



CERTIFICATE OF PARTIAL EXEMPTION GREENHOUSE GROWERS

under the Carbon Tax Act

Instructions:

- This certificate may be used by eligible greenhouse growers claiming the 80% partial exemption from carbon tax on natural gas and propane purchased for eligible purposes.
- For information on who qualifies for this partial exemption, see our [Partial exemption from carbon tax for greenhouse growers](#) page.
- For more information, visit our website at gov.bc.ca/fuelandcarbontax

General Inquiries:

- Toll free in Canada: 1-877-388-4440
- Email: CTBTaxQuestions@gov.bc.ca

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the Carbon Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Director, Policy, Rulings and Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll free at 1-877-388-4440).

Responsibilities for Sellers and Purchasers:

Sellers – this certificate allows you to collect the information required to substantiate a partial exemption under the Carbon Tax Act.

Obtain a completed copy of this certificate at or before the time of the sale and keep it in your records to support your partial collection of tax on the sale.

If you do not receive a completed copy of this certificate at or before the time of the sale, you must not grant the partial exemption. Granting the partial exemption without obtaining a completed copy of this certificate may result in an assessment, penalty and interest.

Purchasers – you are responsible for ensuring that you meet all the requirements of the partial exemption under the Carbon Tax Act.

Complete a copy of this certificate and provide it to the seller at or before the time of the sale.

If you complete the partial exemption certificate but do not qualify for the exemption, you are responsible for paying the tax as applicable.

CERTIFICATION OF PURCHASER

FULL LEGAL NAME OF PURCHASER (corporation, association, all partners or proprietor)

TELEPHONE NUMBER

MAILING ADDRESS (include street or PO box, city, province, and postal code)

9-DIGIT BUSINESS NUMBER
(if applicable)

By signing this form, I certify that:

- the purchaser identified above is an eligible greenhouse grower and the information provided is correct, and
- the fuel will be used for heating the eligible greenhouse or for supplementing carbon dioxide in the greenhouse to grow or produce plants

I acknowledge that if I make a false statement to avoid paying tax, the Carbon Tax Act charges a fine of up to \$10,000 and/or imprisonment up to two years, in addition to a penalty of 25% of the tax due and an assessment for the tax that should have been paid.

FULL LEGAL NAME OF INDIVIDUAL

SIGNATURE

DATE SIGNED

YYYY / MM / DD

X