

Tax and Revenue Administration (TRA)

Emergency 911 Act

Information Circular E911-1R1

Administration of the Emergency 911 Levy

Last updated: September 1, 2021

NOTE: This information circular 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 information circular and governing legislation, the legislation takes precedence.

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Administration of the Emergency 911 Levy

This information circular provides an overview of the administrative process set out in the [Emergency 911 Levy Regulation](#) (the Regulation) for the collection, reporting and remittance by wireless telecommunication providers operating in Alberta of the Emergency 911 levy (911 levy) imposed under the [Emergency 911 Act](#) (the Act).

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TAX AND REVENUE ADMINISTRATION
9811 - 109 STREET, 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.



Overview

1. The 911 levy is a monthly levy of \$0.95 on each active wireless device that is assigned a telephone number with an Alberta area code capable of accessing 911 services. Wireless telecommunication providers operating in Alberta bill and collect the 911 levy from their wireless subscribers on a monthly basis, then report and remit the levy to Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA). Funding from the collected 911 levy is distributed to Public Safety Answering Points (911 call centres) in Alberta.
2. A 'wireless device' is a wireless device that is assigned a telephone number with an Alberta area code and is capable of being used to access 911 services. The definition in the Act includes any other devices prescribed in the regulations; however, currently the 911 levy applies only to cell phones.
3. A 'wireless telecommunication provider' is a person, corporation or partnership that provides wireless telecommunication services in Alberta to wireless subscribers.
4. A 'wireless subscriber' is an end-user who subscribes to services provided by a wireless telecommunication provider in respect of a wireless device.

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Registration

5. A wireless telecommunication provider must register with TRA by completing and submitting form [AT4990, "Emergency 911 Levy Registration"](#). The form must be submitted to TRA not less than 30 days prior to the day the wireless telecommunication provider is required to collect the 911 levy from its wireless subscribers, or at such other time as specified by TRA. The registration form is available on our website or by contacting TRA.
6. When registered, the wireless telecommunication provider is assigned an Alberta business identification number, which should be used on all returns, remittances and correspondence with TRA.

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Billing and Collecting the 911 Levy

7. Under the Act, wireless subscribers are required to pay, and wireless telecommunication providers are required to bill their wireless subscribers for, the 911 levy for each of the wireless subscriber's wireless devices that is connected to services provided by the wireless telecommunication provider, i.e., for each 'active' wireless device.

8. The 911 levy is \$0.95 per month or portion of a month for each of a wireless subscriber's active wireless devices. For example, a wireless device that is active for an entire month is subject to the full 911 levy of \$0.95. However, if a wireless device is active for less than an entire month, the 911 levy may be prorated for the same number of days in the respective month during which the device was active. A wireless subscriber that has more than one active wireless device will pay, and the wireless telecommunication provider must collect, the 911 levy separately for each active device.
9. To offset the administration costs incurred in relation to the billing, collecting, reporting and remitting of the 911 levy, a wireless telecommunication provider may retain a 'billing and collection fee' of \$0.07 per month or portion of a month for each wireless subscriber's wireless devices connected to services provided by the wireless telecommunication provider. If a wireless telecommunication provider provides services to a wireless subscriber for less than one month and prorates the 911 levy for the number of days in the respective month, the billing and collection fee also must be prorated for the same number of days in the respective month.
10. For services other than prepaid services, a wireless telecommunication provider is required to bill or invoice its wireless subscribers for the 911 levy on a monthly basis.
11. For prepaid services, a wireless telecommunication provider must deduct the 911 levy from a wireless subscriber's prepaid service account for the first time in the month for every month during which wireless service is provided. If insufficient funds are available to deduct the 911 levy from a wireless subscriber's prepaid account in a particular month, the wireless subscriber should not be considered to have refused to pay the 911 levy in that month and no further efforts to collect the 911 levy are required by the wireless telecommunication provider in respect of that month.
12. In all cases, a wireless telecommunication provider is required to disclose the amount of the 911 levy to its wireless subscribers, including, for example, in monthly bills, invoices and statements of account; on websites and on-line account pages; and in prepaid service agreements and other agreements, which may include contracts formed over the internet.

