

Tax and Revenue Administration (TRA)

Fuel Tax Act

Information Circular AV-1

Aviation Fuel Tax – International Flights

Last updated: March 26, 2007

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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Index

- [Overview](#)
- [Fuel Tax Exemption](#)
- [Fuel Tax Rebate](#)
- [General Limitations](#)

Overview

This information circular provides details of Alberta's program to provide relief from the provincial aviation fuel tax on qualifying international flights.

[Back to Index](#)

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.



Fuel Tax Exemption

An up-front exemption will be provided on flights that also qualify for up-front exemption from the federal excise tax. This exemption is available to foreign commercial carriers on international flights originating in Alberta. The exemption will be provided by the fuel supplier at time of billing, based on the federal documentation requirements. No additional documentation is required in order to obtain the provincial tax exemption.

[Back to Index](#)

Fuel Tax Rebate

International commercial flights that do not qualify for the exemption may qualify for a rebate. The rebate applies in the following cases:

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

In order to obtain the rebate, a carrier must file a monthly rebate application ([Form AT393](#)) with Alberta Tax and Revenue Administration. The application must be accompanied by supporting documentation. In the case of flights that qualify for a rebate of excise tax from the fuel supplier, a copy of the summary information provided to the supplier will suffice. In all other cases, information required will consist of the date of purchase, quantity, name of seller and purchaser, tail number and make/model of aircraft, flight number, departure point, and destination.

[Back to Index](#)

General Limitations

A commercial flight is one where passengers or cargo is transported for payment or other consideration. Flight crews are not considered passengers, and their personal belongings are not considered cargo. Private aircraft are not considered commercial. Flights do not need to be non-stop to qualify; aircraft may take on additional passengers or cargo at another location outside Alberta provided the ultimate destination is outside Canada. However, flights that offload passengers or cargo at another location outside Alberta before departing for an international destination do not qualify. This program applies to aviation fuel used on or after March 1, 2004.

[Back to Index](#)

Contact Information and Useful Links

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TRA Client Self-Service (TRACS):	tra.alberta.ca/tracs

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