

# Tax and Revenue Administration (TRA)

## Goods and Services Tax-Free Alberta Government Entities

Last updated: December 19, 2014

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

Following is the list of Alberta government entities and departments not required to pay Goods and Services Tax (GST) on purchases of taxable supplies and services. These entities are part of the Alberta Government for GST purposes and therefore immune from payment of GST as set out in section 125 of the *Constitution Act of Canada*. These entities are also not required to pay the Harmonized Sales Tax (HST) on their purchases in HST-participating provinces. The list is maintained by Alberta Treasury Board and Finance, Tax and Revenue Administration.

**If you require further information, please call (780) 427-9425.** For toll-free calling from within Alberta, outside the Edmonton calling area, please dial 310-0000, then 780-427-9425. For general GST inquiries other than those pertaining to Alberta Government departments and entities, please contact the [Canada Revenue Agency](#).

### Accuracy of Content

Every effort has been made to ensure its accuracy; however, discrepancies may occur from time to time. This information is current to the above report date.

Entity	Department or Ministry
<b>ATB Financial (operating trade name of the Alberta Treasury Branches)</b>	Treasury Board and Finance
<b>ATB Investment Management Inc.</b>	Treasury Board and Finance
<b>ATB Investment Services Inc.</b>	Treasury Board and Finance
<b>ATB Securities Inc.</b>	Treasury Board and Finance
<b>Agriculture Financial Services Corporation (AFSC)</b>	Agriculture and Rural Development

**TAX AND REVENUE ADMINISTRATION**  
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- Website: [tra.alberta.ca](http://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.



Entity	Department or Ministry
<b>Alberta Auto Insurance Board</b>	Treasury Board and Finance
<b>Alberta Capital Finance Authority</b>	Treasury Board and Finance
<b>Alberta Foundation for the Arts</b>	Culture and Tourism
<b>Alberta Gaming and Liquor Commission</b>	Treasury Board and Finance
<b>Alberta Government Telephones Commission (Note: This does not include TELUS Corporation)</b>	Treasury Board and Finance
<b>Alberta Health Services (including Carewest and Capital Care Group Inc.)</b>	Health
<b>Alberta Historical Resources Foundation</b>	Culture and Tourism
<b>Alberta Insurance Council</b>	Treasury Board and Finance
<b>Alberta Investment Management Corporation (AIMCo)</b>	Treasury Board and Finance
<b>Alberta Irrigation Projects Association</b>	Agriculture and Rural Development
<b>Alberta Livestock and Meat Agency Ltd.</b>	Agriculture and Rural Development
<b>Alberta Local Authorities Pension Plan Corp.</b>	Treasury Board and Finance
<b>Alberta Lottery Fund</b>	Treasury Board and Finance
<b>Alberta Order of Excellence Council</b>	Executive Council
<b>Alberta Pensions Services Corporation</b>	Treasury Board and Finance
<b>Alberta Petroleum Marketing Commission</b>	Energy
<b>Alberta Record Management Committee</b>	Service Alberta
<b>Alberta Securities Commission</b>	Treasury Board and Finance
<b>Alberta Social Housing Corporation</b>	Municipal Affairs
<b>Alberta Sport, Recreation, Parks and Wildlife Foundation</b>	Environment and Sustainable Resource Development
<b>Alberta Treasury Branches (operates under the trade name ATB Financial)</b>	Treasury Board and Finance
<b>Alberta Utilities Commission (AUC)</b>	Energy

Entity	Department or Ministry
<b>Arca Investments Inc.</b>	Treasury Board and Finance
<b>Auditor General of Alberta</b>	Offices of the Legislative Assembly
<b>Big Country Waste Management</b>	Municipal Affairs
<b>Board of Censors (Film Classification Board)</b>	Culture and Tourism
<b>Child and Family Services Authorities (CFSA) - 10 regions</b>  <b>Region 1 - Southwest Alberta CFSA</b> <b>Region 2 - Southeast Alberta CFSA</b> <b>Region 3 - Calgary and Area CFSA</b> <b>Region 4 - Central Alberta CFSA</b> <b>Region 5 - East Central Alberta CFSA</b> <b>Region 6 - Edmonton and Area CFSA</b> <b>Region 7 - North Central Alberta CFSA</b> <b>Region 8 - Northwest Alberta CFSA</b> <b>Region 9 - Northeast Alberta CFSA</b> <b>Region 10 - Metis Settlements CFSA</b>	Human Services
<b>Corporate Human Resources (formerly Personnel Administration Office)</b>	Treasury Board and Finance
<b>Drainage Council</b>	Environment and Sustainable Resource Development
<b>Drainage Districts (9) (Bearhills Lake, Big Hay Lake, Cameron, Cygnet Lake, Daysland, Dickson, Hay Lake, Holden, Manawan)</b>	Environment and Sustainable Resource Development
<b>Funeral Services Regulatory Board</b>	Service Alberta
<b>Government of Alberta Dental Plan Trust</b>	Human Services
<b>Government Employees Group Extended Medical Benefits Plan Trust</b>	Human Services
<b>Government House Foundation</b>	Culture and Tourism
<b>Historic Resources Fund</b>	Culture and Tourism
<b>Human Rights Citizenship and Multiculturalism Education Fund</b>	Justice and Solicitor General
<b>Improvement Districts (Numbers 4, 9, 12, 13, 24)</b>	Municipal Affairs
<b>Improvement District - Kananaskis</b>	Culture and Tourism
<b>Insurance Appeal Board</b>	Treasury Board and Finance

