

1981 BILL 39

Third Session, 19th Legislature, 30 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 39

**THE ALBERTA CORPORATE INCOME TAX
AMENDMENT ACT, 1981**

THE PROVINCIAL TREASURER

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 39

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1981

THE ALBERTA CORPORATE INCOME TAX AMENDMENT ACT, 1981

(Assented to _____, 1981)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows:

1 The Alberta Corporate Income Tax Act is amended by this Act.

2 Section 1 is amended

(a) in subsection (1) by adding “and the definition of “regulation” contained in subsection 248(1) of the federal Act” after “of this Act”;

(b) in subsection (2) by adding the following after clause (e):

(e.1) “federal regulation” means a regulation, as amended from time to time, made under the federal Act.

3 Section 2(4) is repealed.

4 Section 14 is amended

(a) in subsection (1)

(i) by striking out “(3)” and substituting “(3), (3.1), (3.2), (3.3)”;

(ii) by striking out “computing the income of a corporation” and substituting “this Act”;

Explanatory Notes

1 This Bill will amend chapter 10 of the Statutes of Alberta, 1980.

2 New definition.

3 Section 2(4) presently reads:

(4) A regulation made pursuant to a provision of the federal Act that is by this Act made applicable for the purposes of this Act shall apply with any necessary modifications for the purposes of this Act, unless otherwise provided by this Act or the regulations under this Act.

4 Section 14 presently reads:

14(1) Subject to subsections (2), (3) and (4), subdivision h of Division B of Part I of the federal Act applies for the purpose of computing the income of a corporation.

(2) Paragraph 83(3)(b) of the federal Act shall be read as though "penalty" was struck out and "penalty under subsection (4) of the federal Act" was substituted.

(b) by adding the following after subsection (3):

(3.1) In the application of subsections 87(2) and 88(1) of the federal Act for the purposes of this Act and for the purpose of determining the royalty deduction account of the new corporation for section 22(2)(d)(i) where a predecessor corporation had a royalty deduction account, the new corporation shall be deemed to have a taxation year immediately preceding the first taxation year and to have a royalty deduction account at the end of that preceding year equal to the aggregate of amounts each of which was a predecessor corporation's royalty deduction account immediately before the amalgamation.

(3.2) In the application of subsections 87(2) and 88(1) of the federal Act for the purposes of this Act and for the purpose of determining the Alberta rental investment tax credit of the new corporation, the amount, if any, by which the aggregate of the maximum eligible incentive for all qualifying Alberta multiple unit residential buildings of a predecessor corporation exceeds the aggregate of all tax credits allowed in a previous taxation year to the predecessor corporation under section 25 may be added to the amount determined under section 25(3)(a) for a new corporation.

(3.3) Paragraph 88(1)(e.2) of the federal Act shall be read as though "section 14(3.1) and (3.2) of *The Alberta Corporate Income Tax Act* and" was added after "the provisions of".

5 *Section 18 is repealed and the following is substituted:*

18(1) Taxable income for the taxation year shall be income as determined under Part 2 of this Act less any deductions allowed by subsection (2).

(2) Sections 110, 111, 112 and 113 of the federal Act apply in the calculation of taxable income for the purposes of this Act.

6 *Section 20 is amended*

(a) *in subsection (1) by striking out "means the aggregate" and substituting "means the amount, if any, by which the aggregate";*

(b) *in subsection (1)(b) by striking out "amount described in paragraph 66.2(5)(a)" and substituting "outlay or expense made or incurred prior to December 12, 1979 and described in paragraph 66.2(5)(a) of the federal Act or an outlay or expense made or incurred after December 11, 1979 and described in paragraph 66.4(5)(a)";*

(3) Subsections 83(3.1), (4) and (5) of the federal Act do not apply.

(4) Subparagraph 89(1)(i)(ii) of the federal Act shall be read as though “under this Part” was struck out and “under Part I of the federal Act and under this Act” was substituted.

5 Section 18 presently reads:

18 Taxable income for the taxation year shall be income as determined under Part 2 of this Act less any deductions allowed under sections 110, 111, 112 and 113 of the federal Act.

