

Alberta Regulation 118/2008

Insurance Act

**AUTOMOBILE INSURANCE RATE BOARD
FEES AMENDMENT REGULATION**

Filed: July 10, 2008

For information only: Made by the Lieutenant Governor in Council (O.C. 292/2008) on July 9, 2008 pursuant to section 653 of the Insurance Act.

1 The *Automobile Insurance Rate Board Fees Regulation* (AR 179/2005) is amended by this Regulation.

2 Section 1 is repealed and the following is substituted:

Definitions

1 In this Regulation,

- (a) “Act” means the *Insurance Act*;
- (b) “Board” means the Automobile Insurance Rate Board;
- (c) “insurer” means an insurer that holds a licence authorizing the insurer to undertake the class of automobile insurance.

3 Section 2 is amended

- (a) in subsection (2) by striking out “August” and substituting “September”;**
- (b) by repealing subsection (3).**

4 Section 3 is repealed and the following is substituted:

Calculation of basic fees

3(1) Subject to subsection (2), the basic fee payable by each insurer in respect of a year shall be calculated in accordance with the following formula:

$$A = \frac{B}{C} \times D$$

where

A is the amount of the fee payable by the insurer;

- B is the insurer's total direct premiums written for automobile insurance by the insurer in the previous year, as reported under sections 44 and 46 of the Act;
- C is the total of the direct premiums written for automobile insurance for all insurers in the previous year, as reported under sections 44 and 46 of the Act;
- D is the Board's annual budget approved by the Minister for the fiscal year, less the estimated amount budgeted for costs recovered under section 4, plus the amount by which the fees collected from all insurers in the previous fiscal year were less than the Board's expenditures for that same year or minus the amount by which the fees collected from all insurers in the previous fiscal year exceeded the Board's expenditures for that same year, as the case may be.

(2) No fee is payable by an insurer under this section if the amount calculated for that insurer is less than \$500.

5 Section 4 is repealed and the following is substituted:

Other costs

4(1) The Board may, in respect of each application for an approval or review referred to in the following, charge an insurer the actual costs of engaging the services of an actuary for the purpose of carrying out the approval or review:

- (a) the approval of the insurer's rating programs for all types of vehicles;
- (b) the approval of rating programs with respect to insurers licensed in the current fiscal year or for insurers licensed in the previous fiscal year whose rating program was not approved in the previous fiscal year;
- (c) reviews under section 6 of the *Automobile Insurance Premiums Regulation* (AR 124/2004).

(2) On application by an insurer, the Board may, in its discretion, reduce the costs charged to the insurer for engaging the services of an actuary for the purpose of carrying out an approval or review under subsection (1).

Alberta Regulation 119/2008

Alberta Corporate Tax Act

ALBERTA CORPORATE TAX REGULATION

Filed: July 10, 2008

For information only: Made by the Lieutenant Governor in Council (O.C. 295/2008) on July 9, 2008 pursuant to section 56 of the Alberta Corporate Tax Act.

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Definitions

1 In this Regulation,

- (a) “Act” means the *Alberta Corporate Tax Act*;
- (b) “federal regulations” means the regulations made under the *Income Tax Act* (Canada).

Taxable income earned in Alberta

2(1) For the purpose of section 19(2) of the Act, “taxable income earned in Alberta” shall be calculated in accordance with Part IV of the federal regulations, except as follows:

- (a) with respect to subsection 404(1) of the federal regulations
 - (i) if the aggregate of salaries and wages paid in the year by the bank is nil, the amount of taxable income that shall be deemed to have been earned by the bank in the year in Alberta is that proportion of its taxable income for the year that the aggregate amount of loans and deposits of its permanent establishment in Alberta for the year is of the aggregate amount of all loans and deposits of the bank for the year, or
 - (ii) if the aggregate amount of loans and deposits of the bank for the year is nil, the amount of taxable income that shall be deemed to have been earned by the bank in

the year in Alberta is that proportion of its taxable income for the year that the aggregate of its salaries and wages paid in the year by the bank to employees of its permanent establishment in Alberta is of the aggregate of all salaries and wages paid in the year by the bank;

