

Tax and Revenue Administration (TRA)

Fuel Tax Act

Information Circular AV-1R1

Aviation Fuel Tax – International Flights

Last updated: December 8, 2020

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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Fuel Tax Exemption

A foreign operator of a commercial air transport service on an international flight originating in Alberta is exempt from Alberta fuel tax on aviation fuel at the time the fuel is purchased. The operator is authorized to purchase tax-exempt clear fuel from a registered exempt-sale vendor by providing, at the time of purchase, federal documentation establishing that the operator qualifies as a foreign operator under the *Aeronautics Act* (Canada). The exemption is provided by the vendor at time of billing, based on the federal documentation requirements. No additional documentation is required in order to obtain this up-front tax exemption.

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



Fuel Tax Rebate

A foreign operator of a commercial air transport service that does not qualify for the up-front tax exemption at the time the aviation fuel is purchased will be charged Alberta fuel tax by the fuel vendor. However, the operator may otherwise qualify and apply to TRA for a rebate of the fuel tax paid.

A rebate of fuel tax paid on aviation fuel is available where one of the following situations occurs:

- qualifying international flights of domestic carriers,
- qualifying international flights that have a stopover elsewhere in Canada, and
- qualifying international charter and other non-scheduled flights.

There is no requirement for a foreign operator of a commercial air transport service to register with TRA prior to applying for a rebate of fuel tax paid on aviation fuel. In order to obtain the rebate, the operator must file an [Aviation Fuel Tax Rebate Application \(Form AT393\)](#). Supporting documentation must be submitted with the application. In the case of flights that qualify for a rebate of federal excise tax, a copy of the summary information provided to the fuel vendor is sufficient. In all other cases, the supporting documentation must include the date of purchase, quantity of aviation fuel purchased, name of vendor and purchaser, tail number of the aircraft, make or model of the aircraft, flight number, departure point and destination.

An original copy of Form AT393 and the required supporting documentation must be received by TRA within three years from the end of the year in which the aviation fuel was purchased in Alberta.

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General Limitations

A commercial flight is one in which a passenger or cargo is transported for payment or other consideration. Flight crews are not considered to be passengers, and their personal belongings are not considered to be cargo. Private aircraft are not considered to be commercial. Flights do not need to be non-stop for the operator to qualify for the tax exemption or rebate on aviation fuel purchased in Alberta. Rather, aircraft may take on additional passengers or cargo at another location outside of Alberta provided the ultimate destination is outside of Canada. However, flights that offload a passenger or cargo at another location outside of Alberta before departing for an international destination do not qualify for the tax exemption or rebate.

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Contact Information and Useful Links

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