



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/fuelandcarbontax

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).

INSTRUCTIONS

- Completion of this certificate entitles the wholesale dealer, identified below, to purchase natural gas without being charged carbon tax at the time of purchase.
- **Do not complete this form if you are a retail dealer.** A retail dealer may purchase natural gas from their supplier, without being charged carbon tax, if they provide a copy of their carbon tax registration certificate number to their supplier.
- 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. If you purchase natural gas for your own use and resale purposes, you:
 - (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. See our [Motor fuel tax and carbon tax forms](#) page for the appropriate version of the Carbon Tax Return – Self Assessors form (**FIN 112**). You must file this return and remit carbon tax to the ministry by the 28th day of the month, following the month in which you used natural gas.

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. See our [Motor fuel tax and carbon tax forms](#) page 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

_____, solely for resale purposes and
Full Legal Name of the Fuel Supplier

- 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 certify that the information I have provided is true and complete. I acknowledge that providing false or incomplete information may result in penalties, fines and/or imprisonment.

SIGNATURE

NAME

TITLE / POSITION

DATE SIGNED
YYYY / MM / DD

X