



Province of Alberta

## TOURISM LEVY ACT

# TOURISM LEVY REGULATION

### **Alberta Regulation 398/1987**

With amendments up to and including Alberta Regulation 180/2005

### Office Consolidation

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(Consolidated up to 180/2005)

**ALBERTA REGULATION 398/87**

**Tourism Levy Act**

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**Definitions**

- 1 In this Regulation,
  - (a) “Act” means the *Tourism Levy Act*;
  - (b) “collection period” means the applicable period under section 2;
  - (c) “identification card” means
    - (i) a card issued under the *Indian Act (Canada)* indicating that the holder is an Indian, or
    - (ii) a ministerial identification card issued by the Minister for the purposes of the *Fuel Tax Act* or the *Tobacco Tax Act*, or the regulations under those Acts;
  - (d) “Indian” means an Indian as defined in the *Indian Act (Canada)*;
  - (e) “Indian band” means a band as defined in the *Indian Act (Canada)*;

- (f) “security” means surety bonds, bank guarantees or other financial arrangements.

AR 398/87 s1;180/2005

### **Collection periods**

**2(1)** Subject to subsections (2) and (3), the collection periods for operators are,

- (a) if the operator rents or offers for rent 50 or more sleeping rooms, each calendar month, or
- (b) if the operator rents or offers for rent fewer than 50 sleeping rooms, 4 periods of 3 months each ending March 31, June 30, September 30 and December 31.

**(2)** In making the calculation of sleeping rooms for the purposes of subsection (1) the operator shall either

- (a) consider together as a unit all establishments in which he provides accommodation, or
- (b) consider separately each establishment in which he provides accommodation.

**(3)** On the written request of an operator, the Minister may designate periods other than those set out in subsection (1) as the operator’s collection periods.

AR 398/87 s2;8/2005;180/2005

### **Registration as operator**

**2.1(1)** A person who wishes to become registered as an operator must apply to the Minister in a form provided by the Minister.

**(2)** A person registered under this section is subject to the terms and conditions imposed from time to time by the Minister.

AR 180/2005 s5

### **Exemption from payment of tourism levy**

**2.2** Notwithstanding section 2 of the Act, the following purchasers are exempt from the payment of a tourism levy:

- (a) the Government of Canada, if the operator obtains from the person using the accommodation certification that the accommodation purchased is for the use of the Government of Canada;
- (b) a person specified in the *Diplomatic, Consular and other Representatives in Canada* listing, as published by the Government of Canada, or a person with the armed forces

of other countries stationed in Canada, where the accommodation is for the use of the person;

- (c) a country or state other than Canada, a political subdivision of that country or state, an agency of that country, state or political subdivision or an accredited person representing that country, state or political subdivision if the operator obtains from the person using the accommodation certification that the accommodation purchased is for the use of the country, state, political subdivision, agency or accredited person, as the case may be;
- (d) an Indian or Indian band if
  - (i) the Indian or Indian band presents to the operator at the time of purchase a valid identification card in the Indian's name or the Indian band's name, as the case may be,
  - (ii) the accommodation is provided on an Indian reserve as defined in the *Indian Act* (Canada), and
  - (iii) the accommodation is for the use of the Indian or Indian band.

AR 180/2005 s5

#### **Remittance of tourism levy**

**3(1)** An operator shall

- (a) file a return in the form and manner specified by the Minister, with respect to each collection period, and
- (b) remit the tourism levy collected or deemed to have been collected during a collection period

so that the return and the tourism levy are received by the Minister not later than 28 days after the end of the collection period.

**(2)** A return is required to be filed whether or not any accommodation was offered for sale or was purchased during the collection period, unless the Minister notifies the operator in writing that a return is not required for any collection period when no accommodation is sold or offered for sale.

AR 398/87 s3;180/2005

**4** Repealed AR 180/2005 s7.

**Refund of tourism levy**

**4.1(1)** In this section, “bad debt” means a debt owing to an operator that is established by the operator to have become uncollectible and that has been included in computing the operator’s income for the current or a preceding taxation year for the purposes of the *Income Tax Act* (Canada).

**(2)** For the purposes of subsection (1), a debt is not uncollectible unless the operator

- (a) has exhausted all efforts to collect the debt that would reasonably be expected to be made by a creditor who is dealing at arm’s length with a debtor, and
- (b) in the case of a bankruptcy or receivership of a debtor, has filed a claim with the trustee or receiver that includes the amount of the tourism levy owing shown separately.

**(3)** The Minister may, on receipt of an application in the form provided by the Minister, pay a refund of a tourism levy that was remitted in respect of accommodation purchased on credit, where all or a portion of the amount of the debt in respect of the purchase is a bad debt.

**(4)** An application for a refund must be accompanied by invoices, ledgers and any other records, documents and evidence required

- (a) to prove the claim, and
- (b) to determine the amount of the tourism levy that was remitted to the Minister and the amount of tourism levy to be refunded.

**(5)** An application for a refund must be received by the Minister within one year after the earlier of

- (a) the date that a notice of the bankruptcy or notice of the appointment of a receiver is received by the applicant, and
- (b) the date that the debt has been written off as a bad debt in the applicant’s books of account.

**(6)** If, in the opinion of the Minister, an applicant has misrepresented a material fact, the applicant’s application for a refund under this section shall be disallowed and no refund shall be made.

AR 180/2005 s8

**Interest**

**5** Interest that is payable by virtue of section 13 of the Act is simple interest, payable to the Minister from the date the amount owing was due until the date on which the amount is received at the rate prescribed for the purposes of section 39 of the *Alberta Corporate Tax Act*.

AR 398/87 s5;251/2001;8/2005;180/2005

**Security**

**6(1)** The Minister may require an operator

- (a) to be covered by, and provide to the Minister evidence of, security, or
- (b) to provide to the Minister security

for the purpose of ensuring that the operator will carry out his powers, duties, rights and obligations as operator.

**(2)** The security shall be in a form and amount acceptable to the Minister, but shall not exceed an amount equal to 3 times the maximum amount of tourism levy, as estimated by the Minister, that will be required to be remitted by the operator in a single collection period during the term of the security.

AR 398/87 s6;180/2005

**Records**

**7(1)** An operator shall maintain records in a form acceptable to the Minister showing all the information necessary to enable the Minister to determine the amount of tourism levy required to be collected and remitted by the operator.

**(2)** An operator shall keep the records referred to in subsection (1)

- (a) at his place of business or residence in Alberta or at any other place with the written approval of the Minister, and
- (b) for the period of time specified by the Minister, and if no such period is specified, for 4 years after the end of the calendar year in which the records are created.

AR 398/87 s7;180/2005

**Invoice**

**8(1)** An operator shall, with respect to each rental of accommodation on which a tourism levy is payable under the Act, prepare an invoice that shows separately the purchase price and the amount of tourism levy payable.

**(2)** The operator shall retain 1 copy of an invoice he prepares under subsection (1) and give 1 copy to the purchaser of the accommodation.

AR 398/87 s8;180/2005

**Coming into force**

**9** This Regulation is deemed to have come into force on June 1, 1987.

AR 398/87 s9









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