6 Section 20(1) presently reads in part:

20(1) In this section, “attributed Canadian royalty income” of a corporation for a taxation year in which it has a permanent establishment in Alberta means the aggregate of

(a) the amounts required to be included in computing the corporation’s income for the year by virtue of paragraph 12(1)(o) of the federal Act, where those amounts relate to the production from oil or gas wells or bituminous sands deposits, oil sands deposits or coal deposits or to any right, licence or privilege to explore for, drill for or recover petroleum or natural gas or to explore for, mine, quarry, remove, treat or process bituminous sands or oil sands or

(c) in subsection (1) by striking out “less the aggregate of” and substituting “exceeds the aggregate of”;

(d) in subsection (1)(e) by adding “section 8 in its adoption of” after “under”;

(e) in subsections (5)(b) and (6)(b) by striking out “or 66.2” and substituting “, 66.2 or 66.4”.

7 Section 22 is repealed and the following is substituted:

22(1) In this section,

(a) “active business” has the meaning assigned to it by paragraph 125(6)(d) of the federal Act;

(b) “business connected” at any time in a taxation year with a corporation has the meaning assigned to it by paragraph 125(9)(a) of the federal Act, as modified by subsection 125(9.1) of that Act;

(c) “business limit” has the meaning assigned to it by subsection 125(2) of the federal Act, as modified by subsections 125(3) and (4) of that Act and as adopted by this Act;

(d) “Canadian-controlled private corporation” has the meaning assigned to it by paragraph 125(6)(a) of the federal Act;

(e) “cumulative deduction account” has the meaning assigned to it by paragraph 125(6)(b) of the federal Act;

(f) “entity” has the meaning assigned to it by paragraph 125(9)(b) of the federal Act;

to win or work mines, seams or beds of coal,

(b) the amounts in respect of which no deduction is allowed in computing the corporation's income for the year by virtue of paragraph 18(1)(m) of the federal Act, other than an amount described in paragraph 66.2(5)(a) of the federal Act, where those amounts relate to the production from oil or gas wells or bituminous sands deposits, oil sands deposits or coal deposits or to any right, licence or privilege to explore for, drill for or recover petroleum or natural gas or to explore for, mine, quarry, remove, treat or process bituminous sands or oil sands or to win or work mines, seams or beds of coal,

(c) any amounts by which the fair market value, as determined under subsection 69(8) of the federal Act, of petroleum, natural gas or coal disposed of under dispositions referred to in subsection 69(6) of the federal Act, exceeds the proceeds of disposition, if any, actually received by him in respect of the petroleum, natural gas or coal so disposed of, and

(d) any amounts by which the amount referred to in subsection 69(7) of the federal Act in respect of acquisitions of petroleum, natural gas or coal referred to in that subsection exceeds the fair market value, as determined under subsection 69(9) of the federal Act, of the petroleum, natural gas or coal so acquired,

less the aggregate of

(e) the amount allowed to the corporation for the year under paragraph 20(1)(v.1) of the federal Act in respect of oil or gas wells or bituminous sands deposits, oil sands deposits or coal deposits, and

7 Small business deduction.

(g) "income of the corporation for the year from a non-qualifying business" has the meaning assigned to it by paragraph 125(6)(g) of the federal Act;

(h) "income of the corporation for the year from an active business" has the meaning assigned to it by paragraph 125(6)(e) of the federal Act;

(i) "income or loss of a partnership" has the meaning assigned to it by paragraph 125(6)(j) of the federal Act;

(j) "non-qualifying business" carried on by a corporation in a taxation year means

(i) a business of providing services if more than 66 2/3 % of the gross revenue for the year of that business derived from services

(A) is derived from services provided to or performed for or on behalf of one entity, and

(B) can reasonably be attributed to services performed by persons who are specified shareholders of the corporation or persons related to them

unless the corporation employs in the business throughout the year more than 5 full-time employees who are not specified shareholders of the corporation or persons related to them, or

(ii) a business the principal purpose of which is to provide managerial, administrative, financial, maintenance or other similar services, to lease property (other than real property), or to provide any such services and to lease property (other than real property), to one or more businesses connected at any time in the year with the corporation;

(k) "qualifying taxable dividends paid" has the meaning assigned to it by paragraph 125(6)(c) of the federal Act;

(l) "royalty deduction account" of a corporation at the end of a taxation year means

(i) the corporation's royalty deduction account at the end of the immediately preceding taxation year, and

(ii) the corporation's royalty tax deduction for the taxation year;

(m) "specified addition to the cumulative deduction account" of a corporation for a taxation year has the meaning assigned to it by paragraph 125(12)(a) of the federal Act;

(n) “specified limit” of a corporation for a taxation year has the meaning assigned to it by paragraph 125(6)(i) but

(i) the reference in clause 125(6)(i)(ii)(A) to clause 125(1)(a)(iii)(A) shall be read as a reference to section 22(2)(a)(iii)(A) of this Act, and

(ii) subparagraph 125(6)(i)(ii) shall be read as though “except that where the corporation carried on a non-qualifying business in the year, the references in this subparagraph to “active business” shall be read as references to “active business or a non-qualifying business” and the reference in clause (A) to “clause (1)(a)(iii)(A)” shall be read as a reference to “clause (1.1)(a)(iii)(A)” ” were struck out.

