

Tax and Revenue Administration (TRA)

Alberta Indian Tax Exemption (AITE) Retailer Registration Instruction Guide

Last updated: April 19, 2022

NOTE: This Instruction Guide is intended to provide assistance when completing the AITE registration online. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this Instruction Guide 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/Indian bands. These terms have been used where necessary to reflect their legal meaning in the federal Indian Act.

AITE Registration Instruction Guide

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Who Can Complete the AITE Registration

A retailer located on a reserve in Alberta that sells fuel or tobacco, or a bulk fuel seller that delivers fuel to eligible consumers located on a reserve in Alberta, may register to sell these products exempt from Alberta fuel and tobacco tax to eligible consumers.

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TAX AND REVENUE ADMINISTRATION
9811 - 109 STREET, EDMONTON AB T5K 2L5

- Email: tra.revenue@gov.ab.ca
- Website: 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.



General Instructions

1. The registration must be completed electronically in [Tax and Revenue Administration Client Self-Service \(TRACS\)](#).
2. The individual completing this registration must be one of the following:
 - owner,
 - corporate director,
 - partner of a partnership,
 - trustee of an estate, or
 - individual with delegated authority, including a third-party with consent.
3. Upon receiving your application, TRA will:
 - ensure the registration is complete;
 - request additional information (if required);
 - send you an Exempt Sale Retailer Agreement for you to sign and return to TRA to be finalized; and
 - issue an approval letter and a final Exempt Sale Retailer Agreement signed by all parties, if approved.

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Complete these steps before applying

If you are a bulk fuel dealer located off reserve only, proceed to the Completing the Registration section below.

If you are a retailer that will be selling fuel or tobacco on reserve, complete the following steps:

1. Contact a certified software vendor from the [Vendors Offering Secure File Transfer Protocol \(SFTP\) Service](#) listing. Note the vendor's contact information as this will be required when completing the online registration form.
2. Save a copy of the Band Council Resolution to upload when registering. This document must authorize your business to operate on the specific reserve.

Completing the Registration

Create a MyAlberta Digital ID (if you do not already have one)

You will need to create a [MyAlberta Digital ID basic account](#), including a username and password, if you do not have one already.

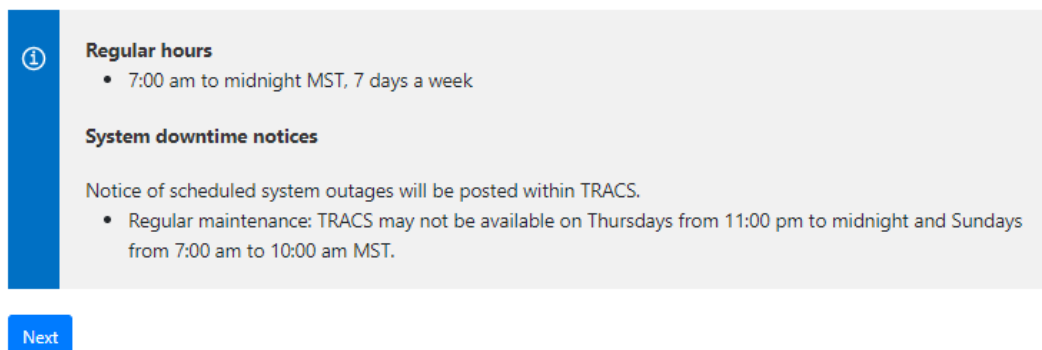
3. Go to <https://tracs.finance.gov.ab.ca/>
4. Select 'Next.'
5. Select 'Create account' if you do not have a MyAlberta Digital ID account.
6. Complete the 'Create account' form. Ensure you record your username and password as you will need this information whenever accessing TRACS.
7. Confirm your email address by clicking on the link in the email sent to the address provided. A verified account is **not** required to register as an AITE retailer or fuel seller delivering fuel on reserve.

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Access the registration form in TRACS

1. Go to <https://tracs.finance.gov.ab.ca/>
2. Select 'Next' on the TRACS availability page (Image 1).
3. Sign in by entering your MyAlberta Digital ID username and password (Image 2).
4. Select 'Online Registration' (Image 3).
5. Select 'Alberta Indian Tax Exemption (AITE) Retailer' (Image 3).

TRACS availability



The screenshot shows a grey box with a blue vertical bar on the left containing an information icon. The text inside the box is as follows:

Regular hours

- 7:00 am to midnight MST, 7 days a week

System downtime notices

Notice of scheduled system outages will be posted within TRACS.

