



Tax and Revenue Administration

Information Circular TRA-2R1

Fairness and Service Pledge

Last updated: June 13, 2023

Important Information

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.

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Introduction

1. The Alberta Public Service (APS) is grounded in its vision of 'proudly working together to build a stronger province for current and future generations'. As part of this important vision, Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA) believes that Alberta taxpayers and other stakeholders (collectively, stakeholders) are more likely to comply with the law if they are treated fairly and have the information and services they need to exercise their rights and meet their obligations.
2. In serving its stakeholders, TRA is committed to adhering to the following four values of the APS:
 - **Respect**

TRA fosters respect by contributing to an environment in which everyone is valued and heard, and by treating others as TRA officers and staff desire to be treated.
 - **Accountability**

TRA takes responsibility for its actions, contributes to a positive and collaborative work environment and the effectiveness of the APS, and continuously develops the competencies of its officers and staff.
 - **Integrity**

TRA demonstrates integrity by modelling the way and behaving ethically with open, honest communication to build working relationships based on trust.
 - **Excellence**

TRA achieves excellence through continuous improvement, developing leadership at all levels, and embracing innovation and risk taking.

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Fairness and Service Pledge

3. The purpose of the Fairness and Service Pledge (Pledge) is to explain the ways TRA is committed to helping its stakeholders understand
 - their rights and obligations under the legislation administered by TRA,
 - the service and standards they can expect from TRA's officers and staff, and
 - what they can do if they are dissatisfied with the service they receive or desire to file a complaint.
4. The Pledge is based on TRA's commitment to provide information that is accurate and service that is consistent and equitable. TRA endeavours to apply the law objectively while recognizing that different stakeholders may have specific needs, circumstances, and concerns. The Pledge includes the following commitments:
 - **Information and Support**

TRA will inform stakeholders of their rights and obligations under the law and will strive to ensure they are aware of any available credits, benefits, and refunds. Tax and revenue legislation is complex, but TRA will endeavour to provide information and explain the respective legislation and processes as clearly and simply as possible. Detailed publications, forms and instructional videos in respect of the programs administered by TRA are available from links included on the [Taxes and tax credits](#) page of the Government of Alberta website. A stakeholder who has questions about their rights or obligations is encouraged to [contact](#) TRA and, as necessary, may request an interpretation of a particular legislative provision.
 - **Timeliness**

TRA will advise stakeholders of the estimated time it may take to respond to a request or provide a service and will strive to meet that time.
 - **Consistency and Fairness**

TRA will apply the legislation it administers consistently, equitably, and objectively. TRA considers the fair treatment of stakeholders to be a priority. If a stakeholder believes that the legislation has not been applied by TRA consistently or fairly, they may discuss the matter with an officer of the respective program area, or with a manager or director.
 - **Flexibility**

TRA will endeavour to facilitate varying service options to meet the specific needs of stakeholders and is willing to consider new options in unique or unusual circumstances.
 - **Confidentiality**

TRA will keep all tax, revenue, personal and business information strictly confidential unless a stakeholder has authorized TRA to communicate and discuss the information with a representative. For information on providing such consent, refer to the [Third-party organizations](#) page of the Government of Alberta website.

Otherwise, tax information may be communicated only in accordance with specific provisions included in the legislation administered by TRA that permits disclosure in limited circumstances, for example, in respect of criminal proceedings. All employees of the APS are bound by the [Code of Conduct and Ethics for the Public Service of Alberta](#). In general, TRA officers and staff are permitted to access tax, revenue, personal and business information on a strictly need-to-know basis.

Certain information is also managed in accordance the [Freedom of Information and Protection of Privacy Act](#) and other privacy and security policies established by the Government of Alberta.

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Fairness Provisions

5. TRA administers fairness provisions that are intended to provide common sense relief in circumstances not otherwise covered by legislation or administrative policy.

