

# Tax and Revenue Administration (TRA)

## Fuel Tax Act

### Special Notice Vol. 1 No. 45

### Collection of Alberta Fuel Tax

Issued: September 21, 2022

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*NOTE: This special notice is intended to explain legislation and provide specific information. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this special notice and governing legislation, the legislation takes precedence.*

#### **Collection and Remittance of Alberta Fuel Tax Resumes October 1, 2022**

Further to the fuel tax relief explained in [Special Notice Vol. 1 No. 44](#), the Government of Alberta will resume collecting fuel tax effective the beginning of day on October 1, 2022 at the rate of \$0.045 per litre on clear gasoline and diesel, ethanol, ethanol blended gasoline, biodiesel, blended diesel, methanol and condensate used to generate power in an internal combustion or turbine engine. The fuel tax rate applicable to marked gasoline and diesel remains at nil.

Direct remitters and other fuel sellers normally required to report, collect and remit fuel tax in respect of an applicable fuel must resume collecting and remitting the fuel tax at the rate of \$0.045 per litre effective October 1, 2022. Similarly, consumers (including direct remitters) of methanol or condensate used to generate motive power in an internal combustion or turbine engine, who file consumer returns to report fuel volumes, must resume remitting fuel tax to TRA on those volumes.

Fuel retailers should resume charging the fuel tax to consumers at the pump effective October 1, 2022.

#### **Inventory Declarations and Fuel Tax Due by October 31, 2022**

Fuel sellers and retailers who hold unsold inventory of an applicable fuel that was purchased before October 1, 2022 are required to report those litres of fuel by completing and submitting to TRA a fuel tax online inventory declaration, and must remit the tax owing on that fuel, on or before October 31, 2022. The inventory declaration will be available on the [Fuel tax – Information for fuel sellers](#) page of the Government of Alberta website on October 1, 2022. For information on how to remit fuel tax to TRA, refer to the [‘Making payments to Tax and Revenue Administration’](#) page of the website.

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**TAX AND REVENUE ADMINISTRATION**  
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- Phone: 780-427-3044
- Fax: 780-427-0348

Classification: Public  
Note: For toll-free service in Alberta, call 310-0000, then enter the number.



Fuel sellers and retailers must maintain records supporting the amounts reported on their inventory declaration, including information to support the quantity of the applicable fuels held in inventory at the close of business on September 30, 2022. Supporting documentation does not need to be submitted to TRA at the time the inventory declaration is submitted, but must be made available to TRA upon request.

### **Additional Information**

The fuel tax rate will be reviewed on a quarterly basis, and may increase or decrease depending on the average price of West Texas Intermediate for the most recent 20 trading days before the 16<sup>th</sup> day of the calendar month that immediately precedes the particular calendar quarter. Future changes to the fuel tax rate will be announced as and when required. For additional information on fuel tax relief in Alberta, refer to the [Affordability Programs](#) page of the website. For current and historical fuel tax rates, refer to the [Tax, levy, and prescribed interest rates](#) page of the website.

For additional information on Alberta's fuel tax program, refer to the [Fuel Tax](#) page of the website, including [Information Circular FT-1](#), [Overview of Fuel Tax](#). Information for direct remitters and other fuel sellers is available on the [Fuel tax – Information for fuel sellers](#) page of the website. Information for consumers required to report fuel tax is available on the [Consumer Fuel Tax Return](#) page of the website.

### **Contact Information and Useful Links**

<b>Email TRA:</b>	<a href="mailto:TRA.Revenue@gov.ab.ca">TRA.Revenue@gov.ab.ca</a>
<b>Visit our website:</b>	<a href="http://tra.alberta.ca">tra.alberta.ca</a>
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