



Fuel Charge Exemption Certificate

under section 36 of the Greenhouse Gas Pollution Pricing Act

Use this form as an exemption certificate in accordance with section 36 of the Greenhouse Gas Pollution Pricing Act.

1. Business information

Legal name: _____

Business number: _____

2. Registration type

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

- Registered distributor
- Registered emitter
- Registered user of fuel
- Registered specified air carrier
- Registered specified marine carrier
- Registered specified rail carrier

3. 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 statement.

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

Personal information is collected under the Greenhouse Gas Pollution Pricing Act to administer the fuel charge. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 062 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:

- a) 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;
- b) 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
- c) 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.