



# **Alberta Fuel Tax Act**

Special Notice Vol. 1 No. 49

Changes to Filing Requirements for Alberta Fuel Tax Inventory Declarations

Issued: February 16, 2024

## **Important information**

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.

## **New Filing Requirements for Alberta Fuel Tax Inventory Declarations**

Alberta's fuel tax rates are reviewed on a quarterly basis and changes are announced as and when required. Effective the next time fuel tax rates change, inventory declarations must be filed electronically through the Tax and Revenue Administration Client Self-Service (TRACS) secure online portal using the 'File inventory declaration' feature. For information on how to access TRACS, refer to the [TRACS](#) page of the Government of Alberta website.

Fuel sellers and retailers who hold unsold inventory of an applicable fuel that was purchased before the respective fuel tax rate increases are required to report those litres of fuel by completing and submitting a fuel tax inventory declaration, and must remit the tax owing on that fuel, within 30 days following the day on which the tax rate increases.

Fuel sellers and retailers who hold unsold inventory of an applicable fuel that was purchased before the respective fuel tax rate decreases, with Alberta fuel tax included, may apply for a refund of the tax paid on the litres of clear fuel held in inventory immediately before the tax rate decreases by filing an inventory declaration within one year of the day on which the tax rate decreases.

## **Program Registration Required**

In order to file inventory declarations through [TRACS](#), fuel sellers and retailers must be registered under Alberta's Fuel Tax Program. New registrants must create or log in to their Alberta.ca Account and use it to access the 'Program Registration' section of TRACS. For information on how to register under the Fuel Tax Program, including information on creating a basic Alberta.ca Account, if needed, refer to the [Fuel tax – Fuel sellers](#) page of the website.

If not already registered under Alberta's Fuel Tax Program, fuel sellers and retailers are encouraged to submit a registration request as soon as possible to ensure they are prepared to electronically file inventory declarations in the future.

## **Additional Information**

For additional information on Alberta's Fuel Tax Program, including a new instruction guide on how to file an inventory declaration, refer to the [Fuel tax](#) page of the website. For current and historical fuel tax rates, including information on how Alberta's fuel tax rates are calculated, refer to the [Tax, levy, and prescribed interest rates](#) page of the Government of Alberta website. For additional information on fuel tax relief in Alberta, refer to the [Affordability Programs](#) page.

Visit <https://www.alberta.ca/fuel-tax> for more information

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