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To our valued customers,

The **Canadian Federal Government** has introduced a carbon-based “Fuel Charge” program through its Greenhouse Gas Pollution Pricing Act. **Effective April 1, 2019**, fuel distributors will be responsible for collecting (and remitting to the government) a **Carbon Tax** on litres of fuel sold. The applicable fuels include, but are not limited to, **gasoline** (all grades), **diesel fuel** (clear and dyed), **furnace/heating oil**, **propane**, **kerosene** and **methanol**.

Based on our present review of all available information, we will be required to charge and collect the **Carbon Tax** with respect to supply of fuels, unless we are provided with the appropriate exemption certificate. Those eligible (based on the available information to us), include fuel distributors (those who will purchase fuel for resale and remit carbon tax proceeds) and farmers (for fuel used specifically in a farming operation).

If your business qualifies for an exemption, please forward an exemption certificate (link below) to our 56 Henry Street, Brantford office as soon as possible. If we do not receive your exemption certificate by **April 1, 2019**, the **Carbon Tax** will be automatically applied to your fuel purchases.

We apologize for the short notice regarding this matter as the Federal Government has not been forthcoming with information or assistance as we transition into applying this new **Carbon Tax**.

For further information and clarification please consult the following links:

Greenhouse Gas Pollution Pricing Act:

<https://laws-lois.justice.gc.ca/eng/acts/G-11.55/>

Fuel Charge Rates:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/fcrates.html>

Registration Process and Exemption Certificate Forms:

<https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge.html>

Best Regards,

Management Team
Renway Energy Inc.