

Tax and Revenue Administration (TRA)

International Fuel Tax Agreement (IFTA)

Information Circular IFTA-3R4

Enforcement – Fuel Tax Trip Permits

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 to provide specific information. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in the interpretation between this information circular and the articles of agreement or legislation, the articles of agreement or legislation take precedence.

Enforcement – Fuel Tax Trip Permits

1. Carriers registered for IFTA in Alberta must also meet the fuel tax reporting requirements of non-IFTA jurisdictions in which they travel. This requirement applies to travel in Alaska, District of Columbia, Yukon, and the Northwest Territories. Carriers should contact the relevant jurisdiction for information concerning these reporting requirements.
2. Alberta carriers with qualified motor vehicles not registered for IFTA will not be able to travel in other IFTA jurisdictions unless they have purchased a trip permit for fuel tax purposes. If not a member of a licensing pro-rate plan, the carrier will also have to purchase a trip permit for licensing purposes. Carriers should contact the relevant jurisdictions for information regarding the purchase of these trip permits.
3. Vehicles that do not meet the qualified motor vehicle specifications for IFTA, as found in [Information Circular IFTA-2, Alberta IFTA Licensing and Reporting Requirements](#), are not required to pro-rate their fuel tax. The carriers simply pay the fuel tax of the jurisdiction in which the fuel was purchased.

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



Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: TRA.Revenue@gov.ab.ca
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