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## Other Fuels Carbon Levy Remitter Return Instruction Guide

*NOTE: This Instruction Guide is intended to provide assistance when completing the Other Fuels 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 who is registered with Tax and Revenue Administration (TRA) as a carbon levy direct remitter for other fuels; or is licensed under the *Climate Leadership Act* for fuels excluding gasoline and diesel must complete an Other Fuels 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 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>.

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

General:

- Email: [TRA.CarbonLevy@gov.ab.ca](mailto: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 – Other Fuels can be found in the following information circulars:

[CL-OF-1 – Other Fuels – Registration](#)

[CL-OF-2 – Other Fuels – Payable, Filing and Remittance](#)

[CL-OF-3 – Other Fuels – Exemptions and Licences](#)

[CL-OF-4 – Other Fuels – Refunds and Rebates](#)

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## Completing the Return

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

### Step 1 of 6: 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 6: 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.

| Transportation  | Other Fuels  |
|---|--|
| <ul style="list-style-type: none"><li>• Diesel - clear</li><li>• Diesel - marked</li><li>• Gasoline - clear</li><li>• Gasoline - marked</li></ul> | <ul style="list-style-type: none"><li>• Kerosene</li><li>• Propane</li></ul> |

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

### Step 3 of 6: Fuel Reporting, Adjustments and Credits (Image 3)

1. Select the box in **line 050** if there are no Other Fuel volumes to report for this period.
2. The following fuel volumes subject to carbon levy should be included in **line 215**:
  - Fuel imported into Alberta that is not delivered to a designated offsite storage facility, or refinery or terminal designated under the *Fuel Tax Act*;
  - Fuel sold or removed from a gas or oil processing system without moving all of the fuel back into a respective processing system;
  - Miscellaneous fuels sold in Alberta including: coke oven gas, refinery gas, low heat value coal, high heat value coal, refinery petroleum coke, upgrader petroleum coke, and coal coke; and
  - Fuel acquired from a direct remitter or licence holder in Alberta.
  - If you are a licence holder, report volumes you have sold, exported or used.

Do not include fuel volumes:

- Acquired and sold to a licence holder;
- Imported into Alberta or acquired in Alberta and delivered to a designated offsite storage facility, or refinery or terminal designated under the *Fuel Tax Act*, that remain in inventory at that facility at the end of a reporting period.

3. On **line 220** report volumes used in your own operations that are subject to carbon levy and have not been included in Line 215 above. Include volumes of fuel used for an eligible exempt purpose.
4. **Line 290** is the subtotal of lines 215 and 220 and will populate on the review page.
5. On **line 310** report volumes of fuel sold to eligible Indians and Indian bands located on a reserve in Alberta who provided evidence of exemption in the form of a ministerial identification card (AITE card) or a federal identification card for eligible Indians; or an original certificate for an Indian band.
6. On **line 315** report volumes of fuel sold to entities in Alberta that have provided a valid exemption certificate enabling them to purchase specific fuels exempt from carbon levy as an entity that reports as a specified gas emitter. Include volumes of fuel used for your own use if eligible.

The effective date and active status of exemptions certificates can be confirmed online using the Tax and Revenue Administration Client Self-Service (TRACS) system.

7. On **line 320** report volumes of fuel 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 fuel sold to entities in Alberta that have provided a valid exemption certificate enabling them to purchase specific fuels exempt from carbon levy as an entity that uses the fuel as a raw material/diluent/solvent for the purposes of manufacturing, including petrochemical manufacturing. Include the volume of a specific fuel purchased for your own use if you have an exemption certificate for that specific fuel and the specific fuel is used as a raw material/diluent/solvent.

The effective date and active status of exemptions certificates can be confirmed online using the Tax and Revenue Administration Client Self-Service (TRACS) system.

9. On **line 340** report volumes of fuel sold to entities in Alberta that have provided a valid exemption certificate enabling them to purchase specific fuels exempt from carbon levy as an Oil and Gas Production Process before 2023. Include the volume of a specific fuel purchased for your own use if you have an exemption certificate for that specific fuel and the specific fuel is used for an eligible exempt oil and gas production process before 2023.

The effective date and active status of exemptions certificates can be confirmed online using the Tax and Revenue Administration Client Self-Service (TRACS) system.

