



Province of Alberta

CLIMATE LEADERSHIP ACT

CLIMATE LEADERSHIP REGULATION

Alberta Regulation 175/2016

Extract

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ALBERTA REGULATION 175/2016
Climate Leadership Act
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Table of Contents

1	Interpretation of this Regulation and the Act
Carbon Levy	
2	Carbon levy pursuant to section 4 of the Act
3	Interjurisdictional carriers
4	Carbon levy on locomotive diesel
5	Carbon levy on aviation gas and aviation jet fuel
6	Carbon levy on raw gas and natural gas
7	Carbon levy payable by direct remitter
8	Mixtures and blends of fuels
9	Rebranded fuel
10	Determination of amount of fuel on which carbon levy is payable
11	Exemptions from the carbon levy
12	Application by Indian or Indian band for carbon levy exemption certificate to purchase fuel other than natural gas exempt from the carbon levy
13	Application by a consumer other than an Indian or Indian band for carbon levy exemption certificate
14	Carbon levy exemption on natural gas
15	Application for licence
16	Purchases of fuel exempt from the carbon levy
17	Exemption provided by section 15(1)(d) of the Act
18	General matters respecting carbon levy exemption certificates
19	General matters respecting licences
20	Sale of fuel exempt from the carbon levy by exempt-sale vendor
21	Sale of natural gas or raw gas exempt from the carbon levy
22	Possession of marked fuel
23	Purchases exceeding 300 litres per week

Rebates of Carbon Levy and Biomethane Credits

- 24** Rebates of carbon levy
- 25** Biomethane credits

Remittance, Refund and Recovery of Carbon Levy

- 26** Remittance of carbon levy
- 27** Refunds and credits
- 28** Refund of carbon levy
- 29** Refund for bad debts

Registration

- 30** Application for registration
- 31** Duty of registrants to notify Minister
- 32** Duty of consumers to notify Minister

Records, Invoices, Reports and Returns

- 33** Keeping records
- 34** Place of records
- 35** Invoices
- 36** Returns
- 37** Reports

General Matters

- 38** Interest
- 39** Service by Minister or officer
- 40** Service of notices and documents on Minister
- 41** Delegation of duty
- 42** Communication of information
- 43** Set-off
- 44** Transitional
- 45** Coming into force

Interpretation of this Regulation and the Act**1(1)** In this Regulation,

- (a) “Act” means the *Climate Leadership Act*;
- (b) “air transport service” means an air transport service as defined in the *Canadian Aviation Regulations*;
- (c) “approval number” means the approval or registration number of a carbon levy exemption certificate or licence or the number on a federal identification card;

- (d) “calendar month” means the period beginning on the first day of a month and ending on the last day of the month;
- (e) “calendar quarter” means a period of 3 months beginning on the first day of January, April, July and October in each calendar year;
- (f) “calendar week” means the 7-day period beginning on a Monday and ending on the following Sunday;
- (g) “*Canadian Aviation Regulations*” means the *Canadian Aviation Regulations* (SOR/96-433) under the *Aeronautics Act* (Canada);
- (h) “commercial purpose” means the regular
 - (i) transport of members of the public or goods for a fee, or
 - (ii) provision of services for a fee;
- (i) “custom farming” means the business of carrying out any step in farming operations on behalf of another person, including the transportation of
 - (i) required farm machinery to and from the operation location,
 - (ii) farm inputs, such as water, to a spraying operation, or seed and fertilizer to a seeding operation, and
 - (iii) farm products from a harvesting operation, such as grain or silage from a harvester, to the location where the farm products are to be stored or used,but only where the transportation is required to support the custom farming operations and the vehicle used for transportation is registered to the owner of the custom farming operation;
- (j) “dependant”, in relation to another person, means
 - (i) a spouse or adult interdependent partner of the person,
 - (ii) a child of the person under 21 years of age who is wholly dependent on the person for support, or
 - (iii) a child of the person under 25 years of age who
 - (A) is not married or in an adult interdependent relationship, and

- (B) is in full time attendance at an accredited educational institution;
- (k) “exempt-sale vendor” means a person that is registered under section 27 of the Act to sell fuel other than raw gas or natural gas exempt from the carbon levy, including a person that sells fuel exempt from the carbon levy to a person who is not a consumer;
- (l) “farm machinery” means any of the following when used by a farmer in farming operations:
 - (i) any machinery powered by an internal combustion engine or stationary engine;
 - (ii) a boat or aircraft;
 - (iii) a vehicle that is not registered under the *Operator Licensing and Vehicle Control Regulation* (AR 320/2002);
- (m) “farm truck” means a vehicle that
 - (i) is owned or leased by a farmer,
 - (ii) is used exclusively in the conduct of farming operations, and
 - (iii) is classified as a Class 2 commercial vehicle and is registered for farm use in Alberta or, in the case of a farmer that conducts farming operations on land outside Alberta as described in clause (p), is registered for farm use in the jurisdiction where the land is situated;
- (n) “farmer” means a person that is actively and directly involved in farming operations in Alberta, where the market value of production from the person’s farming operations, including farm income stabilization payments and crop insurance payments, exceeds annually
 - (i) \$10 000, or
 - (ii) \$5000 where the farmer has no other income other than a pension or supplement as defined in the *Old Age Security Act* (Canada) or a benefit as defined in the *Canada Pension Plan* (Canada);
- (o) “farming operations” means, subject to subsection (2), one or more of the following:

- (i) any step in the production of plants or domesticated animals, including animal products or by-products;
 - (ii) the harvesting of peat moss;
 - (iii) custom farming;
 - (iv) the heating of buildings located on a farm by a farmer;
 - (v) the personal use of a farm truck by a farmer and the farmer's dependants;
 - (vi) the operation of an irrigation district, when carried out by the board of directors of the irrigation district and its employees, but not when carried out by a contractor;
- (p) "farming operations in Alberta" includes farming operations conducted on land outside Alberta
- (i) where the farmer conducting the operation is
 - (A) an individual who is a resident of Alberta,
 - (B) a partnership of which at least 50% is held by partners that are residents of Alberta, or
 - (C) a corporation of which at least 50% of the shares of the class that, in the opinion of the Minister, has the controlling voting rights are owned by residents of Alberta,
- or
- (ii) where the farmer conducting the operations combines or integrates them with the farmer's farming operations conducted on land in Alberta;
- (q) "federal identification card" means a card issued under the authority of the Government of Canada indicating that the holder is on the Indian Register under the *Indian Act* (Canada);
- (r) "foreign operator" means a foreign operator, within the meaning of the *Canadian Aviation Regulations*, of an air transport service;
- (s) "Indian" means an Indian as defined in the *Indian Act* (Canada);

- (t) “Indian band” means a band as defined in the *Indian Act* (Canada);
- (u) “interjurisdictional carrier” means a person that
 - (i) owns or operates a commercial vehicle as defined in the *Traffic Safety Act* or a fleet of commercial vehicles engaged in interprovincial or international travel, and
 - (ii) is licensed under the International Fuel Tax Agreement;
- (v) “licence” means a licence issued by the Minister under section 18 of the Act;
- (w) “liquids pipeline” means a pipeline used to transport gas liquids or fuel derived from gas liquids, but does not include a pipeline in a gas fractionation plant, a gas processing plant, an offsite storage facility or a straddle plant;
- (x) “Minister” means the President of Treasury Board, Minister of Finance, except
 - (i) in section 20(4), where it means the Minister of Agriculture and Forestry, and
 - (ii) in clause (p)(i)(C) and sections 13 and 18, where it means the President of Treasury Board, Minister of Finance or the Minister of Agriculture and Forestry, as the circumstances require;
- (y) “natural gas service provider” means the person that provides natural gas services to a recipient;
- (z) “officer” means
 - (i) a police officer as defined in the *Police Act*,
 - (ii) a person appointed as a peace officer under the *Peace Officer Act*, and
 - (iii) any person appointed by the Minister as an officer;
- (aa) “offsite storage facility” means
 - (i) a storage cavern that is part of a scheme approved under section 39(1)(b) or (d) of the *Oil and Gas Conservation Act*, including all associated wells and tanks used to store gas liquids or fuel derived from gas liquids, but does not include a storage cavern that

is part of a gas fractionation plant or straddle plant,
or

- (ii) a facility designated as an offsite storage facility by the Minister under subsection (5);

(bb) “production process” means

- (i) an activity integral to the drilling, completion, workover or abandonment of a gas or oil well, or
- (ii) an activity integral to the operation of
 - (A) a gas or oil well,
 - (B) a gas battery,
 - (C) a gas gathering system,
 - (D) a compressor station or facility,
 - (E) a gas processing facility,
 - (F) a gas fractionation plant,
 - (G) a straddle plant,
 - (H) an oil battery, or
 - (I) an oil production site, other than an oil production site that includes one or more thermal oil wells,

but does not include an activity in the operation of a specified gas emitter;

(cc) “refinery” includes

- (i) a facility in Alberta where a product is manufactured or refined from crude oil, bitumen or another petroleum substance into a fuel taxable under the *Fuel Tax Act*, and
- (ii) a renewable fuel production facility;

(dd) “renewable fuel production facility” means a facility designated as a renewable fuel production facility by the Minister under the *Fuel Tax Regulation* (AR 62/2007);

(ee) “reporting period” means a calendar month;

- (ff) “reserve” means a reserve as defined in the *Indian Act* (Canada);
 - (gg) “specified gas emitter” means a facility to which the *Specified Gas Emitters Regulation* applies;
 - (hh) “*Specified Gas Emitters Regulation*” means the *Specified Gas Emitters Regulation* (AR 139/2007);
 - (ii) “thermal oil well” means an oil well that is, has been or has the potential to be heated artificially.
- (2) The following are not farming operations:
- (a) the business of adding value to farm products by manufacturing, packaging, mixing, grinding or otherwise processing them, when carried out by any person other than the farmer that produced them;
 - (b) subject to subsection (1)(i), the transportation of
 - (i) farm products by a person other than the farmer that produced them, or
 - (ii) farm inputs by a person other than the farmer that will use them for farming operations;
 - (c) the renting out by a lessor of farm land, buildings, livestock, motor vehicles, machinery or other assets, and any activities related to the maintenance or improvement of the rented assets;
 - (d) the raising of animals or production of feed for animals
 - (i) commonly kept as pets, or
 - (ii) for display in a zoo;
 - (e) the use of farm machinery or farm trucks for a purpose other than farming operations in Alberta;
 - (f) the use of any vehicle or machinery other than a farm truck or farm machinery;
 - (g) any activity carried out by a person that is not a farmer;
 - (h) the business of constructing farm buildings or farm fences by any person other than the farmer using those structures;
 - (i) the business of providing various services or sales, or both, to a farmer, including but not limited to

- (i) banking, accounting, consulting, veterinary and other animal health services, and
- (ii) sales and services of various production inputs and farm machinery.

