

Tax and Revenue Administration (TRA)

International Fuel Tax Agreement (IFTA)

Special Notice Vol. 10 No. 4

Extension of Quarterly Tax Return Filing Deadline

Issued: April 17, 2020

NOTE: This special notice is intended to explain legislation and provide specific information. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this special notice and governing legislation, the legislation takes precedence.

The Government of Alberta recognizes the exceptional circumstances and challenges that Alberta interjurisdictional carriers are facing during the Alberta Public Health Emergency (COVID-19). Further to the information provided in [Special Notice Vol. 10 No. 3, Waiver of IFTA Credentials During Public Health Emergency \(COVID-19\)](#), the filing due date for the IFTA Quarterly Tax Return for the first calendar quarter of 2020 is hereby extended from April 30, 2020 to June 30, 2020.

Alberta will not assess a late-filing penalty with respect to an IFTA Quarterly Tax Return for the first calendar quarter of 2020 if it is received by TRA on or before June 30, 2020.

Please note that, notwithstanding the extension to the filing due date for the IFTA Quarterly Tax Return for the first calendar quarter of 2020, the respective remittance of fuel tax payable remains due on or before April 30, 2020. Alberta is required to assess interest on payments received by TRA after that date, as the other member jurisdictions have not provided written approval for Alberta to waive interest, as required by R1260 of the IFTA Articles of Agreement. To reduce or eliminate the amount of interest that may be assessed, carriers may remit an estimate of any fuel tax payable for the first calendar quarter of 2020 on or before April 30, 2020. Once the respective IFTA Quarterly Tax Return has been filed and assessed, any overpayment of tax will be refunded to the carrier.

Additional Information

For additional information on the IFTA program, including how to file a return and how to remit an amount owing, refer to the [International Fuel Tax Agreement \(IFTA\)](#) page of our website.

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

- Email: TRA.Revenue@gov.ab.ca
- Website: tra.alberta.ca
- Phone: 780-427-3044
- Fax: 780-427-0348

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



For additional information on COVID-19, refer to the [COVID-19 info for Albertans](#) page of our website.

Contact Information and Useful Links

Email TRA:	TRA.Revenue@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