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Filing Returns

13. A wireless telecommunication provider is required to file a 911 levy return for each month.
14. The 911 levy return must be filed by completing and submitting the return to TRA using the [Tax and Revenue Administration Client Self-service \(TRACS\)](#) secure online system. Using TRACS, a wireless telecommunication provider is able to file returns and confirm receipt of submitted returns.

15. The 911 levy return must be submitted to and received by TRA on or before the 28th day after the end of the month to which the return relates. If the due date is a weekend or government holiday, the return is due on the next business day.
16. Unless notified by TRA, in writing, that no return is required, a wireless telecommunication provider is required to file a 911 levy return even if the net amount of 911 levy due for the respective month has been remitted or is nil.
17. If a 911 levy return is not filed on time, a late filing penalty may be assessed as follows:
 - a. for a return up to, and including, four days late, \$25 per day.
 - b. for a return more than four days late, the lesser of \$25 per day or the amount that was required to be remitted unpaid as at the filing date, with a minimum of \$100 (regardless of the unpaid amount) to a maximum penalty of \$1,000.

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Remitting the 911 Levy

18. A wireless telecommunication provider is required to remit to TRA, in respect of its wireless subscribers' active wireless devices, not less than the amount determined by the formula

$X - Y$

where

X is the total amount, after adjustments, of the 911 levy for all wireless subscribers' active wireless devices for the particular month, determined by the formula

$A + B + C - D - E - F$

where

A is the total amount of the 911 levy billed for all wireless subscribers' active wireless devices for the particular month,

B is the total amount of the 911 levy deducted from all wireless subscribers' prepaid wireless telecommunication service accounts for the particular month,

C is the total amount of any 911 levy previously unreported by a wireless telecommunication provider in respect of a period prior to the particular month,

D is the total amount of any 911 levy over-reported and over-remitted to TRA by a wireless telecommunication provider in a period prior to the particular month,

E is the total amount of any 911 levy determined by a wireless telecommunication provider to be uncollectible from a wireless subscriber in the ordinary course of business in respect of a period prior to the particular month (e.g., an uncollected 911 levy written off by a wireless telecommunication provider as part of a bad debt expense in accordance with its accounting policies), and

F is the total amount of any 911 levy refunded by a wireless telecommunication provider to a wireless subscriber in respect of a period prior to the particular month,

and

Y is the total billing and collection fee that may be deducted (and therefore retained) by the wireless telecommunication provider for the particular month, determined by the formula,

$(X/G) \times H$

where

G is 0.95 (the amount of the 911 levy per active device), and

H is 0.07 (the amount of the billing and collection fee per active device).

An amount claimed on a return or deducted from a remittance under D, E or F may not be claimed on a subsequent return or deducted from a subsequent remittance.

19. Payment of the net amount of 911 levy due must be received by TRA on or before the 28th day after the end of the month to which the remittance relates. If the payment due date is a weekend or government holiday, the payment is due on the next business day.
20. If a payment is late or insufficient, interest is charged on the unpaid balance.
21. Payment of the net amount of 911 levy due must be made through [internet payment services](#) provided by major financial institutions in Canada. The effective date of receipt is the date TRA's account is credited. For details on making remittances through internet payment services, contact your financial institution.

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Refunds

22. If a wireless telecommunication provider collects from a wireless subscriber a 911 levy in excess of the amount required to be collected, the wireless telecommunication must credit the overpayment to the wireless subscriber's accounts or otherwise refund the overpayment.
23. If a wireless telecommunication provider has remitted to TRA a 911 levy that is subsequently refunded to a wireless subscriber, the wireless telecommunication provider may adjust a future remittance by deducting an amount equal to the refund (see variable F of the remittance formula set out above).
24. If a wireless telecommunication provider remits to TRA an amount in excess of the amount required to be remitted, TRA may credit the surplus to the wireless telecommunication provider's account (see variable D of the remittance formula set out above), or otherwise refund the surplus upon the written request of the wireless telecommunication provider. A request for a refund should be supported by sufficient evidence to prove the claim and determine the amount of the 911 levy paid and the amount to be refunded.

