

Tax and Revenue Administration (TRA)

Carbon Levy Administration

Information Circular CL-1

Overview of Carbon Levy on Fuel

Last updated: December 2, 2016

NOTE: This information circular 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 information circular and governing legislation, the legislation takes precedence.

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The Government of Alberta recognizes that many First Nations people and communities in the province prefer not to describe themselves as Indians/Indian bands. These terms have been used where necessary to reflect their legal meaning in the federal *Indian Act*.

Overview of Carbon Levy on Fuel

Effective January 1, 2017 at 12:01 a.m., the [Climate Leadership Act \(the Act\)](#) and the [Climate Leadership Regulation \(the Regulation\)](#), which are administered by Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA), come into force.

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



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Framework of the Act and Regulation

1. The purpose of the Act and the Regulation is to provide for a carbon levy on consumers of fuel to be effected through a series of payment and remittance obligations that apply to persons throughout the fuel supply chains in Alberta.
2. The first person in the fuel supply chain, the “direct remitter”, usually makes the payment of carbon levy to TRA. This ensures the carbon levy is paid at the highest level for administrative efficiency.
3. Each person in the fuel supply chain then remits the carbon levy to its fuel supplier and recovers the carbon levy remitted from the next person in the supply chain, with the end user (i.e., consumer) ultimately paying the carbon levy.
4. Where special circumstances apply, consumers may be the “direct remitters” making the carbon levy payment to TRA.

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Definition of Fuel

5. Under the Act and the Regulation, fuel means a substance set out below:
 - a. Aviation gas means a substance suitable to power an aircraft that is not propelled by a turbine;
 - b. Aviation jet fuel means a substance suitable to power an aircraft that is propelled by a turbine;
 - c. Bunker fuel means a crude oil distillate having a viscosity of greater than 5.5 centistokes at 40°C;
 - d. Butane means, in addition to its normal scientific meaning, a mixture mainly of butanes that ordinarily may contain some propane or pentanes plus;
 - e. Coal coke means a solid carbonaceous residue derived from low-ash, low-sulfur bituminous coal from which the volatile constituents were driven off by baking in an oven with the result that the fixed carbon and residual ash are fused together;
 - f. Coke oven gas means gas that is recovered from the carbonization of coal at high temperatures in a coke oven for the production of coal coke and processed to be suitable as a fuel;

- g. Diesel means a substance, including renewable diesel, that is sold or represented as diesel suitable for generating power by means of a diesel engine, but does not include locomotive diesel or heating distillate oil;
- h. Ethane means, in addition to its normal scientific meaning, a mixture mainly of ethane, which may ordinarily include some methane or propane;
- i. Gas liquids means a mixture of 2 or more of ethane, propane, butane or pentanes plus, whether in a gaseous or liquid form, that is obtained from the processing of natural gas or crude oil, and of which the exact composition is unknown;
- j. Gasoline means a substance, including renewable gasoline, that is sold or represented as gasoline suitable for use in a spark-ignition engine;
- k. Heating distillate oil means a diesel fuel used in a furnace, boiler or open flame burner or any other diesel not subject to either federal or provincial renewable fuel standards;
- l. Heavy fuel oil means a substance that is a distillate or a residual of crude oil and that has a viscosity of greater than 14 centistokes at 50°C;
- m. High heat value coal means bituminous coal and any other coal with a heating value greater than 27 000 kJ per kg normalized to a prescribed moisture content;
- n. Kerosene means a light petroleum distillate that meets the requirements of National Standard of Canada CAN/CGSB 3.3 99, Kerosene, as amended from time to time, but does not include aviation fuel;
- o. Locomotive diesel means diesel fuel that is used to operate a railway locomotive or to provide heat or light to railway cars attached to a railway locomotive;
- p. Low heat value coal means sub-bituminous coal and any other coal with a heating value up to and including 27 000 kJ per kg normalized to a prescribed moisture content;
- q. Methanol has its normal scientific meaning but does not include methanol produced from biomass;
- r. Naphtha means a refined or partially refined petroleum fraction with an approximate boiling range between 50°C and 204°C;
- s. Natural gas means natural gas that has been processed to meet the specifications for pipeline transport and sale, whether or not the natural gas contains gas liquids, but does not include refinery gas, or non-marketable gas or raw gas;
- t. Pentanes plus / condensate means a mixture mainly of pentanes and heavier hydrocarbons that ordinarily may contain some butanes and may be contaminated with sulphur and that is obtained from the production or processing of raw gas, condensate or crude oil;