- (b) with respect to subsection 406(1) of the federal regulations
 - (i) if the equated track miles of the corporation for the year is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the gross ton miles of the corporation for the year in Alberta is of the gross ton miles of the corporation for the year in Canada, or
 - (ii) if the gross ton miles of the corporation for the year is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the equated track miles of the corporation in Alberta is of the equated track miles of the corporation in Canada;
- (c) with respect to subsection 407(1) of the federal regulations
 - (i) if the number of revenue plane miles flown by its aircraft in Canada during the year is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the capital cost of all the corporation's fixed assets, except aircraft, in Alberta at the end of the year is of the capital cost of all its fixed assets, except aircraft, in Canada at the end of the year, or
 - (ii) if the capital cost of all the corporation's fixed assets, except aircraft, in Canada at the end of the year is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the number of revenue plane miles flown by its aircraft in Alberta during the year is of the total number of revenue plane miles flown by its aircraft in Canada during the year other than miles flown in a province in which the corporation had no permanent establishment;
- (d) with respect to section 408 of the federal regulations

- (i) if the aggregate of salaries and wages paid in the year by the corporation is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the number of bushels of grain received in the year in the elevators operated by the corporation in Alberta is of the total number of bushels of grain received in the year in all the elevators operated by the corporation, or
 - (ii) if the total number of bushels of grain received in the year in all the elevators operated by the corporation is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the aggregate of salaries and wages paid in the year by the corporation to employees of its permanent establishment in Alberta is of the aggregate of all salaries and wages paid in the year by the corporation;
- (e) with respect to section 409 of the federal regulations
 - (i) if the aggregate of salaries and wages paid in the year by the corporation is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the number of kilometres driven by the corporation's vehicles, whether owned or leased, on roads in Alberta in the year is of the total number of kilometres driven by those vehicles in the year on roads other than roads in provinces or countries in which the corporation had no permanent establishment, or
 - (ii) if the number of kilometres driven by the corporation's vehicles, whether owned or leased, in the year is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the aggregate of salaries and wages paid in the year by the corporation to employees of its permanent establishment in Alberta is of the aggregate of all salaries and wages paid in the year by the corporation;
- (f) with respect to section 411 of the federal regulations
 - (i) if the aggregate of salaries and wages paid in the year by the corporation is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of

its taxable income for the year that the number of miles of pipeline of the corporation in Alberta is of the number of miles of pipeline of the corporation in all the provinces in which the corporation had a permanent establishment, or

- (ii) if the number of miles of pipeline of the corporation in the year is nil, the amount of taxable income that shall be deemed to have been earned by the corporation in the year in Alberta is that proportion of its taxable income for the year that the aggregate of salaries and wages paid in the year by the corporation to employees of its permanent establishment in Alberta is of the aggregate of all salaries and wages paid in the year by the corporation to employees of its permanent establishments in Canada.

(2) When a corporation is not resident in Canada, subsection 413(1) of the federal regulations shall be read as if “taxable income earned in Canada as determined under section 115 of the Act” were replaced with “taxable income earned in Canada as determined under section 17.1 of the *Alberta Corporate Tax Act*”.

(3) This section comes into force on the coming into force of section 3(a) of the *Alberta Corporate Tax Amendment Act, 2007*.

Prescribed leases

3 For the purposes of sections 26(1)(e.1)(ii) and 106(1)(c.1)(ii) of the Act, the following are prescribed leases:

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7184100 258
7185050 264
7185070 269
7185070 270
7185070 271
7185080 275
7185080 276
7185090 278
7186020 283
7186020 284
7186030 289
7186040 298
7186060 304
7186060 305
7186070 306
7186120 314
7187040 321

Election under s26(1.7)(b) of the Act

4 An election under section 26(1.7)(b) of the Act shall be made on or before the day that is the earliest of the days on or before which

- (a) the purchaser,
- (b) the vendor, or
- (c) a corporation associated with the vendor

is required to file a return of income pursuant to section 36(1) of the Act for the taxation year in which the acquisition to which the election relates occurred.

Specified rates

5(1) In this section, “period”, with respect to a year, means any of the following:

- (a) the period beginning on January 1 and ending on March 31;
- (b) the period beginning on April 1 and ending on June 30;
- (c) the period beginning on July 1 and ending on September 30;
- (d) the period beginning on October 1 and ending on December 31.

(2) For the purpose of subsections (3) and (4), the specified rate for a period is as follows:

- (a) for a period after December 31, 1994 and before April 1, 2000, as set out in the following Table:

Table

Quarter	1995 Rates	1996 Rates	1997 Rates	1998 Rates	1999 Rates	2000 Rates
January 1 to March 31	73.56%	74.28%	70.55%	65.83%	73.64%	28.40%
April 1 to June 30	73.47%	73.62%	40.40%	64.22%	73.30%	
July 1 to September 30	73.72%	70.33%	63.80%	73.54%	73.31%	
October 1 to December 31	74.23%	73.05%	70.65%	73.68%	55.29%	

- (b) for a period after March 31, 2000 and before January 1, 2009, 25%.

