

Fuel Tax Inventory Declaration Guide

Alberta Tax and Revenue Administration (TRA)

Last updated: March 21, 2024

NOTE: This guide is intended to provide assistance when completing the fuel tax inventory declaration. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this guide and governing legislation, the legislation takes precedence.

Completing the Fuel Tax Inventory Declaration

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Who must complete a fuel tax inventory declaration?

Fuel retailers and wholesalers with unsold inventory of an applicable fuel purchased prior to a fuel tax rate change are required to complete a fuel tax inventory declaration through [Tax and Revenue Administration Client Self-Service \(TRACS\)](#).

To file the inventory declaration, registration with TRA is required. For instructions on how to register, see the [Fuel Tax Inventory Declaration Registration Guide](#).

Due dates

When a fuel tax rate increases, an inventory declaration must be filed, and fuel tax owing on the respective fuel must be remitted within **30 days** following the day of the rate change.

When a fuel tax rate decreases, fuel sellers may apply for a refund of the applicable tax paid by filing an inventory declaration within **one year** following the day of the rate change.

What you will need to file

- The total number and addresses of all physical locations
- The total litres of each applicable fuel held at 12:01 a.m. on the effective day of the rate change
- For each fuel type, the number of locations and total capacity of all locations where that product is sold

Visit alberta.ca/fuel-tax for more information.

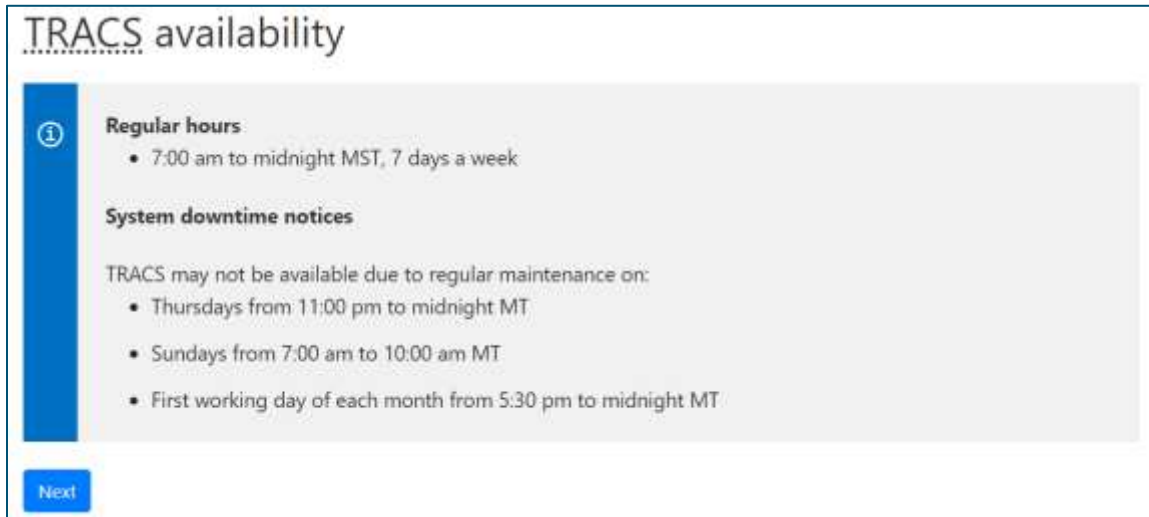
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Sign in to your TRACS account