(3) For the purposes of subsection (1)(n), the market value of production from a person's farming operations is calculated by combining

- (a) income from custom farming, and
- (b) the value of farm products produced, other than as part of custom farming, regardless of whether the farm products are sold, retained in inventory, consumed by the farmer or the farmer's dependants or used by the farmer in the course of farming operations.

(4) A person may elect to use an annual average of estimated production, calculated in accordance with subsection (3), for the next 36 months as the basis for determining that person's market value of production from the person's farming operations for each of the 12 months within that period.

(5) The Minister may designate a facility in Alberta as an offsite storage facility.

(6) The definitions of

- (a) commercial purpose,
- (b) farming operations,
- (c) interjurisdictional carrier,
- (d) licence,
- (e) officer,
- (f) refinery, and
- (g) specified gas emitter,

in subsection (1) also apply for the purposes of the Act except that

- (h) for the purposes of sections 55 and 56 of the Act, "officer" does not include a person referred to in subsection (1)(z)(iii), and
- (i) for the purposes of section 4(3)(a)(i) of the Act, "refinery" does not include a renewable fuel production facility.

(7) In the definition “transmission pipeline” in section 1(1)(qq) of the Act, “pipeline” includes any associated commercial storage facility, as defined in the *Natural Gas Royalty Regulation, 2009* (AR 221/2008) used in the operation of the transmission pipeline.

(8) In the definition “locomotive diesel” in section 1(1)(r) of the Schedule to the Act, “diesel fuel” includes any added renewable diesel.

(9) For the purposes of section 1(1)(ii)(xx) of the Act, the following are prescribed persons:

- (a) a person that uses aviation gas or aviation jet fuel purchased outside Alberta if the fuel is used for a flight that departs from a location in Alberta and arrives at a location in Alberta;
- (b) a person that sells fuel that the person purchased exempt from the carbon levy as a holder of a carbon levy exemption certificate or using other evidence of exemption;
- (c) a person that sells or removes fuel from an offsite storage facility;
- (d) a person that sells or removes fuel from a liquids pipeline;
- (e) a person that is the operator of a joint venture in respect of the activities of the joint venture that are the responsibility of the operator.

Carbon Levy

Carbon levy pursuant to section 4 of the Act

2(1) For the purposes of section 4(1)(d) of the Act, prepackaged fuels in factory sealed containers of 10 litres or less are exempted from the application of section 4 of the Act.

(2) Notwithstanding section 4(2) of the Act, if the proportion of

- (a) renewable gasoline in an amount of gasoline is greater than 10%, or
- (b) renewable diesel in an amount of diesel is greater than 5%,

the carbon levy payable on the gasoline or diesel must be determined by the formula

$$(A - B) \times C/D$$

where

A is the amount of

- (a) gasoline, or
- (b) diesel,

as the case may be;

B is the amount of renewable gasoline in the amount of the gasoline or renewable diesel in the amount of diesel, as the case may be;

C is the rate for gasoline or diesel, as the case may be, as set out in the Table in the Schedule to the Act;

D is, in the case of

- (a) gasoline, 95%, or
- (b) diesel, 98%.

(3) For the purposes of section 4(2)(k) of the Act, the following are prescribed activities:

- (a) the use of aviation gas or aviation jet fuel, purchased outside Alberta, if the fuel is used for a flight that departs from a location in Alberta and arrives at a location in Alberta;
- (b) the sale of fuel that the recipient purchased exempt from the carbon levy as a holder of a carbon levy exemption certificate or using other evidence of exemption, other than a sale described in clause (c);
- (c) the sale by the Government of Canada of fuel it purchased exempt from the carbon levy to the Town of Banff or the Municipality of Jasper;
- (d) the sale or removal of fuel from an offsite storage facility;
- (e) the sale or removal of fuel from a liquids pipeline;
- (f) the sale of fuel in Alberta to which subsection (4)(o) applied, but which was not exported;
- (g) the sale or removal of fuel from a facility that produces methanol;

- (h) the sale or removal of fuel from a facility, other than a refinery, that produces heating distillate oil or heavy fuel oil.

(4) For the purposes of section 4(3)(b) of the Act, no carbon levy is payable at the time

- (a) fuel is imported into Alberta for delivery to a gas battery, gas gathering system, gas well, gas fractionation plant, gas processing facility or straddle plant,
- (b) fuel is imported into Alberta for delivery to an offsite storage facility,
- (c) fuel is imported into Alberta for delivery to an oil well, oil battery, oil production site or oil sands processing plant,
- (d) fuel is moved from a gas processing facility, gas fractionation plant or straddle plant to a gas well, gas battery, gas gathering system, gas fractionation plant, gas processing facility or straddle plant,
- (e) fuel is moved from a gas battery, gas gathering system, gas well, gas fractionation plant, gas processing facility, or straddle plant to an oil battery, oil production site, oil sands processing plant or oil well,
- (f) fuel is moved from an oil battery, oil production site or oil sands processing plant to an oil battery, oil production site, oil sands processing plant or oil well,
- (g) fuel in a gas processing facility, gas fractionation plant, straddle plant or offsite storage facility is sold but not delivered,
- (h) fuel is moved from a gas processing facility, gas fractionation plant, straddle plant or liquids pipeline to an offsite storage facility,
- (i) fuel is moved from an offsite storage facility to a gas processing facility, gas fractionation plant, straddle plant or an offsite storage facility,
- (j) fuel is moved from a gas processing facility, gas fractionation plant, straddle plant or offsite storage facility into a liquids pipeline,
- (k) fuel in a liquids pipeline is imported into Alberta,
- (l) fuel is moved from a liquids pipeline to a gas processing facility, gas fractionation plant, offsite storage facility or straddle plant,

- (m) fuel is imported into Alberta for delivery to a gas fractionation plant, gas processing facility, straddle plant or offsite storage facility,
- (n) fuel in a liquids pipeline is sold but not delivered, or
- (o) fuel is removed from a refinery or terminal for export and documentation providing evidence of export that is satisfactory to the Minister is provided to the recipient selling or removing the fuel from the refinery or terminal.

Interjurisdictional carriers

3(1) For the purposes of section 5(1) of the Act, the carbon levy is payable at the time the fuel is used.

(2) For the purposes of section 5(1) of the Act, the amount of fuel used by the interjurisdictional carrier must be determined in accordance with the *Fuel Tax Act*.

Carbon levy on locomotive diesel

4(1) For the purposes of section 6(1) of the Act, the carbon levy is payable at the time the fuel is used.

(2) For the purposes of section 6(1) of the Act, if the proportion of renewable diesel included in locomotive diesel is greater than 5%, the carbon levy payable on the locomotive diesel must be determined by the formula

$$(A - B) \times C/D$$

where

A is amount of locomotive diesel;

B is the amount of renewable diesel included in the locomotive diesel;

C is the rate for locomotive diesel as set out in the Table in the Schedule to the Act;

D is 98%.

Carbon levy on aviation gas and aviation jet fuel

5(1) For the purposes of section 7(3) of the Act, no carbon levy is payable in respect of a flight if the flight began at a location in Alberta and arrived at a location in Alberta only because of an emergency landing at one of the locations.

(2) For the purposes of section 7(4) of the Act, no carbon levy is payable on aviation gas or aviation jet fuel that was purchased in Alberta for a flight described in section 7(4)(b) of the Act only if the flight was made for a commercial purpose.

Carbon levy on raw gas and natural gas

6(1) In this section,

- (a) “billing cycle amount” means the aggregate of
 - (i) the total amount of carbon levy,
 - (A) in the case of a natural gas distributor that prepares a tariff bill file, charged by the natural gas distributor to all retail dealers on tariff bill files in respect of all distributor invoices ending in the reporting period, or
 - (B) in the case of a natural gas distributor that does not prepare a tariff bill file, payable on natural gas in respect of all billing periods ending in the reporting period,
 - and
 - (ii) the total amount of carbon levy payable on any other amount of natural gas sold, removed, purchased or imported in the reporting period that is not included in the amount of carbon levy referred to in subclause (i);
- (b) “billing period” means the period of time for which a recipient is issued a bill for natural gas supplied to the recipient;
- (c) “distributor invoice” means an invoice issued by a natural gas distributor to a specific retail dealer representing tariff charges for distribution, system access services and carbon levy;
- (d) “tariff bill file” means the tariff bill file for the purposes of the AUC Rule 004: *Alberta Tariff Billing Code Rules* (Rule 004), published by the Alberta Utilities Commission.

(2) For the purposes of section 8(4)(b) of the Act, no carbon levy is payable at the time natural gas in a transmission pipeline is sold but not delivered.

(3) For the purposes of section 8(1), (3) and (5) of the Act, if a recipient is billed by billing period, the amount of fuel sold, removed or purchased by the recipient during a billing period is the amount of fuel for the purposes of determining the carbon levy payable by the recipient for the billing period.

(4) For the purposes of subsection (3), if the amount of fuel sold, removed or purchased is estimated for the purpose of preparing a recipient's bill for a billing period, the estimated amount is deemed to be the amount of fuel sold, removed or purchased for the purposes of determining the carbon levy payable by the recipient for the billing period.