(3) For the purpose of sections 26(1)(i) and 106(1)(g) of the Act, the weighted average rate for a taxation year is the aggregate of the amounts that are the product obtained when the specified rate for a period, all or part of which falls in the taxation year, is multiplied by the proportion that the number of days in the taxation year that are in that period is of the total number of days in the taxation year.

(4) For the purpose of sections 26.4(1) and 112(1) of the Act, the moving average of the specified rates at the end of a particular month in a taxation year is the aggregate of the amounts that are the product obtained when the specified rate for a period, all or part of which falls in the taxation year on or before the end of the month, is multiplied by the proportion that the number of days in the period to the end of the month is of the number of days in the taxation year to the end of the month.

Retention period of records and books

6 Subsection 5800(1) of the federal regulations applies for the purpose of prescribing the retention periods for records and books of account required to be retained under section 61(3)(a) of the Act.

Interest rates

7 Part XLIII of the federal regulations applies for the purpose of prescribing the interest rate under any section of the Act requiring a prescribed interest rate, except that

- (a) the reference to “Receiver General” in paragraph 4301(a) of the federal regulations shall be read as a reference to “Provincial Minister”,
- (b) subparagraph 4301(a)(ii) of the federal regulations shall be read as “3.5 per cent”, and
- (c) subparagraph 4301(b)(ii) of the federal regulations shall be read as “0.0 per cent”.

Consequential

8 The *Regulations Act Regulation* (AR 288/99) is amended by repealing section 17(1)(t).

Repeal

- 9** The *Alberta Corporate Tax Regulation* (AR 105/81) is repealed.

Alberta Regulation 120/2008
Government Organization Act
EDUCATION GRANTS REGULATION

Filed: July 10, 2008

For information only: Made by the Lieutenant Governor in Council (O.C. 297/2008) on July 9, 2008 pursuant to section 13 of the Government Organization Act.

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Interpretation

1(1) In this Regulation,

- (a) “grant” means a grant under this Regulation;
- (b) “Minister” means the Minister of Education;
- (c) “recipient” means the recipient of a grant.

(2) References in this Regulation to the use of grant money include, where the terms and conditions of the grant so allow, the disbursement of the money by the recipient to others for their use.

General authority to make grants

2 The Minister may make grants, in accordance with this Regulation, for any purpose related to any program, service or matter under the Minister's administration.

Applications for grants

3 Where an application for a grant is required, the application must be made in the manner and form determined by the Minister.

Delegation of powers and duties

4 The Minister may delegate in writing to any employee of the Government any power conferred or duty imposed on the Minister by section 13 of the *Government Organization Act* or by this Regulation.

Agreements

5 The Minister may enter into agreements with respect to any matters relating to the payment of grants.

Methods of payment

6 The Minister may provide for the payment of a grant in a lump sum or by instalments at the times the Minister considers appropriate.

Conditions on which grants are made

7 In addition to any conditions imposed by the Minister, it is a condition of every grant made under section 2

- (a) that the recipient shall
 - (i) use the grant only for the purpose for which it is made,
 - (ii) account to the Minister, in the manner that the Minister determines and to the Minister's satisfaction, for how the grant money or any portion of it was or is being used,
 - (iii) permit a representative of the Minister or the Auditor General to examine any books or records that the Minister or the Auditor General considers necessary to determine how the grant money has been or is being used, and
 - (iv) provide to the Minister, on request, any information the Minister considers necessary for the purpose of determining whether or not the recipient has complied or is complying with the conditions of the grant,

- (b) that where all or part of the grant money is required to be repaid under section 9
 - (i) the amount required to be repaid constitutes a debt due to the Government and is recoverable in an action in debt against the recipient, and
 - (ii) that a certificate signed by the Minister stating that a grant was made and that the Minister has required repayment of all or part of the grant money in accordance with this Regulation is prima facie proof of the debt due by the recipient to the Government,

and

- (c) that where payment is made to the Government under section 10(3), a certificate signed by the Minister stating
 - (i) the amount of the indebtedness to the Government,
 - (ii) the amount of the grant applied toward reduction or elimination of the indebtedness,
 - (iii) the amount, if any, of the debt remaining after application of the grant, and
 - (iv) the situation respecting interest, if any, due on the indebtedness

is prima facie proof of the facts stated in the certificate.

