



Fuel Charge Exemption Certificate for Fishers

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

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

If a fisher receives delivery of gasoline or light fuel oil (for example, diesel fuel) using its exemption certificate, but uses that fuel type for non-eligible fishing activities, the fisher must self-assess the fuel charge based on the quantity of the fuel type that is used for purposes other than those eligible for fishers under the GGPPA and the Fuel Charge Regulations, using Form B401, Fuel Charge Return for Non-registrants, and the related schedule.

Eligible fishing activity means the operation of an eligible fishing vessel for the purposes of fishing.

Part A – Business information

Legal name:

Business number:

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Part B – Fisher

Tick the box to declare that you are a fisher carrying out eligible fishing activities, within the meaning of the GGPPA.

Part C – Type of fuel

Tick the boxes corresponding to the fuel type by listed province covered by this exemption certificate.

Type of fuel by listed province										
	Alberta	Manitoba	New Brunswick	Newfoundland and Labrador	Nova Scotia	Nunavut	Ontario	Prince Edward Island	Saskatchewan	Yukon
Gasoline	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<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"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part D – Certification

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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> </tr> </table>					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> </tr> </table>					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> </tr> </table>				
			Year	Month	Day												

Personal information is collected and used to administer or enforce the Greenhouse Gas Pollution Pricing Act, and related programs and activities including administering charge, audit, compliance, and collection activities. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and 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 224 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.

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) of the GGPPA and if the declaration referred to in paragraph 36(1)(b) of the GGPPA 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 of the GGPPA
- b) The other person is liable to pay, in addition to any other penalty under Part 1 of the GGPPA, a penalty equal to 25% of the amount of the charge under paragraph (a) payable in respect of the fuel
- 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