

The Yukon Government Carbon Price Rebate is an amount paid to individuals and businesses to help offset the cost of the federal carbon pollution pricing levy.

Complete Part 1 – Yukon Government Carbon Price Rebate – Individuals and, if it applies, Part 2 – Yukon Business Carbon Price Rebate.

**Attach a copy** of this schedule to your return.

### Part 1 – Yukon Government Carbon Price Rebate – Individuals

Rebate payments are issued quarterly to individuals and their families separately from the income tax refund. The amount is the same for each Yukoner regardless of age, income or marital status.

You **and** your spouse or common-law partner (if applicable) must file a return every year as a resident of Yukon to continue receiving the rebate.

You will receive the basic rebate automatically, based on the information in your return. Yukoners who resided outside Whitehorse on December 31, 2021, may qualify for a 10% remote supplement.

Did you reside **outside** Whitehorse on December 31, 2021? 63790 1 ☐ Yes 2 ☐ No

### Part 2 – Yukon Business Carbon Price Rebate

You can claim this rebate for the portion of the year that meets **all** of the following conditions:

- You operated a business inside Yukon or you earned income from a rental property in Yukon while you were a Yukon resident in 2021
- Your business had assets that burned fossil fuels in 2021
- You did not and will not receive a carbon tax rebate for 2021 for certain mining businesses

This refundable income tax credit will be based on the **undepreciated capital cost (UCC)** of assets used in your business in 2021, as shown in the **capital cost allowance (CCA)** schedule that you used to calculate your business income or your share of income from a partnership.

There are three asset categories:

- Category 1: Buildings
- Category 2: Equipment that burns fossil fuels
- Category 3: "Green" assets (designed to consume non-fossil fuels)

#### Eligible Yukon asset

An eligible Yukon asset is a property that meets **all** the following conditions:

- It is a depreciable property that you owned on December 31, 2021, and is included in an eligible class (see the calculation that follows)
- You used it throughout 2021 mainly in carrying on a business in Yukon
- It was situated in Yukon at all, or substantially all, times in 2021, **unless** it was cross-border transport equipment

**Note:** Some industrial assets are not eligible. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

#### Cross-border transport equipment

Cross-border transport equipment is an eligible Yukon asset if it meets **one** of the following conditions:

- You used it in 2021 mainly to transport passengers or goods between a place in Yukon and a place outside Yukon
- You elected to treat it as cross-border transport equipment

**Calculation for Yukon Business Carbon Price Rebate****Category 1 – Buildings**

Eligible UCC amount for classes 1 and 3	
CCA claimed for the year for those assets	
Line 1 plus line 2	
Inclusion rate for Category 1	
Line 3 multiplied by the percentage from line 4	<b>Eligible UCC for Category 1</b>

		<b>1</b>
+		<b>2</b>
=		<b>3</b>
x	50%	<b>4</b>
=		<b>5</b>

**Category 2 – Equipment that burns fossil fuels****Equipment used only inside Yukon**

Eligible UCC amount for classes 10, 10.1, 13, 16, 22, 28, 29, 38, 39, 40, 43, and 53	
CCA claimed for the year for those assets	
Line 6 plus line 7	

		<b>6</b>
+		<b>7</b>
=		<b>8</b>

**Cross-border transport equipment**

Eligible UCC amount for classes 10, 10.1, 13, 16, 22, 28, 29, 38, 39, 40, 43, and 53		<b>9</b>
CCA claimed for the year for those assets	+	<b>10</b>
Line 9 plus line 10	=	<b>11</b>

**Percentage of use inside Yukon**

Mileage or fuel used by cross-border equipment while in Yukon		<b>12</b>
Total mileage or fuel used by cross-border equipment	÷	<b>13</b>
Line 12 divided by line 13	=	<b>14</b>
Amount from line 11	x	<b>15</b>
Line 14 multiplied by line 15	=	<b>16</b>

Line 8 plus line 16	
Inclusion rate for Category 2	
Line 17 multiplied by the percentage from line 18	<b>Eligible UCC for Category 2</b>

+		<b>16</b>
=		<b>17</b>
x	250%	<b>18</b>
=		<b>19</b>

**Category 3 – "Green" assets**

Eligible UCC amount for classes 43.1, 43.2, 54, and 55	
CCA claimed for the year for those assets	
Line 20 plus line 21	
Inclusion rate for Category 3	
Line 22 multiplied by the percentage from line 23	<b>Eligible UCC for Category 3</b>

		<b>20</b>
+		<b>21</b>
=		<b>22</b>
x	500%	<b>23</b>
=		<b>24</b>

Eligible Yukon UCC allocated from partnerships <sup>(1)</sup>+ **25****Eligible UCC for all categories:**

Add lines 5, 19, 24 and 25.	
Business rebate factor for 2021	
Line 26 multiplied by the percentage from line 27	<b>Yukon Business Carbon Price Rebate</b>

=		<b>26</b>
x	0.881%	<b>27</b>
=		<b>28</b>

Enter the amount from line 28 on **line 63855** of your Form YT479.

(1) Enter the total of all eligible Yukon UCCs provided by the partnerships of which you are a member.

See the privacy notice on your return.