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Assessments and Reassessments

25. Notices of assessment will not be issued for every 911 levy return filed. Using TRACS, a wireless telecommunication provider that files returns may view notices of assessment and reassessment, if available, financial details, and the status of any prior assessment actions.
26. If a remittance of the 911 levy remains unpaid, interest will accrue until payment is received. A notice of assessment may be issued to reflect adjustments made during processing.
27. A wireless telecommunication provider that fails to remit the 911 levy may be assessed the amount of the 911 levy not remitted. Assessment or reassessment can be made for the amount of 911 levy due within four years from the end of the month in which the 911 levy was to be remitted, and will include interest.
28. If a wireless telecommunication provider has:
 - a. made any misrepresentation attributable to neglect, carelessness or wilful default,
 - b. committed a fraud in making a return or supplying information under the Act or Regulation, or

c. failed to disclose any relevant information,

an assessment or reassessment can be issued for any 911 levy required to be remitted plus interest at any time after the normal four year statute-barred period.

29. Simple interest is charged on overdue amounts, including any penalties, at the rate prescribed for the purposes of assessing interest on unpaid tax balances under the *Alberta Corporate Tax Act*.
30. Liability for the 911 levy imposed by the Act is not affected by an incorrect or incomplete return, an incorrect or incomplete assessment or reassessment or by the fact that no assessment or reassessment has been made. TRA may assess a 911 levy whether or not a return or information has been provided to TRA.
31. If a wireless telecommunication provider does not remit an amount that should have been remitted, TRA may estimate and assess the amount to be remitted at any time TRA considers reasonable.
32. Every wireless telecommunication provider must, within 30 days from the date on the notice of assessment or reassessment, pay the amount assessed or reassessed whether or not an objection is filed with TRA.

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Notice of Objection

33. A wireless telecommunication provider may object to any assessment or reassessment of the 911 levy, penalties or interest by sending written notice to:

TAX SERVICES BRANCH
TAX AND REVENUE ADMINISTRATION
9811 109 STREET
EDMONTON AB T5K 2L5

34. The notice of objection should include:
 - a. wireless telecommunication provider's name and contact information;
 - b. authorized representative's name and contact information, if applicable;
 - c. wireless telecommunication provider's Alberta business identification number;
 - d. month or period under objection;
 - e. copy of the assessment or reassessment under objection;
 - f. amount under objection;

- g. complete statement of facts and reasons for the objection; and
 - h. any supporting documentation in support of the objection.
35. A separate notice of objection should be prepared for each assessment or reassessment.
 36. An objection is filed by being served on TRA, using a form of mail or courier in which receipt of the document is acknowledged in writing, within 90 days from the date of mailing of the notice of assessment or reassessment to which the objection relates.
 37. If sent by registered mail, the date of registering must be within the specified time period. The date TRA receives the objection applies for all other means of service.
 38. When an objection has been duly submitted, TRA reviews the objection and may vacate, confirm or vary the amount contained in the notice of assessment or reassessment and notifies the wireless telecommunication provider or authorized representative in writing.
 39. TRA's written decision in respect of a notice of objection is final.
 40. If an objection is not filed within 90 days from the date of mailing of the notice of assessment or reassessment to which the objection relates, a wireless telecommunication provider may request an extension of time to file an objection. The application, accompanied by a copy of the notice of objection, must be served on TRA, by a form of mail or courier in which receipt of the document is acknowledged in writing, within one year from the expiration of the 90-day limit for filing the notice of objection. If sent by registered mail, the date of registering must be within the specified time period. The date TRA receives the application applies for all other means of service.
 41. The application for an extension of time to file an objection must demonstrate that:
 - a. the wireless telecommunication provider was unable to act (or instruct another to act on its behalf) within the 90-day limit for filing the objection, or intended in good faith to object;
 - b. given the reasons set out in the application and circumstances of the case, it would be just and equitable to grant the application; and
 - c. the application was made as soon as circumstances permitted.
 42. The application for an extension of time to file an objection should be sent to TRA at the address shown above.

