

Tax and Revenue Administration's

***Fairness and Service
Pledge***

October 2007

(Updated October 2008)

Fairness and Service Pledge

Introduction

The Government of Alberta believes that taxpayers are more likely to comply with the law if they are treated fairly and have the information and other services they need to meet their obligations.

While we want to make sure you are aware of your obligations, we also want to make sure you understand and can exercise your rights.

We do this through living the Alberta Public Service values;

- Respect - we foster an environment in which each individual is valued and heard.
- Accountability - we are responsible for our actions and for contributing to the effectiveness of the public service.
- Integrity - we behave ethically and are open, honest and fair.
- Excellence - we use innovation and continuous improvement to achieve excellence.

Purpose

The purpose of the Fairness and Service Pledge is to set out the way we will conduct ourselves when dealing with you.

Our commitment is to help you understand:

- Your rights as a taxpayer under the law;
- Your important taxation obligations;
- The service and other standards you can expect from us; and
- What you can do if you are dissatisfied with our service, or you want to make a complaint.

In your dealings with TRA, you have a right to...

Fair Treatment

You have the right to expect us to apply the law fairly and impartially. Fair treatment of taxpayers is a priority at TRA. (See our Fairness Pledge on page 5)

If you feel we have not applied the laws fairly, we want you to let us know. You can speak to one of our staff to discuss your situation. If you are still not satisfied, you can speak to an immediate supervisor, manager or director.

Courtesy, Respect and Integrity

You have the right to be treated with courtesy, respect, and integrity.

Our corporate values of integrity, excellence, respect and accountability should always be reflected in the service we deliver. It is important that we have listened to your concerns, that you understand the process and the decisions made, and that our treatment of you reflects those values.

Privacy and Confidentiality

You have the right to expect your personal and business information to be protected against unauthorized collection, access, use, disclosure or destruction. TRA manages and protects taxpayers' personal and business information according to:

1. the *Freedom of Information and Protection of Privacy Act* (FOIP);
2. confidentiality provisions of legislation administered by TRA:
 - *Alberta Corporate Tax Act*, section 77;
 - *Tourism Levy Act*, section 26.1;
 - *Tobacco Tax Act*, section 32;
 - *Fuel Tax Act*, section 63;
 - Fuel Tax Regulation, section 47; and
3. government policies related to security and privacy.

To comply with these requirements, TRA has taken steps to ensure we do **not** collect more of your personal and business information than we need, use it for purposes other than those for which it was collected, or disclose it to anyone outside TRA, unless:

- you have authorized us to do so, in writing; or
- we are authorized to do so by the legislation Alberta Finance and Enterprise administers, listed above, or
- by FOIP.

TRA employees are authorized by law to obtain information necessary to administer the programs and legislation, and will access your personal and business information only if it is necessary for them to do so to carry out their responsibilities. All Government of Alberta employees are bound by the Code of Conduct and Ethics for the Public Service of Alberta accessible at the following web page: <http://www.chr.alberta.ca/Practitioners/?file=directives/codeguid/titlepage&cf=12>

If you provide us with written authorization, we will discuss your situation with a representative of your choice. We prefer that you designate only one point of contact as your representative to enable the smooth flow of information and the decision-making process.

Obtain Help

You have the right to obtain help from us so that you can clearly understand your obligations and entitlements. We will respond and provide support in a timely, flexible, and convenient manner and make every effort to accommodate your needs.

You have the right to obtain written information that pertains to your obligations and entitlements. We will make information available in many forms depending on the situation and your needs. However, you are encouraged to obtain written information so that you have a record. Written opinions can be provided for information that is more specific in nature, such as technical interpretations or advance rulings on corporate tax transactions.

You also have the right to expect us to be accessible and to communicate with you in a variety of ways such as by telephone, email and fax, letter mail or in person; we accommodate face-to-face meetings with you where practical.

Information

To assist you in getting your entitlements and meeting your obligations, we make available a variety of information. You can get information from us by telephone, in person, electronically or in writing. You are entitled to complete, accurate, and clear answers to your questions, as well as courteous and timely responses.

