



ISLAND & BARRINGTON PASSAGE FIRE STATION
1081 HWY 330
CENTERVILLE, NS
B0W 2G0

June 14, 2023

REMINDER: Important information regarding the Federal Fuel Charge

Dear Island & Barrington Passage Fire Station,

Thank you for choosing Irving Energy. We appreciate your business and strive every day to provide excellent customer service with quality products and a highly reliable supply chain.

As part of our continued commitment to keeping you informed, we wanted to make you aware of some recent government regulatory changes. Effective July 1, 2023, ***Nova Scotia, Prince Edward Island, Newfoundland and Labrador*** and ***New Brunswick*** will be subject to the Federal Fuel Charge (a regulatory charge on fossil fuels) under the Greenhouse Gas Pollution Pricing Act (the Act) and Related Regulations. This will replace the existing provincial regulatory charge on fossil fuels already in place in these provinces. As such, the fuel charge will be applied on all taxable fuel sales to customers without the appropriate exemption certificate in accordance with Schedule 2 of the Act.

Irving Energy will include the Federal Fuel Charge on all applicable invoices starting on July 1, 2023, as a separate line item for products purchased. Some of the rates have been defined below:

Light Fuel Oil (Diesel, Furnace Oil)	\$ 0.1738/ litre
Gasoline	\$ 0.1431/ litre
Propane	\$ 0.1006/ litre

For a complete list of products and applicable fuel rates please refer to:

<https://www.canada.ca/en/department-finance/news/2021/12/fuel-charge-rates-for-listed-provinces-and-territories-for-2023-to-2030.html>

A list of the current exemptions is included in Division 2, Subdivision C of the Act. If you are a farmer or fisher and require an exemption, please visit the Fuel Charge Relief – Exemption Certificates link below to determine your eligibility and provide a completed Exemption Certificate to Irving Energy at TaxPermits@Irvingoil.com.

Irving Oil

10 King Square South • Saint John, NB E2L 0G3 • irvingoil.com

Upon reviewing the Exemption Certificates, please fill out the appropriate form and forward to Irving Oil for review. Exemption certificates must be received by Irving prior to your first delivery to ensure your exemption is applied accordingly. Guidance from the CRA confirms that the certificate must be received **prior** to the sale. Customers that supply the exemption paperwork after the sale for transactions that have been billed the Federal Fuel Charge, will not be credited and rebilled exempt.

If you've determined you need to apply for a specific Exemption type with the CRA, these applications may take up to 30 calendar days from the date of receipt, so applications should be submitted promptly.

For further information on this government tax policy change please refer to:

- **Registration Under the Greenhouse Gas Pollution Pricing Act**
<https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge/registration.html>
- **Draft Regulations Amending the Greenhouse Gas Pollution Act**
<https://fin.canada.ca/drleg-apl/2023/ggppafcr-ltorgesrrc-0423-l-eng.html>
- **Federal Greenhouse Gas Pollution Pricing Act**
<https://laws-lois.justice.gc.ca/eng/acts/G-11.55/index.html>
- **CRA – Fuel Charge Website with Forms:**
<https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge.html>
- **Fuel Charge Relief – Exemption Certificates**
<https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge/relief.html>

I would be more than happy to discuss any questions or concerns you may have. Please do not hesitate to contact me directly.

Thank you,

Jennifer Bishop