Department of Finance Taxation and Property Records PO Box 1330 Charlottetown, PE Canada C1A 7N1 Tel: (902) 368-4070 Fax: (902) 368-6164

## CARBON NOTICE

CLN:102 GTN:294 January 2019

## **NOTICE TO AGENTS**

## **Gasoline Tax/Carbon Levy Combined Return**

Prince Edward Island is implementing the *Climate Leadership Act* effective April 1, 2019.

To facilitate the collection, reporting and remittance of the carbon levy in conjunction with the collection, reporting and remittance of the gasoline tax, a "Gasoline Tax / Carbon Levy Combined Return" has been developed.

This return is based on the format of the "Generic Fuel Tax Return" that has been used for the reporting of gasoline tax.

A wholesaler under the *Petroleum Products Act* who is distributing a fuel listed in Schedule 1 of the *Climate Leadership Act* must register as an agent of the province of Prince Edward Island for the collection of the carbon levy under the *Climate Leadership Act*, regardless of the rate of the carbon levy on that fuel (even if the rate is \$0.00).

All wholesalers who are registered as agents for the collection of the carbon levy will use this form, even if they do not have a Wholesaler Agency Agreement with the province to collect the gasoline tax.

The form and instructions can be found on our website at:

https://www.princeedwardisland.ca/en/topic/carbon-levy

## Further information can be obtained by contacting:

Taxation and Property Records Division
P O Box 1330, Charlottetown, PE C1A 7N1
Telephone: 1-833-220-1363 or 902-368-4070; Fax: 902-368-6584
Email: carbonpricinginguiries@gov.pe.ca or taxandland@gov.pe.ca

Web site: www.princeedwardisland.ca

This notice is prepared for information purposes only, and should not be considered a substitute for the statutes. Should there be any conflict between the contents of this notice and the statutes, the statutes shall prevail.