Variation of purpose or conditions

8 The Minister may, by giving written notice to the recipient, vary

- (a) the purpose of a grant, or
- (b) any other term or condition of a grant, other than a condition referred to in section 7.

Repayment of grant

9(1) The Minister may require a recipient to repay all or part of the grant money if the recipient

- (a) fails to comply with a condition of the grant,
- (b) has provided any false, misleading or inaccurate information in order to obtain the grant, or
- (c) has received a grant for which the recipient was ineligible.

(2) A recipient shall repay any unused portion of a grant, unless the Minister, on the application of the recipient, varies the purpose or conditions of the grant under section 8, so as to allow the use of the remainder of the grant under the varied purpose or conditions.

Deductions from grants

10(1) The Minister may make a deduction from a grant

- (a) if the recipient or prospective recipient becomes indebted in any respect to the Government, or
- (b) if the Minister, in the Minister's sole discretion, considers the deduction appropriate.

(2) The deduction may be any amount up to and including the total amount of the grant payable.

(3) The Minister may use all or any of the grant deducted for payment to a person who would be entitled to receive it from the prospective recipient.

Effect of cessation of services

11 Where a grant is made for purposes related to the education of children in early childhood services programs or of students in school programs and there is a cessation of services by teachers or other employees of a board or other person or organization by reason of a strike or lockout, the Minister may

- (a) calculate the portion of a grant in respect of the period of cessation, and
- (b) after considering the continuing operating costs incurred during the period of cessation, reduce the total amount of the grant by any sum up to the amount calculated under clause (a).

Repeal

12 The *Learning Grants Regulation* (AR 77/2003) is repealed.

Expiry

13 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on November 1, 2018.

Coming into force

14 This Regulation comes into force on July 15, 2008.

Alberta Regulation 121/2008

Government Organization Act

**ADVANCED EDUCATION AND TECHNOLOGY
GRANTS REGULATION**

Filed: July 10, 2008

For information only: Made by the Lieutenant Governor in Council (O.C. 299/2008) on July 9, 2008 pursuant to section 13 of the Government Organization Act.

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Interpretation

1(1) In this Regulation,

- (a) “grant” means a grant under this Regulation;
- (b) “Minister” means the Minister of Advanced Education and Technology;
- (c) “recipient” means the recipient of a grant.

(2) References in this Regulation to the use of grant money include, where the terms and conditions of the grant so allow, the disbursement of the money by the recipient to others for their use.

Delegation of powers and duties

2 The Minister may delegate in writing to any employee of the Government any power conferred or duty imposed on the Minister by section 13 of the *Government Organization Act* or by this Regulation.

General authority to make grants

3 The Minister may, in accordance with this Regulation, make grants to persons or organizations for any purpose related to a program, service or other matter under the administration of the Minister on any terms or conditions the Minister considers appropriate.

Eligibility criteria

4(1) The Minister may establish eligibility criteria for grants.

(2) The Minister may waive eligibility criteria for grants in any circumstances in which the Minister considers it appropriate to waive the criteria.

Applications for grants

5 Where an application for a grant is required, the application must be made in the manner and form determined by the Minister.

Agreements

6 The Minister may enter into agreements with respect to any matters relating to the payment of grants.

Payment

7 The Minister may provide for the payment of a grant in a lump sum or by instalments at the times the Minister considers appropriate.

Conditions of grants

8 In addition to any conditions imposed by the Minister, it is a condition of every grant made under section 3

(a) that the recipient shall

(i) use the grant only for the purpose for which it is made,

- (ii) account to the Minister, in the manner that the Minister determines and to the Minister's satisfaction, for how the grant money or any portion of it was or is being used,
 - (iii) permit a representative of the Minister or the Auditor General to examine any books or records that the Minister or the Auditor General considers necessary to determine how the grant has been or is being used, and
 - (iv) provide to the Minister, on request, any information the Minister considers necessary for the purpose of determining whether or not the recipient has complied or is complying with the conditions of the grant,
- (b) that where the grant is required to be repaid under section 10
- (i) the amount required to be repaid constitutes a debt due to the Government and is recoverable in an action in debt against the recipient, and
 - (ii) that a certificate signed by the Minister stating that a grant was made and that the Minister has required repayment of the grant in accordance with this Regulation is prima facie proof of the debt due by the recipient to the Government,
- and
- (c) that where payment is made to the Government under section 11(3), a certificate signed by the Minister stating
- (i) the amount of the indebtedness to the Government,
 - (ii) the amount of the grant applied toward reduction or elimination of the indebtedness,
 - (iii) the amount, if any, of the debt remaining after application of the grant, and
 - (iv) the situation respecting interest, if any, due on the indebtedness

is prima facie proof of the facts stated in the certificate.