(5) For the purposes of subsection (3), if, subsequent to a billing period for which the amount of fuel sold, removed or purchased was estimated, the actual amount of fuel sold, removed or purchased becomes available, the natural gas distributor shall redetermine the carbon levy payable based on actual amounts.

(6) For the purposes of subsection (5), a natural gas distributor shall redetermine the carbon levy payable using

- (a) the operating practices of the natural gas distributor that are filed with the Alberta Utilities Commission if applicable, or
- (b) in any other case, a method acceptable to the Minister.

(7) The amount of carbon levy that a natural gas distributor must remit to the Minister in respect of a reporting period is the billing cycle amount.

Carbon levy payable by direct remitter

7(1) For the purposes of section 10(1) of the Act, the carbon levy is payable at the time the fuel is used.

(2) Every direct remitter required to pay a carbon levy pursuant to section 10(1) of the Act shall in respect of a reporting period determine the carbon levy payable on each fuel used by the direct remitter in accordance with the formula

$$(A - B) \times C$$

where

- A is the amount of the fuel that was used by the direct remitter over the reporting period;
- B is the amount of the fuel in respect of which the direct remitter was exempt from paying the carbon levy;

C is the carbon levy rate for the fuel, at the time the fuel was used, as set out in the Table in the Schedule to the Act.

(3) Notwithstanding subsection (2), if gasoline or diesel is used by the direct remitter and the proportion of

- (a) renewable gasoline in the amount of gasoline is greater than 10%, or
- (b) renewable diesel in the amount of diesel is greater than 5%,

the carbon levy payable on the fuel shall be determined by the formula

$$(A - B) \times C/D$$

where

A is the amount of

- (a) gasoline, or
- (b) diesel,

as the case may be;

B is the amount of renewable gasoline or renewable diesel, as the case may be, in the amount of gasoline or diesel;

C is the rate for gasoline or diesel, as the case may be, as set out in the Table in the Schedule to the Act;

D is, in the case of

- (a) gasoline, 95%, or
- (b) diesel, 98%.

(4) Notwithstanding subsections (2) and (3), if the carbon levy rate applicable to a fuel used by a direct remitter changes in the reporting period and the direct remitter is unable to determine the amount of fuel used on each day in the reporting period, the carbon levy payable for the reporting period must be determined by the formula

$$(A \times B \times C/D) + (A \times E \times F/D)$$

where

A is the amount of fuel subject to the carbon levy that was used in the reporting period;

- B is the carbon levy rate for the fuel as set out in the Table in the Schedule to the Act prior to the rate change (in this subsection referred to as “rate B”);
- C is the number of days in the reporting period during which rate B was in effect;
- D is the number of days in the reporting period;
- E is the carbon levy rate for the fuel as set out in the Table in the Schedule to the Act after the rate change (in this subsection referred to as “rate E”);
- F is the number of days in the reporting period during which rate E was in effect.

(5) The carbon levy payable on a blend that includes more than one of the following fuels shall be determined separately for each fuel in the blend:

- (a) natural gas;
- (b) coke oven gas;
- (c) raw gas;
- (d) refinery gas.

(6) For the purposes of section 10 of the Act, the total carbon levy payable by a direct remitter is the aggregate of the amounts determined under subsections (2) to (5) for fuels used by the direct remitter in the reporting period.

(7) For the purposes of this section, a direct remitter’s own use of fuel does not include

- (a) fuel purchased and used by the direct remitter that the direct remitter was not entitled to purchase exempt from the carbon levy, or
- (b) biomethane that the direct remitter has added to the fuel if the carbon levy on the fuel is determined pursuant to section 10 of the Act.

Mixtures and blends of fuels

8(1) This section does not apply to

- (a) mixtures of high heat value coal and low heat value coal,
- (b) coke oven gas,

- (c) natural gas,
- (d) raw gas,
- (e) refinery gas,
- (f) diesel, or
- (g) locomotive diesel.

(2) For the purposes of section 11(2) of the Act, the prescribed proportion is 10%.

(3) If the proportion of any fuel included in a substance that contains more than one fuel, other than the fuel that is present in the highest amount, exceeds 10%,

- (a) the substance is prescribed as a mixture or blend for the purposes of section 11(3) of the Act, and
- (b) the proportions of each fuel in the substance must be determined.

(4) If the proportion of each fuel included in a substance that contains more than one fuel is known, the substance is prescribed as a mixture or blend for the purposes of section 11(3) of the Act.

(5) Subject to sections 13 and 80 of the Act and subsection (6), for the purposes of section 11(3) of the Act, the carbon levy payable on a mixture or blend is the aggregate of the amounts for each fuel included in the mixture or blend determined in accordance with the formula

$$A \times B$$

where

- A is the amount of the particular fuel included in the mixture or blend;
- B is the carbon levy rate for that type of fuel, at the time the carbon levy is required to be paid under the sections of the Act that apply to that fuel, as set out in the Table in the Schedule to the Act.

(6) If the carbon levy rate applicable to a fuel included in a mixture or blend changes in a reporting period and the recipient is unable to determine the amount of fuel used on each day in the reporting period, the carbon levy payable for the reporting period is the aggregate of the amounts for each fuel included in the mixture or blend determined in accordance with the formula

$$(A \times B \times C/D) + (A \times E \times F/D)$$

where

- A is the amount of fuel subject to the carbon levy that was used in the reporting period;
- B is the carbon levy rate for the fuel as set out in the Table in the Schedule to the Act prior to the rate change (in this subsection referred to as “rate B”);
- C is the number of days in the reporting period during which rate B was in effect;
- D is the number of days in the reporting period;
- E is the carbon levy rate for the fuel as set out in the Table in the Schedule to the Act after the rate change (in this subsection referred to as “rate E”);
- F is the number of days in the reporting period during which rate E was in effect.

Rebranded fuel

9 For the purposes of section 12(1) of the Act, the carbon levy required to be paid by a recipient when fuel is rebranded is the amount by which

A exceeds B

where

- A is the carbon levy computed in accordance with the Act and the regulations that would otherwise be required to be paid on the fuel after it is rebranded;
- B is the carbon levy computed in accordance with the Act and the regulations that was required to be paid on the fuel before it was rebranded.

Determination of amount of fuel on which carbon levy is payable

10 The amount of fuel on which a carbon levy is payable must be determined in accordance with a method acceptable to the Minister.

Exemptions from the carbon levy

11(1) Subject to subsection (4), a consumer is exempt from paying a carbon levy on fuel used in the operation of a specified gas emitter if the emissions from the fuel are direct emissions as defined in the *Specified Gas Emitters Regulation*.

(2) Subject to subsection (4), a consumer is exempt from paying the carbon levy on fuel that is used in a production process before 2023 if the fuel is not flared or vented.

(3) A consumer is exempt from paying the carbon levy on fuel that is flared or vented in a production process before 2023.

(4) A consumer that uses gasoline or diesel in the operation of a specified gas emitter or in a production process is exempt from paying a carbon levy on that gasoline or diesel only if the fuel is marked fuel.

Application by Indian or Indian band for carbon levy exemption certificate to purchase fuel other than natural gas exempt from the carbon levy

12(1) For the purposes of purchasing fuel other than natural gas exempt from the carbon levy, an Indian or Indian band may apply for a carbon levy exemption certificate in the form and manner specified by the Minister.

(2) On receipt of an application under subsection (1), the Minister shall review the application and may request additional information to determine the applicant's entitlement.

(3) If the Minister approves the application, the Minister shall issue a carbon levy exemption certificate in the form of a ministerial identification card containing an approval number.

(4) The Minister shall not issue a carbon levy exemption certificate to an Indian if the Indian is less than 16 years old.

(5) The Minister shall not issue a carbon levy exemption certificate to an Indian band unless all or part of the Indian band's reserve is in Alberta or unless the Indian band has an office in Alberta.

(6) The Minister may refuse to issue a carbon levy exemption certificate to an applicant

- (a) if the Minister determines that the applicant is not exempt from paying the carbon levy on fuel,
- (b) if the Minister determines that some or all of the information provided on the application is false or misleading,

- (c) if the applicant holds a valid carbon levy exemption certificate in respect of the same fuel,
- (d) if the Minister determines that the applicant has contravened the Act or this Regulation or any other enactment that provides for the imposition of a tax or carbon levy, or
- (e) if the applicant has an overdue debt to the Crown.

(7) The Minister may, on any conditions specified by the Minister, issue multiple carbon levy exemption certificates in the form of ministerial identification cards to an Indian band for use by its employees or representatives.

**Application by a consumer other than an Indian
or Indian band for carbon levy exemption certificate**

13(1) For the purposes of purchasing fuel exempt from the carbon levy, a consumer other than an Indian or an Indian band may apply for a carbon levy exemption certificate to purchase fuel exempt from the carbon levy in the form and manner specified by the Minister.

(2) On receipt of an application under subsection (1), the Minister shall review the application and may request additional information to determine the applicant's entitlement.

(3) If the Minister approves the application, the Minister shall issue a carbon levy exemption certificate containing an approval number and identifying the type of fuel on which the consumer is exempt from paying the carbon levy.

(4) The Minister may refuse to issue a carbon levy exemption certificate to an applicant

- (a) if the Minister determines that the applicant is not exempt from paying the carbon levy on fuel,
- (b) if the Minister determines that some or all of the information provided on the application is false or misleading,
- (c) in the case of an applicant that is a farmer, if the Minister determines that the applicant has provided an unreasonable estimate of production under section 1(4),
- (d) if the applicant holds a valid carbon levy exemption certificate in respect of the same fuel,

- (e) if the Minister determines that the applicant has contravened the Act or this Regulation or any other enactment that provides for the imposition of a tax or carbon levy,
- (f) if the applicant has an overdue debt to the Crown, or
- (g) in the case of an applicant other than a farmer, if the Minister considers it appropriate to refuse to issue a carbon levy exemption certificate in the circumstances.

