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Transportation Fuels Carbon Levy Remitter Return Instruction Guide

NOTE: This Instruction Guide is intended to provide assistance when completing the Transportation 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 TRA as a carbon levy direct remitter for transportation fuels; or
- registered with TRA as a carbon levy direct remitter for natural gas, but is not a natural gas distributor; or
- licenced under the *Climate Leadership Act* for gasoline, diesel, aviation fuel, or bunker fuel

must complete a Transportation Fuels Carbon Levy Remitter Return on a monthly basis.

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.

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>.

Further information on the Carbon Levy – Transportation Fuels can be found in the following information circulars:

[CL-T-1 – Transportation Fuels – Registration](#)

[CL-T-2 – Transportation Fuels – Payable, Filing and Remittance](#)

[CL-T-3 – Transportation Fuels – Exemptions and Licences](#)

[CL-T-4 – Transportation Fuels – Refunds and Rebates](#)

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

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Completing the Return

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

Step 1 of 7: 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:

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 7: 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">• Diesel - clear• Diesel - marked• Gasoline - clear• Gasoline - marked	<ul style="list-style-type: none">• Kerosene• Propane

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

Step 3 of 7: 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 and sold in Alberta;
 - Fuel sold or removed from a refinery or terminal, as designated under the Fuel Tax Act in Alberta;
 - Fuel acquired from a direct remitter, licence holder or, in the case of an approved Full Direct Remitter (FDR) under the Fuel Tax Act, the volumes of gasoline, diesel, aviation gas or aviation jet fuel acquired from another FDR;
 - Natural gas purchased and removed from a transmission pipeline for own use; or

- Natural gas or raw gas sold and removed from a fuel production facility (see Special Notice, Vol. 11, No. 4) if the natural gas or raw gas is not delivered into another fuel production facility, transmission pipeline or natural gas distribution system.
- 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; or
- Imported into Alberta or acquired from a direct remitter, FDR or licence holder in Alberta and delivered to a refinery or terminal, that remain in inventory at the end of a reporting period.

For FDR's, the value in line 215 should be equivalent to the accountable volumes reported on the Alberta generic fuel tax return.

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.

Fuel including natural gas or raw gas that is consumed in the field to operate a well or other equipment must be included in own use

4. **Line 290** is the subtotal of lines 215 and 220 and will populate on the review page.
5. 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 as a specified gas emitter 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.

6. 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.
7. On **line 325 report volumes of aviation fuel sold to:**
 - Entities that have provided a valid exemption certificate enabling them to purchase jet fuel and/or aviation gas exempt from carbon levy.
 - Foreign air transport service operators that provide federal documentation establishing eligibility to purchase aviation fuel exempt of excise tax for international

flights.

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

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 335** report volumes of diesel fuel sold to entities in Alberta that are registered as locomotive fuel users and have a valid Remitter Number.

The effective date and active status of the locomotive fuel user's remitter number can be confirmed online using the Tax and Revenue Administration Client Self-Service (TRACS) system.

10. 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.

11. 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.

12. On **line 359** enter a text description of the type of exemption claimed on line 358 above.

13. 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.

14. On **line 380** report volumes of fuel sold to a Full Direct Remitter (FDR) under the *Fuel Tax Act*, i.e., the volumes of gasoline, diesel, aviation gas or aviation jet fuel sold to another FDR. The effective date and active status of a FDR can be confirmed on Treasury Board and Finance's website at:
www.finance.alberta.ca/publications/tax_rebates/fuel/entities_full_direct_remitters.html.
15. **Line 420** is the sum lines 315, 320, 325, 330, 335 340, 358, 370 and 380 and will populate on the review page.
16. 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.
17. **Line 500** is line 290 less line 420 plus or minus line 450 and will be visible on the review page.
18. **Line 510** indicates the specific carbon levy rate per fuel type.
19. **Line 550** is line 500 is multiplied by line 510 and will be visible on the review page.

