



Northwest  
Territories

# Policy



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Official Languages

## 1. Statement of Policy

It is the policy of the Government of the Northwest Territories that members of the public have reasonable access to its programs and services in the official languages.

## 2. Principles

The Government of the Northwest Territories will adhere to the following principles when implementing this Policy:

- (1) A government's ability to communicate in the official languages of the public it serves is an important part of the operation of good government.
- (2) In order to understand and benefit from government's programs and services, the public requires information in the official languages.
- (3) A government's provision of services in its official languages recognizes and support the efforts of communities in maintaining and developing those languages.

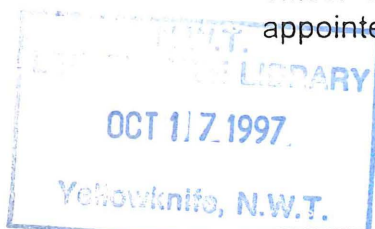
## 3. Scope

This Policy applies to all departments of the Government of the Northwest Territories and to those boards and agencies listed in Schedule 1.

## 4. Definitions

The following terms apply to this Policy:

Deputy Head - the deputy minister of a department, the chief executive officer of a public committee, board or council, or such person as may be appointed as deputy head.





Minister Responsible for Official Languages - the Premier, or such member of the Executive Council the Premier may designate as Minister responsible for official languages.

Official Languages - as established under the *Official Languages Act*. The official languages of the Northwest Territories are Chipewyan, Cree, Dogrib, English, French, Gwich'in, Inuktitut, Inuvialuktun, Inuinnaqtun, North Slavey and South Slavey.

Official Languages Guidelines - written instructions that establish specific responsibilities with respect to the use of official languages in the delivery of the programs and services of the Government of the Northwest Territories.

## 5. Authority and Accountability

### (1) General

This Policy is issued under the authority of the Executive Council. The authority to make exceptions and approve revisions to this Policy rests with the Executive Council. Authority and accountability is further defined as follows:

#### (a) Premier

The Premier is accountable to the Executive Council for the implementation of this Policy.

#### (b) Secretary to Cabinet

The Secretary to Cabinet is accountable to the Premier and responsible to the Premier for the administration of this Policy.

### (2) Specific

#### (a) Executive Council

The Executive Council may approve the Official Languages Guidelines and amendments to the Guidelines.



(b) Minister Responsible for Official Languages

The Minister Responsible for Official Languages:

- (i) is responsible for coordinating the delivery of official languages services throughout government;
- (ii) may recommend amendments and exceptions to the Official Languages Policy to the Executive Council; and
- (iii) may recommend Official Languages Guidelines and amendments to the Guidelines to the Executive Council.

(c) Ministers

Ministers are responsible for the delivery, in accordance with the Official Languages Policy and Guidelines, of programs and services of departments, boards and agencies for which they have responsibility.

(d) Deputy Heads

Deputy Heads are accountable to their respective Ministers for the application of the Official Languages Policy and Guidelines within their areas of responsibility.

## 6. Prerogative of Executive Council

Nothing in this Policy shall in any way be construed to limit the prerogative of the Executive Council to make decisions or take actions respecting Official Languages outside the provisions of this Policy.

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Premier and Chairman of the  
Executive Council



# Policy

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11.01  
Official Languages

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## Schedule

Boards and Agencies

Schedule 1



## Boards and Agencies

The Official Languages Policy applies to the following boards and agencies:

- (1) Legislative Assembly
- (2) Assessment Appeal Tribunal
- (3) Divisional Education Councils
- (4) District Education Authorities in Yellowknife
- (5) Hospital/Health Boards of Management
- (6) Labour Standards Board
- (7) Liquor Licensing Board
- (8) Northwest Territories Housing Corporation
- (9) Northwest Territories Power Corporation
- (10) Social Assistance Appeal Board
- (11) Territorial Board of Revisions
- (12) Workers' Compensation Board

# OFFICIAL LANGUAGES GUIDELINES MANUAL

August, 1997  
Official Languages Unit  
Department of Executive  
Government of the Northwest Territories

## INTRODUCTION

The Official Languages Act of the NWT recognizes Chipewyan, Cree, Dogrib, English, French, Gwich'in, Inuktitut, (including Inuvialuktun and Inuinnaqtun) and Slavey (including North and South Slavey) as Official Languages.

The Official Languages Policy of the Government of the Northwest Territories states that a government's ability to communicate in the Official Languages of the public it serves is fundamental to the operation of good government.

Consequently, this Manual has been prepared to provide guidelines for the delivery of services in the official languages to the public. The Guidelines set minimum standards for the delivery of services in the Official Languages. Each Guideline specifies the institutions to which it applies.