We produce a number of general publications. We have special guides for many taxpayer groups and publications that cover specific situations. You can also access our automated and electronic services for information. We provide information on our website under Publications and Forms. http://www.finance.alberta.ca/publications/tax_rebates/index.html

If you do not understand any information we have provided to you, we want you to contact us by telephone, in person, or in writing to let us know. We want to ensure you have the information you need in your dealings with us. We take your comments seriously and make every effort to address them.

Formal review

If you disagree with us on a tax or penalty matter, you have the right to file an objection and have a formal review of your file completed. In these situations, a TRA staff member who was not involved in the original decision will conduct a formal review.

The role of the person who reviews your file is to carry out a complete, professional, and impartial review. This person reviews your case by:

- reviewing the facts of the case and the basis for the decision;
- interpreting acts administered by TRA and reviewing TRA publications and policies;
- considering your point of view; and additional information you may provide; and
- where necessary, asking for a technical opinion from experts or seeking legal advice from the Alberta Department of Justice.

You have the right to obtain copies of your documents related to your file.

The objection process is initiated by filing a Notice of Objection with TRA. For more information, please refer to the following Information Circulars:

Corporate Tax - [Information Circular CT-8 - Objections and Appeals](#)

Fuel Tax - [Information Circular FT-9 - Audit, Objections and Waiver of Penalties and Interest](#)

Tobacco Tax - [Information Circular TTA-5 - Administration](#)

Tourism Levy - [Information Circular TL-3 - Administration](#)

Our Fairness Pledge

Our fairness commitment is based on service that is responsive, consistent, and equitable. Our actions must reflect objective application of the law. We recognize that taxpayers have specific needs and concerns.

Information

We will give taxpayers information that is accurate and understandable. We will explain the laws and processes in language that is plain and clear.

Timeliness

We will advise taxpayers of the time it will take to provide the requested service. We will strive to meet that time, and we will continually work toward improving our response time.

Consistency

We will apply laws consistently and equitably. We will ensure taxpayers are treated consistently under similar circumstances.

Flexibility

We understand that every taxpayer has specific needs and concerns. We will try to facilitate varying service options when circumstances warrant, and are willing to consider new options to meet your needs.

Taxpayer support

We will inform taxpayers of their rights and obligations under the law, and will strive to ensure that they are aware of the credits, benefits, and overpayments available to them.

Accountability

We recognize that our commitment to being fair requires a continuous effort. We will measure, maintain, and enhance our commitment to fairness.

Our Fairness Provisions

TRA has fairness provisions in-place that gives TRA common-sense ways to help taxpayers who, because of extraordinary circumstances, are unable to meet their tax obligations. The provisions give us the discretion in certain situations to:

- Cancel and waive penalties and interest; and
- Accept late-filed or amended returns or claims without imposing late filing penalties.

For more information, please refer to the following Information Circulars:

Corporate Tax - [Alberta Corporate Tax Act - Information Circular CT-5 – Waiver or Cancellation of Penalties & Interest](#)

Fuel Tax - [Fuel Tax Act - Information Circular FT-9 - Audit, Objections and Waiver of Penalties and Interest](#)

Tobacco Tax - [Alberta Tobacco Tax Act - Information Circular TTA-6 – Waiver or Cancellation of Penalties and Interest](#)

Your Taxation Obligations

To assist us in providing you with this service and your rights, you also have important obligations. We expect you to:

Keep records

Keep your records in accordance with Alberta law. This helps you in a number of ways, including preparing accurate tax returns and claims and paying the correct amount of tax. Generally, your records must be retained for four to seven years, depending on the tax program.

Know your responsibilities

- **Submit information by the due date** - The tax laws require tax returns, claims and a number of other documents or information be submitted to TRA by certain dates. If you are having difficulty in doing this, contact us **before** the document or information is due to discuss your circumstances. It may be possible to give you extra time to submit.
- **Pay your taxes by the due date** - You have an obligation to ensure the taxes and other amounts for which you are liable are paid by the due date. If you are having difficulty doing this, contact us as soon as possible, preferably **before** the due date, to discuss your circumstances.

When collecting tax debts, we use a range of options available under the law. We are prompt and decisive in our actions, but are also fair and reasonable. We listen to you; take your individual circumstances, including your payment and compliance history, into account and act consistently in accordance with established guidelines.