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Waiver or Cancellation of Penalties or Interest

43. TRA is authorized to waive penalties or interest imposed under the Regulation.
44. Waivers of penalties and interest are intended to provide relief in extraordinary circumstances not covered by the legislation or administrative policy. Their use is a last resort and a request for relief will be reviewed as such.
45. Penalties or interest may be waived where extraordinary circumstances prevented a wireless telecommunication provider from complying with the Act or Regulation. Examples of such circumstances include:
 - a. natural disasters such as flood, fire or storm;
 - b. personal tragedy such as a serious illness or death of, or in the family of, the person who oversees and ensures compliance with the Act or Regulation;
 - c. theft or vandalism of records; and
 - d. civil disturbances.
46. TRA must be satisfied that, despite the extraordinary circumstances, the wireless telecommunication provider made all reasonable efforts to comply with the Act and Regulation. This includes filing returns and making payments of the 911 levy by the due date. If a wireless telecommunication provider fails to file a return or make a payment of the 911 levy as and when required, and the extraordinary circumstances leading to the request for a waiver of penalties or interest did not commence until after the due date, TRA will not waive the penalties or interest.
47. Interest is charged when TRA detects and corrects errors in filed returns. This may not take place until a review of the return several months after the date of filing. In these cases, any assessed charges are not subject to waiver due to this delay, unless the delay was unreasonable and outside of normal review practice. Further charges will not be waived because of error on the part of the preparer of a 911 levy return or lack of knowledge, misinterpretation or misapplication on the part of the wireless telecommunication provider, its principals or representatives.
48. A wireless telecommunication provider's history of compliance with its obligations under the Act and Regulation, its efforts to prevent the liability or to take corrective action, and its care in conducting its affairs under a self-assessing system are all factors considered by TRA before a decision for a waiver is made.
49. A wireless telecommunication provider should not seek relief from penalties or interest by more than one means at any one time. If a wireless telecommunication provider has filed an objection, or has otherwise requested reassessment, it should not concurrently be seeking a waiver of penalties or interest on the same issue.

50. A wireless telecommunication provider that believes its case meets the above guidelines may request a waiver of penalties or interest by sending written notice to:

TAX SERVICES BRANCH
TAX AND REVENUE ADMINISTRATION
9811 109 STREET
EDMONTON AB T5K 2L5

51. The waiver request should include:
- a. wireless telecommunication provider's name and contact information;
 - b. authorized representative's name and contact information, if applicable;
 - c. wireless telecommunication provider's Alberta business identification number;
 - d. month or period involved;
 - e. description of the penalties or interest for which the waiver is sought and the amount involved;
 - f. reasons why the penalties or interest should be waived, supported by documentation and a chronology of events, as applicable; and
 - g. description of any previous contact with TRA or other areas of Alberta Treasury Board and Finance on the issue.
52. During consideration of the waiver request, the wireless telecommunication provider may be asked for more information or documentation.
53. TRA will review the wireless telecommunication provider's request in detail and issue a decision in writing.
54. If a request for a waiver of penalties or interest is partially accepted or denied, the wireless telecommunication provider cannot file a notice of objection with TRA to dispute the decision. However, if the wireless telecommunication provider believes that TRA's discretion was not properly exercised, the wireless telecommunication provider may request that TRA reconsider the original decision and review the situation again. The request for a second administrative review should be submitted in writing to the Tax Services Branch of TRA at the address shown above, and should include additional representations. Tax Services Branch members not involved in the original review of the waiver request will perform the second administrative review to ensure a second, independent review process. TRA will inform the wireless telecommunication provider of its second decision in writing.

