



CERTIFICATE OF EXEMPTION AS A NATURAL GAS WHOLESALE DEALER under the Carbon Tax Act

GENERAL INQUIRIES

Toll-free in Canada: 1 877 388-4440
Email: CarbonTax@gov.bc.ca
Website: gov.bc.ca/consumertaxes

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...

INSTRUCTIONS

- Completion of this certificate entitles the wholesale dealer, identified below, to purchase natural gas without being charged carbon tax...
Do not complete this form if you are a retail dealer.
This form must be completed each time you enter into a new sales contract/agreement.
This certificate is only for natural gas purchased as a wholesale dealer.

- (i) must estimate the volume of natural gas you are purchasing for your own use and pay carbon tax on that estimated volume to your supplier, and
(ii) record on this certificate only the estimated volume that you will be selling to another wholesale dealer or retail dealer.

If you use any of the natural gas that you purchased for resale, you must self-assess and remit carbon tax owing on that natural gas. Please see our website for the appropriate version of the Carbon Tax Return - Self Assessors form (FIN 112).

Alternatively, if you sell any of the natural gas that you purchased for your own use to another wholesale dealer or retail dealer, you may apply for a refund of taxes paid. Please see our website for the appropriate version of the Application for Refund of Carbon Tax - Purchaser of Fuel form (FIN 108).

CERTIFICATION

I certify that I am purchasing the volume of natural gas identified below from
Full Legal Name of the Fuel Supplier, solely for resale purposes and

- I am not a retail dealer as defined in the Carbon Tax Act; and
if I subsequently use this fuel, I will self-assess and remit the carbon tax due under the Carbon Tax Act.

The volume of natural gas I am purchasing exempt, using this certificate, is:

gigajoules or cubic meters

FULL LEGAL NAME OF THE WHOLESALE DEALER PURCHASING THE FUEL BUSINESS NUMBER (9 digits)

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

I declare that all information provided on this form, and on all attached documents, is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in a fine of up to \$10,000 and/or imprisonment for up to two years.

SIGNATURE NAME (type or print) TITLE/POSITION DATE SIGNED YYYY / MM / DD

X