10. On **line 358** report volumes of fuel sold to entities in Alberta for other approved 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. On **line 370** report the following volumes:
  - Fuel that you export from Alberta.
  - Fuel that is sold or removed from a designated offsite storage facility, or refinery or terminal designated under the *Fuel Tax Act*, and evidence satisfactory to the Minister is provided by the purchaser that the fuel is intended for export from Alberta at the time it is sold.
13. **Line 420** is the sum lines 310, 315, 320, 330, 340, 358, and 370 and will populate on the review page.
14. On **line 450** report any miscellaneous verifiable volume adjustments that are not reflected in any other volume reported on a different line on the return.
15. **Line 500** is line 290 less line 420 plus or minus line 450 and will be visible on the review page.
16. **Line 510** indicates the specific carbon levy rate per fuel type.
17. **Line 550** is line 500 is multiplied by line 510 and will be visible on the review page.

## Carbon Levy - Remitter (CLR) - File a Return

Account Number:

Legal Name:

Operating Name: TRANSPORTATION AND OTHER

Period End Date:

### Other Fuels

|   | Kerosene<br>(in Litres)  | Propane<br>(in Litres)   |
|---|--------------------------|--------------------------|
| <b>050</b> No Fuel volumes or adjustments to report for this period   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>215</b> Gross Volumes Subject to Carbon Levy   | <input type="text"/>     | <input type="text"/>     |
| <b>220</b> Own Use Subject to Carbon Levy (if not included in line 215)   | <input type="text"/>     | <input type="text"/>     |
| <b>290</b> Subtotal                                |                          |                          |
| <b>Less</b>   |                          |                          |
| <b>Exempt Volumes Sold in Alberta</b>   |                          |                          |
| <b>310</b> First Nations  | <input type="text"/>     | <input type="text"/>     |
| <b>315</b> Specified Gas Emitters   | <input type="text"/>     | <input type="text"/>     |
| <b>320</b> Exempt Government Entities   | <input type="text"/>     | <input type="text"/>     |
| <b>330</b> Raw Material / Diluent / Solvent   | <input type="text"/>     | <input type="text"/>     |
| <b>340</b> Exempt Oil and Gas Production Process before 2023  | <input type="text"/>     | <input type="text"/>     |
| <b>358</b> Other (please specify below)   | <input type="text"/>     | <input type="text"/>     |
| <b>359</b> Description of Other   | <input type="text"/>     | <input type="text"/>     |
| <b>370</b> Exported Out of Alberta  | <input type="text"/>     | <input type="text"/>     |
| <b>420</b> Total Exempt Volumes                  |                          |                          |
| <b>450</b> Volume Adjustments   | <input type="text"/>     | <input type="text"/>     |
| <b>500</b> Total Volumes Subject to Carbon Levy  |                          |                          |
| <b>510</b> Carbon Levy Rate   | \$0.0514                 | \$0.0308                 |
| <b>550</b> Subtotal Carbon Levy Payable          |                          |                          |

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

### Step 4 of 6: Adjustments and Credits (Image 4)

1. 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.
2. On **line 610** enter the carbon levy previously remitted on product that was destroyed, contaminated, etc., as a negative amount.
3. On **line 615** enter the net total of any carbon levy paid when acquiring product that has been included in this month's Gross Volumes Subject to Carbon Levy on line 290 as a negative amount.
4. On **line 698** enter the net total of any other monetary adjustments for the period that are not reflected in lines 605, 610, or 615.
5. On **line 699** enter a text description for the adjustment being claimed on line 698.
6. **Line 720** is the sum of lines 605, 610, 615, and 698 which will appear on the review page.
7. **Line 750** is the total of line 550 plus line 720 and will populate on the review page.
8. Select 'Review' on the bottom left side of the page.

| Adjustments (Dollar Amount)<br>(negative amounts reduce Carbon Levy Payable) |  |  |  |
|--|--|--|--|
| <b>605</b> Bad Debt Write-off / Recovery                                     |  |  |  |
| <b>610</b> Product Stolen / Destroyed  |  |  |  |
| <b>615</b> Carbon Levy Paid on Volumes included in line 290                  |  |  |  |
| <b>698</b> Other (please specify below)                                      |  |  |  |
| <b>699</b> Description of Other  |  |  |  |
| <b>720</b> Total Adjustments <span>i</span>                                  |  |  |  |
| <b>750</b> Net Carbon Levy Payable <span>i</span>                            |  |  |  |
| <b>820</b> Net Carbon Levy Payable - Other Fuels                             |  |  |  |

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

### Step 5 of 6: Review (Image 5 and 6)

1. Verify that all of the information entered is accurate.
2. Select 'Review Summary'
3. **Line 810** indicates the carbon levy payable for Transportation Fuels.
4. **Line 820** indicates the carbon levy payable for Other Fuels.
5. The total amount of carbon levy payable or refundable is shown on **Line 900**.
6. After the information has been verified, select 'Submit.'