Be cooperative with us

Our tax system is based on taxpayers complying with the tax laws voluntarily and cooperating with us. This allows us to run the taxation system at a relatively low cost to Albertans and minimizes unnecessary intrusion into your affairs and those of third parties.

We want to work with you cooperatively, providing you with assistance to meet your obligations voluntarily. However, if any uncooperative or obstructive behavior becomes evident, we will take the necessary action to ensure compliance under the law.

Take reasonable care

You are legally responsible for your tax affairs, even if someone else, including a tax practitioner, helps you. Take reasonable care to ensure that complete and accurate information relating to your tax returns, claims and other documents is submitted to us, which will expedite our processing of your returns or claims.

Reasonable care means the degree of care that a reasonable, ordinary person in your circumstances would take to fulfill their obligations.

Responsibility for Representative

Even if you designate a representative to handle your tax matters on your behalf you are still responsible for all information, records, and liabilities. You should carefully read all returns, claims, applications, and similar records prepared on your behalf by third parties. If we are

unable to obtain the information needed from your representative in a timely and cooperative manner we may suspend contact with your representative and deal with you directly.

Be truthful in your dealings with us

The tax system is based on you providing complete and accurate information. If we ask you to provide information, please take care to ensure the information you provide is complete and accurate.

To encourage self compliance, we have a voluntary disclosure policy that generally waives late filing penalties or gross negligent penalties if you provide us with complete and accurate information before we start compliance action. For more information on voluntary disclosure, please refer to [Alberta Corporate Tax Act Information Circular CT-11](#). Voluntary disclosure criteria from this information circular generally applies to other tax programs administered by TRA.

Feedback

If you are not satisfied that you have been treated fairly or provided with the necessary information and other services needed to meet your obligations, we want you to let us know.

We encourage you to first discuss your concerns with the person you have been dealing with. If you remain dissatisfied, you may escalate your concerns first, to the person's immediate supervisor, then their manager, and subsequently their director.

You may contact us at:

Edmonton:

Tax and Revenue Administration
Alberta Finance and Enterprise
9811 - 109 Street
Edmonton, AB T5K 2L5
(Call 310-0000; then enter (780) 427-3044 for toll free service in Alberta)
Fax: (780) 422-3770
Email: tra.revenue@gov.ab.ca

Calgary:

Tax and Revenue Administration
Alberta Finance and Enterprise
1100 - 715 - 5th Avenue S.W.
Calgary, AB T2P 2X6
Phone: (403) 297-5200
Fax: (403) 297-5238
Email: tra.revenue@gov.ab.ca

There are four branches in TRA you may be dealing with. Information is provided below on the branch's key functions so that you may know which branch to contact:

Tax Services

The Tax Services branch provides information and responses to general enquiries through Information Services Unit (780) 427-3044, provides technical opinions and ruling services; maintains TRA publications and administers dispute resolution mechanisms (objections, appeals, requests to waive penalty and interest) for TRA actions.

Revenue Operations

This branch registers corporations, individuals, trusts and other entities under the Corporate Income Tax, Tourism Levy, Fuel and Tobacco Tax acts for the various programs it administers. They also maintain taxpayer accounts, process tax payments, provide refunds, validate and process tax returns and rebate claims and initiate filing and collection activities.

Audit

The Audit branch performs desk and field audits of corporate and commodity taxpayer's books and records to ensure compliance with Alberta tax legislation.

Business Technology Management

BTM provides planning, development and operation of business systems and quality improvement services to TRA.

General numbers for each branch are:

Tax Services	(780) 427-9425
Revenue Operations	(780) 427-5722
Audit	(780) 427-0540
BTM	(780) 427-9424

If you are still dissatisfied after discussing your concerns with the director, you may contact: the **Assistant Deputy Minister**, TRA, at (780) 427-9403 (please make reference to the Fairness and Service Pledge) at the Edmonton address above; and you may then contact:

The Deputy Minister of Finance and Enterprise

434 Terrace Building
9515 - 107 Street
Edmonton, AB
T5K 2C3
Phone: (780) 427-4106

And then:

The Minister of Finance and Enterprise

408 Legislature Building
10080 – 97 Avenue
Edmonton, AB
T5K 2B6
Phone: (780) 427-8809

For calling toll free within Alberta, please dial 310-0000, then enter the area code and the telephone number.