

# Tax and Revenue Administration (TRA)

## AITE

### Information Circular AITE-1R5

## Alberta Indian Tax Exemption (AITE) Program

Last updated: October 23, 2020

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*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.*

*The Government of Alberta recognizes that many First Nations people and communities in the province prefer not to describe themselves as Indians and bands. These terms have been used where necessary to reflect their legal meanings in the federal Indian Act.*

### Alberta Indian Tax Exemption (AITE) Program

This information circular provides an overview of the AITE program.

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#### The AITE Program

1. Eligible Indian consumers are exempt from Alberta tax on:
  - fuel and tobacco purchased on reserve in Alberta, including fuel delivered to a reserve by a bulk fuel dealer, and
  - accommodation purchased on reserve in Alberta for the use of an eligible consumer.

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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.



2. An eligible consumer may be one of the following:
  - an Indian, as defined by the federal *Indian Act*, who is 16 years of age or older,
  - a band, as defined by the federal *Indian Act*, whose reserve is partially or totally located in Alberta, or
  - a band whose office is located in Alberta.

An eligible consumer, as defined above, includes an individual operating an unincorporated business, such as a sole proprietorship. However, an eligible consumer does not include an incorporated business.

3. Federal law prohibits anyone under the age of 18 years from purchasing tobacco, tax-exempt or otherwise.

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## Establishing Eligibility for the AITE

4. A ministerial identification card (AITE card) can be obtained by an eligible consumer from TRA by completing an AITE Declaration form (AT4805). For additional information, refer to "[Apply for an AITE Card](#)" on the AITE page of our website. A federal identification card (Certificate of Indian Status card) is issued by the Government of Canada to eligible consumers under the federal *Indian Act*.
5. An eligible consumer must prove eligibility when making a tax-exempt purchase on reserve in Alberta.
  - For purchases of tobacco, an eligible consumer must present either the AITE card or the federal Certificate of Indian Status card at the time of purchase. The purchase must be made on reserve from an exempt sale retailer registered with TRA to sell tobacco exempt from tobacco tax.
  - For purchases of accommodation, an eligible consumer who is an individual must present either the AITE card or the federal Certificate of Indian Status card, or an eligible consumer that is a band must present the AITE card, at the time of purchase. The accommodation must be located on reserve and purchased for the use of the eligible consumer or band from an operator registered with TRA.
  - For purchases of gasoline, diesel, and propane for motive purposes, an eligible consumer must present either the AITE card or the federal Certificate of Indian Status card at the time of purchase. The purchase must be either made on reserve from an exempt-sale vendor or delivered to a reserve from a bulk dealer or propane distributor, which must be registered with TRA to sell fuel exempt from fuel tax.

6. For additional information on the procedures to be followed by eligible consumers when making tax-exempt purchases on reserve, refer to [Information Circular AITE-2, Exempt Purchases Made by Eligible Consumers](#).

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## Providing the AITE

7. An exempt sale retailer of tobacco must be registered with TRA to sell tobacco exempt from tax to eligible consumers. Similarly, an exempt-sale vendor of fuel must be registered with TRA to sell fuel exempt from fuel tax to eligible consumers. Exempt sale retailers and vendors may be registered under the AITE program only if they are located on a reserve in Alberta or if they are a bulk fuel dealer or a propane distributor that delivers the fuel to a reserve in Alberta.

Each retail location must be registered separately. For additional information on how to register with TRA to sell tobacco exempt from tax, refer to "[Register as an AITE retailer](#)" on the AITE page of our website.

Alberta tax is included in the cost of the fuel or tobacco the exempt sale retailer or vendor purchases for resale.

After an exempt sale retailer or vendor has provided the exemption to eligible consumers, the exempt sale retailer or vendor may apply to TRA for a refund of the tax that the exempt sale retailer or vendor paid on the products sold to eligible consumers. For additional information on providing the AITE to eligible consumers and obtaining tax refunds, refer to [Information Circular AITE-3, Tax-Exempt Sales Made by Exempt Sale Retailers, Exempt-Sale Vendors and Operators of Accommodation](#).

8. For additional information on providing accommodation or lodging on reserve exempt from the tourism levy, refer to [Information Circular TL-1, Overview of the Tourism Levy Act](#).

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## Contact Information and Useful Links

<b>Email Tax and Revenue Administration (TRA):</b>	<a href="mailto:TRA.Revenue@gov.ab.ca">TRA.Revenue@gov.ab.ca</a>
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