

Federal Fuel Charge Exemption Application TIER Fact Sheet

If information in this document conflicts with the Standard for Developing Benchmarks (the “Standard”), the Technology Innovation and Emissions Reduction Implementation Act (the “Act”) or the Technology Innovation and Emissions Reduction Regulation (the “Regulation”), then the Standard, Act and/or Regulation prevail over this document.

Overview

The Government of Canada will apply the federal fuel charge in Alberta beginning Jan. 1, 2020 under the [Greenhouse Gas Pollution Pricing Act](#). The charge will apply to all fossil fuels used in Alberta.

The GGPPA includes provisions to exempt facilities subject to provincial policies that meet the federal benchmark criteria. The [Technology Innovation and Emissions Reduction \(TIER\) regulation](#) meets federal requirements and protects regulated facilities from the full costs of complying with the GGPPA, while achieving emissions reductions using an approach that is cost-efficient and tailored to Alberta’s industries and priorities.

A facility regulated under TIER may apply for an exemption from the federal [Greenhouse Gas Pollution Pricing Act](#) requirements and would only be subject to the compliance requirements of the provincial TIER system.

As a person responsible for a regulated facility, you can register as an emitter with the Canada Revenue Agency (CRA) to obtain an exemption certificate, which you can provide to your fuel supplier(s). This will allow deliveries of fuel to be made to you without

the application of the federal fuel charge at the time of delivery if the fuel is for use at your facility, or any of the individual facilities of your aggregate facility, subject to certain conditions.

How to apply: step-by-step

A Confirmation of Regulation will be sent to you when entering the regulation, either by exceeding the emissions threshold of 100,000 tonnes or more of carbon dioxide equivalent (CO₂e) greenhouse gases (GHGs) in 2016, or any subsequent year, having previously opted into the Carbon Competitiveness Incentive Regulation or, at the time of acceptance of your opt-in application or aggregate application.

To register as an emitter:

1. Send a copy of your Confirmation of Regulation by email to Environment and Climate Change Canada at:

ec.stfr-obps.ec@canada.ca

With the subject line:

Alberta TIERR - Confirmation of Regulation
<facility_id>

The federal Minister of the Environment and Climate Change will confirm that your facility (or each of the individual facilities that make up your aggregate facility) is registered under the Alberta system and issue a statement affirming this.

A statement number will be assigned to your facility, or to each individual facility within your aggregate facility.

2. Apply to the CRA for registration as an emitter. Ensure that all statement numbers are included in your application.

- The registration form is available [here](#).

3. Once registered as an emitter by the CRA, you can download, complete and sign the exemption certificate template and provide it once to each of your fuel supplier(s).

- The template is available [here](#).

You are encouraged to familiarize yourself with the rules and obligations under Part 1 of the [Greenhouse Gas Pollution Pricing Act](#) and its regulations that pertain to you – particularly Part 9 (Covered Facilities) of the Regulations Amending the Fuel Charge Regulations (SOR/ 2019-265).

Information regarding registration with the CRA and specific rules and obligations under Part 1 of the Act can be found [here](#).