(o) “specified investment business” has the meaning assigned to it by paragraph 125(6)(h) of the federal Act;

(p) “specified reduction in the cumulative deduction account” of a corporation for a taxation year has the meaning assigned to it by paragraph 125(12)(b) of the federal Act;

(q) “specified shareholder” of a corporation in a taxation year has the meaning assigned to it by paragraph 125(9)(c) of the federal Act;

(r) “total business limit” has the meaning assigned to it by subsection 125(2) of the federal Act, as modified by subsections 125(3) and (4) of that Act and as adopted by this Act;

(s) “total income of a partnership” has the meaning assigned to it by paragraph 125(6)(k) of the federal Act;

(t) “total loss of a partnership” has the meaning assigned to it by paragraph 125(6)(l) of the federal Act.

(2) There may be deducted from the tax payable under section 21 for a taxation year by a corporation that was, throughout the year, a Canadian-controlled private corporation, an amount equal to 6% of the least of

(a) the amount, if any, by which the aggregate of

(i) the aggregate of all amounts each of which is the income of the corporation for the year from an active business carried on in Canada other than the income of the corporation from a business carried on by it as a member of a partnership,

(ii) the aggregate of all amounts each of which is an amount in respect of a partnership of which the corporation was a member (other than a partnership to which

it was joined in the year) equal to the lesser of

(A) for each fiscal period of the partnership coinciding with or ending in the year, the corporation's income from an active business carried on in Canada by it as a member of the partnership, and

(B) the specified limit of the corporation for the year in respect of the partnership, and

(iii) the aggregate of all amounts each of which is an amount in respect of a group of connected partnerships to which the corporation was joined in the year equal to the lesser of

(A) the amount, if any, by which

(I) the aggregate of all amounts of each of which is an amount in respect of a partnership in the group for a fiscal period of the partnership coinciding with or ending in the year, equal to the corporation's income from an active business carried on in Canada by it as a member of the partnership

exceeds

(II) the aggregate of all amounts each of which is an amount in respect of a partnership coinciding with or ending in the year, equal to the corporation's loss from an active business carried on in Canada by it as a member of the partnership,

and

(B) the specified limit of the corporation for the year in respect of the group of connected partnerships

ceeds the aggregate of

(iv) the aggregate of all amounts each of which is a loss of the corporation for the year from an active business carried on in Canada (other than a loss from a business carried on by it as a member of a partnership to which it was joined in the year),

(v) the aggregate of all amounts each of which is an amount in respect of a group of connected partnerships to which the corporation was joined in the year equal to the amount, if any, by which the amount determined in respect of the corporation for the year under subclause (iii)(A)(II) exceeds the amount determined in respect of the corporation for the year under subclause (iii)(A)(I), and

(vi) the corporation's royalty tax deduction for the taxation year,

(b) the amount, if any, by which the corporation's taxable income for the year exceeds the aggregate of

(i) 2.5 times the aggregate of amounts deducted under subsection 126(1) of the federal Act from the tax otherwise payable by it for the year under Part I of the federal Act,

(ii) 2 times the aggregate of the amounts deducted under subsection 126(2) of the federal Act from the tax otherwise payable by it for the year under Part I of the federal Act, and

(iii) the corporation's royalty tax deduction for the taxation year,

(c) the corporation's business limit for the year, and

(d) the amount, if any, by which

(i) the aggregate of the corporation's total business limit for the year and the corporation's royalty deduction account at the end of the immediately preceding taxation year,

exceeds

(ii) the corporation's cumulative deduction account at the end of the immediately preceding taxation year,

is multiplied by the Alberta allocation factor.

(3) Subsection 125(3) of the federal Act applies for the purposes of this section except that

(a) paragraph (b) shall be read as though "that corporation's cumulative deduction account" was struck out and "the amount, if any, by which the corporation's cumulative deduction account exceeds its royalty deduction account" was substituted;

(b) the reference to "Minister" shall be deemed to be a reference to the Treasurer.

