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## **ALBERTA FUEL TAX ACT SPECIAL NOTICE: TAX EXEMPT FUEL USER (TEFU) PROGRAM: PRESCRIBED FUEL CONSUMPTION BENCHMARKS - LIGHT-DUTY PICKUP TRUCKS**

*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.*

Effective January 1, 2010, Tax and Revenue Administration (TRA) will set benchmark fuel consumption rates for light-duty pickup trucks under the TEFU program. Claimants using the benchmark fuel consumption rates will no longer be required to do fuel consumption testing on light-duty pickup trucks.

The benchmark fuel consumption rates for light-duty pickup trucks **may** be used for all claim periods between January 1, 2007 and December 31, 2009, but are **required** for claim periods starting after December 31, 2009.

The fuel consumption benchmarks will apply only to light-duty pickup trucks, defined by TRA as "trucks with a Gross Vehicle Weight Rating (GVWR) of 14,000 pounds or less". The GVWR is found on the inside of the driver's side door on most vehicles.

The fuel consumption benchmark rates are 14.4 litres per hour (L/hr) for travel time and 2.1 L/hr for idle time.

Claimants will still be required to submit the supporting documentation for filing a TEFU claim, including surveys and survey reconciliation sheets. However, surveyed units using the benchmark fuel consumption rates will not have to meet the five per cent fuel purchase volume reconciliation requirement, noted in Information Circular [TEFU-2, Determining Schedule B \(AT344\) Data](#) in the Survey Checklist section, to be deemed representative.

TRA will not process amended TEFU claims received after December 31, 2009,

- where the revised claim substitutes benchmark consumption rates for physical tests or engine downloads,
- the original claim has already been completed and approved through a refund issued by TRA, and
- the objection period has expired.

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[Back to Top](#)

[Back to Index](#)