

# Tax and Revenue Administration (TRA)

## Fuel Tax

## October 1, 2022 Online Inventory Declaration Instruction Guide

Last updated: September 26, 2022

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*NOTE: This Instruction Guide is intended to provide assistance when completing the October 1, 2022 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.*

### October 1, 2022 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 Online Inventory Declaration by October 31, 2022. Inventories of clear gasoline (including ethanol blended gasoline) and clear diesel (including blended diesel) held as of 12:01 a.m. on October 1, 2022 are subject to a tax rate of 4.5 cents per litre.

For further information, see [Special Notice Vol. 1 No. 45 - Collection of Alberta Fuel Tax](#).

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

- Email: [tra.revenue@gov.ab.ca](mailto:tra.revenue@gov.ab.ca)
- Website: [tra.alberta.ca](http://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.



## Who can complete the Inventory Declaration?

A person may file an October 1, 2022 Fuel Tax Online Inventory Declaration (Inventory Declaration) if:

- that person is the owner of the eligible fuel at the beginning of the day on October 1, 2022;
- the fuel is for sale or resale in Alberta; and
- the fuel was purchased or imported into Alberta without tax prior to October 1, 2022.

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.)

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## When is the Inventory Declaration due?

TRA must receive the October 1, 2022 Inventory Declaration on or before October 31, 2022.

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## Eligible fuels

The October 1, 2022 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);

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## 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 October 1, 2022.
- Click on the link to the Fuel Tax Online Inventory Declaration form in Step 1.

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## Page 1 – Have you previously submitted an October 1, 2022 Inventory Declaration? (Image 1)

- Select 'No' if this is your first time submitting an Inventory Declaration for the October 1, 2022 fuel tax rate change.

- Select 'Yes' if an October 1, 2022 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 - October 01, 2022

### 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](mailto: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 October 01, 2022 :  Yes  No \*

Next

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

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## 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 - October 01, 2022


### 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   
reCAPTCHA  
Privacy - Terms

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



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### 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 October 1, 2022.
- 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 - October 01, 2022

#### 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 October 01, 2022 	Rate on October 01, 2022	Rate on Sept. 30 2022	Difference in Rate	
Select 	<input type="text"/>	<input type="text"/>				

Add Fuel Type

Previous Next

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

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### 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 - October 01, 2022

#### 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.

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### 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 - October 01, 2022

### 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 October 01, 2022	Rate on October 01, 2022	Rate on Sept. 30, 2022	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.

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## 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 - October 01, 2022**

**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 October 31, 2022.

**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: 2022/10/01

**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: 2022/10/01

Payment may be mailed or delivered to:

Tax and Revenue Administration  
Alberta Treasury Board and Finance  
9611 - 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 October 01, 2022	Rate on October 01, 2022	Rate on Sept. 30, 2022	Difference in Rate	Total
<b>Total Payable:</b>						

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.

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## Contact information and useful links

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