- u. Propane means, in addition to its normal scientific meaning, a mixture of mainly propane that ordinarily may contain some ethane or butanes;
- v. Raw gas means natural gas that does not meet the specifications for pipeline transport and sale, and is not moved to a gas processing plant from a gas battery, compressor station or oil battery, or from a gas processing plant to a transmission pipeline;
- w. Refinery gas means any form or mixture of fuel gases produced in oil refineries or upgraders as a result of distillation, cracking, reforming or other oil refining or upgrading processes;
- x. Refinery petroleum coke means a carbonaceous solid produced from oil refinery coke units or other cracking processes, including coking, fluid coking, flexicoking and delayed coking, and includes coke referred to as “green” coke or “fuel grade” coke;
- y. Upgrader petroleum coke means a carbonaceous solid produced from oil or bitumen upgrader coker units or other cracking processes, including coking, fluid coking, flexicoking and delayed coking.

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Definition of a Recipient

6. The term “recipient” means:
- a person that purchases fuel;
 - a person that produces, processes or refines fuel;
 - a person that imports fuel into Alberta for the purpose of sale or resale;
 - a person that imports fuel into Alberta that, without first having been sold or resold in Alberta, is put, in Alberta, into a fuel system that produces heat or energy;
 - a person that sells or removes fuel from a refinery or terminal;
 - a person that manufactures, refines or acquires in, or imports into, Alberta not less than a total of 500 million litres of clear fuel annually;
 - a person that sells or removes fuel from a gas battery, gas gathering system or gas well;
 - a person that sells or removes fuel from a gas fractionation plant, gas processing facility or straddle plant;
 - a person that sells or removes fuel from an oil battery, oil production site or oil sands processing plant;

- a person that sells or removes natural gas directly from a transmission pipeline;
- a person that flares or vents fuel;
- a natural gas distributor;
- a person that sells or removes natural gas from a natural gas distribution system;
- a person that sells or removes fuel from a specified gas emitter;
- a person that rebrands fuel;
- a person that holds a licence for carbon levy exemption;
- a person that sells the following fuels:
 - coke oven gas;
 - refinery gas;
 - low heat value coal;
 - high heat value coal;
 - refinery petroleum coke;
 - upgrader petroleum coke;
 - coal coke;
- a person that must file a Declaration of Fuel Inventory form with TRA;
- a person that is required by the Act and the Regulation to pay a carbon levy on fuel used in Alberta;
- a person that uses aviation gas or aviation jet fuel purchased outside Alberta if the fuel is used for a flight that departs from a location in Alberta and arrives at a location in Alberta;
- a person that sells fuel that the person purchased exempt from the carbon levy as a holder of a carbon levy exemption certificate or using other evidence of exemption;
- a person that sells or removes fuel from an offsite storage facility;
- a person that sells or removes fuel from a liquids pipeline; or
- a person that is the operator of a joint venture in respect of the activities of the joint venture that are the responsibility of the operator.

Definition of a Direct Remitter

7. A direct remitter is a recipient required to remit the carbon levy payable to TRA according to the Act and the Regulation when conducting various activities in Alberta. For more information on who is considered to be a direct remitter, and how to register as a direct remitter, see the following information circulars:

- [CL-T-1, Transportation Fuels – Registration](#);
- [CL-OF-1, Other Fuels – Registration](#);
- [CL-NG-1, Natural Gas \(Heating Purposes\) – Registration](#);
- [CL-AV-1, Aviation Fuels – Registration, Payable, Filing and Remittance](#);
- [CL-RWY-1, Locomotive Diesel Used in a Railway Locomotive](#).

Registration ensures that TRA knows the participants in Alberta's fuel supply chains.

8. Other persons who receive fuel generally remit the carbon levy to the person from whom they purchased the fuel.
9. An interjurisdictional carrier must remit the carbon levy payable to TRA at the same time and in the same manner as the interjurisdictional carrier remits the fuel tax payable to TRA under the [Fuel Tax Act](#).

