

Tax and Revenue Administration (TRA)

Alberta Indian Tax Exemption (AITE)

Information Circular AITE-6R4

Records and Records Retention

Last updated: February 6, 2017

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.

The Government of Alberta recognizes that many First Nations people and communities in the province prefer not to describe themselves as Indians/Indian bands. These terms have been used where necessary to reflect their legal meaning in the federal *Indian Act*.

Records and Records Retention

This information circular is intended primarily for exempt sale retailers of tobacco or fuel or registered operators under the *Tourism Levy Act* who sell those products or accommodation exempt from Alberta tax or the tourism levy to eligible Indian consumers.

1. Exempt sale retailers must keep certain records for four years after the end of the calendar year in which the records were created. Tax and Revenue Administration (TRA) may demand that records be kept beyond four years. Exempt sale retailers must also keep all records that relate to a legal action or appeal until the action or appeal is concluded and the time for filing any further appeal has expired.
2. Records must be kept at the retailer's place of business or residence in Alberta unless otherwise approved in writing by TRA.
3. Records and books of account that must kept include:
 - purchase records for fuel or tobacco (purchase orders, meter tickets and invoices from suppliers);

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



- sales records for fuel or tobacco (retailer copies of tax exempt sales vouchers, invoices to customers, account receivable statements or ledgers, and bank statements);
 - inventory records and, in the case of cardlock or keylock systems, any printouts from the cardlock or keylock systems; and
 - in the case of propane retailers, periodic totalizer meter readings.
4. The requirement to keep records applies to electronic and paper records. Computerized records should be regularly backed up to a disk, a separate hard drive, or another medium to guard against loss of information in a computer failure.
 5. Note that records of the sale and purchase of cigarettes and loose tobacco must distinguish between tobacco marked for tax-paid sale in Alberta, and black stock tobacco sold exempt from tax under the AITE program.
 6. An operator of accommodation registered under the *Tourism Levy Act* that provides an exemption from the tourism levy is required to keep records. Records are to be retained by an operator for a period of four full years from the end of the calendar year in which the records were created. TRA may, in some cases, require records to be kept for a specified time period beyond the four full years. A listing of the records that must be kept and the location where they are to be kept is contained in [Tourism Levy Information Circular TL-2, "Responsibilities of Operators Providing Accommodation"](#).

Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: 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