

# Fuel Tax Registration Instruction Guide

Tax and Revenue Administration (TRA)

Last updated: August 28, 2024

*NOTE: This Instruction Guide is intended to provide assistance when completing the Fuel Tax registration online. 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.*

## Fuel Tax Registration Instruction Guide

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### Who Can Complete the Fuel Tax Registration

Any entity conducting any of the following activities in Alberta must register with TRA:

- producing or refining fuel,
- operating a terminal, or acting as a position holder in a terminal owned by another person,
- selling fuel for resale,
- selling aviation fuel,
- selling tax-exempt fuel (clear or marked),
- marking fuel,
- rebranding fuel,
- importing fuel for resale,
- exporting bulk fuel,
- using locomotive fuel in Alberta, or
- applying for a consumer refund or rebate of fuel tax.
- 

Do not use this registration form if you are an entity wishing to produce or sell fuel dye in Alberta. Instead, refer to [Special Notice Vol. 1 No. 16: Alberta Fuel Dye Specifications](#) and submit a request in writing to [tra.revenue@gov.ab.ca](mailto:tra.revenue@gov.ab.ca) for consideration.

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## General Instructions

- The registration form must be submitted electronically using [Tax and Revenue Administration Client Self-Service \(TRACS\)](#).
- The individual completing the registration must be one of the following:
  - owner,
  - corporate director,
  - partner of a partnership,
  - trustee of an estate, or
  - individual with delegated authority, including a third-party agent with consent.
- Upon receiving your application, TRA will:
  - ensure the registration is complete;
  - contact you (if required); and
  - issue your approval letter in TRACS, if approved.

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## Completing the Registration

### Create an Alberta.ca Account (if you do not already have one)


You will need to create an [Alberta.ca Account](#), including a username and password, if you do not have one already.


1. Go to [tracs.finance.gov.ab.ca](https://tracs.finance.gov.ab.ca)
2. Select 'Next.'
3. Select 'Create account' if you do not have an Alberta.ca Account.

WELCOME TO

## Alberta.ca Account

Sign in


 Continue with Google

 Continue with Microsoft

or

Sign in with email or username

New to Alberta.ca Account? [Create account](#) ▼

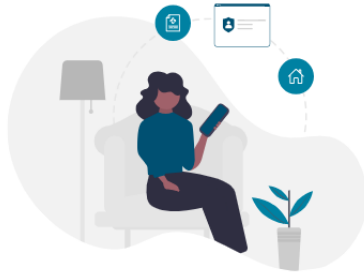
[Terms of Use](#) 

4. You can create a new account using your every day email address and password by selecting the appropriate option. You will be provided with the option to 'Continue with Google / Microsoft' or, if you do not have a Google / Microsoft account, select 'Continue with email and password'. The account creation experience will be different depending on your email provider.

WELCOME TO

## Alberta.ca Account


An easy and secure way to access your government services.




### Create account

Consider using your personal email

🛡️ Your information is kept secure. [Learn more](#)

 Continue with Google

 Continue with Microsoft

or

[Continue with email and password](#)

Already have an Alberta.ca Account? [Sign in](#)

[Terms of Use](#) 

5. Follow the instructions on the next pages to complete the creation of your Alberta.ca account. A verified account is **not** required for the Fuel Tax program.

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## Access the registration form in TRACS

1. Go to [tracs.finance.gov.ab.ca](https://tracs.finance.gov.ab.ca)
2. Select 'Next' on the TRACS availability page (Image 1).
3. Sign in by entering your Alberta.ca Account username and password (Image 2).
  - If you already have a TRACS account, login and select 'Add Account' from the top menu.
4. Select 'Online Registration' (Image 3).
5. Select 'Fuel Tax' (Image 3).