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Definition of Exempt-Sale Vendor

10. An exempt-sale vendor is a person that is registered under the Act and the Regulation to sell fuel other than raw gas or natural gas exempt from the carbon levy. Registration criteria vary, depending on the type of fuel. For more information on registering as an exempt-sale vendor, see the following information circulars:

- [CL-T-1, Transportation Fuels – Registration](#);
- [CL-OF-1, Other Fuels – Registration](#);
- [CL-AV-1, Aviation Fuels – Registration, Payable, Filing and Remittance](#).

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Alberta Indian Tax Exempt (AITE) Retailer

11. A retailer must be registered with TRA to sell fuel exempt from the carbon levy to eligible Indians and Indian bands. Retailers can be registered under the AITE program only if located on an Indian reserve in Alberta, or if the retailer delivers fuel to an Indian reserve in Alberta.
12. Each retail location must be registered separately. For more information, see the [AITE series of information circulars](#).

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When Fuel is subject to the Carbon Levy

13. Information on when fuel is subject to the carbon levy can be found in the following information circulars:
 - [CL-T-2, Transportation Fuels – Payable, Filing and Remittance](#);
 - [CL-OF-2, Other Fuels – Payable, Filing and Remittance](#);
 - [CL-NG-2, Natural Gas \(Heating Purposes\) – Payable, Filing and Remittance](#);
 - [CL-AV-1, Aviation Fuels – Registration, Payable, Filing and Remittance](#);
 - [CL-RWY-1, Locomotive Diesel Used in a Railway Locomotive](#).

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When Fuel is not subject to the Carbon Levy

14. Information on when fuel is not subject to the carbon levy can be found in the following information circulars:
 - [CL-T-2, Transportation Fuels – Payable, Filing and Remittance](#);
 - [CL-OF-2, Other Fuels – Payable, Filing and Remittance](#);
 - [CL-NG-2, Natural Gas \(Heating Purposes\) – Payable, Filing and Remittance](#);
 - [CL-AV-1, Aviation Fuels – Registration, Payable, Filing and Remittance](#);
 - [CL-RWY-1, Locomotive Diesel Used in a Railway Locomotive](#).

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When Consumers may Purchase Fuel Exempt from the Carbon Levy

15. Certain consumers or certain use of fuel may be exempt from carbon levy. Information on when consumers may apply to TRA for a carbon levy exemption certificate, or circumstances when evidence of exemption may be required, to purchase fuel exempt from the carbon levy can be found in the following information circulars:

- [CL-T-3, Transportation Fuels – Exemptions and Licences;](#)
- [CL-OF-3, Other Fuels – Exemptions and Licences;](#)
- [CL-NG-3, Natural Gas \(Heating Purposes\) – Exemptions;](#)
- [CL-AV-3, Aviation Fuels – Exemptions and Licences.](#)

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When Recipients may apply for a Licence

16. The Act and the Regulation allow recipients that are fuel vendors or suppliers who would regularly be entitled to a carbon levy refund or credit to apply for a licence to purchase fuels exempt from carbon levy. A licence holder may purchase fuel to which the licence applies, exempt from the carbon levy, from approved direct remitters. The licence holder is required to file monthly carbon levy returns with Tax and Revenue Administration (TRA) and remit the carbon levy to TRA on non-exempt fuel sales by the 28th day of the following month. Information on when recipients may apply to TRA for a licence to purchase fuel exempt from the carbon levy can be found in the following information circulars:

- [CL-T-3, Transportation Fuels – Exemptions and Licences;](#)
- [CL-OF-3, Other Fuels – Exemptions and Licences;](#)
- [CL-AV-3, Aviation Fuels – Exemptions and Licences.](#)

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Refund of the Carbon Levy

17. Information on when recipients may apply to TRA for a refund or a credit, for all or part of the carbon levy they remitted, can be found in the following information circulars:

- [CL-T-4, Transportation Fuels – Refunds and Rebates;](#)
- [CL-OF-4, Other Fuels – Refunds and Rebates;](#)
- [CL-NG-4, Natural Gas \(Heating Purposes\) – Refunds and Rebates;](#)
- [CL-AV-4, Aviation Fuels – Refunds and Rebates.](#)

Rebate of the Carbon Levy

18. Information on when consumers may apply to TRA for a rebate, for all or part of the carbon levy paid when the fuel was used for exempt purposes and the consumers would have been entitled to purchase the fuel exempt from carbon levy, can be found in the following information circulars::

