

Tax and Revenue Administration (TRA)

Carbon Levy Administration

Aviation Fuels Carbon Levy Remitter Return Instruction Guide

Last updated: January 31, 2018

NOTE: This Instruction Guide is intended to provide assistance when completing the Aviation 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.

Aviation Fuels Carbon Levy Remitter Return Instruction Guide

Index

- [Who Must Complete this Return](#)
- [Completing the Return](#)
- [Payment](#)
- [Amending a Return](#)

Who Must Complete this Return

Aviation fuel users who are approved for a carbon levy exemption certificate for either aviation gas or aviation jet fuel and operate an aircraft for a commercial purpose must complete the Aviation Fuels Carbon Levy Remitter Return on a monthly basis. A commercial purpose is the regular:

- transport of members of the public or goods for a fee; or
- provision of services for a fee (e.g., a flight school or crop duster would be considered to have a commercial purpose, whereas a corporate jet would not).

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

- Email: TRA.CarbonLevy@gov.ab.ca
- Website: 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.



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 – Aviation Fuels can be found in the following information circulars:

- [CL-AV-1 – Aviation Fuels – Registration, Payable, Filing and Remittance](#)
- [CL-AV-3 – Aviation Fuels – Exemptions and Licences](#)
- [CL-AV-4 – Aviation Fuels – Refunds and Rebates](#)

[Back to Index](#)

Completing the Return

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

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

Period Selection

Period Selection

Period End: Select

Next

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.

Aviation

- Aviation gas
- Aviation jet fuel

Previous Next

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. Select the box in **line 050** if there are no fuel volumes to report for this period.
2. On **line 270** report volumes of aviation fuels that were used for flights, or segments of flights, that departed from a location in Alberta and arrived at a location in Alberta.
3. On **line 275** report volumes of aviation fuels that were acquired exempt from carbon levy and were subsequently sold to persons subject to the carbon levy.
4. **Line 500** will populate the sum of lines 270 and 275 on the review page.
5. **Line 510** indicates the specific carbon levy rate per fuel type.
6. On **line 550**, line 500 is multiplied by line 510 and will be visible on the review page.

7. On **line 615** enter the net total of any carbon levy paid when acquiring product that has been included in Volumes Used in Alberta Subject to Carbon Levy on line 270. Enter amount as a negative number.
8. On **line 698** enter any monetary adjustments for the period.
9. On **line 699** enter a text description for the adjustment being claimed on line 698.
10. **Line 720** is the sum of lines 615 and 698 and will appear on the review page.
11. **Line 750** is the total of line 550 plus line 720 and will populate on the review page.
12. Select 'Review' on the bottom left side of the page.

Carbon Levy - Remitter (CLR) - File a Return

Account Number:

Legal Name:

Operating Name: AVIATION

Period End Date:

Aviation

	Aviation gas (in Litres)	Aviation jet fuel (in Litres)
<input type="checkbox"/> 050 No Fuel volumes or adjustments to report for this period	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/> 270 Volumes Used in Alberta Subject to Carbon Levy	<input type="text"/>	<input type="text"/>
<input type="text"/> 275 Volumes Sold to Persons Subject to Carbon Levy	<input type="text"/>	<input type="text"/>
<input type="text"/> 500 Total Volumes Subject to Carbon Levy i		
<input type="text"/> 510 Carbon Levy Rate	\$0.0498	\$0.0517
<input type="text"/> 550 Subtotal Carbon Levy Payable i		
Adjustments (Dollar Amount) (negative amounts reduce Carbon Levy Payable)		
<input type="text"/> 615 Carbon Levy Paid on Volumes Included in line 270	<input type="text"/>	<input type="text"/>
<input type="text"/> 698 Other (please specify below)	<input type="text"/>	<input type="text"/>
<input type="text"/> 699 Description of Other	<input type="text"/>	<input type="text"/>
<input type="text"/> 720 Total Adjustments i		
<input type="text"/> 750 Net Carbon Levy Payable i		
<input type="text"/> 830 Net Carbon Levy Payable - Aviation Fuels		

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 each Aviation fuel type.
3. The net amount of carbon levy payable is shown on **Line 830**.
4. After the information has been verified, select 'Submit.'

Carbon Levy - Remitter (CLR) - Review Return

Account Number: _____
Legal Name: _____
Operating Name: AVIATION

Period End Date: _____

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

Aviation

	Aviation gas (in Litres)	Aviation jet fuel (in Litres)
050 No Fuel volumes or adjustments to report for this period	<input type="checkbox"/>	<input type="checkbox"/>
270 Volumes Used in Alberta Subject to Carbon Levy		
275 Volumes Sold to Persons Subject to Carbon Levy		
500 Total Volumes Subject to Carbon Levy i		
510 Carbon Levy Rate	\$0.0498	\$0.0517
550 Subtotal Carbon Levy Payable i		
Adjustments (Dollar Amount) (negative amounts reduce Carbon Levy Payable)		
615 Carbon Levy Paid on Volumes Included in line 270		
698 Other (please specify below)		
699 Description of Other		
720 Total Adjustments i		
750 Net Carbon Levy Payable i		
830 Net Carbon Levy Payable - Aviation Fuels		

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.

[Previous](#) [Submit](#)

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. 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:

830 Net Carbon Levy Payable - Aviation 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 5: This is how the screen will appear for step 5 of the remitter return.

Payment

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

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 the [About making payments to TRA](#) page on our website.

[Back to Index](#)

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.'

[Back to Index](#)

Contact Information and Useful Links

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