Carbon levy exemption on natural gas

14(1) A consumer that is exempt from paying the carbon levy on natural gas pursuant to section 15 of the Act may provide to the consumer's natural gas service provider a carbon levy exemption certificate or other evidence of exemption and request that the natural gas service provider sell natural gas to the consumer exempt from the carbon levy.

(2) Subject to subsection (3), a natural gas service provider shall sell natural gas to a consumer exempt from the carbon levy if

- (a) the consumer has provided the evidence of exemption referred to in subsection (1), and
- (b) the natural gas service provider has verified that the consumer is entitled to purchase natural gas exempt from the carbon levy.

(3) A natural gas service provider that is a retail dealer that has verified that the consumer is entitled to purchase natural gas exempt from the carbon levy shall, with all due dispatch, notify the consumer's natural gas distributor that the consumer is entitled to purchase natural gas exempt from the carbon levy.

(4) Subject to subsection (5), if natural gas is delivered to an address on reserve and the consumer is

- (a) an Indian who has previously provided the natural gas service provider with a federal identification card in respect of which the natural gas service provider has retained a record of the number on the federal identification card, or
- (b) an Indian band that has previously provided the natural gas service provider with an original certificate, of which the natural gas service provider has retained a record, showing that the natural gas is being acquired for band management activities or for real property on a reserve

the natural gas service provider shall sell natural gas to the consumer exempt from the carbon levy.

(5) A natural gas service provider that is a retail dealer that has verified that an Indian or an Indian band is entitled to purchase natural gas exempt from the carbon levy pursuant to subsection (4) shall, with all due dispatch, notify the Indian's or Indian band's natural gas distributor that the consumer is entitled to purchase natural gas exempt from the carbon levy.

(6) Subject to subsection (8), a natural gas distributor that is notified by a retail dealer pursuant to subsection (3) or (5) shall not charge a carbon levy on natural gas provided to the consumer.

(7) A retail dealer that has determined that a consumer is no longer entitled to purchase natural gas exempt from the carbon levy shall, with all due dispatch, advise the consumer's natural gas distributor that the consumer is no longer entitled to purchase natural gas exempt from the carbon levy.

(8) A natural gas distributor, that is advised by a retail dealer pursuant to subsection (7), or a natural gas service provider that is a natural gas distributor, shall cease to provide natural gas exempt from the carbon levy to a consumer and shall start to determine the carbon levy payable by the consumer effective the day after the day on which the consumer ceased to be entitled to purchase natural gas exempt from the carbon levy.

(9) A consumer that is entitled to purchase natural gas exempt from the carbon levy for a period before the consumer's exemption is reflected on the consumer's bill may apply to the Minister for a rebate of the carbon levy paid in respect of that period.

(10) A natural gas service provider that has verified that a consumer is entitled to purchase natural gas exempt from the carbon levy and has advised a natural gas distributor of that entitlement shall

- (a) if the consumer is an Indian, retain a record of the number on the federal identification card,
- (b) if the consumer is an Indian band, retain a record of the information described in subsection (4)(b),
- (c) if the consumer is not an Indian or an Indian band and provides a carbon levy exemption certificate, retain a record of the approval number, or
- (d) if the fuel is sold to a recipient other than a consumer described in clauses (a) to (c), retain a record of the other evidence of exemption

and shall retain the information referred to in clauses (a) to (d) throughout the period that the exemption is provided and for 6 years after the end of the year in which the consumer ceased to be entitled to the exemption.

Application for licence

15(1) A recipient may apply for a licence to purchase fuel exempt from the carbon levy in the form and manner specified by the Minister.

(2) On receipt of an application under subsection (1), the Minister shall review the application and may request additional information to determine the applicant's entitlement.

(3) If the Minister approves an application under subsection (1), the Minister shall issue a licence containing an approval number and identifying the type of fuel that may be purchased exempt from the carbon levy.

(4) The Minister shall not issue a licence identifying a recipient as a person entitled to purchase gasoline or diesel exempt from the carbon levy unless the recipient ordinarily exports from Alberta at least 80% of the gasoline or diesel the recipient purchases in Alberta in a calendar year.

(5) The Minister may refuse to issue a licence to an applicant

- (a) if the Minister determines that the applicant is not regularly entitled to refunds or credits pursuant to section 26(2) of the Act,
- (b) if the Minister determines that some or all of the information provided on the application is false or misleading,
- (c) if the applicant holds a valid licence in respect of the same fuel,
- (d) if the Minister determines that the applicant has contravened the Act or this Regulation or any other enactment that provides for the imposition of a tax or carbon levy,
- (e) if the applicant has an overdue debt to the Crown, or
- (f) if the Minister considers it appropriate to refuse to issue a licence in the circumstances.

Purchases of fuel exempt from the carbon levy

16(1) A consumer is not entitled to purchase fuel exempt from the carbon levy unless the consumer provides a carbon levy exemption certificate or other evidence of exemption acceptable to the Minister at the time the fuel is purchased.

(2) For the purposes of sections 15(1)(a) and 21(1) of the Act, the use of fuel by the Government of Canada is a prescribed use and the Government of Canada may purchase

- (a) gasoline, diesel and propane for motive purposes exempt from the carbon levy from an exempt-sale vendor if at the time the fuel is purchased, the consumer provides documentation satisfactory to the Minister authorizing the consumer to purchase fuel for use by the Government of Canada, or
- (b) natural gas exempt from the carbon levy if the consumer has provided documentation satisfactory to the Minister indicating that the premises to which the natural gas is delivered are used by the Government of Canada.

(3) For the purposes of sections 15(1)(a) and 21(1) of the Act, the use of

- (a) gasoline,
- (b) diesel,
- (c) propane for motive purposes,
- (d) aviation gas, or
- (e) aviation jet fuel

in Alberta by the armed forces of another country is a prescribed use and the armed forces of another country may purchase those fuels exempt from the carbon levy from an exempt-sale vendor if, at the time the fuel is purchased, a representative of the armed forces of that country provides documentation satisfactory to the Minister showing the armed forces' status and authorizing the representative to purchase fuel for use in Alberta by that country's armed forces.

(4) For the purposes of sections 15(1)(a) and 21(1) of the Act, a person that is a foreign operator of an air transport service may purchase aviation gas or aviation jet fuel exempt from the carbon levy if

- (a) the fuel is used for a flight that departs from a location in Alberta for which the first scheduled stop is at a location outside of Alberta, and
- (b) the foreign operator provides documentation satisfactory to the Minister that the flight is a flight described in clause (a).

(5) Subject to subsections (6) and (7), an Indian or Indian band exempt from paying the carbon levy on fuel may purchase

- (a) on a reserve,
- (b) on the settlement known as the Garden River settlement, located in the southwest corner of Wood Buffalo National Park, and
- (c) on the land legally described as Plan 0322267, Block 1, Lot 1, as long as that land is owned by Heart Lake Natural Resource Development Incorporated on behalf of the Heart Lake First Nation

fuel other than natural gas exempt from the carbon levy from an exempt-sale vendor for personal use by the Indian or for use by the Indian band, as the case may be.

(6) An Indian or Indian band that is exempt from paying the carbon levy may only purchase

- (a) gasoline,
- (b) diesel, and
- (c) propane for motive purposes

exempt from the carbon levy if the fuel is purchased at a location and for a use described in subsection (5) and, at the time the fuel is purchased, the Indian or Indian band representative provides a carbon levy exemption certificate in the form of a ministerial identification card issued in the name of the Indian or Indian band, as the case may be.

(7) An Indian or Indian band that is exempt from paying the carbon levy may purchase fuel, other than fuel to which subsection (6) applies and natural gas, exempt from the carbon levy if the fuel is purchased at a location and for a use described in subsection (5) and, at the time the fuel is purchased,

- (a) the Indian provides a carbon levy exemption certificate in the form of a ministerial identification card or a federal identification card issued in the name of the Indian, or

- (b) the Indian band provides a carbon levy exemption certificate in the form of a ministerial identification card issued in the name of the Indian band.

(8) Notwithstanding subsection (5), an Indian or Indian band exempt from paying the carbon levy on fuel may purchase fuel other than natural gas exempt from the carbon levy from an exempt-sale vendor if the fuel is delivered to an address on reserve for personal use by the Indian or for use by the Indian band, as the case may be, and, at the time the fuel is purchased,

- (a) the Indian provides
 - (i) a carbon levy exemption certificate in the form of a ministerial identification card if the fuel is gasoline, diesel or propane for motive purposes, or
 - (ii) a carbon levy exemption certificate in the form of a ministerial identification card or federal identification card if the fuel is fuel other than gasoline, diesel or propane for motive purposes,

or

- (b) the Indian band provides a carbon levy exemption certificate in the form of a ministerial identification card issued in the name of the Indian band.

(9) Subject to subsection (10), an Indian or Indian band exempt from paying the carbon levy may purchase natural gas exempt from the carbon levy if the natural gas is delivered to an address on reserve for personal use by the Indian or for use by the Indian band in band management activities or for real property on a reserve, as the case may be.

(10) An Indian or Indian band that is exempt from paying the carbon levy may purchase natural gas exempt from the carbon levy if

- (a) the Indian provides a federal identification card issued in the name of the Indian, or
- (b) the Indian band provides the original certificate described in section 14(4)(b).

(11) A farmer exempt from paying the carbon levy on marked fuel may purchase marked fuel exempt from the carbon levy from an exempt-sale vendor for use in farming operations in Alberta carried on by the farmer if the farmer provides a carbon levy exemption certificate at the time the fuel is purchased.

(12) For the purposes of section 21(1)(a)(i) of the Act, a licence is evidence of exemption.

(13) A consumer that holds a carbon levy exemption certificate for aviation gas or aviation jet fuel may purchase aviation gas or aviation jet fuel exempt from the carbon levy from an exempt-sale vendor.