- Regular maintenance: TRACS may not be available on Thursdays from 11:00 pm to midnight and Sundays from 7:00 am to 10:00 am MST.

Below the box is a blue button labeled "Next".

Image 1: This is how the screen will appear when you first access the registration form.

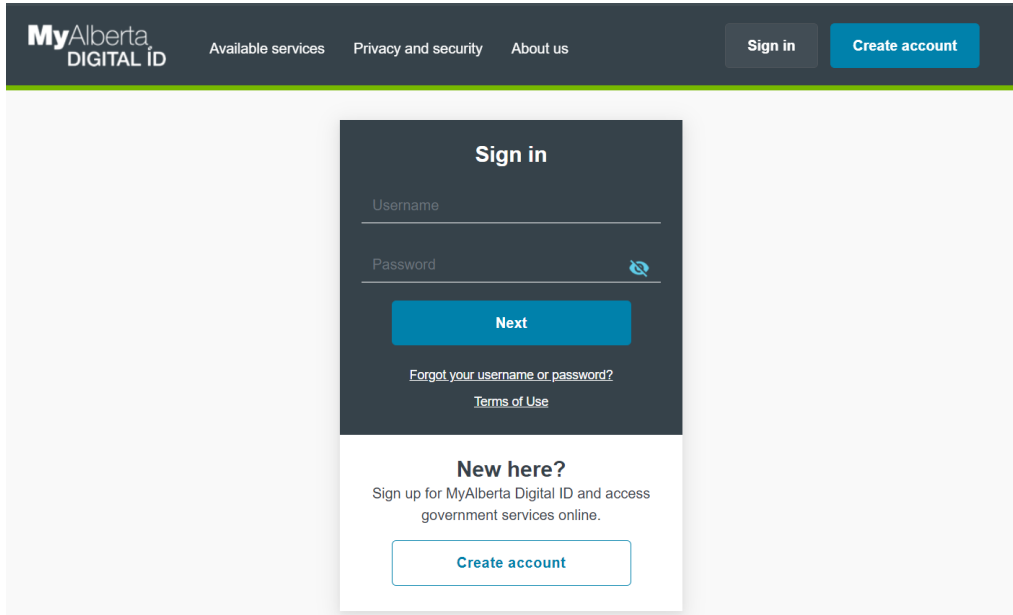


Image 2: This is how the screen will appear in step 3.

TRA Client Self-Service (TRACS) Enrolment

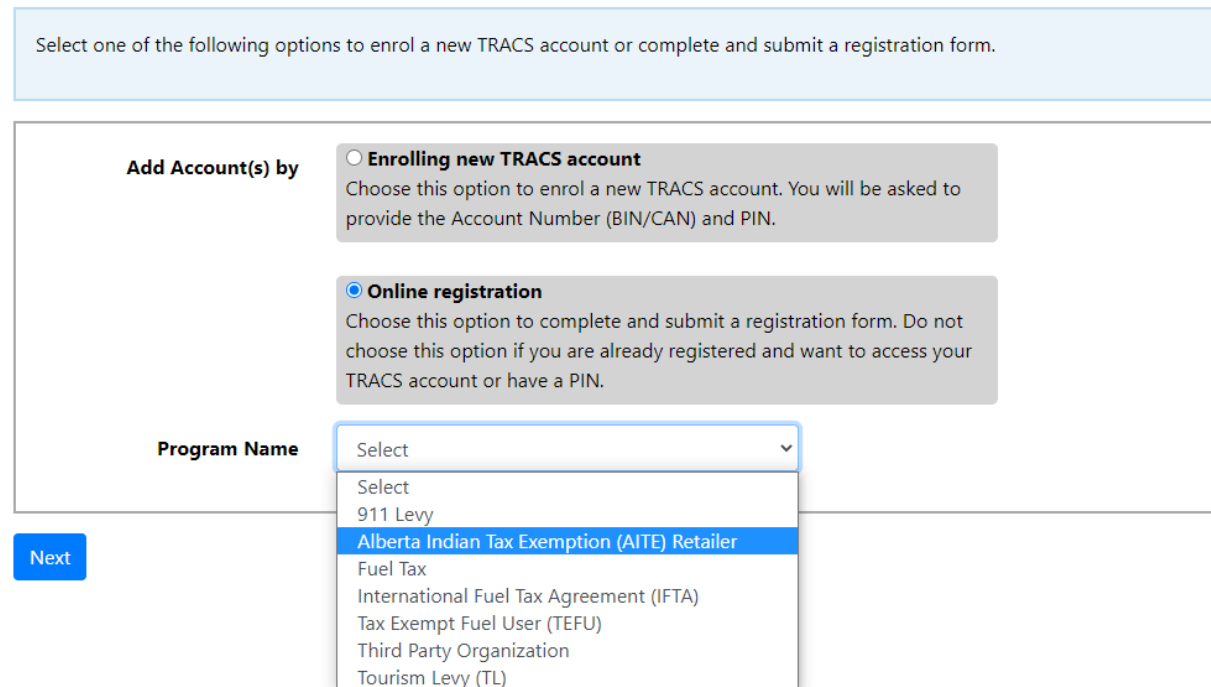


Image 3: This is how the screen will appear for steps 4 and 5.

