

2010 Bill 19

Third Session, 27th Legislature, 59 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 19

FUEL TAX AMENDMENT ACT, 2010

MR. GRIFFITHS

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 19
Mr. Griffiths

BILL 19

2010

FUEL TAX AMENDMENT ACT, 2010

(Assented to , 2010)

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

Amends SA 2006 cF-28.1

1 The *Fuel Tax Act* is amended by this Act.

2 Section 1 is amended

- (a) **in clause (a) by striking out “, but does not include a blend stock”;**
- (b) **by repealing clauses (e) and (f);**
- (c) **in clause (n) by striking out “a blend stock or”;**
- (d) **by repealing clause (cc)(v).**

Explanatory Notes

1 Amends chapter F-28.1 of the Statutes of Alberta, 2006.

2 Section 1 presently reads in part:

1 In this Act,

- (a) “additive” includes a fuel detergent, an oxidation inhibitor, a fuel antifreeze and an octane enhancer, but does not include a blend stock;*
- (e) “blend stock” means a blend stock as defined in the regulations;*
- (f) “blended fuel” means a mixture of fuel and a blend stock where the blend stock comprises 5% or more of the volume of the mixture;*
- (n) “fuel” means any combustible gas or combustible liquid that may be used to generate power by means of an internal combustion or turbine engine and includes additives to that fuel, but does not include a blend stock or any substance excluded from the definition of fuel by the regulations;*
- (cc) “recipient” means*
 - (v) a person who blends fuel,*

3 Section 4 is amended

- (a) in subsection (2) by adding “or” at the end of clause (d) and by repealing clause (e);**
- (b) by repealing subsection (3)(a)(ii) and substituting the following:**
 - (ii) fuel is purchased by a full direct remitter from another full direct remitter,
 - (ii.1) renewable fuel is purchased by a full direct remitter from a renewable fuel producer,

4 Section 7 is repealed.

3 Section 4(2) and (3) presently read:

(2) Every recipient other than an interjurisdictional carrier shall pay to the Crown a tax on fuel at the time the recipient

- (a) purchases fuel in Alberta,*
- (b) imports fuel into Alberta for the purpose of resale,*
- (c) purchases fuel outside Alberta if the fuel is brought into Alberta and put, in Alberta, into the fuel system of an internal combustion engine, other than a railway locomotive, without first having been sold or resold in Alberta,*
- (d) sells or removes fuel in Alberta from a terminal or refinery,*
- (e) blends fuel in Alberta, or*
- (f) rebrands fuel in Alberta.*

(3) Notwithstanding subsection (2), no tax is payable under this section

- (a) at the time*
 - (i) fuel is imported into Alberta for delivery to a terminal or refinery,*
 - (ii) fuel is purchased by a direct remitter from another direct remitter,*
 - (iii) fuel is exported from Alberta in bulk for use outside Alberta,*
 - (iv) marked fuel is purchased by a registrant who sells fuel exempt from tax, or*
 - (v) fuel is purchased exempt from tax under section 8,*
- or*
- (b) in any other prescribed circumstance.*

4 Section 7 presently reads:

5 Section 12(2)(d) is repealed.

6 Section 22(1)(a)(vi) is repealed.

7 Section 63 is amended

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

Communication of information

63(1) Information collected under this Act may be disclosed as necessary to

- (a) the Government of Canada,
- (b) the government of a province or territory, or
- (c) the government of any other jurisdiction

if the information is used solely for the purpose of administering or enforcing a taxation statute of Canada or of that province, territory or other jurisdiction and the Government of Canada or government of that province, territory or other jurisdiction supplies the Government of Alberta with similar information under an information-sharing agreement.

7 Tax is payable only on that portion of blended fuel that is not a blend stock.

5 Section 12(2)(d) presently reads:

(2) Subsection (1) applies to a recipient who

(d) blends fuel in Alberta,

6 Section 22(1)(a)(vi) presently reads:

22(1) Subject to the regulations, no person shall

(a) in Alberta

(vi) blend fuel,

unless the person is registered under this section.

7 Section 63 presently reads:

63(1) Information collected under this Act may be disclosed to the Government of Canada or the government of a province or territory if the information is used solely for the purpose of administering or enforcing a taxation statute of Canada or of that province or territory and the Government of Canada or government of that province or territory supplies the Government of Alberta with similar information under an information-sharing agreement.

(2) A person who receives information under subsection (1) holds that information subject to the same prohibitions and restrictions respecting communication of the information that applied to the person from whom the information was received.

(3) Notwithstanding subsection (2), a person may communicate information to any person engaged or employed in the investigation or prosecution of offences under the Criminal Code (Canada) solely for the purpose of investigating and prosecuting an offence.

(4) The Minister may, in accordance with the regulations, disclose information, including personal information, about a registrant or other person where the information is required by the person to whom it is disclosed

(1.1) Information collected under this Act may be disclosed as necessary to the Minister responsible for the *Climate Change and Emissions Management Act* or any regulation under that Act for the purpose of administering or enforcing that Act or regulation.

(b) by repealing subsection (2) and substituting the following:

(2) No person to whom information is disclosed under subsection (1) or (1.1) shall further disclose or use that information for any purpose other than the purpose for which it was disclosed to that person.

(c) in subsections (4) and (5) by striking out “, including personal information,”;

(d) by adding the following after subsection (5):

(6) The Minister or the Minister responsible for the *Climate Change and Emissions Management Act* or any regulation under that Act may collect and use information as necessary for the purposes of formulating or analyzing tax, fiscal, enforcement or renewable fuels standard policy.

(7) For the purposes of this section, “information” includes personal information.

8 Section 68(b)(i) is amended by striking out “or a blend stock”.

9 Section 3(b) comes into force on April 1, 2011.

(a) *for the purpose of complying with this Act or the regulations,*
or

(b) *to determine if the registrant or other person is complying*
with this Act or the regulations.

(5) *The Minister may, in accordance with the regulations, publish*
the following information, including personal information, about a
registrant:

(a) *the name of the registrant;*

(b) *the address of the registrant;*

(c) *the type of registration;*

(d) *any other prescribed information.*

8 Section 68 presently reads in part:

68 In a prosecution for an offence under this Act or the regulations,

(b) *a certificate of any person designated or appointed by the*
Minister stating the results of the examination of any
substance referred to in the certificate and stating one or
more of the following:

(i) *that the substance is or is not a fuel or a blend stock,*

9 Coming into force.