Exemption provided by section 15(1)(d) of the Act

17(1) A consumer is not exempt under section 15(1)(d) of the Act from paying a carbon levy on fuel effective the day specified in the notice referred to in subsection (2) if

- (a) the consumer has contravened or failed to comply with an enactment relating to the reduction of methane emissions that provides for the loss of the exemption under section 15(1)(d) as a consequence of the contravention or failure to comply, and
- (b) all reviews and appeals provided for in the enactment referred to in clause (a) in respect of the contravention or failure to comply have expired or been exhausted or abandoned.

(2) The Minister responsible for the enactment referred to in subsection (1)(a) shall notify the Minister that the consumer has contravened or failed to comply with the enactment and that all reviews and appeals referred to in subsection (1)(b) have expired or been exhausted or abandoned.

(3) The exemption under section 15(1)(d) of the Act of a consumer from paying a carbon levy on fuel is reinstated effective the day specified in a notice provided to the Minister by the Minister responsible for the enactment referred to in subsection (1)(a) indicating that the requirements in that enactment for the exemption to be reinstated have been met.

General matters respecting carbon levy exemption certificates

18(1) A carbon levy exemption certificate expires on the earliest of

- (a) the expiry date shown on the certificate,
- (b) the date the person to which the certificate was issued ceases to be entitled to purchase fuel exempt from the carbon levy,
- (c) in the case of a recipient that is a corporation, the date the recipient

- (i) amalgamates with another corporation,
- (ii) is wound up, liquidated or dissolved, or
- (iii) is subject to any proceedings under the *Companies' Creditors Arrangement Act* (Canada),
- (d) the date there is a change in the partners of the partnership,
- (e) the date there is a change in the operator of a joint venture, and
- (f) the date the certificate is cancelled by the Minister.

(2) Except as provided in subsection (4), no person that has been issued a carbon levy exemption certificate shall permit another person to use the carbon levy exemption certificate.

(3) Except as provided in subsection (4), no person shall use a carbon levy exemption certificate issued in the name of another person.

(4) An Indian band that has been issued a carbon levy exemption certificate may permit a person to use the carbon levy exemption certificate and that person may use the carbon levy exemption certificate if

- (a) the person is an authorized representative of the Indian band,
- (b) the person is using the carbon levy exemption certificate card to purchase fuel for and on behalf of the Indian band, and
- (c) the person and Indian band comply with any conditions placed on the carbon levy exemption certificate by the Minister.

(5) The Minister may suspend or cancel a carbon levy exemption certificate

- (a) if the Minister determines that the holder of the carbon levy exemption certificate is no longer exempt from paying the carbon levy on fuel,
- (b) if the Minister determines that information provided to the Minister by the holder of the carbon levy exemption certificate is false or misleading,
- (c) if the carbon levy exemption certificate has been lost, stolen, destroyed or is unusable,

- (d) if the Minister believes that the carbon levy exemption certificate has been sold to, or is in the possession of or being used by, a person other than the person to which it was issued or an authorized representative pursuant to subsection (4),
 - (e) if the Minister determines that the holder of the carbon levy exemption certificate has contravened the Act or this Regulation or any other enactment that provides for the imposition of a tax or carbon levy,
 - (f) if the holder of the carbon levy exemption certificate has an overdue debt to the Crown, or
 - (g) in the case of a holder of a carbon levy exemption certificate other than an Indian, Indian band or farmer, if the Minister considers it appropriate to suspend or cancel the carbon levy exemption certificate in the circumstances.
- (6) If the Minister has suspended or cancelled a carbon levy exemption certificate the Minister shall notify the holder of the certificate and any relevant exempt-sale vendor of that fact.
- (7) The Minister may reinstate a carbon levy exemption certificate that was suspended under subsection (5).
- (8) If a carbon levy exemption certificate is reinstated under subsection (7), the Minister shall notify the holder of the certificate and any relevant exempt-sale vendor of that fact.
- (9) If a carbon levy exemption certificate has been cancelled for the reason referred to in subsection (5)(d) and the person or authorized representative, as the case may be, satisfies the Minister that the carbon levy exemption certificate has not been sold or is not in the possession of or being used by someone other than the person to which it was issued or an authorized representative pursuant to subsection (4), the Minister shall issue a replacement carbon levy exemption certificate.

General matters respecting licences

- 19(1)** The holder of a licence is entitled to purchase the type of fuel identified in the licence exempt from the carbon levy.
- (2) Except as provided in subsection (4), no person that has been issued a licence shall permit another person to use the licence.
- (3) Except as provided in subsection (4), no person shall use a licence issued in the name of another person.

- (4) An Indian band that has been issued a licence may permit a person to use the licence and that person may use the licence if
- (a) the person is an authorized representative of the Indian band,
 - (b) the person is using the licence to purchase fuel for and on behalf of the Indian band, and
 - (c) the person and Indian band comply with any conditions placed on the licence by the Minister.
- (5) The Minister may suspend or cancel a licence
- (a) if the Minister determines that the holder of the licence is no longer regularly entitled to refunds or credits pursuant to section 26(2) of the Act,
 - (b) if the Minister determines that information provided to the Minister by the licence holder is false or misleading,
 - (c) if the licence has been lost, stolen, destroyed or is unusable,
 - (d) if the Minister believes that the licence has been sold to, or is in the possession of or being used by a person other than the person to which it was issued or an authorized representative pursuant to subsection (4),
 - (e) if the Minister determines that the holder of the licence has contravened the Act or this Regulation or any other enactment that provides for the imposition of a tax or carbon levy, or
 - (f) if the Minister considers it appropriate to suspend or cancel the licence in the circumstances.
- (6) If the Minister has suspended or cancelled a licence the Minister shall notify the licence holder and any relevant exempt-sale vendor of that fact.
- (7) The Minister may reinstate a licence that was suspended under subsection (5).
- (8) If a licence is reinstated under subsection (7), the Minister shall notify the licence holder and any relevant exempt-sale vendor of that fact.
- (9) If a licence has been cancelled for the reason referred to in subsection (5)(d) and the person or authorized representative, as the case may be, satisfies the Minister that the licence has not been sold or is not in the possession of or being used by someone other

than the person to which it was issued or an authorized representative under subsection (4), the Minister shall issue a replacement licence.

Sale of fuel exempt from the carbon levy by exempt-sale vendor

20(1) Subject to subsections (2) and (3), an exempt-sale vendor shall, before selling fuel exempt from the carbon levy,

- (a) verify the purchaser's carbon levy exemption certificate, licence or other evidence of exemption in a manner specified by the Minister,
- (b) if the purchaser presents a carbon levy exemption certificate or licence, record the approval number,
- (c) if the purchaser presents other evidence of exemption, retain a record of the evidence, and
- (d) take reasonable steps to ensure that the fuel is intended for a prescribed purpose or use.

(2) If the purchaser is an Indian, the exempt-sale vendor shall

- (a) record the approval number of the ministerial identification card or, if the Indian presents a federal identification card, the number on the federal identification card, and
- (b) take reasonable steps to ensure that the purchaser is the person identified on the identification card and that the fuel is intended for personal use by the Indian.

(3) If the consumer is an Indian band, the exempt-sale vendor shall

- (a) record the approval number of the ministerial identification card, and
- (b) take reasonable steps to ensure that the fuel is intended for Indian band purposes and is paid for by the Indian band.

(4) An exempt-sale vendor shall, before selling fuel to a farmer exempt from the carbon levy,

- (a) verify the farmer's carbon levy exemption certificate with the Minister in a manner specified by the Minister,
- (b) record the number of the carbon levy exemption certificate, and
- (c) take reasonable steps to ensure that the fuel is intended for farming operations in Alberta.

(5) An exempt-sale vendor shall report sales of fuel exempt from the carbon levy to the Minister at the time and in the form and manner specified by the Minister.

(6) An exempt-sale vendor shall maintain a voucher in the form specified by the Minister

- (a) in circumstances in which an Indian or Indian band has purchased more than 300 litres of a fuel in a calendar week from the exempt-sale vendor,
- (b) in circumstances in which the Indian or Indian band advises the exempt-sale vendor that the Indian's or Indian band's purchases exceed 300 litres of fuel in a calendar week, and
- (c) in any other circumstances specified by the Minister.

(7) The Minister may require an exempt-sale vendor to provide proof that the exempt-sale vendor has purchased and paid for fuel sold exempt from the carbon levy before paying a refund to the exempt-sale vendor under section 26 of the Act in respect of that fuel.

Sale of natural gas or raw gas exempt from the carbon levy

21 A natural gas service provider shall, before selling fuel exempt from the carbon levy to a purchaser,

- (a) verify the purchaser's carbon levy exemption certificate or approval number or other evidence of exemption in a manner specified by the Minister,
- (b) in a case in which the purchaser presents a carbon levy exemption certificate or approval number, record the approval number, and
- (c) take reasonable steps to ensure that the fuel is intended for a prescribed purpose or use.

Possession of marked fuel

22 For the purposes of section 23(1)(b) of the Act, a person is eligible to be in possession of marked fuel if the person is eligible to be in possession of the marked fuel under section 17 of the *Fuel Tax Regulation* (AR 62/2007).

Purchases exceeding 300 litres per week

23(1) An Indian or Indian band that purchases more than 300 litres of clear fuel in a calendar week shall

- (a) at the time of purchase,
 - (i) advise the vendor that the weekly purchases of the Indian or Indian band, as the case may be, have exceeded 300 litres of fuel exempt from the carbon levy, and
 - (ii) advise the vendor of the intended use of that fuel,and
- (b) maintain records of the use of that fuel.

(2) If an Indian or Indian band fails to provide the information required under subsection (1), any purchases of more than 300 litres of fuel per week are presumed not to be for personal use by the Indian or for use by the Indian band, as the case may be.