- [CL-T-4, Transportation Fuels – Refunds and Rebates;](#)
- [CL-OF-4, Other Fuels – Refunds and Rebates;](#)
- [CL-NG-4, Natural Gas \(Heating Purposes\) – Refunds and Rebates;](#)
- [CL-AV-4, Aviation Fuels – Refunds and Rebates.](#)

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Glossary

19. **In the Act and the Regulation, the following definitions apply:**

- a. “arm’s length” means arm’s length within the meaning of section 251 of the Income Tax Act (Canada);
- b. “assess” includes reassess;
- c. “carbon levy exemption certificate” means a certificate, permit, card or other instrument issued by TRA;
- d. “clear fuel” means gasoline or diesel that is not marked fuel;
- e. “consumer” means a person that produces or purchases fuel in, or imports fuel into, Alberta
 - i. for use by that person,
 - ii. for use by another person at the first person’s expense, or
 - iii. on behalf of, or as agent for, a principal for use by the principal or by another person at the principal’s expense;
- f. “direct remitter” means a recipient as defined in paragraph 6 above;
- g. “dwelling house” means all or any part of a building or structure that is occupied as a permanent or temporary residence and includes any building that is connected to it by a doorway or by a covered or enclosed passageway;
- h. “fuel” means a substance set out in paragraph 5 above;
- i. “gas battery” means a system or arrangement of surface equipment that receives the effluent from a gas well and that provides separation,

measurement, dehydration, dew point control, compression or other gas handling functions, but does not include gas processing equipment;

- j. “gas fractionation plant” means a system or arrangement of equipment used to process gas liquids into one or more separate fuels, including, without limitation, ethane, propane, butane and pentanes plus, and includes any underground storage facilities on the same site operated by the same operator;
- k. “gas gathering system” means a system or arrangement of pipelines, compressors, line heaters, dehydrators, measurement or other equipment used to move raw gas or natural gas from an oil battery, oil production site, gas battery, gas well or other facility to a gas battery or gas processing facility;
- l. “gas processing facility” means a system or arrangement of equipment used at a gas plant or other facility for the extraction of substances such as hydrogen sulphide, helium, ethane or gas liquids from raw gas or natural gas, but does not include a wellhead separator, treater or dehydrator;
- m. “gas well” means any well, other than a well included in an oil production site, that produces raw gas or natural gas, including, without limitation,
 - i. a well that produces raw gas or natural gas
 - 1. from a pool or portion of a pool in which the hydrocarbon system is gaseous or exhibits a dew point on reduction of pressure, or
 - 2. from coal by in situ gasification or other means;
 - ii. a gas testing well; and
 - iii. any well designated as a gas well under the *Oil and Gas Conservation Act*;
- n. “marked fuel” means marked fuel as defined in the Fuel Tax Act;
- o. “motor vehicle” means a vehicle powered by an internal combustion engine;
- p. “natural gas distribution system” means a system, not including a transmission pipeline, by which natural gas is distributed to recipients;
- q. “natural gas distributor” means
 - i. a person that measures a recipient’s natural gas consumption on a regular basis for the purpose of billing the recipient directly or providing a retail dealer with the recipient’s billing information; or
 - ii. a person prescribed as a natural gas distributor but does not include a recipient that sells or removes natural gas that is subject to the carbon levy from a transmission pipeline;