1. Go to <https://tracs.finance.gov.ab.ca/>.
2. Click 'Next' on the TRACS availability page.



TRACS availability

Regular hours

- 7:00 am to midnight MST, 7 days a week

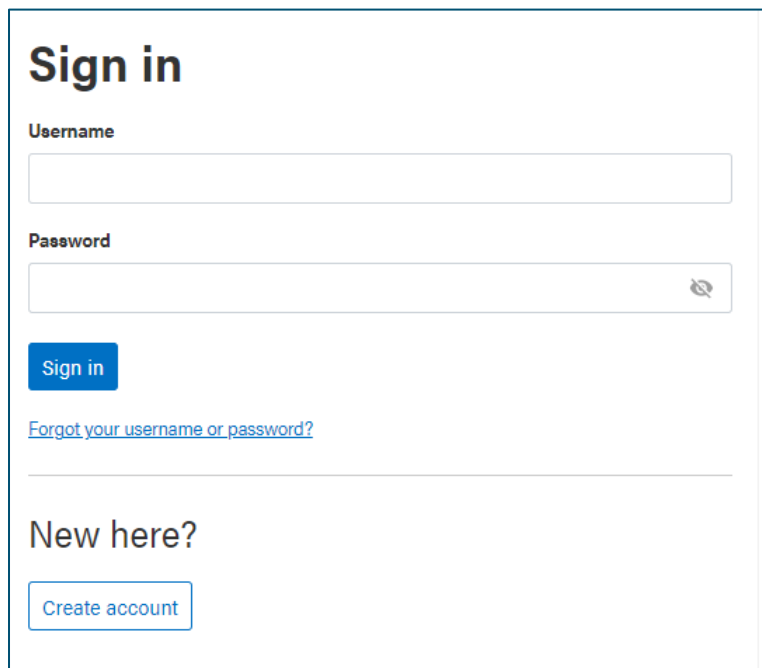
System downtime notices

TRACS may not be available due to regular maintenance on:

- Thursdays from 11:00 pm to midnight MT
- Sundays from 7:00 am to 10:00 am MT
- First working day of each month from 5:30 pm to midnight MT

Next

3. Sign in by entering your Alberta.ca account username and password.



Sign in

Username

Password

Sign in

[Forgot your username or password?](#)

New here?

[Create account](#)

[Back to Index](#)

Visit alberta.ca/fuel-tax for more information.

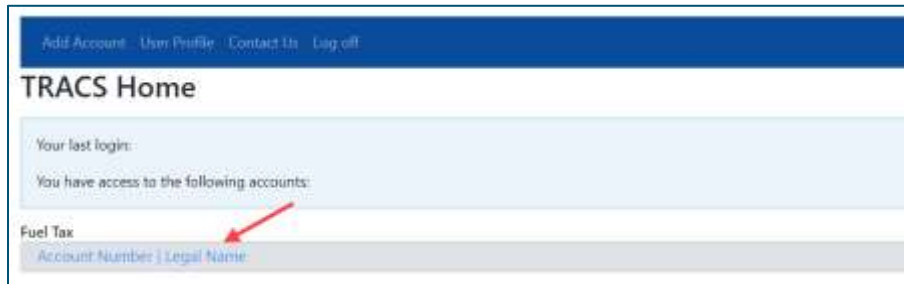
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File your inventory declaration

1. From your TRACS homepage, access your fuel tax account by clicking on the hyperlink that shows the applicable Account Number and Legal Name.



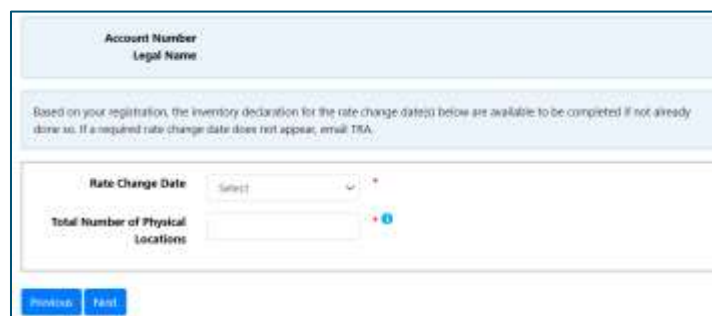
2. From the 'Account Actions' menu, select 'File Inventory Declaration.'



3. On this page, you may file an inventory declaration and view the status of a submitted declaration. Click on 'File Inventory Declaration.'



4. Select the 'Rate Change Date' for which you are filing and enter the 'Total Number of Physical Locations' where fuel is stored (e.g., retail stations, bulk storage, etc.). If you do not have a permanent physical location (e.g., you are truck-based), enter '0'. Click 'Next.'