(4) Subsection 125(4) of the federal Act applies for the purposes of this section except that the reference to "Minister" shall be deemed to be a reference to the Treasurer.

(5) Subsection 125(5) of the federal Act applies for the purposes of this Act.

(6) Subsection 125(7) of the federal Act applies for the purposes of this section.

(7) Subsection 125(8) of the federal Act applies for the purposes of this Act.

(8) Subsection 125(10) of the federal Act applies for the purposes of this section except that the reference to subparagraph (6)(f)(ii) shall be deemed to be a reference to section 22(1)(j)(i) of this Act.

(9) Subsection 125(11) of the federal Act applies for the purposes of this section except that

(a) the reference to paragraph (6)(h) shall be deemed to be a reference to section 22(1)(o) of this Act;

(b) the reference to paragraph (9)(a) shall be deemed to be a reference to section 22(1)(b) of this Act.

(10) Subsection 125(13) of the federal Act applies for the purposes of this section.

(11) Subsection 125(14) of the federal Act applies for the purposes of this Act except that

(a) the reference to subsection (1.1) shall be struck out;

(b) the reference to “Minister” shall be deemed to be a reference to the Treasurer.

(12) Subsection 125(15) of the federal Act applies for the purposes of this Act except that

(a) the subsection shall be read as though “the Tax Review Board or the Federal Court” was struck out and “the Treasurer or the Court” was substituted;

(b) the reference to subsection (1.1) shall be struck out;

(c) the subsection shall be read as though paragraph (c) was struck out and the following was substituted:

(c) in the case of an appeal to the Court, vary the direction and refer the matter back to the Treasurer for reassessment.

8 *Section 25 is amended*

(a) in subsection (1)(d) by striking out “clause (b)(i) but does not include a property described in clause (b)(iv), (v) or (vi)” and substituting “clause (c)(i) but does not include a property described in clause (c)(iv), (v) or (vi)”;

(b) in subsection (4) by striking out “accompanies” and substituting “and, where the qualifying Alberta multiple unit

8 Section 25(1)(d) and (4) presently read:

25(1) In this section,

(d) "residential unit" means a self-contained domestic establishment referred to in clause (b)(i) but does not include a property described in clause (b)(iv), (v) or (vi).

(4) A corporation is not entitled to an Alberta rental investment tax credit in respect of a taxation year unless a certificate of completion issued by the Alberta Home Mortgage Corporation accompanies an application made under this section.

residential building is owned in partnership or is owned by more than one person, a copy of the ownership agreement issued by the Alberta Home Mortgage Corporation accompany”.

9 *Section 26 is amended*

(a) *in subsection (1)(a) by adding “or individuals deemed to be corporations and associated by section 8.5(11.2) of The Alberta Income Tax Act” after “or (14)”;*

(b) *in subsection (3) by striking out “subsections (2), (4) and (5)” and substituting “subsection (2)”;*

(c) *by adding the following after subsection (3):*

(3.1) For the purposes of subsections (4) and (5), the maximum allowable credit of a group of associated corporations for taxation years ending in the same calendar year is the lesser of

(a) \$1 000 000, and

(b) that proportion of \$1 000 000 that the number of days in the taxation year of the associated corporation with the longest taxation year bears to 365.

(d) *in subsection (4)*

(i) *by striking out “the same taxation” and substituting “taxation years ending in the same calendar”;*

(ii) *by striking out “exceeds” and substituting “, but for this subsection, would exceed”;*

(e) *by adding the following after subsection (15):*

(16) A corporation is not entitled to a royalty tax credit in respect of a taxation year unless application is made for that credit by the corporation to the Treasurer in the prescribed form filed with the return required under section 36(1).

10 *Section 27 is amended by adding “, except that paragraph 128(1)(f) of the federal Act does not apply for the purposes of section 26(4) and (5) of this Act” after “this Act”.*

11 *Section 30 is amended by adding the following after subsection (2):*

(2.1) In the application of subsections 131(2) and (3) of the

9 Royalty tax credit.

10 Section 27 presently reads:

27 If a corporation has become bankrupt as defined in subsection 128(3) of the federal Act, the rules provided in section 128 of that Act apply for the purposes of this Act.

11 Consequential change to adopted section of the federal Act.

federal Act for the purposes of this Act, the reference to "Minister" shall be read as a reference to "Treasurer".

