



# Environmental Surcharges Tariff

# 9800

Revision 2025.2  
Issued March 28, 2025  
Effective May 3, 2025

CPKC 9800 Revision 2025.2  
cancels and supersedes:  
CP 9800 Revision 2025.2  
CPKC 9800 Revision 2025.1

This document is updated  
periodically. Current versions of  
this and other CPKC tariffs are  
available at [www.cpkcr.com](http://www.cpkcr.com).

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New Item



Price Change



Text Update



As an initial step towards harmonization of tariffs, this CPKC tariff contains item numbers that will be required temporarily to facilitate the migration to integrated CPKC systems. These item numbers will be replaced with the intended standard three-to-five-digit item numbers in a subsequent revision of this tariff expected Q3 2025.

## Item 100 **Application**

In addition to any other applicable tariff, the prices, charges and rules of this Tariff, as amended from time to time, apply to all shipments on Canadian Pacific Kansas City (CPKC). As various governments implement new Environmental Taxes, this Tariff will be updated with applicable surcharges. For notifications of updates to this Tariff, subscribe using CPKC [Customer Station](#).

## Item 200 **Definitions**

- environmental tax** any Canadian or US federal, provincial, state or municipal tax, surcharge, levy, ruling, duty or assessment related to pollution, emissions (including without limitation carbon or carbon equivalent emissions), or other environmental issues, which directly affect CPKC's cost of providing transportation services
- revenue car miles** rail miles for loaded or empty revenue railcar movements; refer to CPKC Tariff 6 for additional detail on empty railcar movements that are considered revenue movements



**Item 10 Carbon Dioxide Emission Surcharge**

CPKC will assess and the payer of freight charges shall, in addition to all other charges, pay a Carbon Dioxide Emission Surcharge per mile or container in the same currency as the freight. Carbon Dioxide Emission Surcharge will be amended each time that a carbon tax or levy is amended by the governing agency. Carbon Dioxide Emission Surcharge applies to all traffic in the governing province with the exception of regulated grain movements as defined in Division VI - Part III of the *Canada Transportation Act (S.C. 1996, c.10)*.

**Intermodal shipments** – the surcharge will be assessed per unit shipped within the boundaries of the province.

**Carload shipments** – the surcharge will be assessed based on the number of revenue car miles each shipment travels within the boundaries of the province. The route miles applied will reflect the ‘Fuel Surcharge’ miles from PC\*Miler|Rail based on the designated routing in the rate authority(ies) applied against the shipment, unless otherwise stated.

CP Carbon Dioxide Emission Surcharge Rates				
	Canadian Dollar Rated Traffic		US Dollar Rated Traffic	
	Carload \$CAD per revenue car mile	Intermodal \$CAD per unit	Carload \$USD per revenue car mile	Intermodal \$USD per unit
British Columbia [BC] <sup>3</sup>	0.137	6.62	0.096	4.63
Alberta [AB]	0.000	0.00	0.000	0.00
Saskatchewan [SK]	0.000	0.00	0.000	0.00
Manitoba [MB]	0.000	0.00	0.000	0.00
Ontario [ON]	0.000	0.00 <sup>1</sup> 0.00 <sup>2</sup>	0.000	0.00 <sup>1</sup> 0.00 <sup>2</sup>
Québec [PQ]	0.157	1.28	0.110	0.90
New Brunswick [NB]	0.000	0.00	0.000	0.00

- 1 Applies on distances travelled within the province of less than 600 miles
- 2 Applies on distances travelled within the province of 600 miles or more
- 3 The Carbon Dioxide Emissions Surcharge rates for BC include amounts relating to both BC's Carbon Tax Act and to the Low Carbon Fuel Standard under BC's Low Carbon Fuels Act, as broken down in the below table:

	Carload \$CAD per revenue car mile	Intermodal \$CAD per unit	Carload \$USD per revenue car mile	Intermodal \$USD per unit
BC Total Carbon Surcharge				
Carbon Tax	0.000	0.00	0.000	0.00
Low Carbon Fuel Standard	0.137	6.62	0.096	4.63
Total Surcharge	0.137	6.62	0.096	4.63

**Associated Legislation**

- BC** – BC *Carbon Tax Act (S.B.C. 2008. c.40)*; BC *Low Carbon Fuels Act (S.B.C. 2022 c.21)*
- AB, SK, MB, ON and NB** – Canada *Greenhouse Gas Pollution Pricing Act (S.C. 2018, c.12, s.186)*
- PQ** – Québec *Environment Quality Act (C.Q.L.R. c.Q-2)*

## Summary of Updates

Item	Title	Effective	Update	Description
10	CPKC 9800 - Environmental Surcharges	2025-05-03	Price	<p>Further to changes in the federal carbon tax program, the Carbon Dioxide Emissions Surcharge is set to zero for the provinces of AB, SK, MB, ON and NB.</p> <p>The carbon tax portion of the Carbon Dioxide Emissions Surcharge for BC is also set to zero.</p>