



# Fuel Charge Exemption Certificate for Farmers

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

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.

If a farmer receives delivery of gasoline or light fuel oil (diesel fuel) using its exemption certificate, whether the fuel was delivered at the farm or delivered at a cardlock facility that is registered as a distributor, but uses that fuel type for non-eligible farming activities, the farmer must self-assess the fuel charge based on the quantity of the fuel type that is used for purposes other than those eligible for farmers under the Act and its regulations, using Form B401, Fuel Charge Return for Non-registrants, and the related schedule.

**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

**Eligible farming machinery** means property that is primarily used for the purposes of farming and that is a farm truck or a tractor.

## 1. Business information

Legal name:

Business number:

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## 2. Farmer

Tick the box to declare that you are a farmer carrying out eligible farming activities, within the meaning of the Act.

## 3. Type of fuel

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

Type of fuel by listed province							
	Alberta	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"/>	<input type="checkbox"/>
Light fuel oil (for example, diesel fuel)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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](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.