



# Federal Fuel Charge Exemption Application

## TIER Fact Sheet

If information in this document conflicts with the Standard for Developing Benchmarks (the Standard), the *Emissions Management and Climate Resilience 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 began applying the federal fuel charge in Alberta beginning January 1, 2020 under the federal *Greenhouse Gas Pollution Pricing Act* (GGPPA).

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 a cost-efficient approach that is tailored to Alberta's industries and priorities.

A facility regulated under TIER may apply for an exemption from the federal GGPPA fuel charge and would only be subject to the provincial TIER system compliance requirements.

A person responsible for a regulated facility, can register as an emitter with the Canada Revenue Agency (CRA) to obtain an exemption certificate, which can be provided to 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

A Confirmation of Regulation will be sent to you when entering the TIER Regulation, either by exceeding the emissions threshold or hydrogen import threshold, having previously opted into the Carbon Competitiveness Incentive Regulation, or at the time of acceptance of your opt-in application or aggregate application.

Once subject to the TIER Regulation, instructions on steps to follow with the federal government are provided at the following website which may be updated from time to time: [Fuel Charge Relief: Facilities subject to provincial carbon pricing systems for industry: Alberta - Canada.ca](https://www.alberta.ca/fuel-charge-relief-facilities-subject-to-provincial-carbon-pricing-systems-for-industry-alberta-canada-ca). Please note the notification requirements which come with having been issued a Statement by the Minister of Environment and Climate Change Canada.