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Page 1 - Business Information (Image 4)

Type of Ownership

- Select the type of ownership that applies from the drop-down menu.

Legal Name

- The legal name field(s) will appear once type of ownership is selected.
- If your business is a corporation, enter the full legal name of the corporation, including any punctuation, as it appears on the certificate of incorporation. This is the registered name of the corporation and may or may not be the same as its operating name.
- If your business is a partnership, enter the partnership name.
- If you are registering as a sole proprietorship, enter your legal last name and first name in the corresponding fields.
- If the legal entity is the band, enter the name of the band.

Business or Operating Name

- Enter your business or operating name if it differs from the full legal name.

Alberta Business Identification Number (BIN)

- If known, enter your unique nine-digit Alberta Business Identification Number (BIN), as assigned by TRA. This number will start with a '4'.
- If not known, click in the box beside 'I do not have one.'

Alberta Corporate Account Number (CAN)

- If you represent a corporation, enter your unique nine- or 10-digit Alberta Corporate Account Number. This number is on any notice of assessment or reassessment, or statement of account issued by TRA. It also appears as the Corporate Access Number on the certificate of incorporation.
- You must enter either the Alberta Corporate Account Number (CAN) or Federal Business Number (FBN) if the type of ownership is corporation.
- If not known, click in the box beside 'I do not have one.'

Federal Business Number (FBN)

- If you have a unique Federal Business Number (FBN) assigned by the Canada Revenue Agency, enter the first nine digits here.
- You must enter either the Alberta Corporate Account Number (CAN) or Federal Business Number (FBN) if the type of ownership is corporation.
- If not known, click in the box beside 'I do not have one.'

Delegated Contact Person

- Enter the first and last name of the contact person.

Mailing Address, City/Town, Country, Province/State and Postal/Zip Code

- Enter the mailing address, city/town, country, province or state and the postal/zip code.
- Select the correct address from the drop-down menu that will populate as you type in the address.

Phone, Extension and Fax

- Enter the phone number, extension, and fax (if applicable) of the contact person identified above.

Business Email Address

- Enter the email address of the delegated contact person.

Select 'Next' to continue to page 2

- Correct the information provided if you receive an error or validation message.
- Fields noted with a red asterisk **'*'** cannot be left blank.

Alberta Indian Tax Exemption Retailer Registration

Business Information

Type of Ownership	<input type="text" value="Select"/>	*
Business or Operating Name	<input type="text"/>	
Alberta Business Identification Number (BIN)	<input type="text"/>	i
	<input type="checkbox"/> I do not have one	
Delegated Contact Person	<input type="text"/>	* i
Mailing Address	<input type="text"/>	* i
	<input type="text"/>	
City / Town	<input type="text"/>	*
Country	<input type="text" value="Select"/>	*
Province / State	<input type="text"/>	*
Postal / Zip Code	<input type="text"/>	* i
Phone	<input type="text"/>	* i
Extension	<input type="text"/>	
Fax	<input type="text"/>	i
Business Email Address	<input type="text"/>	*

[Previous](#) [Next](#)

Image 4: This is how the screen will appear on page 1 of the AITE retailer registration.

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Page 2 – Location Information (Image 5)

Store contact is the same as delegated contact person?

- Select either 'Yes' or 'No'.
- If you select 'No' (i.e., a different person will be the store contact person), enter the name, phone number and email address of the store contact person.

Are you a bulk fuel supplier located off reserve?

- Select either 'Yes' or 'No'.
- If you select 'No', enter the physical address where fuel and tobacco will be sold on reserve.

Location start date

- Enter the anticipated date the store will open.

Location purchased or taken over from another person/company?

- Select either 'Yes' or 'No'.
- If you select 'Yes' enter the legal name of the previous owner, date of ownership change and operating name of the previous location.

Type of Sales

- Select the products that this location will be offering for sale.