- r. “natural gas services” means the issuing of bills to recipients, collection of amounts owing and responding to customer billing inquiries;
- s. “oil” means condensate, crude oil or synthetic coal liquid or a constituent of raw gas, condensate or crude oil that is recovered in processing and that is liquid at the conditions under which its volume is measured or estimated;
- t. “oil battery” means a system or arrangement of surface equipment that receives the effluent from one or more oil wells and provides separation, treating, measurement and other oil handling functions;
- u. “oil production site” means field production facilities for recovering oil or oil sands by mining, drilling or other in situ methods, including any wells or injection or pumping facilities and any associated infrastructure;
- v. “oil sands processing plant” means a plant for
 - i. the recovery of crude bitumen, sand and other substances from oil sands; or
 - ii. the extraction of crude oil, natural gas and other substances from crude bitumen;
- w. “owner” means the legal owner or a person in lawful possession;
- x. “person” includes a partnership, a trust and an Indian band;
- y. “possession” means
 - i. the state of having in one’s own personal possession; or
 - ii. the state of knowingly having in the actual possession of another person for one’s own use or benefit or the use or benefit of another person;
- z. “purchase” means to purchase or otherwise obtain fuel with or without giving consideration;
- aa. “rebrand” means
 - i. i.to reclassify a fuel from one substance to another;
 - ii. ii.to change a fuel to another type of fuel;
 - iii. iii.to change a fuel to a substance that is not subject to the carbon levy; or
 - iv. iv.to change a substance that is not subject to the carbon levy to a fuel;
- bb. “registrant” means a person registered under the Act and the Regulation;
- cc. “retail dealer” means a person that provides natural gas services to a recipient, but does not include a person that is a natural gas distributor;

- dd. "sell" means to sell to or otherwise supply fuel with or without receiving consideration;
- ee. "straddle plant" means surface equipment intended to reprocess natural gas for the purpose of recovering other fuels from the natural gas and includes any underground storage facilities on the same site operated by the same operator;
- ff. "terminal" means a fuel distribution facility designated as a terminal for the purposes of the Fuel Tax Act;
- gg. "transmission pipeline" means a pipeline used to transport natural gas from a gas battery, gas gathering system, gas processing facility, gas well or straddle plant to a natural gas distribution system, a straddle plant or export markets;
- hh. "use" includes flaring or venting;
- ii. "vendor" means a person that sells fuel to a consumer;
- jj. "venting" means the intentional controlled release of uncombusted gaseous fuel.

20. In the Regulation, the following definitions apply:

- a. "air transport service" means an air transport service as defined in the Canadian Aviation Regulations;
- b. "approval number" means the approval or registration number of a carbon levy exemption certificate or licence or the number on a federal identification card;
- c. "calendar month" means the period beginning on the first day of a month and ending on the last day of the month;
- d. "calendar quarter" means a period of 3 months beginning on the first day of January, April, July and October in each calendar year;
- e. "calendar week" means the 7-day period beginning on a Monday and ending on the following Sunday;
- f. "commercial purpose" means the regular
 - i. transport of members of the public or goods for a fee; or
 - ii. provision of services for a fee;
- g. "custom farming" means the business of carrying out any step in farming operations on behalf of another person, including the transportation of
 - i. required farm machinery to and from the operation location;

- ii. farm inputs, such as water, to a spraying operation, or seed and fertilizer to a seeding operation; and
- iii. farm products from a harvesting operation, such as grain or silage from a harvester, to the location where the farm products are to be stored or used;

but only where the transportation is required to support the custom farming operations and the vehicles used for transportation is registered to the owner of the custom farming operation;

- h. “dependant”, in relation to another person, means
 - i. a spouse or adult interdependent partner of the person;
 - ii. a child of the person under 21 years of age who is wholly dependent on the person for support; or
 - iii. a child of the person under 25 years of age who
 - A. is not married or in an adult interdependent relationship; and
 - B. is in full time attendance at an accredited educational institution;
- i. “exempt-sale vendor” means a person that is registered under the Act and the Regulation to sell fuel other than raw gas or natural gas exempt from the carbon levy, including a person that sells fuel exempt from the carbon levy to a person who is not a consumer;
- j. “farm machinery” means any of the following when used by a farmer in farming operations:
 - i. any machinery powered by an internal combustion engine or stationary engine;
 - ii. a boat or aircraft;
 - iii. a vehicle that is not registered under the Operator Licensing and Vehicle Control Regulation (AR 320/2002);
- k. “farm truck” means a vehicle that
 - i. is owned or leased by a farmer;
 - ii. is used exclusively in the conduct of farming operations; and
 - iii. is classified as a Class 2 commercial vehicle and is registered for farm use in Alberta or, in the case of a farmer that conducts farming operations on land outside Alberta as described in the definition for “farming operations in Alberta”, is registered for farm use in the jurisdiction where the land is situated;
- l. “farmer” means a person that is actively and directly involved in farming operations in Alberta, where the market value of production from the person’s

farming operations, including farm income stabilization payments and crop insurance payments, exceeds annually

