

Tax and Revenue Administration (TRA)

Information Circular TRA-1R1

An Introduction to Tax and Revenue Administration

Last updated: March 6, 2018

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.

This information circular describes the branches within the Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA) division and the services provided by the division.

Index

- [Tax and Revenue Administration](#)
 - [Tax Services](#)
 - [Revenue Operations](#)
 - [Audit](#)
 - [Strategic and Client Services](#)

Tax and Revenue Administration

1. TRA is a division of Alberta Treasury Board and Finance. It administers Alberta's corporate and commodity tax and levy legislation: the *Alberta corporate tax, climate leadership, emergency 911 levy, fuel tax, tobacco tax* and the *tourism levy acts*. The *Alberta Corporate Tax Act (ACTA)* includes Alberta corporate income tax and the insurance premiums tax.
2. TRA also administers Alberta's scientific research and experimental development tax credit, the capital investment tax credit and the Alberta investor tax credit for corporations under ACTA, the payment-in-lieu-of-taxes (PILOT) programs under the *Electric Utilities Act* and the *ABC Benefits Corporation Act*, the Lloydminster

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.



competitive adjustment grant, and manages the unclaimed and vested property program under the *Unclaimed Personal Property and Vested Property Act*.

3. The administration and enforcement of the acts are under the direction and control of the Minister of Finance. Certain powers and duties have been delegated to the Assistant Deputy Minister, Tax and Revenue Administration, and other officers of TRA.
4. TRA is composed of four branches: Tax Services, Revenue Operations, Audit and Strategic and Client Services. TRA operates out of a full-service office in Edmonton and an audit office in Calgary.

[Back to Index](#)

Tax Services

5. Tax Services Branch has two main units.
 - a. Information Services responds to general inquiries about all TRA programs and to questions about specific corporate or commodity tax and levy accounts, assessments and reassessments.
 - b. Client and Legal Services provides tax interpretations and opinions, develops technical publications, and administers the dispute resolution process on objections, appeals and waivers of interest and/or penalties. The unit also provides input and support to the Tax Policy group in Alberta Treasury Board and Finance to develop tax and levy policies, legislation and regulation. Client and Legal Services works with other Alberta ministries, provincial and federal tax administrations, as required, on common program issues.

[Back to Index](#)

Revenue Operations

6. The Revenue Operations Branch registers corporations and other entities, for a variety of programs TRA administers under Alberta corporate and commodity tax and levy legislation. Revenue Operations maintains taxpayer and claimant accounts, processes payments, validates and processes returns and rebate claims, and initiates filing compliance and collection actions.

[Back to Index](#)

Audit

7. To ensure compliance with Alberta tax and levy legislation, TRA auditors complete compliance visits and desk and field audits of corporate and commodity taxpayers' books and records. Audit adjustments are processed and a reassessment issued, if necessary.

Aggressive Tax Planning

8. Audit works with other tax administrations across Canada to address tax avoidance schemes.

[Back to Index](#)

Strategic and Client Services

9. The Strategic and Client Services (SCS) Branch supports strategic planning, risk management, business intelligence, and budgeting/forecasting for the division. SCS also facilitates taxpayer education about legislation, policies and procedures administered by TRA and manages stakeholder engagement in program and administrative changes.

Publications

10. SCS manages publication of TRA's hardcopy and website information. Publications explain procedures, processes and administrative policies for programs under the legislation and advise the reader of TRA's interpretation of various sections of the acts.

[Back to Index](#)

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