Rebates of Carbon Levy and Biomethane Credits

Rebates of carbon levy

24(1) The Minister may pay a rebate under section 19 of the Act in respect of the carbon levy paid on clear fuel or propane for motive purposes if

- (a) the fuel was used by a country or state other than Canada, a political subdivision of that country or state, an agency of that country, state or political subdivision or an accredited person representing that country, state or political subdivision in Canada,
- (b) the fuel
 - (i) was purchased at a location described in section 16(5) or delivered to an address on reserve, and
 - (ii) was purchased for personal use by an Indian or for use by an Indian band, as the case may be,
- (c) the fuel was used by a consumer, other than an Indian or Indian band, for a purpose or use for which the consumer would have been entitled to purchase the fuel exempt from the carbon levy had the consumer provided a carbon levy exemption certificate or other evidence of exemption at the time the fuel was purchased,
- (d) the fuel was used by a member of the Diplomatic Corps listed in the current edition of *Diplomatic, Consular and other Representatives in Canada*, published by the Government of Canada,

- (e) the fuel was used in Alberta in circumstances in which the Act would have permitted the use of marked fuel, the consumer held a carbon levy exemption certificate entitling the consumer to purchase marked fuel at the time the fuel was purchased and the Minister is of the opinion that marked fuel was not reasonably available at the time the fuel was purchased, or
- (f) the fuel was used for farming operations in Alberta by a farmer licensed under the International Fuel Tax Agreement in a farm truck that is part of the farmer's fleet of qualified motor vehicles under the International Fuel Tax Agreement.

(2) The Minister may pay a rebate under section 19 of the Act in respect of the carbon levy paid on aviation gas or aviation jet fuel if

- (a) the fuel was used by the Government of Canada,
- (b) the fuel was used for a flight or segment of a flight that only began at a location in Alberta and arrived at a location in Alberta because of an emergency landing at one of the locations, or
- (c) the fuel was used by a consumer for a purpose or use for which the consumer would have been entitled to purchase the fuel exempt from the carbon levy had the consumer provided a carbon levy exemption certificate or other evidence of exemption at the time the fuel was purchased.

(3) The Minister may pay a rebate under section 19 of the Act in respect of the carbon levy paid on marked fuel if the fuel was used by a consumer for a purpose or use for which the consumer would have been entitled to purchase the fuel exempt from the carbon levy had the consumer provided a carbon levy exemption certificate or other evidence of exemption at the time the fuel was purchased.

(4) The Minister may pay a rebate under section 19 of the Act in respect of the carbon levy paid on natural gas if the fuel was used by a consumer for a purpose or use for which the consumer would have been entitled to purchase the fuel exempt from the carbon levy had the consumer provided a carbon levy exemption certificate or other evidence of exemption at the time the fuel was purchased.

(5) The Minister may pay a rebate under section 19 of the Act in respect of the carbon levy paid on fuel other than those referred to in subsections (1) to (4) if

- (a) the fuel was used by the Government of Canada,

(b) the fuel

- (i) was purchased at a location described in section 16(5) or delivered to an address on reserve, and
- (ii) was purchased for personal use by an Indian or for use by an Indian band, as the case may be,

or

(c) the fuel was used by a consumer, other than an Indian or Indian band, for a purpose or use for which the consumer would have been entitled to purchase the fuel exempt from the carbon levy had the consumer provided a carbon levy exemption certificate or other evidence of exemption at the time the fuel was purchased.

(6) An application for a rebate of carbon levy under section 19 of the Act for fuel used for a purpose or use described in subsections (1) to (5) must

- (a) be made in the form and manner specified by the Minister,
- (b) be accompanied with invoices and any other records and documents required by the Minister
 - (i) to prove the claim, and
 - (ii) to determine the amount of the rebate,
- (c) subject to subsections (7) and (8), be made in respect of each calendar quarter, and
- (d) be received by the Minister not later than 4 years after the end of the calendar year in which the fuel was purchased.

(7) An application for a rebate for fuel used for a purpose or use described in subsection (1)(f) may not be made more frequently than every 3 months.

(8) Subject to subsections (6)(d) and (7), an application for a rebate by an Indian or an Indian band may be made at any time.

(9) On receipt of an application under subsection (6), the Minister shall review the application and may request additional information to determine the applicant's entitlement.

(10) If the Minister determines that the applicant is entitled to a rebate, the Minister shall pay the rebate in the amount determined by the Minister in accordance with subsection (11).

(11) The amount of a rebate the Minister may pay under subsection (10) is equal to the amount of carbon levy paid by the claimant on the amount of fuel eligible for the rebate.

Biomethane credits

25(1) In this section,

- (a) “biomethane contract” means a written contract, between a recipient that is a natural gas service provider and a consumer, that
 - (i) provides for the sale of natural gas after December 31, 2016 by the recipient to the consumer,
 - (ii) specifies the notional biomethane content in the natural gas to be sold under the contract,
 - (iii) provides that a portion of the consideration payable under the contract for the natural gas will be attributable to the purchase of the notional biomethane content specified in the contract regardless of the actual amount of biomethane, if any, sold, and
 - (iv) does not provide that the portion of the consideration attributable to the purchase of the notional biomethane content specified in the contract will increase or decrease based on the actual amount of biomethane, if any, sold;
- (b) “notional biomethane content”, in relation to natural gas sold or to be sold under a biomethane contract, means the amount of biomethane that is deemed by the contract to be sold, regardless of the actual amount of biomethane, if any, sold;

(2) A natural gas service provider, on behalf of the Minister, shall provide a biomethane credit to a consumer in respect of a sale, within Alberta, of natural gas, in the amount determined in accordance with subsection (3), if

- (a) the sale is made under a biomethane contract,
- (b) the amount of biomethane that is deemed by the contract to be sold is placed into a natural gas distribution system, all or part of which is located within Alberta, or a transmission pipeline within Alberta,
- (c) the amount of biomethane referred to in clause (b) has not been sold to any other consumer, and

- (d) the consumer is not exempt from paying the carbon levy on natural gas pursuant to section 15 of the Act.

(3) The amount of the biomethane credit to be provided under subsection (2) for a billing period as defined in section 6(1)(b) shall be determined by the formula

$$A \times B$$

where

- A is the amount of biomethane that is deemed by the contract to be sold to the consumer in the billing period;
- B is the carbon levy rate for natural gas, at the time the natural gas is sold, as set out in the Table in the Schedule to the Act.

(4) A biomethane credit provided under subsection (2) in respect of a sale must be provided at the time natural gas is sold.

Remittance, Refund and Recovery of Carbon Levy

Remittance of carbon levy

26(1) For the purposes of section 25(1)(s) of the Act, the following are prescribed persons:

- (a) a person that uses aviation gas or aviation jet fuel purchased outside of Alberta if the fuel is used for a flight that departs from a location in Alberta and arrives at a location in Alberta;
- (b) a person that sells fuel that the person purchased exempt from the carbon levy as the holder of a carbon levy exemption certificate or using other evidence of exemption with respect to that type of fuel;
- (c) a person that sells or removes fuel from an offsite storage facility;
- (d) a person that sells or removes fuel from a liquids pipeline;
- (e) a person that sells fuel in Alberta to which section 2(4)(o) applied, but which was not exported;
- (f) a person that is the operator of a joint venture in respect of the activities of the joint that are the responsibility of the operator, if that person is required to register pursuant to section 30.

(2) For the purposes of section 25(3) and (4) of the Act, a person described in section 25(1)(c) of the Act is not a direct remitter with respect to purchases from

- (a) a recipient that operates a refinery, or
- (b) another recipient that manufactures, refines or acquires in, or imports into, Alberta not less than a total of 500 million litres of gasoline, diesel, aviation gas or aviation jet fuel annually.

(3) For the purposes of section 25(3) and (4) of the Act, a direct remitter that purchases natural gas in accordance with section 8(3) of the Act is not a direct remitter with respect to that transaction.

(4) Subject to this section, a direct remitter required to remit carbon levy pursuant to section 25(2) of the Act shall remit the carbon levy payable in respect of a reporting period so that it is received by the Minister not later than 28 days following the end of that reporting period.

(5) The Minister may establish a threshold for particular operations or activities, and if a direct remitter engages in those operations or activities falling under that threshold, the direct remitter may remit an amount owing not later than 28 days following the end of each calendar quarter.

(6) The Minister may require a direct remitter or other person to remit carbon levy earlier than the date stipulated under this section by providing a direction in writing to that effect to the direct remitter or person.

(7) The Minister may require a direct remitter to provide security satisfactory to the Minister in an amount not exceeding 3 times the estimated carbon levy to be remitted by the direct remitter in each reporting period.

(8) Where a recipient is required under sections 25(3) of the Act to remit the carbon levy to the person that supplied the recipient with the fuel, the Minister may instead direct the recipient to remit the carbon levy directly to the Minister at the time and in the manner specified by the Minister.

(9) Notwithstanding section 25(3) of the Act, a purchaser referred to in subsection (2) shall remit the carbon levy payable on purchases referred to in that subsection in a reporting period so that it is received by the Minister not later than 28 days following the end of the reporting period.

(10) Notwithstanding section 25(3) of the Act, a person that purchases natural gas in accordance with section 8(3) of the Act

shall remit the carbon levy payable on the natural gas purchased in a reporting period so that it is received by the Minister not later than 28 days following the end of the reporting period.

(11) If subsection (9) or (10) applies, the person that sold the fuel is not a direct remitter for the purposes of that sale and shall not collect or remit carbon levy payable to the Minister in respect of that transaction.

(12) Subject to subsections (13) and (15), a recipient required to remit carbon levy pursuant to section 25(5) of the Act shall remit the carbon levy payable in a reporting period so that it is received by the Minister not later than 28 days following the end of that reporting period.

(13) A recipient required to remit an amount pursuant to section 25(5) or 80(8) of the Act in respect of an amount for which the recipient is liable pursuant to sections 13 or 80 of the Act shall remit the amount payable so that it is received by the Minister not later than 30 days following the day on which the carbon levy rate applicable to the type of fuel changed.

(14) A vendor required to remit an amount pursuant to section 25(5) of the Act in respect of an amount for which the vendor is liable pursuant to section 17 of the Act shall remit the amount payable in a reporting period so that it is received by the Minister not later than 28 days following the end of that reporting period.

