



Election or Revocation of an Election to Have the Joint Venture Operator Account for the Fuel Charge

under Part 1 of the Greenhouse Gas Pollution Pricing Act

A joint venture is a "person" for purposes of the Greenhouse Gas Pollution Pricing Act (the Act). However, the Canada Revenue Agency does not issue a business number to a joint venture and as a result each participant in a joint venture would account for its proportionate share of the fuel charge, unless an election is made to elect a joint venture operator that accounts for the joint venture.

Do not use this area.

Use this form if you are a participant **and** the operator of a joint venture and you are jointly electing with other participant(s) (co-venturer(s)) to make yourself responsible to account for the fuel charge for the joint venture. You can also use this form to revoke a previous election. This form must be completed by each co-venturer that wishes to jointly elect with you. If there is more than one co-venturer, add another page containing the information in Part 1 for each additional co-venturer.

A joint venture election can be made if **all** the following criteria are met:

- the joint venture is not set up as a partnership, corporation, or trust;
- the operator is a participant in the joint venture;
- there is a written agreement governing the joint venture; and
- the operator is a registrant under the Act (however, the co-venturer(s) does not have to be a registrant under the Act to make the election).

If you do not have written authorization from the co-venturer to complete and certify this election or revocation on their behalf, both the operator and the co-venturer have to sign this form. If you have written authorization from the co-venturer to complete and certify this election or revocation on their behalf, the co-venturer does not have to sign this form.

Do **not** send us this form. If you do not have written authorization from the co-venturer to complete and certify this election or revocation on their behalf, the operator and the co-venturer(s) have to keep a copy with their records.

1. Identification

Operator

Name:

Business number (enter your fuel charge account number):

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Contact person:

Contact person title:

Telephone number for contact person:

Extension:

1. Identification (continued)**Co-venturer**

Name: _____

Business number (if you don't have a fuel charge account number, enter only the first 9 digits of your business number, if applicable):

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Contact person: _____

Contact person title: _____

Telephone number for contact person: _____

Extension: _____

Mailing addressComplete this section **only** if you are not registered for the fuel charge and you have not provided a business number.

Unit No. – Street No. Street name, RR: _____

City: _____

Province/Territory/State: _____

Postal or ZIP code: _____

Country: _____

2. Election or revocation of election

The operator and co-venturer(s), identified in Part 1, and any attachments, jointly **elect** or jointly **revoke an election** to have the operator, while the election is in effect, account for the fuel charge that applies on combustible waste burned and on fuel brought into, delivered, diverted, imported, produced, transferred or used in a listed province by the operator on behalf of the co-venturer(s) in joint venture activities.

Tick the appropriate box:

 Election Revocation

Year	Month	Day
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Effective date of the election or revocation:

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3. Certifications

Certification by operator

As an authorized person, I certify that the information given about the operator identified in Part 1 and, if authorized, about the co-venturer(s) identified in Part 1 and any documents attached, is true, correct, and complete in every respect, to the best of my knowledge, and that I am authorized to sign on behalf of the operator and, if applicable, each co-venturer. I also certify that the joint venture meets all the eligibility criteria listed on page 1 of this form. I understand that it is a serious offence to make a false statement.

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

Certification by co-venturer

As an authorized person, I certify that the information given about the co-venturer(s) identified in Part 1 and any documents attached is true, correct, and complete in every respect, to the best of my knowledge, and that I am authorized to sign on behalf of the co-venturer. I also certify that the joint venture meets all the eligibility criteria listed on page 1 of this form. I understand that it is a serious offence to make a false statement.

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 224 on Info Source at canada.ca/cra-info-source.