



Fuel Charge Exemption Certificate for Registered Emitters or Users of Fuel

under section 36 of the Greenhouse Gas Pollution Pricing Act, and the Fuel Charge Regulations

If you are a **registered emitter** or **user of fuel**, use this form as an exemption certificate in accordance with section 36 of the Greenhouse Gas Pollution Pricing Act.

If a registered emitter purchases fuel on an exempt basis, and removes the fuel from its covered facility in a listed province, it must self-assess the fuel charge based on the quantity of fuel that it has diverted.

If a registered user of fuel purchases fuel on an exempt basis, and diverts the fuel to a non-eligible activity, it must self-assess the fuel charge based on the quantity of fuel that it has diverted.

1. Business information

Legal name: _____

Business number: _____

2. Registration type

Tick the appropriate box to declare your registration type. Tick only **one** box.

Registered emitter

Registered user of fuel

3. Type of fuel

Tick the box(es) corresponding to the type of fuel covered by this exemption certificate.

- | | | |
|----------------------------------------------|-------------------------------------------------|-----------------------------------------------------|
| <input type="checkbox"/> Aviation gasoline | <input type="checkbox"/> Gasoline | <input type="checkbox"/> Methanol |
| <input type="checkbox"/> Aviation turbo fuel | <input type="checkbox"/> Heavy fuel oil | <input type="checkbox"/> Naphtha |
| <input type="checkbox"/> Butane | <input type="checkbox"/> High heat value coal | <input type="checkbox"/> Non-marketable natural gas |
| <input type="checkbox"/> Coke | <input type="checkbox"/> Kerosene | <input type="checkbox"/> Pentanes plus |
| <input type="checkbox"/> Coke oven gas | <input type="checkbox"/> Light fuel oil | <input type="checkbox"/> Petroleum coke |
| <input type="checkbox"/> Ethane | <input type="checkbox"/> Low heat value coal | <input type="checkbox"/> Propane |
| <input type="checkbox"/> Gas liquids | <input type="checkbox"/> Marketable natural gas | <input type="checkbox"/> Still gas |

4. Certification

As an authorized person, I certify that the information given on this form is correct and complete. I understand that it is a serious offence to make a false declaration.

Name (print)		Title		
Telephone number	Extension	Signature	Year	Month Day

Personal information is collected for purposes of the administration or enforcement of the Greenhouse Gas Pollution Pricing Act, Part 1 ("the Act"). The information collected may be used or disclosed for any purpose related to the administration or enforcement of the Act including audit, compliance and collection activities. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in penalties, interest payable or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 062 on Info Source at canada.ca/cra-info-source.

Did you know?

False declaration

If a particular person delivers fuel in a listed province to another person at a particular time, if an exemption certificate applies in respect of the delivery in accordance with subsection 36(1) and if the declaration referred to in paragraph 36(1)(b) is, at the particular time, false, the following rules apply:

- the other person must pay to the Receiver General for Canada a charge in respect of the fuel and the listed province in the amount determined under section 40;
- the other person is liable to pay, in addition to any other penalty under Part 1, a penalty equal to 25% of the amount of the charge under paragraph (a) payable in respect of the fuel; and
- if the particular person knows, or ought to have known, that the declaration is, at the particular time, false, the particular person and the other person are jointly and severally, or solidarily, liable for the payment of the charge in respect of the fuel and the listed province under paragraph (a), the penalty under paragraph (b) and any related interest and penalties.

What to do now

- Give the original certificate to your supplier.
- Keep a copy of this certificate with your records.
- Do not send this certificate to the Canada Revenue Agency.