

Tax and Revenue Administration (TRA)

International Fuel Tax Agreement (IFTA)

Information Circular IFTA-1R7

Overview of International Fuel Tax Agreement

Last updated: February 13, 2012

NOTE: This information circular is intended to explain the International Fuel Tax Agreement Articles of Agreement and relevant 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 the articles of agreement or legislation, the articles of agreement and legislation take precedence.

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Overview of IFTA

1. The International Fuel Tax Agreement (IFTA) is an agreement among American states and Canadian provinces enabling uniform collection and distribution of fuel taxes paid by motor carriers transporting goods into, and out of, several jurisdictions.
2. IFTA membership allows the carrier to significantly reduce the paperwork and compliance burden for fuel tax reporting. An Alberta carrier licensed under IFTA submits only one quarterly fuel tax return to Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA), covering the distance travelled in all IFTA jurisdictions, rather than preparing separate fuel tax reports for each jurisdiction. TRA refunds or collects the net fuel tax for all member jurisdictions.

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.



3. As of January 1, 1997, all relevant jurisdictions in Canada and the continental USA are members of IFTA except the following:

Alaska, District of Columbia, Northwest Territories, Nunavut, and Yukon Territory.

Carriers from the Yukon may register for IFTA in British Columbia, and carriers from the Northwest Territories may register in Alberta.

4. All carriers base-plated in Alberta or the Northwest Territories with qualified motor vehicles (as defined in [Information Circular IFTA-2, Alberta IFTA Licensing and Reporting Requirements](#)) travelling in more than one jurisdiction, should register under IFTA.
5. Qualified motor vehicles with a gross vehicle weight of more than 11,797 kilograms can only travel out of province if they are travelling under IFTA credentials or have obtained single trip fuel tax permits.

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