Entity	Department or Ministry
<b>Irrigation Districts (13)</b> <b>(Aetna, Bow River, Eastern, Leavitt, Lethbridge Northern, Magrath, Mountain View, Raymond, Ross Creek, St. Mary River, Taber, United, Western)</b>	Agriculture and Rural Development
<b>Joint Library Committee</b>	Justice and Solicitor General
<b>Learning Resources Distributing Centre</b>	Education
<b>Legislative Assembly Support Office</b>	Offices of the Legislative Assembly
<b>Metis Settlements Appeal Tribunal</b>	Aboriginal Relations
<b>Municipal Government Board</b>	Municipal Affairs
<b>Natural Resources Conservation Board (N.R.C.B.)</b>	Environment and Sustainable Resource Development
<b>Northern Alberta Development Council</b>	Aboriginal Relations
<b>Office of the Chief Electoral Officer</b>	Offices of the Legislative Assembly
<b>Office of the Chief Information Officer</b>	Service Alberta
<b>Office of the Ethics Commissioner</b>	Offices of the Legislative Assembly
<b>Office of the Information and Privacy Commissioner</b>	Offices of the Legislative Assembly
<b>Office of the Ombudsman</b>	Offices of the Legislative Assembly
<b>Office of the Premier</b>	Executive Council
<b>Persons with Developmental Disabilities (PDD) Community Boards - six regions:</b> <b>PDD Northeast Community Board</b> <b>PDD Northwest Alberta Community Board</b> <b>PDD Edmonton Community Board</b> <b>PDD Central Alberta Community Board</b> <b>PDD Calgary Region Community Board</b> <b>PDD South Alberta Community Board</b>	Human Services
<b>Persons with Developmental Disabilities Michener Center Facility Board</b>	Human Services
<b>Persons with Developmental Disabilities Foundation</b>	Human Services
<b>Persons with Developmental Disabilities Provincial Board</b>	Human Services

Entity	Department or Ministry
<b>Premier's Council on the Status of Persons with Disabilities</b>	Human Services
<b>Public Affairs Bureau</b>	Executive Council
<b>Seniors Advisory Council for Alberta</b>	Health
<b>Special Areas Board</b>	Municipal Affairs
<b>Teachers' Retirement Fund</b>	Education
<b>Travel Alberta Corporation</b>	Culture and Tourism
<b>Wild Rose Foundation</b>	Culture and Tourism
<b>Workers' Compensation Board (W.C.B.)</b>	Human Services

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## Summary of Tax-Free Alberta Government Offices, Departments and Ministries

Advanced Education	Indigenous Relations
Agriculture and Forestry	Infrastructure
Children's Services	Justice and Solicitor General
Communications and Public Engagement	Labour
Community and Social Services	Municipal Affairs
Culture and Tourism	Public Service Commission
Economic Development and Trade	Seniors and Housing
Education	Service Alberta
Energy	Status of Women
Environment and Parks	Transportation
Executive Council	Treasury Board and Finance (includes Public Service Commission)
Health	

## Contact Information and Useful Links

<b>Contact Tax and Revenue Administration (TRA):</b>	Email: <a href="mailto:TRA.Revenue@gov.ab.ca">TRA.Revenue@gov.ab.ca</a>
<b>Visit our website:</b>	<a href="http://tra.alberta.ca">tra.alberta.ca</a>
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<b>TRA Client Self-Service (TRACS):</b>	<a href="http://tra.alberta.ca/tracs">tra.alberta.ca/tracs</a>