(15) A vendor, consumer or any other person that is required to remit an amount pursuant to section 25(5) of the Act in respect of an amount for which the vendor, consumer or person is liable pursuant to sections 21, 22 or 23 of the Act, as the case may be, shall remit the amount to the Minister within 7 days from the date the amount becomes payable.

Refunds and credits

27(1) The Minister may only provide a refund or credit pursuant to section 26 of the Act to a recipient that is a consumer if the Minister is satisfied that

- (a) the carbon levy paid by the recipient exceeded the amount the recipient was required to pay and the recipient is unable to recover the excess amount from the vendor,
- (b) the recipient purchased the fuel and the recipient
 - (i) is unable to use the fuel due to contamination,
 - (ii) is unable to recover the carbon levy paid on the fuel from the vendor, and

- (iii) provides evidence satisfactory to the Minister that the fuel was disposed of in a manner that did not contravene an enactment and that did not involve combustion or venting,
- (c) the consumer used aviation gas or aviation jet fuel for a flight or segment of a flight described in section 7(4) of the Act that was made for a commercial purpose, or
- (d) the fuel has been rebranded and the carbon levy rate applicable to the fuel after the rebranding is lower than the carbon levy rate that was applicable before the rebranding.

(2) For the purposes of section 26(2)(b)(v) of the Act, the following are prescribed persons and prescribed circumstances:

- (a) a purchaser of fuel that is the recipient
 - (i) remitted an amount of carbon levy that exceeded the amount that the recipient was required to pay to the person that sold the fuel to the recipient, and
 - (ii) is unable to recover the excess amount from the person that sold the fuel to the recipient;
- (b) a purchaser of fuel that is the recipient,
 - (i) is unable to sell the fuel due to contamination,
 - (ii) is unable to recover the carbon levy paid on the fuel from the person that sold the fuel to the recipient, and
 - (iii) provides evidence satisfactory to the Minister that the fuel was disposed of in a manner that did not contravene an enactment and that did not involve combustion or venting;
- (c) a person that purchased the fuel on credit and all or a portion of the amount of the debt in respect of the sale is a bad debt;
- (d) the holder of a licence and the holder of the licence purchased the fuel exempt from the carbon levy;
- (e) a person that purchased fuel from the recipient and the recipient remitted to the Minister an amount of carbon levy that exceeded the amount that the recipient was required to remit.

(3) Notwithstanding subsections (1) and (2), the Minister shall not pay a refund for an amount of carbon levy paid if the recipient is entitled to a rebate for the amount.

Refund of carbon levy

28(1) This section applies to refunds of carbon levy under sections 20(3) and 26 of the Act, except refunds for bad debts to which section 29 of this Regulation applies.

(2) Subject to this section, an application for a refund of carbon levy under section 20(3) or 26 of the Act must

- (a) be made in the form and manner specified by the Minister,
- (b) be accompanied with invoices and any other records and documents required by the Minister
 - (i) to prove the claim, and
 - (ii) to determine the amount of carbon levy to be refunded,

and

- (c) subject to subsections (3), (4) and (5), be received by the Minister not later than 4 years after the end of the calendar year in which the circumstance giving rise to a claim for a refund has occurred.

(3) An application for a refund of carbon levy under section 26(2)(b)(iii) of the Act must be received by the Minister within one year after the date the fuel was stolen or destroyed.

(4) An application for a refund of carbon levy paid by a consumer of aviation gas or aviation jet fuel pursuant to section 27(1)(c) must be made in respect of each calendar quarter.

(5) An application for a refund of carbon levy paid by an exempt-sale vendor in respect of sales of fuel exempt from the carbon levy to Indians and Indian bands must be made at the time and in the form and manner specified by the Minister.

(6) The Minister may accept an application for a refund that is in a paper form authorized by the Minister.

(7) On receipt of an application under this section, the Minister shall review the application and may request additional information to determine the applicant's eligibility.

(8) If the Minister determines that the applicant is entitled to a refund, the Minister shall pay the refund in the amount determined by the Minister under subsection (9).

(9) Subject to subsections (10) and (11), the amount of refund the Minister may pay under subsection (8) is equal to the amount of

carbon levy paid under the Act by the applicant on the amount of fuel eligible for a refund.

(10) The amount of refund the Minister may pay under subsection (8) in respect of fuel that was rebranded to a fuel with a lower carbon levy rate or to a substance that is not a fuel is the difference between the carbon levy paid on the fuel before it was rebranded and the carbon levy, if any, payable on the fuel or substance after it was rebranded.

(11) The amount of refund the Minister may pay under section 20(3) of the Act is equal to the amount of the biomethane credit determined under section 25(3) that was provided to the consumer.

Refund for bad debts

29(1) In this section, “bad debt” means a debt owing by a purchaser to a recipient that the recipient has deducted in computing and reporting the recipient’s income for the current or a preceding taxation year for the purposes of the *Income Tax Act* (Canada).

(2) An application for a refund of carbon levy under section 26 of the Act in respect of a bad debt must

- (a) be made at the time and in the form and manner specified by the Minister,
- (b) be accompanied with invoices and any other records and documents required by the Minister
 - (i) to prove the claim, and
 - (ii) to determine the amount of carbon levy to be refunded,

and

- (c) be received by the Minister within 4 years after the end of the taxation year in which the bad debt was deducted pursuant to subsection (1).

(3) On receipt of an application under this section, the Minister shall review the application and may request additional information to determine the applicant’s eligibility.

(4) If the Minister determines that the applicant is entitled to a refund, the Minister shall pay the refund in the amount determined by the Minister in accordance with subsection (5).

(5) The amount of refund that the Minister may pay under subsection (4) must be determined in accordance with the formula

$$\text{Amount of Refund} = A/B \times C$$

where

- A is the amount of the bad debt at the time of the application to a maximum of the amount of B;
- B is the original amount of the debt at the time of sale;
- C is the amount of carbon levy that was remitted or paid relating to the sale.

(6) For the purposes of determining the amount of carbon levy owing in respect of a bad debt, at the time a recipient collects a portion of a debt owing by a purchaser to the recipient, the amount collected is deemed to include an amount of carbon levy proportionate to the amount of carbon levy in the debt immediately before the time of collection.

(7) If a recipient subsequently collects full or partial payment in respect of a bad debt for which the recipient has received a refund of carbon levy, the recipient shall repay to the Minister the portion of the carbon levy refunded to the recipient determined in accordance with the formula

$$\text{Portion of Refund} = A/B \times C$$

where

- A is the amount of debt collected to a maximum of the amount of B;
- B is the amount of the bad debt at the time of the application for a refund;
- C is the amount of the refund received under this section.

(8) For the purposes of determining the amount of the refund under this section, if a recipient pays a fee to another person for the collection of accounts receivable on the recipient's behalf, the fee does not reduce the amount collected for the purposes of determining the recipient's bad debt with respect to those accounts receivable.

Registration

Application for registration

30(1) For the purposes of section 27(1)(f) of the Act, the following are prescribed activities:

- (a) the sale or removal of fuel from an offsite storage facility;
- (b) the sale or removal of fuel from a liquids pipeline;
- (c) the sale of fuel that the person purchased exempt from the carbon levy as a holder of a carbon levy exemption certificate or using other evidence of exemption;
- (d) the operation of a joint venture;
- (e) the operation of a transmission pipeline, liquids pipeline or offsite storage facility.

(2) A person to which section 27(1) of the Act applies shall

- (a) apply to be registered in the form and manner specified by the Minister, and
- (b) provide such information as the Minister requires.

(3) For the purposes of section 27(1)(a)(i) to (v) and (ix) to (xii) of the Act and subsection (1)(a), (b) and (d), a person is only required to register if a sale or removal of fuel requires a remittance of carbon levy directly to the Minister.

(4) For the purposes of section 27 of the Act and this section, the operator of a joint venture

- (a) that is required to register in respect of the joint venture, and
- (b) that is also required to register because of another activity referred to in subsection (1) or in section 27(1) of the Act that is not part of the operations of the joint venture

must register separately as the operator of the joint venture.

(5) A person that wishes to be registered under section 27 of the Act as an exempt-sale vendor must

- (a) apply to the Minister in respect of each location at which the person intends to sell fuel exempt from the carbon levy, and
- (b) meet the criteria established by the Minister for qualification as an exempt-sale vendor in respect of the

particular fuel that the exempt-sale vendor intends to sell exempt from the carbon levy at each location.

(6) On receipt of an application under this section, the Minister shall review the application and may request additional information to determine the applicant's eligibility.

(7) If the Minister is satisfied with the application, the Minister shall

- (a) register the person, and
- (b) in the case of a vendor that is registered as an exempt-sale vendor, register each location at which fuel may be sold exempt from the carbon levy and identify the type of fuel that may be sold exempt from the carbon levy at each location.

(8) A person registered under this section is subject to the terms and conditions imposed, from time to time, by the Minister.

Duty of registrants to notify Minister

31 A registrant shall immediately notify the Minister if

- (a) the registrant ceases to carry on business or to carry on that part of the registrant's business for which the registrant was registered,
- (b) the registrant is the subject of proceedings relating to bankruptcy, insolvency or receivership,
- (c) the registrant
 - (i) amalgamates with another corporation,
 - (ii) is wound up, liquidated or dissolved, or
 - (iii) is subject to any proceedings under the *Companies' Creditors Arrangement Act* (Canada),
- (d) the registrant is a partnership and there is a change in the partners of the partnership, or
- (e) the registrant is a joint venture and there is a change in the participants in the joint venture.

Duty of consumers to notify Minister

32 A consumer that holds a carbon levy exemption certificate shall immediately notify the Minister if

- (a) the consumer ceases to conduct activities that qualify the consumer for the carbon levy exemption certificate,
- (b) the consumer is the subject of proceedings relating to bankruptcy, insolvency or receivership,
- (c) the consumer
 - (i) amalgamates with another corporation,
 - (ii) is wound up, liquidated or dissolved, or
 - (iii) is subject to any proceedings under the *Companies' Creditors Arrangement Act* (Canada),
- (d) the consumer is a partnership and there is a change in the partners of the partnership, or
- (e) the consumer is the operator of a joint venture and there is a change in the participants in the joint venture.

