

# Tax and Revenue Administration (TRA)

## Carbon Levy Administration

### Transportation and Other Fuels

## Carbon Levy Direct Remitter Registration

### Instruction Guide

Last updated: December 6, 2019

---

*NOTE: This Instruction Guide is intended to provide assistance when completing Form AT5100, Transportation and Other Fuels Carbon Levy Direct Remitter Registration. 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.*

#### **Trouble opening PDF forms?**

Fillable forms do not open on some mobile devices and web browsers. If the form doesn't open or you see a "please wait" message, follow these steps to complete and save fillable forms from TRA:

1. Right-click on the form link, or on the "Please wait" page, and select "Save Link As" or "Save As", and save the form to your computer.
2. Launch Adobe Reader.
3. Open the PDF from within Adobe Reader. You can now fill and save your form.
4. Note that forms cannot be emailed. Please print the form and then mail or fax it to TRA (see contact information below).

## Transportation and Other Fuels Carbon Levy Direct Remitter Registration Instruction Guide

### Index

- [Who Must Complete this Registration](#)
- [General Instructions](#)
- [Completing the Registration](#)

Tax and Revenue Administration (TRA) administers the [Climate Leadership Act and Regulation](#), which provides for the collection of Alberta carbon levy from January 1, 2017 to May 29, 2019, and the refund or rebate of carbon levy to eligible fuel sellers and consumers.

---

**TAX AND REVENUE ADMINISTRATION**  
9811 - 109 STREET, EDMONTON AB T5K 2L5

- Email: [TRA.CarbonLevy@gov.ab.ca](mailto:TRA.CarbonLevy@gov.ab.ca)
- Website: [tra.alberta.ca](http://tra.alberta.ca)
- Phone: 780-644-4300
- Fax: 780-644-4144

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



## Who Must Complete this Registration

Any entity in Alberta that:

- imports fuel;
- sells or removes fuel from a refinery or terminal;
- sells or removes fuel from a gas or oil processing system without moving all of the fuel back into a respective processing system;
- sells miscellaneous fuels;
- sells or removes natural gas from a transmission pipeline for own use;
- operates a railway locomotive; or
- acquires fuel exempt from carbon levy, but subsequently uses it for a non-exempt purpose.

You are required to register as per section 27 of the [Climate Leadership Act](#). For additional information regarding the registration process, refer to the TRA's [Carbon Levy website](#).

**If you are a natural gas distributor**, for example, an investor-owned natural gas utility, a natural gas co-operative, a municipally-owned natural gas utility, or an entity that operates or owns a pipeline or a segment of a pipeline that distributes natural gas to consumers, complete the [Natural Gas Registration \(AT5101\)](#).

[Back to Index](#)

## General Instructions

Complete all sections of the [Transportation and Other Fuels Carbon Levy Direct Remitter Registration \(AT5100\)](#). Your registration may be delayed or returned if you do not provide all required information.

You may submit your application by one of two methods:

Mail: Tax and Revenue Administration  
9811-109 Street NW Edmonton, Alberta T5K 2L5

Fax: 780-644-4144

Upon receiving your application, Tax and Revenue Administration (TRA) will:

- ensure the registration is complete;
- review registration eligibility;
- contact you (if required); and
- confirm your registration outcome in writing.

If approved, you will be contacted to set up a Tax and Revenue Administration Client Self-Service (TRACS) account. Visit [TRACS](#) for more information.

[Back to Index](#)

## Completing the Registration

### Field 1

- If your business is a corporation, enter the full legal name of the corporation, including any punctuation. This is the registered name of the corporation and may or may not be the same as its operating name.
- If your business is a partnership, enter the partnership name.
- If your business is a proprietorship, enter your name in the following format: Last name, First Name.

### Field 2

- Enter your business or operating name if it is different from the full legal name you entered in Field 1.

### Field 3

- Enter the effective date that your business started, or will start, distributing natural gas in Alberta.

### Field 4

- If known, enter your unique nine-digit Alberta Business Identification Number (BIN), as assigned by TRA.
- If you are a corporation, enter your unique nine- or 10-digit Alberta Corporate Account Number. This number can be found on any notice of assessment or reassessment, or statement of account issued by TRA to the corporation. It also appears as the Corporate Access Number on the certificate of incorporation if the corporation is registered under the *Alberta Business Corporations Act*.
- If you have a unique 15-digit Federal Business Number (BN) assigned by the Canada Revenue Agency, enter it here.

### Field 5

- Indicate whether you are a Corporation, a Partnership, or a Proprietorship. If you are registering as a joint venture, where you are the operator and are responsible for the activities of the joint venture, select 'Other', and specify 'Joint venture'.

### Field 6

- Enter the mailing address to which all mailed correspondence will be sent.

### Field 7

- If the location of the books and records is different from the mailing address, enter a street address or the legal land description in this field. Written permission from TRA is required to keep books and records outside of Alberta.

### Field 9

Indicate all activities that are applicable to your operations:

- Import fuel into Alberta: this includes fuel imported for sale, resale, or put directly into a fuel system that produces heat or energy;
- Sell or remove fuel from a refinery or terminal: 'terminal' means a fuel distribution facility that is designated as a terminal under the *Alberta Fuel Tax Act*. Only entities that have received written confirmation of being a designated terminal under the *Fuel Tax Act*, may apply for this activity;
- Sell or remove fuel from a gas or oil processing system without moving all of the fuel back into a respective processing system, with the carbon levy applying as this fuel leaves the respective processing system. A gas or oil processing system includes a gas fractionation plant, a gas processing facility, a straddle plant, a gas battery, a gas gathering system, a gas well, an oil battery, an oil production site and an oil sand processing plant;
- Sell miscellaneous fuels included under Section 9 of the *Climate Leadership Act*: miscellaneous fuels include coke oven gas, refinery gas, low heat value coal, high heat value coal, refinery petroleum coke, upgrader petroleum coke and coal coke;
- Sell or remove natural gas from a transmission pipeline for your own use; or
- Other fuel-related activities not already listed that your business will conduct and a description of those activities (e.g., operating a railway locomotive, rebranding fuel, selling or removing fuel from a specified gas emitter, or a self-assessing consumer).

### Field 10

- Select all applicable fuel types and provide the estimated annual volume of related fuel activities. The estimated volume should include fuel used in your own operations. Fuel volume transactions that occur before the carbon levy is applied should not be included in this field.
- Volumes are reported in litres, except for those fuel types that are otherwise noted.

### Field 11

- Provide the first and last name, position, telephone number, fax number and email address of the primary business contact.

### Field 12

- Select Yes or No for the electronic message authorization. You may revoke this authorization by providing written notice to TRA.
- Provide the first and last name, position, telephone number and fax number of the authorized representative.
- Ensure that the certification is signed and dated.

[Back to Index](#)

## 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">tra.alberta.ca</a>                               |
| <b>Subscribe to receive email updates:</b>           | <a href="http://tra.alberta.ca/subscribe.html">tra.alberta.ca/subscribe.html</a> |
| <b>TRA Client Self-Service (TRACS):</b>              | <a href="http://tra.alberta.ca/tracs">tra.alberta.ca/tracs</a>                   |