

# Tax and Revenue Administration

## Goods and Services Tax-Free Government of Alberta Entities

Last updated: July 2, 2024

### Overview

The following Government of Alberta entities, ministries, and offices (collectively, entities) are not liable to pay the federal Goods and Services Tax (GST) on purchases of taxable supplies and services in Canada. Similarly, the entities are not liable to pay the Harmonized Sales Tax (HST) on purchases of taxable supplies and services in HST-participating provinces. This list is maintained by Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA).

For additional information on the Government of Alberta entities and departments that are not liable to pay the GST or HST, [contact](#) TRA. For all other GST inquiries, contact the [Canada Revenue Agency](#).

### GST-Free Government of Alberta Entities

| Entity                                                | Department or Ministry                 |
|-------------------------------------------------------|----------------------------------------|
| Agriculture Financial Services Corporation (AFSC)     | Agriculture and Irrigation             |
| Alberta Foundation for the Arts                       | Arts, Culture and Status of Women      |
| Alberta Gaming, Liquor and Cannabis Commission        | Treasury Board and Finance             |
| Alberta Health Services                               | Health                                 |
| Alberta Indigenous Opportunities Corporation          | Indigenous Relations                   |
| Alberta Insurance Council                             | Treasury Board and Finance             |
| Alberta Investment Management Corporation (AIMCo)     | Treasury Board and Finance             |
| Alberta Irrigation Projects Association               | Agriculture and Irrigation             |
| Alberta Order of Excellence Council                   | Executive Council                      |
| Alberta Pensions Services Corporation                 | Treasury Board and Finance             |
| Alberta Petroleum Marketing Commission                | Energy and Minerals                    |
| Alberta Records Management Committee                  | Service Alberta and Red Tape Reduction |
| Alberta Securities Commission                         | Treasury Board and Finance             |
| Alberta Social Housing Corporation                    | Seniors, Community and Social Services |
| Alberta Teachers' Retirement Fund Board               | Treasury Board and Finance             |
| Alberta Utilities Commission (AUC)                    | Affordability and Utilities            |
| Arca Investments Inc.                                 | Treasury Board and Finance             |
| ATB Financial                                         | Treasury Board and Finance             |
| ATB Investment Management Inc.                        | Treasury Board and Finance             |
| ATB Securities Inc.                                   | Treasury Board and Finance             |
| Automobile Insurance Rate Board                       | Treasury Board and Finance             |
| Big Country Waste Management Services Commission      | Municipal Affairs                      |
| Board of Trustees of Bearhills Lake Drainage District | Agriculture and Irrigation             |
| Board of Trustees of Big Hay Lake Drainage District   | Agriculture and Irrigation             |
| Board of Trustees of Cameron Drainage District        | Agriculture and Irrigation             |
| Board of Trustees of Cygnet Lake Drainage District    | Agriculture and Irrigation             |
| Board of Trustees of Daysland Drainage District       | Agriculture and Irrigation             |

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Classification: Public



| Entity                                                                                                                                                                   | Department or Ministry                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Board of Trustees of Dickson Drainage District                                                                                                                           | Agriculture and Irrigation             |
| Board of Trustees of Hay Lake Drainage District                                                                                                                          | Agriculture and Irrigation             |
| Board of Trustees of Holden Drainage District                                                                                                                            | Agriculture and Irrigation             |
| Board of Trustees of Manawan Drainage District                                                                                                                           | Agriculture and Irrigation             |
| Canadian Centre of Recovery Excellence                                                                                                                                   | Mental Health and Addiction            |
| Capital Care Group Inc.                                                                                                                                                  | Health                                 |
| Carewest                                                                                                                                                                 | Health                                 |
| Drainage Council                                                                                                                                                         | Agriculture and Irrigation             |
| Funeral Services Regulatory Board                                                                                                                                        | Service Alberta and Red Tape Reduction |
| Government Employees' Group Extended Medical Benefits Plan Trust                                                                                                         | Public Service Commission              |
| Government of Alberta Dental Plan Trust                                                                                                                                  | Public Service Commission              |
| Human Rights Education and Multiculturalism Fund                                                                                                                         | Justice                                |
| Improvement District - Kananaskis                                                                                                                                        | Environment and Protected Areas        |
| Improvement Districts (Numbers 4, 9, 12, 13, 24)                                                                                                                         | Municipal Affairs                      |
| Insurance Councils Appeal Board                                                                                                                                          | Treasury Board and Finance             |
| Invest Alberta Corporation                                                                                                                                               | Jobs, Economy and Trade                |
| Irrigation Districts (13) (Aetna, Bow River, Eastern, Leavitt, Lethbridge Northern, Magrath, Mountain View, Raymond, Ross Creek, St. Mary River, Taber, United, Western) | Agriculture and Irrigation             |
| Joint Library Committee                                                                                                                                                  | Justice                                |
| Land and Property Rights Tribunal                                                                                                                                        | Municipal Affairs                      |
| Learning Resources Centre                                                                                                                                                | Education                              |
| Metis Settlements Appeal Tribunal                                                                                                                                        | Indigenous Relations                   |
| Natural Resources Conservation Board (NRCB)                                                                                                                              | Environment and Protected Areas        |
| Northern Alberta Development Council                                                                                                                                     | Jobs, Economy and Trade                |
| Premier's Council on the Status of Persons with Disabilities                                                                                                             | Seniors, Community and Social Services |
| Public Affairs Bureau                                                                                                                                                    | Communications and Public Engagement   |
| Special Areas Board                                                                                                                                                      | Municipal Affairs                      |
| The Workers' Compensation Board (WCB)                                                                                                                                    | Jobs, Economy and Trade                |
| Travel Alberta                                                                                                                                                           | Forestry and Parks                     |

## GST-Free Government of Alberta Ministries

| Ministry                             |
|--------------------------------------|
| Advanced Education                   |
| Affordability and Utilities          |
| Agriculture and Irrigation           |
| Arts, Culture and Status of Women    |
| Children and Family Services         |
| Communications and Public Engagement |
| Education                            |
| Energy and Minerals                  |
| Environment and Protected Areas      |
| Executive Council                    |
| Forestry and Parks                   |
| Health                               |
| Immigration and Multiculturalism     |

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## Ministry

Indigenous Relations

Infrastructure

Jobs, Economy and Trade

Justice

Mental Health and Addiction

Municipal Affairs

Public Safety and Emergency Services

Public Service Commission

Seniors, Community and Social Services

Service Alberta and Red Tape Reduction

Technology and Innovation

Tourism and Sport

Transportation and Economic Corridors

Treasury Board and Finance

## GST-Free Government of Alberta Offices

### Entity

### Government Office

Legislative Assembly Office

Offices of the Legislature

Office of the Auditor General

Offices of the Legislature

Office of the Chief Electoral Officer

Offices of the Legislature

Office of the Chief Information Officer

Service Alberta and Red Tape Reduction

Office of the Child and Youth Advocate

Offices of the Legislature

Office of the Ethics Commissioner

Offices of the Legislature

Office of the Information and Privacy Commissioner

Offices of the Legislature

Office of the Ombudsman

Offices of the Legislature

Office of the Premier

Executive Council

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