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Natural Gas (Heating Purposes) Carbon Levy Remitter Return Instruction Guide

NOTE: This Instruction Guide is intended to provide assistance when completing the Natural Gas (Heating Purposes) Carbon Levy Remitter return. 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.

The Government of Alberta recognizes that many First Nations people and communities in the province prefer not to describe themselves as Indians/Indian bands. These terms have been used where necessary to reflect their legal meaning in the federal *Indian Act*.

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Who Must Complete this Return

A person that is registered with Tax and Revenue Administration (TRA) as a Natural Gas Distributor must complete the Natural Gas (heating purposes) Carbon Levy Remitter Return on a monthly basis.

This return is available in [Tax and Revenue Client Self-service \(TRACS\)](#). TRACS is a secure online filing system for TRA corporate and commodity taxpayers, claimants and filers to conveniently conduct business with TRA.

Further information on TRACS can be found on TRA's website at <http://tra.alberta.ca/tracs>.

TAX AND REVENUE ADMINISTRATION (Website: <http://tra.alberta.ca>)
9811 - 109 STREET, EDMONTON AB T5K 2L5

General:

- Email: TRA.CarbonLevy@gov.ab.ca
- Phone: 780-644-4300; Fax: 780-644-4144

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

Further information on the Carbon Levy – Natural Gas can be found in the following information circulars.

[CL-NG-1 – Natural Gas \(Heating Purposes\) - Registration](#)

[CL-NG-2 – Natural Gas \(Heating Purposes\) - Payable, Filing and Remittance](#)

[CL-NG-3 – Natural Gas \(Heating Purposes\) - Exemptions](#)

[CL-NG-4 – Natural Gas \(Heating Purposes\) - Refunds and Rebates](#)

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Completing the Return

The following steps and screen shots will assist you with completing the Carbon Levy Remitter Natural Gas Return:

Step 1 of 5: Select Period End (Image 1)

1. Select the period end from the drop-down box.
2. Once completed, select 'Next'.

Carbon Levy - Remitter (CLR) - File a Return

Account Number:
Legal Name:

Period Selection

Period Selection

Period End: Select

Next

*Please note, your Account Number and Legal Name will populate when you log into your account.

Image 1: This is how the screen will appear for step 1 of the remitter return.

Step 2 of 5: Registered Fuels (Image 2)

1. The list of fuel types you are registered for is displayed. The available fuel types are those active as of the period end selected.
2. To continue, select 'Next'

Carbon Levy - Remitter (CLR) - File a Return

Account Number:

Legal Name:

Registered Fuels

Fuel Types

You are registered for the following fuel types for the period ending January 31, 2018. If a fuel type does not appear in the list below, do not proceed and contact Tax and Revenue Administration at 780-644-4300. If calling long distance within Alberta, call 310-0000 then enter 780-644-4300.

Natural Gas

- Natural gas

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Image 2: This is how the screen will appear for step 2 of the remitter return.

Step 3 of 5: Fuel Reporting, Adjustments and Credits (Image 3)

1. On **line 105** report the number of natural gas meters that were active during the reporting period.
2. On **line 210** report volumes of natural gas that have been billed to customers.
3. On **line 220** report volumes of natural gas used in your own operations that are subject to carbon levy and have not been included in line 210 above. Include volumes of natural gas used for an eligible exempt purpose.
4. **Line 290** will populate the sum of lines 210 and 220 on the review page.
5. On **line 310** report volumes of natural gas sold to eligible Indians and Indian bands located on a reserve in Alberta who provided evidence of exemption in the form of a federal identification card or an original certificate.