12 Section 34(1) is amended by striking out "130,".

13(1) Section 38 is amended by adding the following after subsection (3):

(4) Subject to subsections (5) and (6), where the immediately preceding taxation year or 2nd taxation year preceding the year is not 365 days, for the purposes of subsection (1) the tax payable under Part 5 for that taxation year is the tax payable under Part 5 for that taxation year multiplied by the ratio that 365 is to the number of days in that taxation year.

(5) Where the number of days in the immediately preceding taxation year or 2nd taxation year preceding the year is less than 183, the tax payable under Part 5 for that taxation year for the purposes of subsection (1) is the greater of

(a) the amount determined under subsection (4), and

(b) the amount that would be determined under subsection (4) if the corporation's last taxation year, in which the number of days exceeds 182, preceding the particular year was deemed to be the corporation's immediately preceding taxation year.

(6) Where a taxation year of a new corporation that was formed as a result of an amalgamation, within the meaning assigned by section 14, is its first taxation year, the tax payable under Part 5 for its immediately preceding taxation year shall be deemed to be the aggregate of the tax payable under Part 5 for the last taxation year of each predecessor corporation determined in accordance with subsections (4), (5) and (7) and the tax payable under Part 5 for the new corporation for its 2nd taxation year preceding the year shall be deemed to be the aggregate of the tax payable under Part 5 for the 2nd last taxation year of each predecessor corporation determined in accordance with subsections (4), (5) and (7).

(7) For the purposes of subsection (6), subsections (4) and (5) shall be read

(a) as if the reference to the immediately preceding taxation year was a reference to the predecessor corporation's last taxation year;

12 Section 34(1) presently reads:

34(1) Subject to subsections (2) and (3), the rules provided in sections 130, 138, 138.1, 140, 141, 141.1 and 142 of the federal Act apply in computing the taxable income of insurance corporations for the purposes of this Act.

13 Calculation of payment on account of tax payable.

(b) as if the reference to the 2nd taxation year preceding the year was a reference to the predecessor corporation's 2nd last taxation year.

(2) *Subsection (1) applies to taxation years commencing on or after the day this Act is assented to.*

14 *Section 39(4) is amended by striking out “as estimated by it with reference to the preceding taxation year, or with reference to the taxation year” and substituting “computed by reference to a method described in section 38(1)”.*

15 *Section 40 is repealed.*

16 *Section 48 is amended*

(a) *in subsection (4)(b) by striking out “the tax”;*

(b) *in subsection (6) by striking out “of taxes payable” and substituting “that no tax is payable”;*

(c) *in subsection (7) by striking out “the corporation's tax”.*

14 Section 39(4) presently reads:

(4) For the purposes of subsection (2), where a corporation is required to pay a part or instalment of tax for a taxation year as estimated by it with reference to a preceding taxation year, or with reference to the taxation year, it shall be deemed to have been liable to pay a part or instalment computed by reference to its tax for

(a) the preceding taxation year,

(b) the taxation year, or

(c) the 2nd taxation year preceding the year and the immediately preceding taxation year

whichever method gives rise to the least amount to be paid by the corporation.

15 Section 40 presently reads:

40 Where in any appeal under this Act a penalty assessed by the Treasurer under section 37 or 39(2)(b) is in issue, the burden of establishing the facts justifying the assessment of a penalty is on the Treasurer.

16 Section 48(4), (6) and (7) presently read:

(4) Upon receipt of a notice of objection, the Treasurer shall

(a) if the corporation indicates in the notice of objection that it wishes to appeal immediately to the court and that it waives reconsideration of the assessment and the Treasurer consents, file a copy of the notice of objection with the clerk of the court of a judicial district in which the corporation has a permanent establishment, or

(b) as soon as possible reconsider the assessment and vacate, confirm or vary the assessment or reassess the tax

and he shall notify the corporation of his action by certified mail or registered letter.

(6) No reassessment made by the Treasurer pursuant to subsection (4)(b) is invalid by reason only of having been made more than 4 years after the day of mailing of a notice of an original assessment or of a notification of taxes payable.

17 Section 56 is amended

(a) in subsection (1) by repealing clause (e) and substituting the following:

(e) prescribing the allocation of payments received by the Treasurer under this Act among taxes, interest and penalties.

(b) in subsection (2)

(i) by striking out “section 221” and substituting “a provision of”;

(ii) by striking out “that section” and substituting “that provision”.

