Alberta
FINANCE
Tax and Revenue Administration

ASSIGNMENT OF RIGHTS

The Alberta Fuel Tax Act

ASSIGNMENT OF RIGHTS TO ALBERTA FUEL TAX REBATE

Assignor

Name:
Address:
Type of party (individual or corporation):

Assignee

Name:
Address:
Type of party (individual or corporation):

The final purchaser and user of the fuel is the party eligible to claim the Tax Exempt Fuel User (TEFU) rebate for fuel consumed in off-road locations. For an owner-operator using fuel purchased from a carrier, it may be more practical for the carrier to file a TEFU rebate application on behalf of all its owner-operators than for the owner-operators to file individual TEFU applications.

If a carrier makes a claim for a TEFU rebate that includes fuel purchased and used by owner-operators (Assignee), the carrier must have a signed assignment of the TEFU refund entitlement from each owner-operator (Assignor) who purchased and used the fuel included in the carrier's application. This assignment represents a waiver of the final purchaser's right to apply for a fuel tax rebate on this fuel.

I, the Assignor, who uses fuel while performing activities on behalf of the assignee, hereby waive the right to file a Fuel Tax Rebate Application.

For the claim period _____ **to** _____ **,**
Start date End date

_____ _____
Assignor-Operator signature Assignee-Carrier-Claimant's signature

_____ _____
Date Date

Assignor Vehicle Description (Year, Make, Model) _____

Assignor Vehicle Activity (type of work and location/route) _____

Assignee Vehicle Unit Reference Number on Schedule B and D _____

A signed assignment of rights must be provided by each lease/owner operator whose fuel has been included with the claim.

Please submit the Assignment of Rights (AT4906) with your application, if applicable.