

January 1, 2024 Online Inventory Declaration Instruction Guide

Fuel Tax

Last updated: December 20, 2023

NOTE: This Instruction Guide is intended to provide assistance when completing the January 1, 2024 Fuel Tax Online Inventory Declaration. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this Instruction Guide and governing legislation, the legislation takes precedence.

January 1, 2024 Fuel Tax Online Inventory Declaration Instruction Guide

Fuel sellers who hold inventories of clear gasoline and clear diesel are required to complete the Fuel Tax Inventory Declaration by January 31, 2024. Inventories of clear gasoline (including ethanol blended gasoline) and clear diesel (including blended diesel) held as of 12:01 a.m. on January 1, 2024 are subject to a tax rate of 9 cents per litre.

For further information, see [Special Notice Vol. 1 No. 48 - Collection and Remittance of Alberta Fuel Tax Resumes January 1, 2024](#).

Index

- [Who can complete the Inventory Declaration?](#)
- [When is the Inventory Declaration due?](#)
- [Eligible fuels](#)
- [Completing the Inventory Declaration](#)
 - [Page 1 – Have you previously submitted a January 1, 2024 Inventory Declaration?](#)
 - [Page 2 – Business information](#)
 - [Page 3 – Inventory information](#)
 - [Page 4 – Physical address information](#)
 - [Page 5 – Review](#)
 - [Page 6 – Confirmation](#)
- [Contact information and useful links](#)

Who can complete the Inventory Declaration?

A person may file a January 1, 2024 Fuel Tax Inventory Declaration (Inventory Declaration) if:

- that person is the owner of the eligible fuel at the beginning of the day on January 1, 2024;
- the fuel is for sale or resale in Alberta; and
- the fuel was purchased or imported into Alberta without tax prior to January 1, 2024.

The individual completing and submitting the Inventory Declaration must be one of the following: owner, corporate director, partner of a partnership, trustee of an estate, or an individual with delegated authority (includes a third-party with consent.)

[Back to Index](#)

When is the Inventory Declaration due?

TRA must receive the Inventory Declaration on or before January 31, 2024.

[Back to Index](#)

Eligible fuels

The Inventory Declaration must be completed for the following fuel types:

- clear gasoline (including ethanol and ethanol blended gasoline); and
- clear diesel (including biodiesel and blended diesel);

[Back to Index](#)

Completing the Inventory Declaration

- The Inventory Declaration will be available on the [Fuel tax - Information for fuel sellers webpage](#) at 7 a.m. MT on January 1, 2024.
- Click on the link to the Fuel Tax Online Inventory Declaration form in Step 1.

[Back to Index](#)

Page 1 – Have you previously submitted a January 1, 2024 Inventory Declaration? (Image 1)

- Select 'No' if this is your first time submitting an Inventory Declaration for the January 1, 2024 fuel tax rate change.
- Select 'Yes' if a January 1, 2024 Inventory Declaration has been previously submitted. Instructions on how to proceed will be indicated on the screen once 'Next' is selected.
- Select 'Next' to continue.

Inventory Declaration - Fuel Tax - January 01, 2024

Overview

The personal information that you provide on this form will be used for the purpose of administering the *Fuel Tax Act* and Regulation. It is collected under the authority of section 33 of the *Freedom of Information and Protection of Privacy Act* (the FOIP Act) and is protected by the privacy provisions of the FOIP Act. If you have any questions about the collection of this information, please contact Tax and Revenue Administration per the contact information provided below.

NOTE: If you have submitted an Inventory Declaration and the information is incorrect, DO NOT submit another declaration. Contact Tax and Revenue Administration by email at tra.revenue@gov.ab.ca or call 780-427-3044. For toll-free access within Alberta, please call 310-0000 then enter 780-427-3044.

Was an inventory declaration previously submitted for January 01, 2024 : Yes No *

Image 1: This is how page 1 will appear on the declaration.

[Back to Index](#)

Page 2 – Business information (Image 2)

Fields noted with a red '**' cannot be left blank.

Type of Ownership

- Select the type of ownership that applies from the drop-down menu.