18 Section 57 is amended by adding “excess payments of any credit to the taxpayer,” after “interest,”.

19 Section 62(c) is amended by striking out “of that corporation”.

(7) If a corporation has served a notice of objection to an assessment in accordance with this section and the Treasurer then reassesses the corporation's tax for the taxation year in respect of which the notice of objection was served or issues an additional assessment in respect of that year and notifies the corporation of his action by certified mail or registered letter, the corporation may without serving a notice of objection to the reassessment or the additional assessment,

(a) appeal to the court in accordance with section 50, or

(b) if an appeal to the court has been instituted with respect to the assessment, amend that appeal by joining to it an appeal in respect of the reassessment or additional assessment in the manner and on the terms, if any, that the court may direct.

17 Section 56(1)(e) presently reads:

56(1) The Lieutenant Governor in Council may make regulations

(e) prescribing any duties, powers or functions of the Treasurer under this Act that the Treasurer may in writing delegate to the deputy Treasurer.

Corrects a reference.

18 Section 57 presently reads:

57 All taxes, interest, penalties, costs and other amounts payable under this Act are debts due to Her Majesty in right of Alberta and are recoverable as such in any court of competent jurisdiction or in any other manner provided by this Act.

19 Section 62(c) presently reads:

62 A person authorized by the Treasurer for any purpose related to the administration or enforcement of this Act may at all reasonable times enter any premises or place where any business is carried on in Alberta or any property is kept or anything is done in connection with any business or any books or records are or should be kept pursuant to this Act and may

(c) require the president, manager, secretary or any director, agent or representative of the corporation liable to pay taxes or claiming a royalty tax credit or considered possibly liable to pay taxes or claim a royalty tax credit under this Act and any other person on the premises or place of that corporation to give him all reasonable assistance with his audit or examination and to answer all proper questions relating to the audit or examination either orally or if he so requires in writing on oath or by statutory declaration and for that purpose require that person to attend at the premises or place with him, and

20 Section 64(1) is amended by striking out “, if necessary by force, and search” and substituting “and search, if necessary by force,”

21 Section 71 is repealed and the following is substituted:

71 Whether or not he has filed an information return as required by a regulation made under paragraph 221(1)(d) of the federal Act as it applies by virtue of section 56(2) of this Act, a person shall, on demand by the Treasurer served personally or by certified mail or registered letter file with the Treasurer, within any reasonable time that may be stipulated in the demand, any prescribed information or return designated in the demand.

22 Section 83 is amended by striking out “regulation” and substituting “the Treasurer”.

23 Section 85 is amended by adding the following after subsection (4):

(4.1) For the purpose of this Act, any amount calculated, deducted or deductible under the federal Act for a previous taxation year in respect of which the corporation was not subject to this Act or the old Act shall be deemed to have been calculated, deducted or deductible under this Act for the previous taxation year if the amount would have been calculated, deducted or deductible under this Act if it had applied to the corporation in that year.

24 This Act shall be deemed to have been in force on and from January 1, 1981.

20 Section 64(1) presently reads:

64(1) Where the Treasurer has reasonable and probable grounds to believe that a violation of this Act or a regulation has been committed or is likely to be committed, he may make an ex parte application to a judge of the court and with the approval of the judge authorize in writing any officer of the Treasury Department together with any members of the Royal Canadian Mounted Police or other peace officers as he calls on to assist him and any other persons that may be named in the application to enter, if necessary by force, and search any building, receptacle or place in Alberta for documents, books, records, papers or things that may afford evidence as to the violation of any provision of this Act or a regulation and to seize and take away any documents, books, records, papers or things and retain them until they are produced in any court proceedings.

21 Section 71 presently reads:

71 Whether or not he has filed an information return as required by a regulation made under paragraph 221(1)(d) of the federal Act as it applies by virtue of section 56(2) of this Act, a person shall, on demand by certified mail or registered letter from the Treasurer, file within any reasonable time that may be stipulated in the certified mail or registered letter with the Treasurer any prescribed information or return designated in the letter.

22 Section 83 presently reads:

83 A document purporting to be an order, direction, demand notice, certificate, enquiry, decision, assessment or discharge of mortgage and to have been executed under or in the course of administration or enforcement of this Act over the name in writing of the Treasurer or an officer authorized by regulation to exercise powers or perform duties of the Treasurer under this Act shall be deemed to be a document signed, made and issued by the Treasurer or the officer unless called in question by the Treasurer or by some person acting for him or Her Majesty.

23 Application of Act to amount calculated, deducted or deductible under the federal Act for a previous taxation year.