

Tax and Revenue Administration

Goods and Services Tax-Free Government of Alberta Entities

Last updated: November 4, 2025

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
Acute Care Alberta	Health
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 Health Services Provincial Health Corporation	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
Assisted Living Alberta	Seniors, Community and Social Services
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

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Entity	Department or Ministry
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
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
Cancer Care Provincial Health Corporation	Health
Capital Care Group Inc.	Health
Carewest	Health
Drainage Council	Agriculture and Irrigation
Emergency Health Services Provincial Health Corporation	Health
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
Health Shared Services Provincial Health Corporation	Health
Human Rights Education and Multiculturalism Fund	Justice
Improvement District - Kananaskis	Environment and Protected Areas
Improvement Districts (Numbers 4, 9, 12, 13, 24)	Municipal Affairs
Independent Agency Police Service Corporation	Public Safety and Emergency Services
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
Organ and Tissue Donation and Transplantation Provincial Health Corporation	Health
Premier's Council on the Status of Persons with Disabilities	Seniors, Community and Social Services
Primary Care Alberta	Health
Public Affairs Bureau	Communications and Public Engagement
Recovery Alberta: Mental Health and Addiction Services	Mental Health and Addiction
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

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Ministry

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
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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Classification: Public