- i. \$10,000, or
 - ii. \$5,000 where the farmer has no other income other than a pension or supplement as defined in the Old Age Security Act (Canada) or a benefit as defined in the Canada Pension Plan (Canada);
- m. "farming operations" means, subject to what is not farming operations as defined in the Regulation, one or more of the following:
- i. any step in the production of plants or domesticated animals, including animal products or by-products;
 - ii. the harvesting of peat moss;
 - iii. custom farming;
 - iv. the heating of buildings located on a farm by a farmer;
 - v. the personal use of a farm truck by a farmer and the farmer's dependants;
 - vi. the operation of an irrigation district, when carried out by the board of directors of the irrigation district and its employees, but not when carried out by a contractor;
- n. "farming operations in Alberta" includes farming operations conducted on land outside Alberta
- i. where the farmer conducting the operation is
 - A. an individual who is a resident of Alberta;
 - B. a partnership of which at least 50% is held by partners that are residents of Alberta; or
 - C. a corporation of which at least 50% of the shares of the class that, in the opinion of the Minister, has the controlling voting rights are owned by residents of Alberta; or
 - ii. where the farmer conducting the operations combines or integrates them with the farmer's farming operations conducted on land in Alberta;
- o. "federal identification card" means a card issued under the authority of the Government of Canada indicating that the holder is on the Indian Register under the Indian Act (Canada);
- p. "foreign operator" means a foreign operator, within the meaning of the Canadian Aviation Regulations, of an air transport service;

- q. “Indian” means an Indian as defined in the Indian Act (Canada);
- r. “Indian band” means a band as defined in the Indian Act (Canada);
- s. “interjurisdictional carrier” means a person that
 - i. owns or operates a commercial vehicle as defined in the Traffic Safety Act or a fleet of commercial vehicles engaged in interprovincial or international travel; and
 - ii. is licensed under the International Fuel Tax Agreement;
- t. “licence” means a licence issued by TRA exempting the holder from paying the carbon levy;
- u. “liquids pipeline” means a pipeline used to transport gas liquids or fuel derived from gas liquids, but does not include a pipeline in a gas fractionation plant, a gas processing plant, an offsite storage facility or a straddle plant;
- v. “natural gas service provider” means the person that provides natural gas services to a recipient;
- w. “officer” means
 - i. a police officer as defined in the Police Act;
 - ii. a person appointed as a peace officer under the Peace Officer Act; and
 - iii. any person appointed by the Minister as an officer;
- x. “offsite storage facility” means
 - i. a storage cavern that is part of a scheme approved under section 39(1)(b) or (d) of the Oil and Gas Conservation Act, including all associated wells and tanks used to store gas liquids or fuel derived from gas liquids, but does not include a storage cavern that is part of a gas fractionation plant or straddle plant; or
 - ii. a facility designated as an offsite storage facility by the Minister;
- y. “production process” means
 - i. an activity integral to the drilling, completion, workover or abandonment of a gas or oil well; or
 - ii. an activity integral to the operation of
 - A. a gas or oil well;
 - B. a gas battery;
 - C. a gas gathering system;

D. a compressor station or facility;

E. a gas processing facility;

F. a gas fractionation plant;

G. a straddle plant;

H. an oil battery; or

I. an oil production site, other than an oil production site that includes one or more thermal oil wells;

but does not include an activity in the operation of a specified gas emitter;

z. “refinery” includes

i. a facility in Alberta where a product is manufactured or refined from crude oil, bitumen or another petroleum substance into a fuel taxable under the Fuel Tax Act; and

ii. a renewable fuel production facility;

aa. “renewable fuel production facility” means a facility designated as a renewable fuel production facility by the Minister under the Fuel Tax Regulation (AR 62/2007);

bb. “reporting period” means a calendar month;

cc. “reserve” means a reserve as defined in the Indian Act (Canada);

dd. “specified gas emitter” means a facility to which the Specified Gas Emitters Regulation applies;

ee. “Specified Gas Emitters Regulation” means the Specified Gas Emitters Regulation (AR 139/2007); and

ff. “thermal oil well” means an oil well that is, has been or has the potential to be heated artificially.

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More information

See TRA’s [Carbon Levy website](#).

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Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: TRA.CarbonLevy@gov.ab.ca
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TRA Client Self-Service (TRACS):	tra.alberta.ca/tracs