## TRACS availability

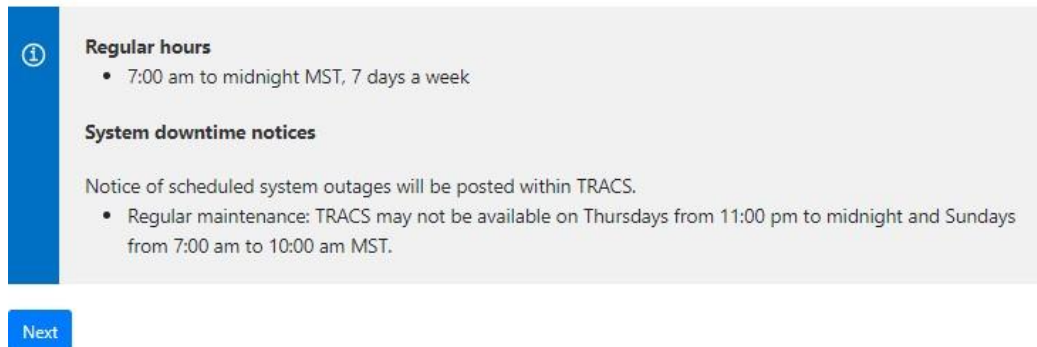
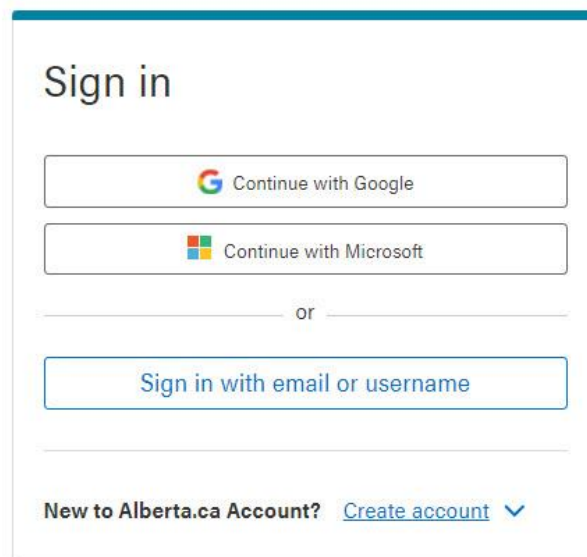


Image 1: This is how the screen will appear when you first access the registration form.

WELCOME TO

## Alberta.ca Account




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Image 2: This is how the screen will appear in step 3.

Email: [tra.revenue@gov.ab.ca](mailto:tra.revenue@gov.ab.ca) | Website: [tra.alberta.ca](https://tra.alberta.ca) | Phone: 780-427-3044

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# TRA Client Self-Service (TRACS) Account Setup

Select one of the following options to enter a PIN to access a TRACS account or to submit a registration form.

☐ **I have a PIN**  
Choose this option to enrol a new TRACS account. You will be asked to provide the Account Number (BIN/CAN) and PIN.

☒ **Program Registration**  
Choose this option to complete and submit a registration form. Do not choose this option if you are already registered and want to access your TRACS account or have a PIN.

Program Name

Select

911 Levy

Alberta Indian Tax Exemption (AITE) Retailer

Fuel Tax

Fuel Tax Exemption Certificate (TEFU)

International Fuel Tax Agreement (IFTA)

Third Party Organization

Tobacco Tax

Tourism Levy

Next

Image 3: This is how the screen will appear for steps 4 and 5.

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## Page 1 - Business Information (Image 4)

### Type of Ownership

- Select the type of ownership that applies from the drop down menu.

### Legal Name

- The legal name field(s) will appear once type of ownership is selected.
- If your business is a corporation, enter the full legal name of the corporation, including any punctuation, as it appears on the certificate of incorporation. 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 you are registering as a sole proprietorship, enter your legal last name and first name in the corresponding fields.

### Business or Operating Name

- Enter your business or operating name if it is different from the full legal name.

### Alberta Business Identification Number (BIN)

- If known, enter your unique nine-digit Alberta Business Identification Number (BIN), as assigned by TRA. This number will start with a '4.'
- If not known, click in the box beside 'I do not have one.'

### Alberta Corporate Account Number (CAN)

- If you represent a corporation, enter your unique nine- or 10-digit Alberta Corporate Account Number. This number is on any notice of assessment or reassessment, or statement of account issued by TRA. It also appears as the Corporate Access Number on the certificate of incorporation.
- You must enter either the Alberta Corporate Account Number (CAN) or Federal Business Number (FBN) if the type of ownership is a corporation.
- If not known, click in the box beside 'I do not have one.'

### Federal Business Number (FBN)

- If you have a unique Federal Business Number (FBN) assigned by the Canada Revenue Agency, enter the first 9 digits here.
- You must enter either the Alberta Corporate Account Number (CAN) or Federal Business Number (FBN) if the type of ownership is a corporation.
- If not known, click in the box beside 'I do not have one.'

### Delegated Contact Person

- Enter the first and last name of the individual that TRA should contact if further information is required about the account. Generally, this individual should be familiar with specific aspects of any return or claim application submitted by a registrant. It is important to notify TRA immediately should this contact information require updating in the future.

### Mailing Address, City/Town, Country, Province/State and Postal/Zip Code

- Enter the mailing address, city/town, country, province or state and the postal/zip code.
- Select the correct address from the drop down menu that will populate as you type in the address.

### Phone, Extension, Fax and Business Email Address

- Enter the phone number, extension (if applicable), fax number (if applicable) and email address of the contact person identified in the 'delegated contact person' field above.