6. On **line 315** report volumes of natural gas sold to entities in Alberta that have provided a valid exemption certificate enabling them to purchase natural gas exempt from carbon levy as an entity that reports as a specified gas emitter. Include volumes of natural gas used for your own use.
7. On **line 320** report volumes of natural gas sold exempt from carbon levy to the Government of Canada or armed forces of another country where documentation has been provided confirming that the fuel is being purchased for use by the Government of Canada or armed forces of another country.
8. On **line 330** report volumes of natural gas sold to entities in Alberta that have provided a valid exemption certificate enabling them to purchase natural gas exempt from carbon levy as an entity that uses the natural gas as a raw material/diluent/solvent for the purposes of manufacturing, including petrochemical manufacturing. Include volumes of natural gas purchased for your own use if you have an exemption certificate for natural gas and the natural gas is used as a raw material/diluent/solvent.
9. On **line 340** report volumes of natural gas sold to entities in Alberta that have provided a valid exemption certificate enabling them to purchase natural gas exempt from carbon levy as an Oil and Gas Production Process before 2023. Include volumes of natural gas purchased for your own use if you have an exemption certificate for natural gas and the natural gas is used for an eligible exempt oil and gas production process before 2023.
10. On **line 358** report volumes of natural gas sold to entities in Alberta for other exempt uses. Documentation satisfactory to the Minister must be maintained to support exemption.
11. **On line 359** enter a text description of the type of exemption claimed on line 358 above.
12. **Line 420** is the sum of lines 310, 315, 320, 330, 340 and 358 which will populate on the review screen.
13. **Line 500** will populate the sum of lines 290 and 420 on the review page.
14. **Line 510** indicates the carbon levy rate for natural gas.
15. On **line 550**, line 500 is multiplied by line 510 and will be visible on the review page.
16. On **line 605** enter the dollar total of carbon levy related to bad debts being reported as written off in the period as a negative amount and any carbon levy on bad debts

that were reported in a prior period that have been subsequently recovered as a positive amount.

17. On **line 680** enter the dollar total of an adjustment resulting from a carbon levy rate change. This line should be used when the system has applied the new carbon levy rate to a volume of natural gas sold under the previous carbon levy rate. Follow these steps to calculate the dollar amount to be entered in this line:

- A. Determine the value to be reported in line 680 by determining the volume of natural gas reported in line 210 that was sold under the previous carbon levy rate.
- B. Multiply the volume calculated in A by the previous carbon levy rate.
- C. Multiply the volume calculated in A by the new carbon levy rate.
- D. Determine the difference: B minus C
- E. Enter the dollar amount calculated in D as a negative number in line 680.

18. On **line 698** enter the net total of any other monetary adjustments for the period that are not included in line 605 or line 680.

This line can be used to report the difference that occurs due to rounding between the calculated amount on the return and your records.

19. On **line 699** enter a text description for the adjustment being claimed on line 698.
20. **Line 720** is the sum of lines 605, 680 and 698 which will appear on the review page.
21. **Line 750** is the sum of line 550 plus line 720 and will populate on the review page.
22. Select 'Review' on the bottom left side of the page.

Carbon Levy - Remitter (CLR) - File a Return

Account Number:

Legal Name:

Period End Date:

Natural Gas

105 Number of Active Meters	<input type="text"/>
Gross Volumes Subject to Carbon Levy	
210 Billed to Customers	<input type="text"/> (GJ in whole numbers)
220 Own Use	<input type="text"/> (GJ in whole numbers)
290 Subtotal i	
Less Exemptions	
310 Indians and Indian Bands i	<input type="text"/> (GJ in whole numbers)
315 Specified Gas Emitters	<input type="text"/> (GJ in whole numbers)
320 Exempt Government Entities	<input type="text"/> (GJ in whole numbers)
330 Raw Material / Diluent / Solvent	<input type="text"/> (GJ in whole numbers)
340 Exempt Oil and Gas Production Process before 2023	<input type="text"/> (GJ in whole numbers)
358 Other (please specify below)	<input type="text"/> (GJ in whole numbers)
359 Description of Other	<input type="text"/>
420 Total Exempt Volumes i	
500 Total Volumes Subject to Carbon Levy i	
510 Carbon Levy Rate	\$1.0110/GJ
550 Subtotal Carbon Levy Payable i	
Adjustments (Dollar Amount) (negative amounts reduce Carbon Levy Payable)	
605 Bad Debt (Write-off) / Recovery	<input type="text"/>
680 Carbon Levy Rate Change Adjustment	<input type="text"/>
698 Other (please specify below)	<input type="text"/>
699 Description of Other	<input type="text"/>
720 Total Adjustments i	
750 Net Carbon Levy Payable i	
850 Net Carbon Levy Payable - Natural Gas	

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Image 3: This is how the screen will appear for step 3 of the remitter return.