#### Carbon Levy - Remitter (CLR) - File a Return

Account Number:

Legal Name:

Operating Name: TRANSPORTATION AND OTHER

Period End Date:

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

#### Other Fuels

|   | Kerosene<br>(in Litres)             | Propane<br>(in Litres)   |
|---|-------------------------------------|--------------------------|
| <input type="checkbox"/> 050 No Fuel volumes or adjustments to report for this period | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input type="text"/> 215 Gross Volumes Subject to Carbon Levy                         | <input type="text"/>                | <input type="text"/>     |
| <input type="text"/> 220 Own Use Subject to Carbon Levy (if not included in line 215) | <input type="text"/>                | <input type="text"/>     |
| <input type="text"/> 290 Subtotal   |                                     |                          |
| Less  |                                     |                          |
| Exempt Volumes Sold in Alberta  |                                     |                          |
| <input type="text"/> 310 First Nations  | <input type="text"/>                | <input type="text"/>     |
| <input type="text"/> 315 Specified Gas Emitters                                       | <input type="text"/>                | <input type="text"/>     |
| <input type="text"/> 320 Exempt Government Entities                                   | <input type="text"/>                | <input type="text"/>     |
| <input type="text"/> 330 Raw Material / Diluent / Solvent                             | <input type="text"/>                | <input type="text"/>     |
| <input type="text"/> 340 Exempt Oil and Gas Production Process before 2023            | <input type="text"/>                | <input type="text"/>     |
| <input type="text"/> 358 Other (please specify below)                                 | <input type="text"/>                | <input type="text"/>     |

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

### Carbon Levy - Remitter (CLR) - Review Summary

Account Number:

Legal Name:

Operating Name: TRANSPORTATION AND OTHER

Period End Date:

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

#### Payment Totals

|                                  |  |                                     |
|----------------------------------|--|-------------------------------------|
| <input type="text" value="810"/> | Net Carbon Levy Payable - Transportation Fuels   | <input type="button" value="Edit"/> |
| <input type="text" value="820"/> | Net Carbon Levy Payable - Other Fuels            | <input type="button" value="Edit"/> |
| <input type="text" value="900"/> | <b>Total Carbon Levy Payable or (Refundable)</b> |                                     |

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

### Step 6 of 6: Confirmation (Image 7)

1. Your Remitter Return has now been successfully submitted.
2. Print a copy of the summary sheet for your records. A submission details PDF will be available in the View Assessment Status section if you are unable to print a copy of the summary sheet.
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:

810 Net Carbon Levy Payable - Transportation Fuels

820 Net Carbon Levy Payable - Other Fuels

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 7: This is how the screen will appear for step 6 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 28<sup>th</sup> 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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## Sample Reporting Scenarios

*Please note that while Tax and Revenue Administration (TRA) may provide informal advice and assistance in the following scenarios, they are not rulings and are not binding upon TRA.*

[Scenario 1: How to report on own use when you have a licence and an exemption certificate for the same fuel type and the fuel is purchased using the licence.](#)

[Scenario 2: How to report on own use when you have a licence and do not have an exemption certificate or fuel is not used during the month it was acquired.](#)

[Scenario 3: How to report volumes sold to a licence holder.](#)

[Scenario 4: Who reports the volume of fuel sold to one specific entity when the volumes sold are split between a licence and an exemption certificate.](#)

[Scenario 5: How is a volume reported when the seller doesn't know if the volume is sold using the licence or exemption certificate.](#)

### ***How to Report on Own Use***

The following scenarios (1-2) outline situations where fuel is purchased exempt from carbon levy and subsequently used by the purchaser. The scenario will outline details about the purchase and the use and how own use should be reported.

#### *Scenario 1 (Images 8 and 9):*

- Entity A has a licence and an exemption certificate for kerosene.
- Entity A uses the licence to purchase 50,000 litres of kerosene from Entity B.
- Entity A subsequently uses 10,000 litres at its specified gas emitter facility. Entity A ensures kerosene emissions are included in its emission reporting.
- The remaining 40,000 litres are sold to Oil & Gas Production Process before 2023 exemption.

How should this scenario be reported?

- Entity B does not report sale to Entity A on their return (because it is a sale to a licence holder).

