

Get registered for the New CRA Fuel Charge Program



Background

The Greenhouse Gas Pollution Pricing Act introduces a new fuel charge that will apply to 21 types of fuel and to combustible waste. The fuel charge program will be administered by the Canada Revenue Agency.

Are you impacted by the fuel charge?

You may be required to register under the fuel charge program if your business activities include distributing, wholesaling, producing, using, delivering, trading or dealing with one of the fuels covered by the Act, or burning combustible waste, such as asphalt shingles or tires, in the provinces or territories named below. To find out more about the fuel charge and how it may affect your business, please visit the CRA website at:

<https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge.html>



When does the program start and which provinces/territories are affected?

The fuel charge will begin to apply on April 1, 2019 in Manitoba, New Brunswick, Ontario and Saskatchewan and July 1, 2019 in Nunavut and the Yukon. These provinces and territories are collectively known as listed provinces.



When do you need to register for the fuel charge

If you are required to register, you must submit an application before the start date.

Registration deadlines:

- Before April 1, 2019 in Manitoba, New Brunswick, Ontario and Saskatchewan
- Before July 1, 2019 in Nunavut and the Yukon

<https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge/registration.html>

Exemption from the fuel charge

In some cases, you may be exempt from paying the fuel charge. Generally, you must be registered in order to receive fuel without the charge at the time of delivery and to use an exemption certificate.

If you are a farmer, a fisher, a greenhouse operator or a remote power plant operator, you are not required to register. However, you will need an exemption certificate to receive fuel without the application of the charge at the time of delivery. If you are a greenhouse operator or a power plant operator that generates electricity for remote communities, you may also be eligible for additional relief. The government proposed that it would provide partial-relief (i.e. 80 per cent) for greenhouse operators and full relief for operators who generate electricity for remote communities, both with the use of an exemption certificate.

Find out if you qualify to be exempt from the fuel and under what conditions by visiting our website at the following address:

<https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge/relief.html>





Types of fuels covered

Below is a list of fuels that are covered under the fuel charge program. The fuel charge rate varies depending on the fuel and in the case of aviation gasoline and aviation turbo fuel, the rate also varies depending on where it is delivered. Rates for each type of covered fuel can be found here:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/fcrates.html>

Aviation gasoline	Petroleum coke
Aviation turbo fuel	Pentanes plus
Butane	Propane
Ethane	Coke oven gas
Gas liquids	Marketable natural gas
Gasoline	Non-marketable natural gas
Heavy fuel oil	Still gas
Kerosene	Coke
Light fuel oil (e.g. diesel)	High heat value coal
Methanol	Low heat value coal
Naphtha	



Regional offices

If you have questions about the fuel charge, please contact one of our regional offices. They can provide additional information that can help you meet your fuel charge obligations.

Atlantic Region

Excise Duties and Taxes
Post Office Box 638
Halifax NS B3J 2T5
Phone: 1-888-327-7999
Fax: 1-902-450-8559

Ontario Region

Excise Duties and Taxes
5800 Hurontario St
Mississauga ON L5R 4B4
Phone: 1-866-667-9851
Fax: 1-905-615-2814

Prairie Region

Excise Duties and Taxes
Room 232
220 4th Avenue SE
Calgary AB T2G 0L1
Phone: 1-866-439-4202
Fax 1-403-292-4075

Quebec Region

Excise Duties and Taxes
Section 492
Post Office Box 32
305 René-Lévesque Blvd W
Montreal QC H2Z 1A6
Phone: 1-833-240-2476

Pacific Region

Excise Duties and Taxes
c/o 468 Terminal Ave 3rd floor
9755 King George Blvd
Surrey BC V3T 5E1
Phone: 1-833-532-9908
Fax: 1-604-658-8660