Variation of grants

9 The Minister may, by giving written notice to the recipient, vary

- (a) the purpose of a grant, or

- (b) any other term or condition of a grant, other than a condition referred to in section 8.

Repayment of grants

10(1) The Minister may require a recipient to repay all or part of the grant money or to use the balance of the grant money for purposes approved by the Minister if the recipient

- (a) fails to comply with a condition of the grant,
- (b) has provided any false, misleading or inaccurate information in order to obtain the grant, or
- (c) has received a grant for which the recipient was ineligible.

(2) A recipient of a grant shall repay any unused portion of a grant, unless the Minister, on the application of the recipient, varies the purpose or conditions of the grant under section 9 so as to allow the use of the remainder of the grant under the varied purpose or conditions.

Deductions from grants

11(1) The Minister may make a deduction from a grant

- (a) if the recipient or prospective recipient becomes indebted in any respect to the Government, or
- (b) if the Minister, in the Minister's sole discretion, considers the deduction appropriate.

(2) The deduction may be any amount up to and including 100% of the grant payable.

(3) The Minister may use all or any of the grant deducted for payment to a person who would be entitled to receive it from the prospective recipient.

Expiry

12 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on November 30, 2014.

Coming into force

13 This Regulation comes into force on July 15, 2008.

Alberta Regulation 122/2008

Fatality Inquiries Act

FATALITY INQUIRIES AMENDMENT REGULATION

Filed: July 10, 2008

For information only: Made by the Lieutenant Governor in Council (O.C. 336/2008) on July 9, 2008 pursuant to section 55 of the Fatality Inquiries Act.

1 The *Fatality Inquiries Regulation* (AR 65/2000) is amended by this Regulation.

2 The Schedule is amended by repealing section 3(1) and substituting the following:

3(1) The fee payable to a person who transports a body is up to \$250 per vehicle for the first 20 kilometres and up to \$1.00 a kilometre thereafter for transportation and attendant services.

3 This Regulation comes into force on August 1, 2008.

Alberta Regulation 123/2008

Apprenticeship and Industry Training Act

FIELD HEAT TREATMENT TECHNICIAN OCCUPATION REGULATION

Filed: July 15, 2008

For information only: Made by the Alberta Apprenticeship and Industry Training Board on June 27, 2008 pursuant to section 37(2) of the Apprenticeship and Industry Training Act and approved by the Minister of Advanced Education and Technology on July 10, 2008 pursuant to section 37(2) of the Apprenticeship and Industry Training Act.

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Definition

1 In this Regulation, “occupation” means the occupation of field heat treatment technician designated as a designated occupation under the *Apprenticeship and Industry Training Act*.

Constitution of the occupation

2 The undertaking that constitutes the occupation is the field application of heat to the following materials to intentionally alter the material’s properties:

- (a) ferrous and non-ferrous alloy;
- (b) refractory;
- (c) coating;
- (d) glass.

Tasks, activities and functions

3 When practising or otherwise carrying out work in the occupation, the following tasks, activities and functions come within the occupation:

- (a) apply codes, specifications and quality control programs;
- (b) interpret blueprints or schematic drawings, and prepare sketches;
- (c) determine appropriate heat treatment method and set up;
- (d) set up, calibrate, maintain, operate and repair heat treatment instruments and equipment;
- (e) annealing, normalizing, preheating, solution annealing, thermal stabilizing and stress relieving;
- (f) drying out, curing and baking out using gases or electricity;
- (g) degassing to remove hydrogen or other contaminants;
- (h) enhancement applications;
- (i) thermal alignment and expansion;
- (j) hardness testing;
- (k) line thawing;

- (l) maintain appropriate documentation to support quality control specifications and processes;
- (m) comply with site and process specific safety procedures.

Expiry

4 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on June 30, 2013.

Coming into force

5 This Regulation comes into force on August 1, 2008.