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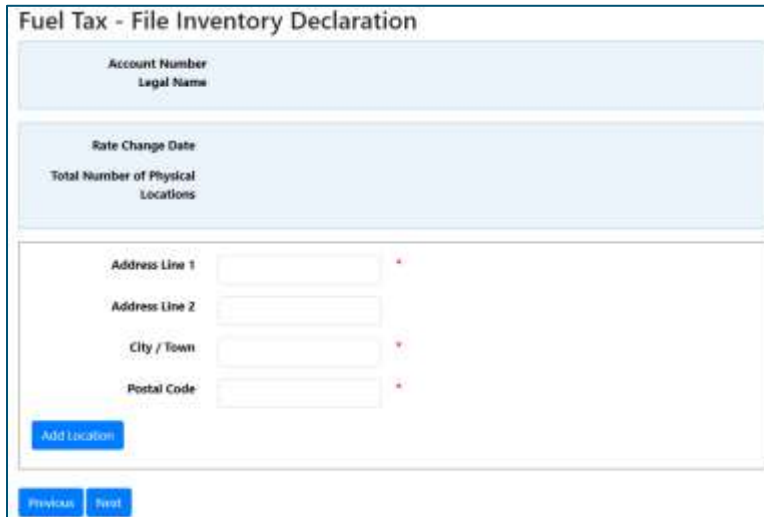
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Total Number of Physical Locations is Less than 26

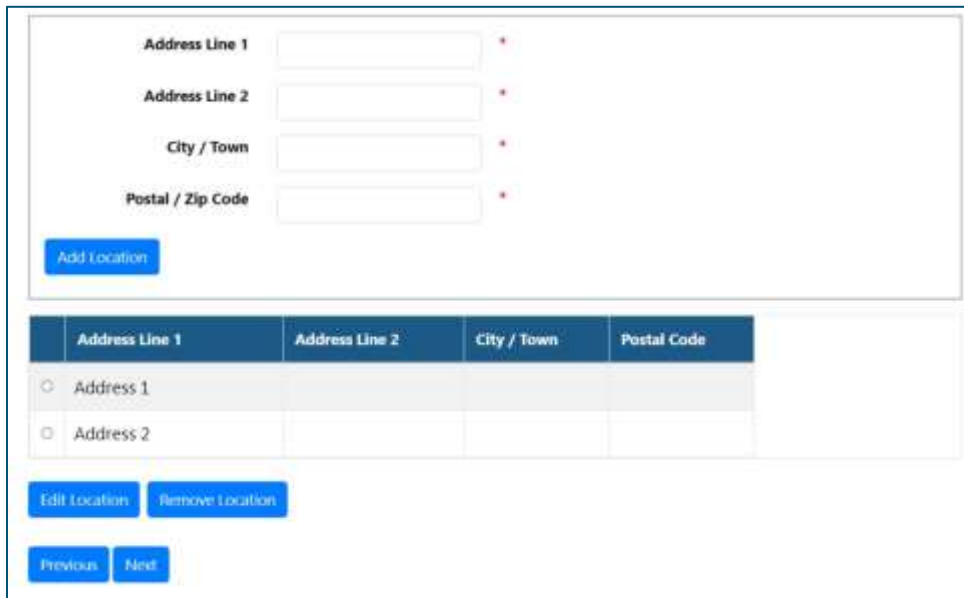
If you have more than 25 physical locations, skip this section and go to '[Total Number of Physical Locations is More than 25](#)'.

1. Enter the address of each physical location and click 'Add Location.' Continue this step until the number of addresses entered matches the total number of physical locations.



The screenshot shows the 'Fuel Tax - File Inventory Declaration' form. It includes fields for 'Account Number', 'Legal Name', 'Rate Change Date', and 'Total Number of Physical Locations'. Below these are four address input fields: 'Address Line 1', 'Address Line 2', 'City / Town', and 'Postal Code', each with a red asterisk indicating a required field. An 'Add Location' button is positioned below the address fields. At the bottom of the form, there are 'Previous' and 'Next' navigation buttons.

2. A table below the form will display the addresses entered. These addresses will be saved and will display on subsequent inventory declarations. Select a row and click on the applicable button to edit or to remove a location.



This screenshot shows the same form as above, but with a table below the address input fields. The table has four columns: 'Address Line 1', 'Address Line 2', 'City / Town', and 'Postal Code'. It contains two rows of data, labeled 'Address 1' and 'Address 2', each with a radio button in the first column. Below the table are 'Edit Location' and 'Remove Location' buttons. At the bottom, there are 'Previous' and 'Next' navigation buttons.