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Waiver or Cancellation of Penalties or Interest

6. TRA is authorized to waive or cancel penalties or interest when extraordinary circumstances prevented a person from complying with their legal obligations, for example, failing to file a return or make a payment as and when required. For additional information on waivers, refer to the following publications:

- **Corporate Income Tax, Insurance Premiums Tax, and Health Cost Recovery**

[*Information Circular CT-3, Corporate Income Tax Assessments, Audits and Dispute Resolution*](#)

- **Fuel Tax**

[*Information Circular FT-3, Administration of the Alberta Fuel Tax Program*](#)

- **Tobacco Tax**

[*Information Circular TTA-2, Information for Tobacco Tax Collectors, Wholesalers, Importers and Retailers*](#)

- **Tourism Levy**

[*Information Circular TL-2, Information for Operators and Online Brokers*](#)

- **Emergency 911 Levy**

[*Information Circular E911-1, Administration of the Emergency 911 Levy*](#)

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Voluntary Disclosure Program

7. The tax and revenue programs administered by TRA operate on self-assessing systems that depend on voluntary compliance of stakeholders. TRA welcomes submissions that show intent to voluntarily correct previous contraventions of the law. Through the Voluntary Disclosure Program, stakeholders can make an application to correct inaccurate or incomplete information, or to disclose information not previously reported. Under this program, TRA has the authority to grant relief from any penalty or interest imposed under the respective legislation. For additional information on making a voluntary disclosure, refer to the following publications:

- **Corporate Income Tax, Insurance Premiums Tax, and Health Cost Recovery**

[*Information Circular CT-3, Corporate Income Tax Assessments, Audits and Dispute Resolution*](#)

- **Fuel Tax, Tobacco Tax, Tourism Levy, and Emergency 911 Levy**

[*Information Circular TRA-3, Voluntary Disclosures*](#)

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Objections and Appeals

8. TRA encourages a stakeholder who disagrees with an assessment to first [contact](#) TRA for an explanation, as many disputes can be resolved through discussion or exchange of additional information. However, if the dispute cannot be resolved through discussion with TRA and the stakeholder still disagrees with the basis of the assessment, they may formally object to the assessment or file an appeal. For additional information on filing an objection or appeal, refer to the same publications included under the '[Waiver or Cancellation of Penalties or Interest](#)' section.

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Stakeholder Obligations

9. To assist TRA in providing information that is accurate and service that is consistent and equitable, stakeholders have the following obligations:

- **Maintain Records and Books of Account**

Most stakeholders are required to maintain records and books of account in a form and containing information that will enable TRA to verify the amount of taxes owing, collected or remitted. Maintaining records that are accurate and complete assist stakeholders in preparing tax returns and making correct payments. In general, records must be maintained for four to seven years, depending on the tax or revenue program.

- **Meet Filing and Payment Deadlines**

The legislation administered by TRA requires stakeholders to submit returns and other information and to pay amounts owing by certain deadlines. A stakeholder who may or will be unable to meet a deadline due to extenuating circumstances is encouraged to [contact](#) TRA, preferably before the respective deadline, and discuss whether an extension or other relief is available. TRA collects outstanding amounts owing through a variety of methods. TRA's collection officers are prompt and decisive in their actions, but they are also fair and reasonable and willing to accommodate extensions and alternative payment options in cases where a stakeholder would otherwise experience extreme hardship.

- **Be Cooperative**

Because the tax and revenue programs administered by TRA operate on self-assessing systems that depend on voluntary compliance, the friendly cooperation of stakeholders can significantly minimize TRA's intrusion into their business affairs. Cooperation also assists TRA in maintaining Alberta's tax and revenue programs at the lowest possible cost. TRA always prefers to cooperate with stakeholders and provide the assistance needed to enable stakeholders to meet their legal obligations on time. However, in the event a stakeholder is uncooperative or obstructive, TRA is prepared to take necessary action to ensure the law is being complied with.

- **Be Responsible**

Stakeholders remain legally responsible for their tax and business affairs, even if they are represented by a third party, such as a tax professional or legal advisor. Stakeholders should take reasonable care to ensure that complete and accurate information relating to their returns, claims and other documents is submitted to TRA as and when required.

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Feedback

10. A stakeholder who believes that TRA has not upheld its commitment to apply the legislation it administers consistently, equitably and objectively is encouraged to [contact](#) TRA and discuss the issue with an officer, manager or director. An information officer of TRA will assist the stakeholder in determining the best person with whom a particular issue should be discussed and will ensure that the connection is made.
11. In the event a stakeholder believes that TRA has been unable to satisfactorily resolve an issue, a stakeholder may then contact the Office of the Deputy Minister of Treasury Board and Finance at 780-415-0900, and after that the Office of the President of Treasury Board and Minister of Finance at 780-415-4855. For calling toll free within Alberta, dial 310-0000, then enter the area code and telephone number.

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Additional Information

12. For a description of the TRA's branches and the services it provides, refer to [Information Circular TRA-1, Introduction to Tax and Revenue Administration](#).

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