

What your business needs to know about The Greenhouse Gas Pollution Pricing Act



May 2019

Is Your Business Registered for The Greenhouse Gas Pollution Act?

A reminder for businesses that operate in Ontario, Manitoba, New Brunswick, or Saskatchewan there was a mandatory registration requirement before **April 1, 2019** if the business activities involve being a producer, distributor, importer, emitter, and certain users of fuel, or combustible waste under the Greenhouse Gas Pollution Pricing Act. For businesses that operate in Nunavut or Yukon the mandatory registration date is before July 1, 2019. Businesses that deal with air, marine or road carriers may have to register for various types of registration such as

- Distributor
- User of Fuel
- Specified Air Carrier
- Rail Carrier
- Importer
- User of Combustible Waste
- Marine Carrier
- Specified Rail Carrier
- Emitter
- Air Carrier
- Specified Marine Carrier
- Road Carrier

REGISTER

To register for the fuel charge program the form to be used is the L400 and can be found at the following link: www.canada.ca/en/revenue-agency/services/forms-publications/forms/l400.html

Once registered for the fuel charge program there is a return filing requirement which requires the filing of the return by the last day of the calendar month following the reporting period. For example, if you have a monthly reporting period this would mean that the April return is due on or before the last day of the following month i.e. May 31.

The filing of returns can be done electronically or by mail and if done by mail the mailing address to send the return and payment if applicable is:

Sudbury Tax Centre

Fuel Charge Program
Post Office Box 20000, Station A
Sudbury ON P3A 5C1

For more information on the fuel charge program you can access the government website at: www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge.html

If you have any questions or need further assistance please feel free to contact us at Vine and Partners LLP at 905-549-8463