3. Once all the physical location addresses have been entered, click 'Next.'

Go to '[Enter Inventory](#)' to enter your fuel volumes.

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Visit alberta.ca/fuel-tax for more information.

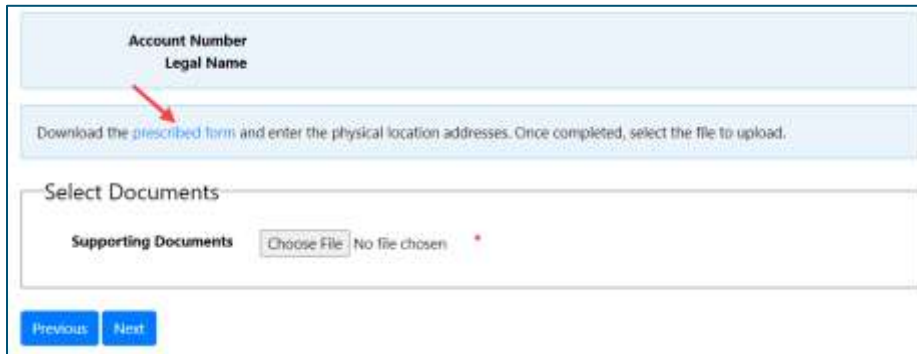
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Total Number of Physical Locations is More than 25

1. If you have more than 25 physical locations, download and complete the prescribed form. Click on the hyperlink to access the form.



Account Number
Legal Name

Download the [prescribed form](#) and enter the physical location addresses. Once completed, select the file to upload.

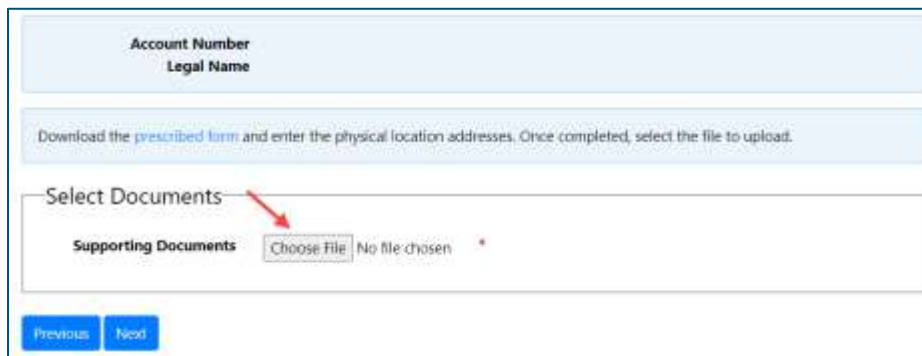
Select Documents

Supporting Documents No file chosen *

2. Download the Excel file and enter the addresses of each physical location. The number of addresses entered must match the total number of physical locations. Once completed, save the Excel document on your computer.

	A	B	C	D	E
1	Address Line 1	Address Line 2	City/Town	Postal Code (ANANAN)	
2					
3					
4					
5					
6					

3. In TRACS, click 'Choose File' and select the saved Excel document. Click 'Next.'



Account Number
Legal Name

Download the [prescribed form](#) and enter the physical location addresses. Once completed, select the file to upload.

Select Documents

Supporting Documents No file chosen *

4. The addresses will display on the screen and on subsequent inventory declarations. Select a row and click on the applicable button to edit or to remove a location. Click 'Next.'



	Address Line 1	Address Line 2	City / Town	Postal Code
<input type="radio"/>	Address 1			
<input type="radio"/>	Address 2			

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Enter Inventory

Fuel Type	Number of Physical Locations by Fuel Type	Storage Capacity	Inventory at 12:01 AM on April 1, 2024	Rate on April 1, 2024	Rate on March 31, 2024	Difference in Rate	Total
<input type="checkbox"/> Diesel - clear							

Note: The rates will populate after you select a fuel type, and the 'Difference in Rate' will auto-calculate.

