

# Tax and Revenue Administration (TRA)

## Carbon Levy Administration

### Self-Assessor Carbon Levy Remitter Return

### Instruction Guide

Last updated: January 31, 2018

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*NOTE: This Instruction Guide is intended to provide assistance when completing the Self-Assessor 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*.

## Self-Assessor Carbon Levy Remitter Return

### Instruction Guide

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#### Who Must Complete this Return

A person that purchases fuel without carbon levy, but subsequently uses the fuel or a portion of the fuel for a non-exempt purpose must complete the Self-Assessor Carbon Levy Remitter Return on a monthly basis, as required.

You may report the non-exempt use on your remitter return if registered as a direct remitter or licence holder for the specific fuel type that was purchased exempt from

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**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.



carbon levy but subsequently used for a non-exempt purpose, instead of filing a separate Self-Assessor return.

The Self-Assessor Carbon Levy Remitter return must be submitted and the related carbon levy payable remitted to TRA no later than 28 days after the end of the month the fuel is used for non-exempt purposes.

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 can be found in the following information circulars:

- CL-1 - Overview of Carbon Levy on Fuel
- [CL-AV-1 - Aviation Fuels – Registration, Payable, Filing and Remittance](#)
- [CL-NG-2 - Natural Gas – Payable, Filing and Remittance](#)
- [CL-OF-2 - Other Fuels – Payable, Filing and Remittance](#)
- [CL-T-2 - Transportation Fuels – Payable, Filing and Remittance](#)

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## Completing the Return

The following steps and screen shots will assist you with completing the Self-Assessor 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.

#### Self-Assessor

- Aviation jet fuel
- Diesel - clear
- Kerosene

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 is not a fuel volume to report for this period for a specific type of fuel.
2. On **line 290** report volumes of fuel acquired without carbon levy and subsequently used or sold for a non-exempt purpose.
3. **Line 510** indicates the carbon levy rate.
4. On **line 550**, line 290 is multiplied by line 510 and will be visible on the review page.
5. On **line 698**:
  - Enter the net total of any other monetary adjustments for the period that are not reflected in line 290.

- Enter rebrands in monetary amounts, rebrands “from” should be negative and rebrands “to” should be positive. Rebrands should only be reported using this return where they result in a carbon levy payable because the product being rebranded to has a higher carbon levy rate. In circumstances where the product being rebranded to has a lower carbon levy rate, a separate claim can be filed.
6. On **line 699** enter a text description for the adjustment being claimed on line 698.
  7. **Line 750** is the sum of line 550 plus line 698 and will populate on the review page.
  8. Select ‘Review’ on the bottom left side of the page.

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

Account Number:

Legal Name:

Period End Date:

### Self-Assessor

	Aviation jet fuel (in Litres)	Diesel - clear (in Litres)	Kerosene (in Litres)
<input type="checkbox"/> 050 No Fuel volumes to report for this period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> 290 Total Volumes of Fuel Used or Sold in Alberta for a Non-Exempt Purpose	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> 510 Carbon Levy Rate	\$0.0517	\$0.0535	\$0.0514
<input type="checkbox"/> 550 Subtotal Carbon Levy Payable			
Adjustments (Dollar Amount) (negative amounts reduce Carbon Levy Payable)			
<input type="checkbox"/> 698 Other (please specify below)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> 699 Description of Other	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> 750 Net Carbon Levy Payable			
<input type="checkbox"/> 860 Net Carbon Levy Payable - Self-Assessor			

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 fuel type.
3. The net amount of carbon levy payable is shown on **Line 860**.
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.

#### Self-Assessor

	Aviation jet fuel (in Litres)	Diesel - clear (in Litres)	Kerosene (in Litres)
<input type="checkbox"/> 050 No Fuel volumes to report for this period			
<input type="checkbox"/> 290 Total Volumes of Fuel Used or Sold in Alberta for a Non-Exempt Purpose			
<input type="checkbox"/> 510 Carbon Levy Rate	\$0.0517	\$0.0535	\$0.0514
<input type="checkbox"/> 550 Subtotal Carbon Levy Payable			
Adjustments (Dollar Amount) (negative amounts reduce Carbon Levy Payable)			
<input type="checkbox"/> 698 Other (please specify below)			
<input type="checkbox"/> 699 Description of Other			
<input type="checkbox"/> 750 Net Carbon Levy Payable			
<input type="checkbox"/> 860 Net Carbon Levy Payable - Self-Assessor			

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. 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 no later than 28 days after the end of the month the fuel is used for non-exempt purposes.

### 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:

860 Net Carbon Levy Payable - Self-Assessor

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

TRA must receive the payment no later than 28 days after the end of the month the fuel is used for non-exempt purposes.

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.

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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

<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>