



**Ward & Uptigrove**  
Chartered Professional Accountants

**Agriculture Alert**

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## Farm Exemption for Fuel Charge Beginning April 1, 2019

The Federal Government will be charging a carbon tax through the Greenhouse Gas Pollution Act on all fuel sold in Ontario beginning April 1, 2019. The tax will be \$0.0442/L on gas and \$0.0537/L on diesel (light fuel oil).

Ontario farmers can receive an exemption for eligible farming activity, such as machinery or farm vehicles, by completing [Canada Revenue Agency's form](#) and providing a copy to your fuel distributor before April 1st. We encourage you to keep a copy with your records. You do not need to provide the form to CRA.

The Greenhouse Gas Pollution Act applies increasing [fuel charge rates](#) to a broad set of greenhouse gas emission sources in an effort to mitigate climate change. The Government of Ontario is challenging the Act in court.

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