1. Select the 'Fuel Type' from the drop-down list.
2. Enter the 'Number of Physical Locations by Fuel Type.' If you do not have permanent physical storage for a fuel type (e.g., you are truck-based), enter '0' in this field.
3. Enter the 'Storage Capacity' in litres. This is the aggregate capacity of all permanent physical storage locations of the specified fuel.
4. Enter the 'Inventory' in litres before opening on the effective date of the rate change.
5. Click 'Add Fuel Type' to report volumes for another fuel.
6. Information entered will display in the table below the form. The 'Total' column is calculated by multiplying the 'Inventory' and the 'Difference in Rate.'
7. From the table, select a row and click 'Remove Fuel Type' to delete it or to make changes.
8. Once all applicable fuel inventory has been entered, click 'Review.'

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Review

- This page will display information you entered from the previous pages.
- Review the information to ensure it matches your records.
- Click 'Previous' to make changes or 'Submit' to send your inventory declaration to TRA. Supporting documentation is not required unless requested by TRA. If you are asked for supporting documents, upload them using the 'Submit Documents' function in TRACS.
- Under the 'Total' column, your total payable or refundable will display. A refund will show in brackets ().

Fuel Tax - File Inventory Declaration

Account Number
Legal Name

Rate Change Date
Total Number of Physical Locations

By selecting Submit, the user certifies the information is correct and complete to the best of their knowledge.

Address Information

	Address Line 1	Address Line 2	City / Town	Postal Code
1				
2				

Inventory Information

	Fuel Type	Number of Physical Locations by Fuel Type	Storage Capacity	Inventory at 12:01 AM on April 1, 2024	Rate on April 1, 2024	Rate on March 31, 2024	Difference in Rate	Total
1								
Total Payable or (Refundable)								\$x.xx

Previous
Submit

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Confirmation

- After submitting the inventory declaration, a confirmation page will display with your reference number.
- You may print or save a copy of this page by clicking 'Download.'
- If you have a payable amount, electronic and cheque payment options will display at the bottom of the page. For other methods, click on 'Payment Options' from the top menu.
- If paying by cheque, print the payment slip and include it with your cheque.

[Home](#) | [Account Actions](#) | [Add Account](#) | [Payment Options](#) | [Links](#) | [Contact Us](#) | [Log Off](#)

Fuel Tax - File Inventory Declaration Confirmation

Account Number
Legal Name

[Download](#)

Reference Number	Date Submitted
Legal Name	
Alberta Business Identification Number (BIN)	
Remittance Code	
Rate Change Date	
Total Payable or (Refundable)	
Due Date	

Address Information

Address Line 1	Address Line 2	City / Town	Postal Code
1			
2			

Inventory Information

Fuel Type	Number of Physical Locations by Fuel Type	Storage Capacity	Inventory at 12:01 AM on April 1, 2024	Rate on April 1, 2024	Rate on March 31, 2024	Difference in Rate	Total
1							
Total Payable or (Refundable)							\$x.xx

Electronic Payment (Government Tax Payment and Filing Service)

If you have online business banking through your financial institution, you may have access to this service. See Payment Options for more information.

The following information will be required when using this payment method:

Alberta Business Identification Number (BIN)

Rate Change Date

Cheque Payment

If paying by cheque, print the Payment Slip and include it with a cheque made payable to the GOVERNMENT OF ALBERTA. All payments must be in CANADIAN FUNDS.

Include the following information on the cheque:

Alberta Business Identification Number (BIN)

Remittance Code

Rate Change Date

Payment may be mailed to:

Tax and Revenue Administration
9811 109 St NW
Edmonton, AB T5K 2L5

[Print Payment Slip](#)

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Next steps

- TRA will review your submission and may contact you for more information.
- You may view the status of your submission by selecting 'File Inventory Declaration' from the 'Account Actions' menu.
- TRA will issue a Notice of Assessment if the declaration is assessed for an amount other than what was submitted, interest and/or a penalty was charged, or there is an amount owing for the reporting period.
- The Notice of Assessment will be available in the 'Assessments & Balances' section in TRACS.
- In the case of a refund of tax due to a rate decrease, refunds will be processed in the order received. To expedite payment of your refund, set up direct deposit in TRACS.

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