



Province of Alberta

FUEL TAX ACT

FUEL TAX ACT TRANSITIONAL REGULATION

Alberta Regulation 63/2007

With amendments up to and including Alberta Regulation 62/2013

Office Consolidation

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(Consolidated up to 62/2013)

ALBERTA REGULATION 63/2007

Fuel Tax Act

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Definitions

- 1 In this Regulation,
 - (a) “former Act” means the *Fuel Tax Act*, RSA 2000, chapter F-28;
 - (b) “former Regulation” means the *Fuel Tax Regulation* (AR 388/87);
 - (c) “Minister” means the President of Treasury Board and Minister of Finance;
 - (d) “new Act” means the *Fuel Tax Act*, SA 2006, chapter F-28.1;

- (e) “new Regulation” means the *Fuel Tax Regulation* made under the new Act.

AR 63/2007 s1;68/2008;31/2012;62/2013

Application of new Act

2 Except where this Regulation, the new Act or the new Regulation provides otherwise, the new Act and the new Regulation apply to all purchases and sales of fuel and other matters dealing with fuel as described in section 4 of the new Act after March 31, 2007.

Remittance of tax collected under former Act

3 Despite the repeal of the former Act, any tax paid or collected under the former Act must be remitted to the Minister in the time and manner specified under the former Act.

Duty of agent-collector under former Act

4 An agent-collector under the former Act who is not a direct remitter for all purposes under section 5(2) of the new Regulation shall

- (a) take an inventory of all fuel taxable under the former Act on which tax has not been paid on March 31, 2007, and
- (b) file a return and remit the tax on that inventory as of April 28, 2007 to the Minister in accordance with the former Act.

Kerosene

5 Any recipient, other than a consumer, who is holding an inventory of kerosene on which that person has paid tax shall take an inventory of that kerosene as of March 31, 2007 and may apply to the Minister under section 20 of the new Regulation for a refund of the tax paid on that inventory.

Ethanol

6 No tax is payable under the new Act on any ethanol or on any portion of another fuel that is ethanol that has been removed from a terminal or refinery before April 1, 2007.

Rebates under former Act

7 Except for commercial tour boat operators, any person who purchases fuel before April 1, 2007 and uses that fuel for an eligible purpose under the former Act, regardless of when the fuel is used,

- (a) may make a claim for a rebate under the former Act, and
- (b) shall keep records in accordance with the former Act.

Grants under former Act

8 Any person who purchases fuel before April 1, 2007 and uses that fuel for an eligible purpose under the former Act, regardless of when the fuel is used,

- (a) may make a claim on or before March 31, 2010 for a grant under section 12(4) of the former Act, and
- (b) shall keep records in accordance with the former Act.

Refunds and reimbursements under former Act

9(1) An agent-dealer under the former Act who is entitled to a refund of tax and, where applicable, a reimbursement of a farm fuel distribution allowance under

- (a) the former Act, or
- (b) an agreement entered into with the Minister under the former Act

may claim a refund and reimbursement under the former Act or the agreement.

(2) An exempt sale retailer under the former Act who is entitled to a refund of tax under

- (a) the former Act, or
- (b) an agreement entered into with the Minister under the former Act

may claim a refund under the former Act or the agreement.

(3) Any person, other than a person referred to in subsection (1) or (2), who is entitled to a refund of tax under the former Act may claim a refund under the former Act.

(4) A claim for a refund or reimbursement of a farm fuel distribution allowance referred to in this section must be made by the earlier of the time specified in the former Act and March 31, 2010.

Claim period

10 A person filing a rebate claim for fuel purchased from January 1, 2007 to March 31, 2007 may file for a claim period up to March 31, 2007 notwithstanding that the claim period is less than 3 months.

Identification cards under former Regulation

11(1) A ministerial identification card issued under section 12.4 of the former Regulation that is valid as of March 31, 2007 is deemed to be a ministerial identification card issued under section 9 of the new Regulation and is valid until it is cancelled or suspended or expires under the new Regulation.

(2) An identification card referred to in section 1(1)(f.2)(i) of the former Regulation is deemed to be a federal identification card defined in section 1(1)(u) of the new Regulation.

(3) An agreement between the Minister and the issuer of a federal identification card under the former Act that is in place on March 31, 2007 continues in force under the new Act.

Certificates under former Act

12(1) A certificate issued under section 8(2)(a) of the former Act that is valid on March 31, 2007 is deemed to be a fuel tax exemption certificate issued under section 10(5) of the new Regulation and is valid until it is cancelled or suspended or expires under the new Regulation.

(2) A certificate issued under section 8(2)(b) of the former Act that is valid on March 31, 2007 is deemed to be a fuel tax exemption certificate issued under section 10(5) of the new Regulation and is valid until it is cancelled or suspended or expires under the new Regulation.

Exempt sale retailer agreements under former Act

13 An exempt sale retailer agreement between the Minister and a retailer who makes tax exempt sales of fuel on a location described in section 12.2(3)(c)(iii) of the former Regulation that is in effect as of March 31, 2007 continues in force under the new Act, and any reference to the former Act or former Regulation in the agreement is deemed to be a reference to the new Act and the new Regulation, respectively.

Tax-exempt propane purchasers under former Act

14 A person registered under the former Act as a tax-exempt propane purchaser as of March 31, 2007 is deemed to have been

issued a fuel tax exemption certificate under section 9 of the new Act.

Appointment of officers under former Act

15 Any person appointed by the Minister as an officer under the former Act whose appointment is in effect on March 31, 2007 is deemed to have been appointed under the new Act.

Ministerial orders under former Regulation

16 Ministerial orders made under section 5.2 of the former Regulation that are in effect on March 31, 2007 continue in force under the new Regulation.

General transitional rules

17(1) Despite the repeal of the former Act,

- (a) a person required to keep records under the former Act shall continue to do so for the time and in the manner specified under the former Act;
- (b) interest payable under the former Act shall continue to accrue under the terms specified under the former Act.

(2) In addition to the transitional rules set out in section 72 of the new Act, the repeal of the former Act does not

- (a) affect any right, obligation or liability acquired, accrued, accruing or incurred under the former Act or the former Regulation,
- (b) affect any offence committed against or a contravention of the former Act or the former Regulation, or any penalty or punishment incurred in respect of or under the former Act or the former Regulation, or
- (c) affect any investigation, proceeding or remedy in respect of a right, obligation or liability referred to in clause (a) or a penalty or punishment referred to in clause (b).

(3) An investigation, proceeding or remedy described in subsection (2)(c) may be instituted, continued or enforced and the penalty or punishment imposed as if the former Act or the former Regulation had not been repealed.

Coming into force

18 This Regulation comes into force on April 1, 2007.



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