



# Fuel Charge Exemption Certificate for Farmers

under section 36 of the Greenhouse Gas Pollution Pricing Act

If you are a farmer within the meaning of the Greenhouse Gas Pollution Pricing Act (the Act) and you carry out eligible farming activities (as defined below), give this exemption certificate to the registered distributor that delivers the fuel in accordance with this Act.

**Eligible farming activity** means either of the following:

- the operation of eligible farming machinery on a farm for the purposes of farming
- the operation of eligible farming machinery for the purposes of going from a location at a farm to another location at a farm

## 1. Business information

Legal name: \_\_\_\_\_

name of individual, corporation or partnership that reports the farming income for tax purposes

Business number: \_\_\_\_\_

A corporation or partnership will have a separate tax business number from CRA. If it's an unincorporated non-partnership individual, the person could enter his/her SIN.

## 2. Type of fuel

Tick the related box(es) to show the fuel type by listed province for which you are completing this

Type of fuel by listed province						
	Manitoba	New Brunswick	Nunavut	Ontario	Saskatchewan	Yukon
Gasoline	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light fuel oil <span style="border: 1px solid red; padding: 2px;">Diesel</span>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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						
	<table border="0" style="display: inline-table;"> <tr> <td style="border-bottom: 1px solid black; width: 20px;"></td> <td style="border-bottom: 1px solid black; width: 20px;"></td> <td style="border-bottom: 1px solid black; width: 20px;"></td> </tr> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> </table>				Year	Month	Day
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](http://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.

Farmer provides to Retail, who must retain it on file.