Exemption Certificates and Other Evidence of Exemption (Indian or Indian Band)

There is no line for sales to First Nations on the Transportation Fuels Carbon Levy Remitter Return. The carbon levy exemption on transportation fuels (clear gasoline, clear diesel, aviation gas, aviation jet fuel, and propane for motive use) for Indian and Indian Bands is administered through TRA's Alberta Indian Tax Exemption (AITE) program. Generally, the recovery of the carbon levy for eligible AITE sales will occur through the regular AITE claims process for transportation fuels.

For more information, please view our Carbon Levy FAQs for AITE Retailers at http://www.finance.alberta.ca/publications/tax_rebates/faqs_carbon-levy-aite.html and the AITE section of our website at http://www.finance.alberta.ca/publications/tax_rebates/aite/index.html

Carbon Levy - Remitter (CLR) - File a Return

Account Number:

Legal Name:

Operating Name: TRANSPORTATION AND OTHER

Period End Date:

Transportation

	Diesel - clear (in Litres)	Diesel - marked (in Litres)	Gasoline - clear (in Litres)	Gasoline - marked (in Litres)
050 No Fuel volumes or adjustments to report for this period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
215 Gross Volumes Subject to Carbon Levy	<input type="text"/>	<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"/>	<input type="text"/>
290 Subtotal				
Less				
Exempt Volumes Sold in Alberta				
315 Specified Gas Emitters	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
320 Exempt Government Entities	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
325 Exempt Aviation Fuel Users	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
330 Raw Material / Diluent / Solvent	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
335 Exempt Locomotive Fuel Users	<input type="text"/>	<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"/>	<input type="text"/>
358 Other (please specify below)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
359 Description of Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
370 Exported Out of Alberta	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
380 Volumes sold to a Full Direct Remitter under the FTA	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
420 Total Exempt Volumes				
450 Volume Adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
500 Total Volumes Subject to Carbon Levy				
510 Carbon Levy Rate	\$0.0535	\$0.0535	\$0.0449	\$0.0449
550 Subtotal Carbon Levy Payable				

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

Step 4 of 7: 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 and 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) (negative amounts reduce Carbon Levy Payable)				
605 Bad Debt Write-off / Recovery	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
610 Product Stolen / Destroyed	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
615 Carbon Levy Paid on Volumes included in line 290	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
698 Other (please specify below)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
699 Description of Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
720 Total Adjustments ?				
750 Net Carbon Levy Payable ?				
810 Net Carbon Levy Payable - Transportation Fuels				

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

Step 5 of 7: Review (Image 5)

1. Verify that all of the information entered is accurate.
2. Select 'Next' if you have another schedule to complete or 'Review Summary,' if you do not complete another schedule, to review the carbon levy payable and submit.

Carbon Levy - Remitter (CLR) - Review 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.

Transportation

	Diesel - clear (in Litres)	Diesel - marked (in Litres)	Gasoline - clear (in Litres)	Gasoline - marked (in Litres)
050 No Fuel volumes or adjustments to report for this period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
215 Gross Volumes Subject to Carbon Levy				
220 Own Use Subject to Carbon Levy (if not included in line 215)				
290 Subtotal				
Less				
Exempt Volumes Sold in Alberta				
315 Specified Gas Emitters				
320 Exempt Government Entities				
325 Exempt Aviation Fuel Users				
330 Raw Material / Diluent / Solvent				
335 Exempt Locomotive Fuel Users				
340 Exempt Oil and Gas Production Process before 2023				

Previous Next

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

Step 6 of 7: Review Summary (Image 6)

1. **Line 810** indicates the carbon levy payable for Transportation Fuels
2. **Line 820** indicates the carbon levy payable for Other Fuels (if applicable).
3. The total amount of carbon levy payable or refundable is shown on **Line 900**.
4. After the information has been verified, select 'Submit.'

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"/>	Total Carbon Levy Payable or (Refundable)

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 6 of the remitter return.

Step 7 of 7: 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 7 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