### Select 'Next' to continue to page 2

- Correct the information provided if you receive an error or validation message.
- Fields noted with a red '\*' must be completed and cannot be left blank.
- You may have to re-check one or more of the 'I do not have one' boxes for the Alberta Business Identification Number (BIN), Alberta Corporate Account Number (CAN), or Federal Business Number (FBN) fields after you have resolved the error and before selecting 'Next' again.

## Fuel Tax Registration

**Business Information**

Type of Ownership

Select

\*

Business or Operating Name

Alberta Business Identification Number (BIN)

☐ I do not have one

i

Delegated Contact Person

\* i

Mailing Address

\* i

City / Town

\*

Country

Select

\*

Province / State

\*

Postal / Zip Code

\* i

Phone

\* i

Extension

Fax

i

Business Email Address

\*

[Previous](#) [Next](#)

Image 4: This is how the screen will appear on page 1 of the Fuel Tax registration.

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Classification: Public



## Page 2 – Applicant Type (Image 5)

### Applicant Type

- Select either 'Fuel Seller' or 'Consumer.'

Select 'Next' to continue to page 3

## Fuel Tax Registration



The screenshot shows a form titled "Fuel Tax Registration". Inside the form, there is a section labeled "Applicant Type" with two radio button options: "Fuel Seller" and "Consumer". Below the form, there are two blue buttons: "Previous" and "Next".

Image 5: This is how the screen will appear on page 2 of the Fuel Tax registration.

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## Page 3 – Fuel Activities that Apply in Alberta (Image 6 and 7)

### Fuel Seller

- Select all statements that apply in Alberta. Additional fields may appear once you make a selection.
- Enter the start date for each activity selected in the applicable field. The start date can be a past or future date.

See the following for additional fields or required information related to each activity.

#### Refine and/or manufacture fuel

- Select the applicable fuel types.

#### Transact more than 500 million litres of clear fuel annually

- No other additional fields.

#### Own, operate or hold a position in a fuel terminal

- Provide the physical address of the terminal, storage capacity and indicate whether the registrant is an owner, position holder or operator.

#### Import bulk fuel

- Select applicable fuel types.

#### Export bulk fuel

- Select applicable fuel types.



## Sell clear fuel tax exempt

- Select the type of exemption. Clear fuel can only be sold tax exempt when:
  - Clear gasoline, clear diesel or aviation fuel is sold to a consumer that provides proof they are eligible to purchase fuel exempt of tax. This includes fuel sold to the Government of Canada or a foreign embassy, diplomat, or armed forces of another country. See [Information Circular FT- 4 – Sale of Tax-exempt Fuel](#).
  - Locomotive fuel is sold to a registered railway for use in a railway locomotive.
  - Renewable fuel is sold to a registered renewable fuel producer, or delivered to a renewable fuel production facility.

## Rebrand fuel

- Select the reason for the rebrand.
  - Dye Injector: clear fuel is rebranded to marked fuel.
  - Product Mix: two fuel types are mixed in error.
  - Rebrand for non-motive use: fuel is rebranded to a non-taxable fuel type or consumed in an eligible tax-exempt purpose.
  - Other: select if the above examples do not apply and provide a description.

## Sell marked fuel

- Identify marked fuel customers: end consumers and/or other marked fuel sellers, and whether marked fuel will be sold at a card lock or bulk storage location.

## Sell aviation fuel

- Identify aviation fuel customers: end consumers and/or other aviation fuel sellers.

## Produce or distribute Liquefied Petroleum Gas (LPG) for resale

- No other additional fields.

## Sell LPG to end consumers

- Identify intended end use if known. If 'Other' provide a description.

## Sell other prescribed fuel(s) for motive use

- Select prescribed fuel type(s).

## Other

- Provide a brief description of any additional fuel related activities occurring in Alberta not captured on the form.

## Refund for loss, bad debt or tax paid in error

- Select the type of loss, bad debt or tax paid in error.
- If 'Other', provide a brief explanation.

Select 'Next' to continue to page 4

# Fuel Tax Registration

Fuel Seller

Select all statements that apply in Alberta:

- ☐ Refine and/or manufacture fuel
- ☐ Transact more than 500 million litres of clear fuel annually
- ☐ Own, operate or hold a position in a fuel terminal [i](#)
- ☐ Import bulk fuel [i](#)
- ☐ Export bulk fuel [i](#)
- ☐ Sell clear fuel tax exempt to:
  - ☐ Rebrand fuel
  - ☐ Sell marked fuel [i](#)
  - ☐ Sell aviation fuel
  - ☐ Produce or distribute Liquefied Petroleum Gas (LPG) for resale [i](#)
  - ☐ Sell LPG to end consumers
  - ☐ Sell other prescribed fuel(s) for motive use [i](#)
- ☐ Other
- ☐ Refund for loss, bad debt, or tax paid in error

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Image 6: This is how the screen will appear when 'Fuel Seller' is selected on page 3 of the Fuel Tax registration.

