

# Extractive Sector Transparency Measures Act - Annual Report



**Reporting Entity Name** Nutrien Ltd.

**Reporting Year** **From** 1/1/2020 **To:** 12/31/2020 **Date submitted** 5/26/2021

**Reporting Entity ESTMA Identification Number** E180886

Original Submission  
 Amended Report

**Other Subsidiaries Included**  
 (optional field)

**For Consolidated Reports - Subsidiary Reporting Entities Included in Report:**

E223738 (Potash Corporation of Saskatchewan Inc.)  
 E980981 (Agrium Inc.)  
 E796540 (Agrium Potash Ltd.)

**Not Substituted**

**Attestation by Reporting Entity**

*In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.*

**Full Name of Director or Officer of Reporting Entity** Pedro Farah **Date** 5/26/2021

**Position Title** Executive Vice President and Chief Financial Officer

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<b>Reporting Entity Name</b>	Nutrien Ltd.			<b>Currency of the Report</b>	USD
<b>Reporting Entity ESTMA Identification Number</b>	E180886				
<b>Subsidiary Reporting Entities (if necessary)</b>	E223738 (Potash Corporation of Saskatchewan Inc.) E980981 (Agrium Inc.) E796540 (Agrium Potash Ltd.)				

### Payments by Payee

Country	Payee Name <sup>1</sup>	Departments, Agency, etc... within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes <sup>34</sup>
Canada	Government of Canada		270,000	-	120,000	-	-	-	-	<b>390,000</b>	This relates to federal income tax and various fees. We paid the Receiver General for Canada and Canadian Nuclear Safety Commission.
Canada -Saskatchewan	Government of Saskatchewan		199,530,000	35,200,000	2,760,000	-	-	-	-	<b>237,490,000</b>	This relates to potash production tax, resource surcharge, royalties, mineral lease fees, acreage tax and other fees. We paid the Ministry of the Economy, Ministry of Finance, Ministry of Energy and Resources, Provincial Court of Saskatchewan, Saskatchewan Power Corporation and Technical Safety Authority of Saskatchewan.
Canada -New Brunswick	Government of New Brunswick		1,460,000	450,000	160,000	-	-	-	-	<b>2,070,000</b>	This relates to municipal tax, royalties, mineral lease fees and other fees. We paid the Ministry of Finance and New Brunswick Energy & Utilities Board.
Canada -Saskatchewan	Rural Municipality of Rocanville No. 151		6,350,000	-	-	-	-	-	-	<b>6,350,000</b>	This relates to municipal tax.
Canada -Saskatchewan	Rural Municipality of Vanscoy No. 345		3,900,000	-	-	-	-	-	-	<b>3,900,000</b>	This relates to municipal tax.
Canada -Saskatchewan	Rural Municipality of Osborne No. 310		4,000,000	-	-	-	-	-	-	<b>4,000,000</b>	This relates to municipal tax.
Canada -Saskatchewan	Rural Municipality of Corman Park No. 344		3,860,000	-	-	-	-	-	-	<b>3,860,000</b>	This relates to municipal tax.
Canada -Saskatchewan	Rural Municipality of Blucher No. 343		3,510,000	-	-	-	-	-	-	<b>3,510,000</b>	This relates to municipal tax.
United States of America	Government of the United States of America		170,000	-	30,000	-	-	-	-	<b>200,000</b>	This relates to federal income tax and various fees. We paid the Department of Treasury.
United States of America	State of Florida		4,410,000	-	90,000	-	-	-	-	<b>4,500,000</b>	This relates to severance tax, state tax and various fees. We paid the Department of Revenue, Department of Treasury, Department of Environmental Protection and Department of Health.

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United States of America	State of North Carolina		420,000	-	340,000	-	-	-	-	<b>760,000</b>	This relates to franchise tax and various fees. We paid the Department of Revenue, Department of Treasury, Division of Air Quality, Division of Water Quality, Division of Energy Mineral and East Carolina University.
United States of America	State of Tennessee		120,000	-	-	-	-	-	-	<b>120,000</b>	This relates to franchise tax. We paid the Department of Revenue.
United States of America	Beaufort County NC		7,480,000	-	-	-	-	-	-	<b>7,480,000</b>	This relates to property tax.
United States of America	Hamilton County FL		5,540,000	-	60,000	-	-	-	-	<b>5,600,000</b>	This relates to property tax and various fees.

**Additional Notes:**

1 This report is presented in United States dollars ("US dollars"), which was determined to be the functional currency of the company and the majority of its subsidiaries. Payments made to Canadian payees in Canadian dollars were converted at the exchange rate existing at the time of the payment, approximated using the average exchange rate for the month prior to the item being recorded. The average annual exchange rate to convert payments incurred in Canadian dollars to US dollars was 0.7456.

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	<b>Currency of the Report</b>	USD

### Payments by Project

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>
Canada -Saskatchewan	Rocanville SK	6,680,000	13,810,000	550,000	-	-	-	-	<b>21,040,000</b>	
Canada -Saskatchewan	Lanigan SK	4,050,000	7,960,000	330,000	-	-	-	-	<b>12,340,000</b>	
Canada -Saskatchewan	Allan SK	2,760,000	7,730,000	440,000	-	-	-	-	<b>10,930,000</b>	
Canada -Saskatchewan	Cory SK	4,080,000	3,680,000	250,000	-	-	-	-	<b>8,010,000</b>	
Canada -Saskatchewan	Patience Lake SK	810,000	840,000	150,000	-	-	-	-	<b>1,800,000</b>	
Canada -Saskatchewan	Vanscoy SK	8,580,000	1,180,000	510,000	-	-	-	-	<b>10,270,000</b>	
Canada -New Brunswick	New Brunswick	1,460,000	450,000	170,000	-	-	-	-	<b>2,080,000</b>	
Canada	Corporate	194,460,000	-	640,000	-	-	-	-	<b>195,100,000</b>	Taxes relates to certain income taxes, potash production tax and resource surcharge not attributable to a specific project and are assessed at the corporate level.
United States of America	Aurora NC	8,190,000	-	340,000	-	-	-	-	<b>8,530,000</b>	
United States of America	White Springs FL	9,950,000	-	180,000	-	-	-	-	<b>10,130,000</b>	

**Additional Notes<sup>3</sup>:**

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