55. If a wireless telecommunication provider disagrees with either of TRA's decisions, the wireless telecommunication provider may file an application for judicial review with the Court of Queen's Bench of Alberta. The wireless telecommunication provider should obtain professional advice or contact the Court of Queen's Bench of Alberta for information about how and when to make an application for judicial review.
56. Any resulting changes to penalties or interest may be made through an adjustment to the wireless telecommunication provider's account, or through reassessment. Interest will not be paid on refunded amounts.

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Maintaining Records

57. A wireless telecommunication provider is required to keep records and books of account containing information necessary to determine the amount of the 911 levy required to be billed, collected and remitted.
58. Records and books of account must be kept at the wireless telecommunication provider's place of business in Alberta, or at another place in Alberta or elsewhere approved by TRA under any terms and conditions TRA may impose.
59. Records and books of account must be kept for a minimum of six years after the date on which the records and books of account were made.

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Audits

60. TRA is authorized to examine or inspect, at any reasonable time, any records and books of account of a wireless telecommunication provider for the purpose of ensuring the Act and Regulation are being complied with.
61. If TRA has given a wireless telecommunication provider approval to maintain its records and books of account at a place outside of Alberta, upon the written request of TRA, the wireless telecommunication provider must, at its own cost, forward to TRA its records and books of account that are related or may relate in any way to the billing, collection or remittance of the 911 levy.
62. TRA is authorized to enter a wireless telecommunication provider's business premises or other place where any records of a wireless telecommunication provider are kept in order to audit, inspect or examine any documentation that is related or may relate to the billing, collection or remittance of the 911 levy.
63. A wireless telecommunication provider must provide to TRA all reasonable assistance with an audit or inspection of its records and books of account and answer all reasonable questions relating to the audit or inspection.

64. TRA may temporarily remove or make copies of any documentation examined in the course of an audit or inspection. If any documentation is temporarily removed, TRA will provide a receipt to the person from whom the documentation was taken and will return the documentation within a reasonable amount of time.

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Communication, Collection and Use of Information

65. TRA will keep confidential all information, including personal information, obtained under the Act or Regulation, subject to the following exceptions:
- a. TRA may disclose information (including personal information) about a wireless telecommunication provider or a wireless subscriber where information is required by the person to whom it is disclosed for the purposes of complying with the Act or Regulation, or to determine if the wireless telecommunication provider or the wireless subscriber is complying with the Act or Regulation;
 - b. TRA may collect and use information (including personal information) about a wireless telecommunication provider or a wireless subscriber that is reasonably necessary for the administration and enforcement of the Act and Regulation;
 - c. TRA may publish or disclose to any person for any purpose information collected under the Act or Regulation that is readily available, is in a summarized or statistical form, and cannot, directly or indirectly, be associated with or identify a particular person; and
 - d. TRA may collect and use information that is necessary for the purposes of formulating or analyzing fiscal policy.

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Offences

66. Under the Act, it is an offence for a wireless telecommunication provider to:
- a. fail to register with TRA as and when required; and
 - b. fail to bill, collect and remit the 911 levy as and when required.

If a wireless telecommunication provider is found guilty of one of the above-noted offences under the Act, the wireless telecommunication provider may be fined up to \$5,000 for a first offence and up to \$10,000 for a second offence.

67. Under the Regulation, it is an offence for a wireless telecommunication provider to:
- a. make false statements on returns or destroy or alter documents required to be kept under the Act or Regulation, or to conspire with any person to make false statements or destroy or alter such documents; and
 - b. willfully evade or attempt to evade or conspire with any person to willfully evade or attempt to evade, compliance with the Act or Regulation.

If a wireless telecommunication provider is found guilty of one of the above-noted offences under the Regulation, the wireless telecommunication provider may be fined up to 300% of the amount sought to be evaded, in addition to any other penalty under the Act.

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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

Supersede