



Business name	
Mailing Address	
City	
Province	Postal Code

Send this completed return to:
Surrey Tax Centre
9755 King George Boulevard
Surrey BC V3T 5E1

 Original Amendment

An original return must be filed monthly by all exporters of softwood lumber products registered in accordance with the *Softwood Lumber Products Export Charge Act, 2006*.

If you are registered and have not exported products subject to the charge during the period, you are required to file a return marked "NIL". Changes to increase the export charge liability or to correct permit information for a prior period must be filed on this return. The above "Amendment" box must be checked.

1 Business Number

2 Period covered (YYYY/MM/DD)
From To

3 Due date (YYYY/MM/DD)

4. EXPORT CHARGE

4.1	Region of origin	Code	4.2	Total export price (Canadian funds)	4.3	Charge rate	4.4	Export charge payable
	British Columbia - Coast	69890						
	British Columbia - Interior	69890						
	Alberta	69889						
	Saskatchewan	69888						
	Manitoba	69887						
	Ontario	69886						
	Quebec	69885						
	Atlantic Provinces					0%		0 00
	Nunavut, Yukon, Northwest Territories					0%		0 00

Total export charge payable **5**

6 Yield loss percentage
(To be completed by certified independent remanufacturers only.)
 %

Surge charge payable (from Form B279 (attach when applicable)) **7**

Total amount payable (5 plus 7) **8**

Refund claim (attach the applicable form(s)) **9**

Net amount payable (8 minus 9) **10**

Payment made at a financial institution **11**

Payment attached **12**

Client contact name Telephone number

CERTIFICATION

I _____
Print name Title
hereby certify that the information in this return is true, correct and complete.

Signature Date Telephone number

INSTRUCTIONS FOR PAGE 1

Note: Complete and file Form B279, *Softwood Lumber Products Surge Charge Return*, if a surge has been declared.

<p>Identification</p>	<p>Enter the legal name and mailing address of the business. For sole proprietorships and partnerships, enter the first and last names of the individuals. For corporations, enter the legal name as stated on the articles of incorporation.</p>
<p>1. Business Number</p>	<p>Enter the registration number provided on your registration confirmation letter.</p>
<p>2. Period covered</p>	<p>Enter the calendar month covered by this return.</p>
<p>3. Due date</p>	<p>The return is due the last day of the next calendar month.</p>
<p>4. Export charge</p> <p>4.1 Region of origin Region of origin means the location of the facility where the softwood lumber product underwent primary processing, with the following exceptions:</p> <p>a) the region of origin of softwood lumber products having undergone primary processing in the Atlantic Provinces from logs harvested in a non-Atlantic province would be the region where the log was harvested; and</p> <p>b) the region of origin of softwood lumber products having undergone primary processing in the Yukon, or the Northwest Territories or Nunavut (the territories), from logs harvested outside the territories would be the region where the log was harvested.</p> <p>4.2 Total export price Determination of the export price of each shipment should be made according to subsections 13(1) and 13(2) of the <i>Softwood Lumber Products Export Charge Act, 2006</i>.</p> <p>4.3 Charge rate The charge rate is established monthly and depends on whether a region has elected to impose the charge under subsection 12(3) or 12(4) of the Act.</p>	<p>4.1 Region of origin - Exports must be segregated by region of origin for each product exported.</p> <p>4.2 Total export price - Enter the total export price, in Canadian funds, by region. See the column to the left for the definition of export price.</p> <p>4.3 Charge rate - Enter the charge rate for each region for the reporting period. The applicable charge rates are available at: www.cra.gc.ca/softwood</p> <p>4.4 Export charge payable - For each region, multiply the total export price by the charge rate to determine the export charge payable.</p>
<p>5. Total export charge payable</p>	<p>Enter the total of all amounts entered in column 4.4.</p>
<p>6. Yield loss percentage</p>	<p>All certified independent remanufacturers must enter the yield loss percentage used to determine the export price for each reporting period. This percentage is the gross amount of waste from the remanufacturing process determined as a percentage based on the following formula:</p> $\left[1 - \left(\frac{\text{total inputs volume} - \text{volume lost in the manufacturing process}}{\text{total input volume}} \right) \right] \times 100$
<p>7. Surge charge payable</p>	<p>If applicable, enter the amount from box 9 of Form B279, <i>Softwood Lumber Products Surge Charge Return</i>, that you are reporting on this return and attach Form B279.</p>
<p>8. Total amount payable</p>	<p>Enter the total of lines 5 and 7.</p>
<p>9. Refund claim</p>	<p>Enter the amount of the refund from box 5 of each Form B278, <i>Softwood Lumber Products Export Charge Act 2006, Application for Refund</i>, for which you are deducting an amount on this return and attach each Form B278 to this return.</p>
<p>10. Net amount payable</p>	<p>Enter the total of line 8 minus line 9.</p>
<p>11. Payment made at a financial institution</p>	<p>If applicable, provide the amount of the payment you made or will make at a financial institution. Amounts over \$50,000 must be paid at a financial institution.</p>
<p>12. Payment attached</p>	<p>If you enclose a cheque with your return, please indicate the amount. An amount is considered paid only when received by the CRA or a financial institution.</p>
<p>Contact name and certification</p>	<p>Enter the name and telephone number of the individual we may contact for information about this return.</p>

