# 2 Registration

#### Timing of Registration

A person that is required to be registered as a road carrier in respect of a type of fuel must apply for registration before the later of April 1, 2019, for Manitoba, New Brunswick, Ontario and Saskatchewan, and July 1, 2019, for Nunavut and Yukon, and the day that the person first uses fuel in a specified commercial vehicle in a listed province.

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#### Other Consideration

#### Non-Resident Business Number

- If you are a non-resident without an address in Canada, you will require a business number to register for purposes of the fuel charge program. Non-Residents who need to request a nine digit Canada Revenue Agency Business Number (BN9) before applying for Fuel Charge registration are required to call the BN registration telephone number and provide the following information:
- Owner(s) name and contact number(s)
- · Physical and mailing addresses
- Jurisdiction of incorporation
- When you call, please identify that you are requesting a BN9 for the purpose of registering for the fuel charge program.
- · Contacting us
- Our hours of operation: 8:30 a.m. 4:30 p.m. (ET) Monday to Friday
- Toll Free: (Canada/United States) 1-866-453-0452
- We accept collect calls by automated response: 613-221-3039
- Please note that you may hear a beep and experience a normal connection delay.
- Once you have been provided with a BN9, you may complete your registration for the fuel charge program, and fax in your completed L400, Fuel charge registration, and applicable schedule(s) to the attention of the Fuel Charge Program at 705-670-6234.

### NON-RESIDENT (U.S.) CONTACTS

• If you reside in the U.S, please use these contact details for technical questions relating to the application of the Greenhouse Gas Pollution Pricing Act.

CRA phone line: 1-866-330-3304

E-mail: fuelcharge@cra-arc.gc.ca