Records, Invoices, Reports and Returns

Keeping records

33(1) A seller of fuel shall keep records as specified by the Minister to support all matters reported for the purposes of the Act.

(2) A recipient that operates a railway locomotive in Alberta shall keep records as specified by the Minister to support all matters reported for the purposes of the Act.

(3) A consumer of fuel that is a direct remitter shall keep records as specified by the Minister to support amounts reported for the purposes of the Act.

(4) A person that receives a refund, rebate or other amount from the Minister shall keep records as specified by the Minister to support amounts received from the Minister pursuant to this Act.

(5) A consumer that purchases marked fuel shall keep records as specified by the Minister to support the consumer's use of marked fuel.

(6) A person that exports fuel from Alberta shall keep records as specified by the Minister to support amounts reported with respect to exports of fuel from Alberta.

(7) The operator of a gas processing facility, transmission pipeline, gas fractionation plant, liquids pipeline, offsite storage facility, refinery or terminal shall keep records as specified by the Minister.

(8) Every consumer that is required to keep records under subsection (5) shall keep the records for 6 years from the end of the calendar year in which the marked fuel was purchased.

(9) Every person that is required to keep records under this section shall keep the records for

- (a) in the case of records relating to a purchase of fuel, 6 years from the end of the calendar year in which the fuel was purchased, or
- (b) in the case of records relating to a refund or rebate, 4 years from the end of the calendar year in which the refund or rebate was paid,

whichever is later.

Place of records

34(1) A person required to keep records under this Regulation shall keep the records at the person's place of business or residence in Alberta or at any other place with the written approval of the Minister.

(2) Where records are created electronically, the person required to keep the records shall ensure that the person maintains a system that enables the records to be read and printed.

Invoices

35(1) A vendor shall, in respect of each sale of clear fuel subject to the carbon levy, prepare an invoice showing the following:

- (a) the name and address of the vendor;
- (b) the date of sale;
- (c) the amount in litres of each type of fuel sold.

(2) A vendor shall, in respect of each sale of fuel not subject to the carbon levy, prepare an invoice showing the following:

- (a) the name and address of the vendor;
- (b) the name of the purchaser;
- (c) the date of sale;
- (d) the amount of each type of fuel sold;
- (e) the total selling price and a statement that the selling price does not include carbon levy.

(3) A recipient, other than a vendor or a consumer, shall, in respect of each sale of fuel, prepare an invoice or other documentation showing the following:

- (a) the name and address of the seller;
- (b) the name of the purchaser;
- (c) the date of sale;
- (d) the rate of carbon levy included in the selling price or the amount of carbon levy charged, or both, or that the fuel was sold exempt from the carbon levy;
- (e) the amount of each type of fuel sold.

(4) A seller, including a vendor, shall retain one copy of an invoice or other documentation prepared under this section and provide one copy to the person to which the fuel is sold.

Returns

36(1) Subject to subsection (2), a direct remitter shall, in respect of operations or activities in each reporting period, including a reporting period in which no operations or activities have occurred, submit to the Minister a return in the form and manner specified by the Minister so that it is received by the Minister not later than 28 days following the end of each reporting period.

(2) The Minister may establish a threshold for particular operations or activities, and if a direct remitter engages in those operations or activities falling under that threshold, the direct remitter may, instead of submitting returns under subsection (1), submit to the Minister a return in the form and manner specified by the Minister so that it is received by the Minister not later than 28 days following the end of each calendar quarter.

(3) A registrant other than a direct remitter shall, if required by the Minister, submit to the Minister a return in the form and manner and within the time specified by the Minister.

(4) The Minister may require or permit a return to be submitted in electronic form.

(5) A return filed in electronic form is deemed to have been received by the Minister on the day the Minister acknowledges that

- (a) the return has been received, and
- (b) the return is in the form specified by the Minister.

(6) Notwithstanding subsection (1), if the Minister requires a return to be filed electronically, the Minister may specify the time in which the return is to be submitted.

Reports

37(1) A recipient required to file a report pursuant to sections 13(3) or 80(4) of the Act shall submit the report to the Minister so that it is received by the Minister not later than 30 days following the day on which the carbon levy rate applicable to the type of fuel changed.

(2) The Minister may require or permit a report to be submitted in electronic form.

(3) A report filed in electronic form is deemed to have been received by the Minister on the day the Minister acknowledges that

- (a) the report has been received, and
- (b) the report is in the form specified by the Minister.

(4) Notwithstanding subsection (1), if the Minister requires a report to be filed electronically, the Minister may specify the time in which the report is to be submitted.

General Matters

Interest

38(1) Subject to this section, interest that is payable under the Act is

- (a) simple interest at the rate prescribed for the purposes of section 39 of the *Alberta Corporate Tax Act*, and
- (b) payable under the Act from the day on which an amount is owed until the day on which the amount is received by the Minister.

(2) Interest is payable on an amount assessed under section 28 of the Act from the day on which the amount was to be remitted to the Minister until the day on which the Minister receives the amount assessed.

(3) Interest is payable on an amount owing under section 29 of the Act from the day the amount was first owed until the day on which the Minister receives the amount owing.

- (4) Interest is payable on the amount of a penalty unpaid under section 31 of the Act from the date of the notice of assessment until the day on which the Minister receives the amount owing.
- (5) No interest is payable on any amount payable by the Minister under the Act or this Regulation, including, without limitation, on a refund or rebate.

Service by Minister or officer

39(1) Except where the Act or this Regulation provides otherwise, where a notice or other document is to be served on or is to be sent or given to a person by the Minister or an officer under the Act or this Regulation, the notice or document may be served on or sent or given to

- (a) a person other than a corporation or cooperative,
 - (i) by being mailed to the person by ordinary or registered mail addressed to the person to which the notice or document is directed at that person's last address known to the Minister,
 - (ii) by personal service, or
 - (iii) if the person has provided the Minister with a fax number, by fax to that number,
 - (b) a corporation,
 - (i) in accordance with section 256 of the *Business Corporations Act*,
 - (ii) by registered mail addressed to the corporation at the corporation's last address known to the Minister, or
 - (iii) if the person has provided the Minister with a fax number, by fax to that number,
- and
- (c) a cooperative,
 - (i) in accordance with section 347 of the *Cooperatives Act*,
 - (ii) by registered mail addressed to the cooperative at the cooperative's last address known to the Minister, or
 - (iii) if the person has provided the Minister with a fax number, by fax to that number.

(2) If the person on or to which a notice or other document is to be served, sent or given under the Act or this Regulation carries on business under a name or style other than the person's own name, the notice or document,

- (a) for the purposes of being mailed or faxed, may be addressed to the name or style under which the person carries on business, and
- (b) for the purposes of personal services, is deemed to have been served if it has been left with an adult person employed at the place of business of the person to which the notice or document is directed.

(3) If the persons on or to which a notice or other document is to be served, sent or given under the Act or this Regulation carry on business in partnership or joint venture, the notice or document,

- (a) for the purposes of being mailed or faxed, may be addressed to the partnership name or joint venture name, and
- (b) for the purposes of personal services, is deemed to have been served if it
 - (i) has been served on one of the partners, or
 - (ii) is left with an adult person employed at the place of business of the partnership or joint venture.

Service of notices and documents on Minister

40(1) Except where the Act or this Regulation provides otherwise, every return, notice or other document required to be served on or filed with the Minister under the Act or this Regulation may be sent to the Minister by ordinary mail, registered mail, fax, electronic means specified by the Minister or delivered by hand.

(2) All documents served or filed pursuant to subsection (1) are deemed to have been served or filed on the date they are actually received by the Minister.

Delegation of duty

41(1) A person that wishes to delegate the legal responsibility to remit carbon levy owing under the Act, or to do anything else that the person is required to do under the Act or this Regulation, to another person may apply to the Minister for approval for the delegation in the manner specified by the Minister.

(2) An application under subsection (1) must be signed by

- (a) the person wishing to delegate the responsibility, and
- (b) the delegate.

Communication of information

42(1) For the purposes of section 69(5)(a) of the Act, the Minister may disclose to a registrant information about

- (a) another registrant,
- (b) a person holding a carbon levy exemption certificate or licence, or
- (c) a person whose registration or carbon levy exemption certificate or licence has been suspended or cancelled.

(2) For the purposes of section 69(5)(b) of the Act, the Minister may disclose to a duly authorized employee or agent of the Government of Alberta or an officer any information required to conduct an inspection, investigation, audit or examination under the Act or this Regulation.

(3) For the purposes of section 69(6) of the Act, the Minister may publish the information described in that subsection in paper form or by electronic means.

(4) For the purposes of section 69(6)(d) of the Act, the prescribed information is

- (a) the effective date of the registration,
- (b) if a registration has been cancelled or suspended, the end date of the registration,
- (c) the registrant's operating name, if different from the registrant's legal name, and
- (d) the registrant's business contact information.

(5) The information described in subsection (4) and section 69(6) of the Act may be published from the effective date of a registration until one year after the registration has been cancelled or suspended.

(6) The Minister may publish or disclose to any person for any purpose readily available summarized or statistical information that cannot, directly or indirectly, be associated with or identify a particular individual or other person.

Set-off

43 Any refund, rebate or other amount the Minister is required to pay under this Regulation is subject to section 37 of the Act.

Transitional

44(1) A fuel tax exemption certificate in the form of a ministerial identification card that is in effect on the coming into force of this section is deemed to also be a carbon levy exemption certificate and to have been issued under section 16 of the Act.

(2) An Alberta Farm Fuel Benefit Program certificate that is in effect on the coming into force of this section is deemed to also be a carbon levy exemption certificate and to have been issued under section 16 of the Act.

Coming into force

45 This Regulation comes into force on the coming into force of the *Climate Leadership Act*.



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