Step 4 of 5: Review (Image 4)

1. Verify that all of the information entered is accurate.
2. **Line 750** indicates the carbon levy payable for Natural Gas.
3. The total amount of carbon levy payable is shown on **Line 850**.
4. After the information has been verified, select 'Submit'.

Carbon Levy - Remitter (CLR) - Review Return

Account Number:

Legal Name:

Period End Date:

Please review your return for any possible errors and submit when complete.

Natural Gas

105 Number of Active Meters
Gross Volumes Subject to Carbon Levy
210 Billed to Customers
220 Own Use
290 Subtotal ⓘ
Less Exemptions
310 Indians and Indian Bands ⓘ
315 Specified Gas Emitters
320 Exempt Government Entities
330 Raw Material / Diluent / Solvent
340 Exempt Oil and Gas Production Process before 2023
358 Other (please specify below)
359 Description of Other
420 Total Exempt Volumes ⓘ
500 Total Volumes Subject to Carbon Levy ⓘ
510 Carbon Levy Rate
550 Subtotal Carbon Levy Payable ⓘ
Adjustments (Dollar Amount)
(negative amounts reduce Carbon Levy Payable)
605 Bad Debt (Write-off) / Recovery
680 Carbon Levy Rate Change Adjustment
698 Other (please specify below)
699 Description of Other
720 Total Adjustments ⓘ
750 Net Carbon Levy Payable ⓘ
850 Net Carbon Levy Payable - Natural Gas

By submitting this return, the filer certifies that the information contained in this return is, to the best of the filer's knowledge, correct and complete.

Image 4: This is how the screen will appear for step 4 of the remitter return.

Step 5 of 5: Confirmation (Image 5)

1. Your Remitter Return has now been successfully submitted.
2. Print a copy of the summary sheet for your records. The summary cannot be retrieved once you leave the summary screen.
3. The return must be submitted to TRA by the 28th day of the month following the period end.

Carbon Levy - Remitter (CLR) - Return Confirmation

Account Number:

Legal Name:

Confirmation Number:

It is important to print a copy of this page for your records.

Printer Friendly

Payment Amount

Legal Name: _____
Alberta Business Identification Number (BIN): _____
Remittance Code: 31 Carbon Levy - Remitter (CLR)
Period End: _____

850 Net Carbon Levy Payable - Natural Gas
 900 **Total Carbon Levy Payable or (Refundable)**

Please note that payment is due by _____
Please review your account balance and financial transactions prior to remitting payment. The revised Total Carbon Levy Payable does not reflect other adjustments (e.g. Interest and Penalties). See "Help" for additional information.

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:

Alberta Business Identification Number (BIN): _____
Period End: _____

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:

Alberta Business Identification Number (BIN): _____
Period End: _____

Payment may be mailed or delivered to:

Tax and Revenue Administration
Alberta Treasury Board and Finance
9811 - 109 Street
Edmonton, AB T5K 2L5

Print Payment Slip

Image 5: This is how the screen will appear for step 5 of the remitter return.

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Payment

There are several options for remitting the carbon levy payment to TRA including:

- pay online using electronic payment through your financial institution (Government Tax Payment and Filing Service); or
- pay by mail, courier or in person for cheques and money orders (payable to the Government of Alberta).

For more information on making a payment to TRA, please see:

<http://tra.alberta.ca/making-payments>.

TRA must receive the payment by the 28th day of the month following the period end.

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Amending a Return

You can amend a return for a period that was previously submitted.

1. Choose the period end you would like to amend and select 'Next'.
2. You will receive a period warning message on the screen. Select 'Next' to continue with the amendment.
3. The assessed values from the previously submitted return will be available for editing. Click the field that you are amending and enter the new value. Repeat this step for all fields requiring an amendment.
4. When all amendments are complete, click 'Review'.
5. Verify that all of the information entered is accurate.
6. Select 'Submit'.

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Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: TRA.CarbonLevy@gov.ab.ca
Visit our website:	http://tra.alberta.ca
Subscribe to receive email updates:	http://tra.alberta.ca/subscribe.html
TRA Client Self-Service (TRACS):	http://tra.alberta.ca/tracs