

Tax and Revenue Administration (TRA)

Fuel Tax Act

Special Notice Vol. 1 No. 41

Sale of Fuel Exempt From Tax - Evidence of Export Required

Last updated: May 17, 2018

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.

Sale of Fuel Exempt From Tax - Evidence of Export Required

Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA), administers both the *Fuel Tax Act* (the FTA) and the *Climate Leadership Act* (the CLA). Where possible, TRA administers both Acts consistently to ensure administrative efficiency and clarity for the direct remitters who are registered under both Acts.

Generally, under both the FTA and the CLA, if the sale of fuel is for export from Alberta in bulk, then no Alberta fuel tax or carbon levy is payable. To sell fuel without the fuel tax, a **full direct remitter** under the FTA should ensure a purchaser provides documentation satisfactory to TRA showing that the fuel is destined for export from Alberta. The substantiation must be provided by the purchaser at the time of sale.

To purchase fuel without the fuel tax, the purchaser must provide documentation showing that the fuel is destined for export from Alberta each and every time the purchaser makes a purchase.

Examples of documentation satisfactory to TRA include

- bills of lading
- a U.S. Customs and Border Protection “Entry Summary” (form 7501)
- contracts with a carrier to export fuel outside of Alberta

TAX AND REVENUE ADMINISTRATION
9811 - 109 STREET, EDMONTON AB T5K 2L5

- Email: TRA.Revenue@gov.ab.ca
- Website: tra.alberta.ca
- Phone: 780-427-3044
- Fax: 780-427-0348

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



- shipping invoices showing details of the purchaser and destination
- if exported through a pipeline, a pipeline report showing fuel was loaded into the pipeline and the destination
- a statement on your invoices or contracts where the purchaser certifies that the fuel will be exported and/or used outside of Alberta

If the full direct remitter has remitted fuel tax to TRA on the fuel it subsequently sold to a purchaser who purchased the fuel exempt from the fuel tax for export from Alberta, the full direct remitter may adjust their next return to recover the fuel tax remitted on the sale of fuel without the fuel tax.

Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: TRA.Revenue@gov.ab.ca
Visit our website:	tra.alberta.ca
Subscribe to receive email updates:	tra.alberta.ca/subscribe.html
TRA Client Self-Service (TRACS):	tra.alberta.ca/tracs