- Entity A reports:
  - 40,000 litres in line 215, Gross Volumes Subject to Carbon Levy and 10,000 litres in line 220, Own Use Subject to Carbon Levy (Table 1);
  - 10,000 litres in line 315, Specified Gas Emitters (Table 2); and
  - 40,000 litres in line 340, Exempt Oil and Gas Production Process before 2023.

### Other Fuels

|  | Kerosene<br>(in Litres) |
|--|-------------------------|
| 050 No Fuel volumes or adjustments to report for this period     |                         |
| 215 Gross Volumes Subject to Carbon Levy                         | 40,000                  |
| 220 Own Use Subject to Carbon Levy (if not included in line 215) | 10,000                  |
| 290 Subtotal <b>i</b>  | 50,000                  |

Image 8: This is how the screen will appear for scenario 1.

| Exempt Volumes Sold in Alberta                        |        |
|---|--------|
| 310 Indians and Indian Bands <b>i</b>                 | 0      |
| 315 Specified Gas Emitters                            | 10,000 |
| 320 Exempt Government Entities                        | 0      |
| 330 Raw Material / Diluent / Solvent                  | 0      |
| 340 Exempt Oil and Gas Production Process before 2023 | 40,000 |
| 358 Other (please specify below)                      | 0      |

Image 9: This is how the screen will appear for scenario 1.

Scenario 2 (Images 10 and 11):

- Entity A has a licence for kerosene.
- Entity A uses the licence to purchase 50,000 litres of kerosene from Entity B.
- Entity A subsequently uses 10,000 litres in a non-exempt activity.
- The remaining 40,000 litres remain in inventory at the end of the reporting month.

How should this scenario be reported?

- Entity B does not report sale to Entity A on their return (sale to licence holder).
- Entity A reports:
  - 10,000 litres in line 220, Own Use Subject to Carbon Levy (Table 3);
  - Nothing is reported in the exemption or deductions lines; and
  - 10,000 litres are calculated in line 500, Total Volumes Subject to Carbon Levy (Table 4).

Other Fuels

|   | Kerosene<br>(in Litres) |
|---|-------------------------|
| <b>050</b> No Fuel volumes or adjustments to report for this period                                     |                         |
| <b>215</b> Gross Volumes Subject to Carbon Levy   | 0                       |
| <b>220</b> Own Use Subject to Carbon Levy (if not included in line 215)                                 | 10,000                  |
| <b>290</b> Subtotal  | 10,000                  |

Image 10: This is how the screen will appear for scenario 2.

|  | Kerosene<br>(in Litres) |
|--|-------------------------|
| 420 Total Exempt Volumes <a href="#">i</a>                 | 0                       |
| 450 Volume Adjustments                                     | 0                       |
| 500 Total Volumes Subject to Carbon Levy <a href="#">i</a> | 10,000                  |
| 510 Carbon Levy Rate                                       | \$0.0514                |
| 550 Subtotal Carbon Levy Payable <a href="#">i</a>         | \$514.00                |

Image 11: This is how the screen will appear for scenario 2.

**Who reports the sale, the purchaser or the fuel seller?**

The following scenarios (3-5) outline situations where Entity A sells 100,000 litres of propane to Entity B. Entity B has both a licence and a specified gas emitter exemption for propane. Does Entity A report the sale on their return? If no, then does Entity B report it?

*Scenario 3:*

- Entity B informs Entity A that the propane should be sold to their licence.

How should this scenario be reported?

- Entity A would not report the sale on their return.
- Entity B would report the fuel on their return, once the fuel is sold (not to another licence holder) or the fuel is used by Entity B.

*Scenario 4:*

- Entity B informs Entity A that 20,000 litres is for their own use and is purchased using their exemption certificate. 80,000 litres is purchased for resale using their licence.

How should this scenario be reported?

- Entity A would report 20,000 litres sold in line 215, Gross Volumes Subject to Carbon Levy and 20,000 litres in line 315, Specified Gas Emitter exemption.
- The remaining 80,000 litres is reported by Entity B in the period it is sold (not to another licence holder) or the fuel is used by Entity B.

*Scenario 5:*

- Entity B does not inform Entity A if the purchase is exempt using their exemption certificate or licence.

How should this scenario be reported?

- It is the responsibility of Entity B to provide the licence or the exemption certificate at the time of purchase and therefore Entity B is required to inform Entity A for each sale.
- Carbon levy must be charged unless Entity B (the customer) provides a licence or carbon levy exemption certificate at the time of sale for each sale.

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### Contact Information and Useful Links

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