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## Consumer

- Select all statements that apply in Alberta. Additional fields may appear once you make a selection.
- Enter the start date for each activity selected in the applicable field.

- If you are a locomotive fuel user, the start date can be a date in the past or future.

The start date must be in the past if you are applying for a refund or rebate of fuel tax (e.g., marked fuel not reasonably available, tax paid in error, tax paid on international flights, etc.). This date should be the first day of the first month your initial claim pertains to.

See the following for additional fields or required information related to each activity.

### **International commercial airline not qualified for upfront tax exemption**

- No other additional fields.

### **Non-motive commercial fuel use (e.g. downhole drilling)**

- No other additional fields.

### **Marked fuel not reasonably available**

- Select the type of certificate holder. Only consumers with a Tax Exempt Fuel User (TEFU) or Alberta Farm Fuel Benefit (AFFB) exemption certificate are eligible.
- Marked fuel is considered to be not reasonably available when:
  - No bulk fuel dealer with marked fuel available for sale was located within a 50-kilometre radius of the applicant's location. The 50 kilometre radius is measured by "as the crow flies" or the most direct path between 2 points and does not consider roads or highways in determining the most direct pathway; or
  - The fuel was consumed in an operation where clear fuel must be used and there was a legal restriction (e.g., zoning) prohibiting the consumer from having more than one fuel storage tank.

### **Locomotive fuel user**

- Indicate what the locomotive is used for:
  - Public railway: used to transport people or goods and used by multiple operators.
  - Industrial railway: a private used solely to load or transport goods on an industrial site.
  - Heritage railway: heritage locomotives used on private or public rail lines.

### **Tax paid in error**

- Select the reason from the drop-down menu.

### **Other**

- Enter a brief explanation why you are registering to remit fuel tax (e.g. consumer bulk import) or applying for a refund or rebate of fuel tax.

**Select 'Next' to continue to page 4**

# Fuel Tax Registration

Consumer

Select all statements that apply in Alberta:

- ☐ International commercial airline not qualified for upfront tax exemption ⓘ
- ☐ Non-motive commercial fuel use (e.g. downhole drilling)
- ☐ Marked fuel not reasonably available ⓘ
- ☐ Locomotive fuel user operating on:
- ☐ Tax paid in error
- ☐ Other

Previous

Next

Image 7: This is how the screen will appear when 'Consumer' is selected on page 3 of the Fuel Tax registration.

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## Page 4 – Review & Certification (Image 8)

### Review the Business and Applicant Type Section(s)

- The information entered on the previous pages will populate the Business Information and Fuel Seller or Consumer sections.
- Select 'Previous' to go back and make a correction.

### Certification Section

- Select 'Yes' if you agree to receiving electronic correspondence.
- Select 'No' if you want to receive correspondence by mail.
- Select the appropriate position of the person completing the form. As noted under [General Instructions](#), only the owner, corporate director, partner of a partnership, trustee of an estate or an individual with delegated authority is permitted to complete this form.
- The other fields will pre-populate with the information from your Alberta.ca Account.

**Certification**

For the purpose of section 65.2 of the *Fuel Tax Act*, the applicant hereby authorizes Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA) to send electronic messages informing the applicant that a notice or other communication (e.g. a Notice of Assessment) requiring the applicant's immediate attention is available in the applicant's secure electronic Tax and Revenue Administration Client Self-Service (TRACS) account. It is understood that by providing this authorization, the applicant will not receive by regular mail any notices or other communication made available in TRACS. It is further understood that this authorization may be revoked at any time upon written notice of such revocation to TRA.

☐ Yes ☐ No

This form must only be completed and submitted by an individual with proper authority for the business:

- An owner,
- A corporate director,
- A partner of a partnership,
- A trustee of an estate, or
- An individual with delegated authority.

**By submitting this form, you certify that, to the best of your knowledge and belief, the information contained in this form is true and accurate and that all relevant facts have been revealed.**

**First Name**

**Last Name**

**Position** Select \*

**Email**

**Phone**

**Extension**

**Cell Phone**

**Position** dropdown menu:

- Select
- Owner
- Corporate Director
- Partner of a partnership
- Trustee of an estate
- Individual with delegated authority

Image 8: This is how the certification section will appear on the page 4 of the Fuel Tax registration

### Select 'Submit'

- Print a copy of the confirmation page for your records.
- TRA will review your registration form.
- You will receive an email notification once your registration is approved. Follow the instructions in the email to access your approval letter.

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