AITE Direct Software Vendor

- Select the software vendor that will be setting up your Point of Sale (POS) system.
- Enter the contact information for the software vendor.

Band Council Resolution

- Select 'Choose File.'
- Locate and upload a copy of the band council resolution authorizing you to operate on the specific reserve.

Select 'Next' to continue to page 3

- Fields noted with a red asterisk '*' cannot be left blank.

Alberta Indian Tax Exemption Retailer Registration

Location Information

Store contact is the same as delegated contact person? Yes No *

Store Contact *

Contact Phone *

Contact Email *

Are you a bulk fuel supplier located off reserve? Yes No *


Quarter *

Section *

Township *

Range *

Meridian *

Location Start Date * 

Location purchased or taken over from another person/company? Yes No *

Type of Sales Tobacco Diesel *
 Gasoline Automotive Propane

AITE Direct Software Vendor *

Contact Name *

Contact Email *

Contact Phone *

Band Council Resolution No file chosen *

[Previous](#) [Next](#)

Image 5: This is how the screen will appear on page 2 of the AITE registration.

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Page 3 – Review & Certification (Images 6 and 7)

Review the Business and Location Information Sections

- The information entered on previous pages will populate the Business Information and Location Information sections.
- Select 'Previous' to go back and make a correction.

Certification Section

- Select 'Yes' if you agree to receiving electronic correspondence.
- Select 'No' if you want to receive correspondence by mail.
- Select the applicable position of the person completing the form. As noted under [General Instructions](#), only the owner, corporate director, partner of a partnership, trustee of an estate or an individual with delegated authority can complete this form.
- The other fields will pre-populate with the information from your MyAlberta Digital ID account.

Certification

For the purpose of section 65.2 of the *Fuel Tax Act* and section 39.2 of the *Tobacco Tax Act*, the applicant hereby authorizes Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA) to send electronic messages informing the applicant that a notice or other communication (e.g., a Notice of Assessment) requiring the applicant's immediate attention is available in the applicant's secure electronic Tax and Revenue Administration Client Self-Service (TRACS) account. It is understood that by providing this authorization, the applicant will not receive by regular mail any notices or other communication made available in TRACS. It is further understood that this authorization may be revoked at any time upon written notice of such revocation to TRA.

Yes No

This form must only be completed and submitted by an individual with proper authority for the business:

- An owner,
- A corporate director,
- A partner of a partnership,
- A trustee of an estate, or
- An individual with delegated authority.

By submitting this form, you certify that, to the best of your knowledge and belief, the information contained in this form is true and accurate and that all relevant facts have been revealed.

First Name	Stephen
Last Name	Kaczmar
Position	Select <input type="text"/> *
Email	
Phone	
Extension	
Cell Phone	

Select

- Select
- Owner
- Corporate Director
- Partner of a partnership
- Trustee of an estate
- Individual with delegated authority

[Previous](#) [Submit](#)

Image 8: This is how the certification section will appear on page 3.

Select 'Submit'

- Print a copy of the confirmation page for your records.
- TRA will review your registration form.

Alberta Indian Tax Exemption Retailer Registration - Pending

Reference Number	XXXXXXXXXX	Date Submitted
Thank you for your submission. Your registration will be reviewed. You may be contacted for more information.		
Once approved, an email message will be sent to the email address provided with the link to your account. To access your account using that link, you will be required to enter the username and password created at the beginning of this process.		

Select "Printer Friendly" to print a copy of this page for your records.

Printer Friendly

Image 7: This is how the top of the pending page will appear on page 4.

Exempt Sale Retailer Agreement

- TRA will send an Exempt Sale Retailer Agreement (the Agreement) using GoA Secure Email. You will be required to access the application and download the Agreement.
- An authorized signing representative must sign and date the document in the presence of a witness, who must also sign the Agreement.
- You will receive an email notification once your registration is approved. Follow the instructions in the email to access your TRACS account and AITE approval letter. You may check the status of a claim in your TRACS account.
- TRA will send a final copy of the signed (by both parties) Agreement by GoA Secure Email. You must download the signed Agreement before access to the GoA Secure Email expires. Retain a copy of the Agreement for your records.

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Direct Deposit Form

- Refunds will be issued by direct deposit.
- Complete the [Application for Direct Deposit \(AT4812\)](#) and send it to TRA by email along with the Agreement.

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Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: tra.revenue@gov.ab.ca
Visit our website:	alberta.ca/international-fuel-tax-agreement.aspx
Subscribe to receive email updates:	tra.alberta.ca/subscribe.html
TRA Client Self-Service (TRACS):	tra.alberta.ca/tracs