Legal Name

- If your business is a corporation, enter the full legal name of the corporation, including any punctuation, as it appears on the certificate of incorporation. This is the registered name of the corporation and may or may not be the same as its operating name.
- If your business is a partnership, enter the partnership name.
- If you are registering as a proprietorship, enter your name as First Name Last Name

Business or Operating Name

- Enter your business or operating name if it differs from the full legal name.

Alberta Business Identification Number (BIN)

- If known, enter your unique nine-digit Alberta Business Identification Number (BIN), as assigned by TRA. This number will start with a '4'.

- If not known, click in the box beside 'I do not have one.'

Alberta Corporate Account Number (CAN)

- If you represent a corporation, enter your unique nine- or 10-digit Alberta Corporate Account Number. This number is on any notice of assessment or reassessment, or statement of account issued by TRA. It also appears as the Corporate Access Number on the certificate of incorporation.
- You must enter either the Alberta Corporate Account Number (CAN) or Federal Business Number (FBN) if the type of ownership is corporation.
- If not known, click in the box beside 'I do not have one.'

Federal Business Number (FBN)

- If you have a unique Federal Business Number (FBN) assigned by the Canada Revenue Agency, enter the first nine digits here.
- You must enter either the Alberta Corporate Account Number (CAN) or Federal Business Number (FBN) if the type of ownership is corporation.
- If not known, click in the box beside 'I do not have one.'

Mailing Address, City/Town, Country, Province/State and Postal/Zip Code

- Enter the mailing address, city/town, country, province or state and the postal/zip code.
- Select the correct address from the drop-down menu that will populate as you type in the address.

Certification


- Check the box beside 'I agree to the above statement.'
- Enter your first and last name.
- Enter the appropriate position of the person completing the form. Only the owner, corporate director, partner of a partnership, trustee of an estate or an individual with delegated authority is permitted to complete this form.
- Enter the email, phone number, and fax number.
- Click in the box 'I'm not a robot.'
- Select 'Next' to continue.

Inventory Declaration - Fuel Tax - January 01, 2024


Step 1 of 5: Business Information

Business Information


Type of Ownership: *

Full Legal Name: * 


Business or Operating Name:
(if different than the Full Legal Name)

Alberta Business Identification Number (BIN): 

I do not have one

Alberta Corporate Account Number (CAN): 

I do not have one

Federal Business Number (FBN): 

I do not have one

Mailing Address: *

City / Town: *

Country: *

Province / State: *

Postal / Zip Code: *

Certification

I am an authorized representative of this business. I certify that, to the best of my knowledge and belief, the information contained in this declaration is true and correct and that all relevant facts have been revealed.



I agree to the above statement. *


First Name: *

Last Name: *

Position: *

Email: *

Phone - Extension: *  

Fax: 

I'm not a robot

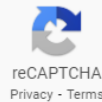


Image 2: This is how the Business Information will appear on page 2 of the declaration.

[Back to Index](#)

Page 3 – Inventory information (Image 3)

- From the Fuel Type drop-down menu, select the applicable fuel type.

- Enter the total number of physical locations that held inventory at 12:01 a.m. on January 1, 2024.
- Enter the total volume. Volumes are reported in litres.
- Select 'Add Fuel Type' to add a new row and repeat the previous steps until all fuel inventories in your possession have been entered.
- Once completed, select 'Next'.

Inventory Declaration - Fuel Tax - January 01, 2024

Step 2 of 5: Inventory Information

Once a fuel type has been added, click on the pencil or minus icon () to edit or delete an existing fuel.

Fuel Type	Number of Physical Locations	Total Fuel Volume Inventory as of 12:01 AM On January 01, 2024	Rate on January 01, 2024	Rate on Dec. 31 2023	Difference in Rate	
<div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"> Select ▼ </div>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Add Fuel Type

Previous

Next

Image 3: This is how the Inventory Information section will appear on page 3 of the declaration.

[Back to Index](#)

Page 4 – Physical address information (Image 4)

- Enter the addresses of the 10 physical locations that represent the largest remittance amounts for this Inventory Declaration. If you have fewer than 10 physical locations, enter the addresses of all physical locations. If you do not have a physical location, leave this page blank.
- Select 'Review' to continue.

Inventory Declaration - Fuel Tax - January 01, 2024
Step 3 of 5: Inventory Information

Address Information

Enter the addresses of the ten physical locations that represent the largest remittance amounts for this declaration. If you have fewer than ten physical locations, enter the addresses of all physical locations.