INSTRUCTIONS FOR PAGE 3

Enter information for each export permit that you have obtained from Foreign Affairs and International Trade Canada (FAITC) for the current reporting period.

13. Permit number	Enter each permit number that you have obtained from Foreign Affairs and International Trade Canada for the reporting period.
14. Shipment date	Enter the actual shipment date as determined under section 5 of the <i>Softwood Lumber Products Export Charge Act, 2006</i> .
15. Export price - U.S. Funds	Enter the export price, in U.S. funds, of all goods exported. Determination of the export price of each shipment should be made according to subsections 13(1) and 13(2) of the Act. For more information, see Notice SWLN3 under the "Important notices" topic on the CRA website at www.cra.gc.ca/softwood .
16. Exchange rate	<p>Enter the conversion rate from U.S. funds to Canadian funds used for this shipment.</p> <p>Conversion rules</p> <p>Convert the export value Freight on Board (FOB value) from U.S. funds to Canadian funds using the Bank of Canada's daily noon conversion rate for the day before the shipment date. For example, for an October 19 shipment, use the October 18 noon rate.</p> <p>You can obtain the daily noon rate from the Bank of Canada Web site at the following link: www.bankofcanada.ca/en/rates/exchange.html or call the CRA's softwood lumber help line at the number indicated below.</p>
17. Export price - Canadian funds	Enter the converted export price for the shipment.
<p>Registrants with multiple operations</p> <p>If you have multiple operations, you were given registration numbers to identify each operation. Your operations may include:</p> <ul style="list-style-type: none"> • multiple mills; • first mill producer and wholesaler activities; • first mill and remanufacturing activities; or • any combination of the above. <p>You can file one return for all your operations or you can file a return for each division or branch. Maintain books and records for your softwood lumber export activities that reflect your filing structure.</p> <p>If you want to change your filing structure, you need to apply in writing.</p>	
<p>Requests for a refund must be filed on a B278, <i>Softwood Lumber Products Export Charge Act 2006, Application For Refund</i>. Forms are available on the CRA Web site: www.cra-arc.gc.ca/menu/AFAF-e.html</p>	
<p>If you have questions about filing or payment requirements, contact us, toll free (Canada and the United States).</p> <p>For service in English: 1-800-935-0313 For service in French: 1-800-935-0340 Fax number: 604-585-5772</p>	

Mail your completed return and all correspondence to: **Surrey Tax Centre**
9755 King George Boulevard
Surrey BC V3T 5E1