



CERTIFICATE OF EXEMPTION B.C. OUTPUT-BASED PRICING SYSTEM REGISTRANTS

under the Carbon Tax Act

Instructions:

- This certificate may be used **on or after April 1, 2024**, by large industrial operations registered in B.C.'s output-based pricing system (B.C. OBPS).
- Completion of this certificate allows a purchaser to claim an exemption from carbon tax on fuel if:
 - the fuel is for use by a B.C. OBPS regulated operation to produce a regulated product, or by a B.C. OBPS new entrant, and
 - greenhouse gas emissions from the fuel will be attributable to the regulated operation or new entrant.
- If you claim this exemption but use the fuel for a taxable purpose, you must self-assess and pay carbon tax on the fuel at the rate that applies for the period of use. For more information, see [Bulletin MFT-CT 006](#), Self-Assessing Motor Fuel and Carbon Tax.
- You require a six-digit B.C. OBPS Regulated Operation (BORO) ID number to complete this form. You receive this number after registering in the B.C. OBPS program through the Ministry of Environment and Climate Change Strategy. For further guidance, see their [B.C. Output-Based Pricing System](#) page.
- For information, see our [B.C. output-based pricing system carbon tax exemption](#) page.

Responsibilities for Sellers and Purchasers:

Sellers – this certificate allows you to collect the information required to substantiate an 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 non-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 exemption. Granting the 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 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 exemption certificate but do not qualify for the exemption, you are responsible for paying the tax as applicable.

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).

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)	BORO ID (## - #####)

Provide a list of **all** fuel types you will be claiming this exemption on:

By signing this form, I certify that:

- the purchaser identified above is registered in B.C. OBPS and the information provided is correct,
- the fuel is for use by a B.C. OBPS regulated operation to produce a regulated product, or by a B.C. OBPS new entrant,
- greenhouse gas emissions from the fuel will be attributable to the regulated operation or new entrant, and
- if the fuel purchased under this certification is used for a taxable purpose, I will self-assess and remit carbon tax on the fuel at the rate that applies for the period of use.

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.

SIGNATURE	FULL LEGAL NAME	TITLE / POSITION	DATE SIGNED YYYY / MM / DD
X			