S/N	Address Line 1	Address Line 2	City / Town	Postal Code (ANANAN)
1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Image 4: This is how the Physical Address section will appear on page 4 of the declaration.

[Back to Index](#)

Page 5 – Review (Image 5)

- The information entered on the previous pages will populate the Business Information, Certification, Inventory Information and Physical Address Information sections. Ensure the information is correct.
- Select 'Previous' to go back and make a correction.
- Select 'Submit' to send the Inventory Declaration to TRA.

Inventory Declaration - Fuel Tax - January 01, 2024

Step 4 of 5: Review

Please review the information you entered for any possible errors and submit when completed.

The Inventory Declaration can only be submitted once.

Business Information

Type of Ownership:
Full Legal Name:
Business or Operating Name:
(if different than the Full Legal Name)
Alberta Business Identification Number (BIN):
Alberta Corporate Account Number (CAN):
Federal Business Number (FBN):
Mailing Address:
City / Town:
Province / State:
Country:
Postal / Zip Code:

Certification

First Name:
Last Name:
Position:
Email:
Phone - Extension:
Fax:

Fuel Type	Number of Physical Locations	Total Fuel Volume Inventory as of 12:01 AM on January 01, 2024	Rate on January 01, 2024	Rate on Dec. 31 2023	Difference in Rate	Total
Total Payable:						

S/N	Address Line 1	Address Line 2	City / Town	Postal Code
1.				
2.				
3.				
4.				
5.				

Image 5: This is how the review page will appear.

[Back to Index](#)

Page 6 – Confirmation (Image 6)

- Select 'Printer Friendly' to print a copy of the confirmation page for your records.
- A copy of the confirmation page cannot be retrieved nor recreated once your web browser session has ended.

Inventory Declaration - Fuel Tax - January 01, 2024

Step 5 of 5: Confirmation

Confirmation Number:

It is important to print the following summary for your records.
A copy of this page cannot be retrieved or recreated once your web browser session has ended.

[Printer Friendly](#)

Declaration Summary

Full Legal Name:
Inventory Account Number:
Remittance Code:
Period End:
Total Payable :

Please note that payment is due by January 31, 2024.

Payment by Electronic Payment (Government Tax Payment and Filing Service)

If you currently have online business banking through your financial institution, you may have access to this service. Please click [here](#) for a list of financial institutions offering electronic payment.

Please use the following information when paying using the Government Tax Payment and Filing Service:

Inventory Account Number:
Period End: 2024/01/01

Payment by Cheque

If paying by cheque, please print the Payment Slip and include it with a cheque made payable to the GOVERNMENT OF ALBERTA. All payments must be in CANADIAN FUNDS.

Please write the following information on the cheque:

Inventory Account Number:
Period End: 2024/01/01

Payment may be mailed or delivered to:

Tax and Revenue Administration
Alberta Treasury Board and Finance
9811 - 109 Street
Edmonton, AB T5K 2L5

[Print Payment Slip](#)

Business Information

Type of Ownership:
Full Legal Name:
Business or Operating Name:
(if different than the Full Legal Name)
Alberta Business Identification Number (BIN):
Alberta Corporate Account Number (CAN):
Federal Business Number (FBN):
Mailing Address:
City / Town:
Province / State:
Country:
Postal / Zip Code:

Certification

First Name:
Last Name:
Position:
Email:
Phone - Extension:
Fax:

Fuel Type	Number of Physical Locations	Total Fuel Volume Inventory as of 12:01 AM on January 01, 2024	Rate on January 01, 2024	Rate on Dec. 31, 2023	Difference in Rate	Total
Total Refundable:						

S/N	Address Line 1	Address Line 2	City / Town	Postal Code
1.				
2.				
3.				
4.				
5.				

Image 6: This is how the Confirmation page will appear.

[Back to Index](#)

Contact information and useful links

Contact TRA:	Email: tra.revenue@gov.ab.ca
Visit our website:	alberta.ca/fuel-tax-information-fuel-sellers.aspx
Subscribe to receive email updates:	tra.alberta.ca/subscribe.html
TRA Client Self-Service (TRACS):	tra.alberta.ca/tracs

[Back to Index](#)

