is used within a listed province. Purchases of fuel within a listed province will be inclusive of the charge. Consequently, fuel that is purchased at a retail outlet in a listed province but used outside the listed province may be eligible for a rebate.

Similar to International Fuel Tax Association (IFTA) requirements, a road carrier will be required to complete and file a quarterly return. The return will indicate the quantity of fuel that is used within each listed province.

Depending on its business activities in a listed province over a quarter, a road carrier may be entitled to claim a rebate, or required to pay the fuel charge. Where a rebate is payable, the rebate would be filed with the quarterly return. The return, and the payment where required, is due by the end of the month following the end of the quarter. For example, the April-June quarterly return is due by the end of July.

More information

Failure to apply for registration, or to pay the charge when required could result in possible penalties and interest. Penalties include \$2,000 for failing to register when required to be registered under the Act.

Please visit canada.ca for more information, including registration forms and fuel charge notices.

You can reach the CRA at fuelcharge@cra-arc.gc.ca for fuel charge questions.

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