The Guidelines are designed to assist in the provision of services to the public in the Official Languages and as such, do not provide standards for the delivery of programs designed to enhance, maintain and revitalize French or Aboriginal languages in a cultural setting. Furthermore, the Official Languages Guidelines do not supersede any obligations, with respect to Official Languages, arising from the Official Languages Act, the Education Act, the Jury Act, the Legislative Assembly and Executive Council Act, or any other territorial legislation.

The Official Languages Guidelines Manual is subject to revisions as required.

For clarification on the Official Languages Guidelines Manual, please contact the Official Languages Unit at (403) 920-6960 or Fax (403) 873-0122.

## TABLE OF CONTENTS

- Background

- Guidelines:

1	Designated Areas
2	Designated Offices
3	Active Offer
4	Service Delivery
5	Interpretation - Public Hearings/Meetings
6	Translation of Public Information Material
7	Forms
8	Advertising - Job Postings
9	Requests for Proposals/Tender Calls
10	Signage
11	Standardized Dene Orthographies

- Appendix

Schedule A - List of Boards and Agencies - Official Languages Guidelines



## BACKGROUND - NWT OFFICIAL LANGUAGES

### History of the NWT Official Languages Act

The Official Languages Act of the Northwest Territories was enacted in June of 1984. Modelled on the Federal Act of the same name, it had two essential purposes: the 1984 Act guaranteed equal status for the use of French and English by members of the public using government programs and services; and it officially recognized the Aboriginal languages of the Northwest Territories.

Significant amendments have been made to the Official Languages Act in order to extend equality of status to northern Aboriginal languages and to establish the Office of the Languages Commissioner. Recognition of the official status of Aboriginal languages is intended to preserve and promote Aboriginal cultures through protection of their languages.

The Act is, in effect, a "constitutional" document, in the sense that it cannot generally be changed by the Legislative Assembly of the Northwest Territories unless the Parliament of Canada approves the changes by an amendment to the Northwest Territories Act (Canada). Approval by Parliament, however, is not needed for the Legislative Assembly to grant language rights in addition to those already in the Official Languages Act.

All provisions of the Act have been in force since December 31, 1993.

### The Official Languages Act

The Official Languages Act applies to all institutions of the Legislative Assembly and GNWT departments, corporations, boards and the courts. The Act does not apply to municipal or community governments, private businesses or institutions outside the jurisdiction of the Legislative Assembly or the Government of the Northwest Territories. Institutions located outside the NWT, such as medical facilities or educational institutions, do not have obligations under the Official Languages Act of the NWT.

The Official Languages Act of the NWT recognizes Chipewyan, Cree, Dogrib, English, French, Gwich'in, Inuktitut, (including Inuvialuktun and Inuinnaqtun) and Slavey (including North and South Slavey) as official languages. These languages are given equal status under the Act.

Sections 14 of the Official Languages Act describe the broad obligations of the GNWT with respect to the provision of services to the public and the right of the public to communicate with the government in the official language of their choice.

Services in the Official Aboriginal Languages spoken in a region or community are offered in regional, area, or local offices. These services are offered by the Government where there is a significant demand for service or where the nature of the office makes it reasonable to expect to communicate or receive services in that official language.

Services in English and French are offered in the head offices of Government and Legislative Assembly institutions. Services in English and French are also available in regional, area or local offices of the Government where there is a significant demand or where the nature of the office makes it reasonable to expect to communicate or receive services in that official language.

Other sections of the Act address the rights of the public and the obligations of the Legislative Assembly and the GNWT with respect to language use in the Legislative Assembly, courts, and government publications.

#### NWT Languages Commissioner

The Act provides remedies to members of the public who believe their language rights under the Official Languages Act have not been upheld or have been violated. A member of the public can contact the Languages Commissioner, who can assist a complainant seeking redress through the courts.

The Languages Commissioner is responsible to the members of the Legislative Assembly. The Languages Commissioner has authority to investigate complaints, make recommendations and report to the Legislative Assembly. The Languages Commissioner also monitors compliance with the spirit and intent of the Act by government departments and agencies. Finally, the Languages Commissioner prepares an Annual Report to the Legislative Assembly.

#### Government Administration

The Government of the Northwest Territories is obliged to provide services in the Official Languages according to the provisions of the Official Languages Act.

The Deputy Head of each government institution is responsible to the Premier, through their respective Minister, for the provision of services in the official languages.

The Department of Executive is responsible for the official languages planning; overall coordination of the provision of government services to the public in the official languages; ensuring that the public's rights under the Act are met; and that the public is aware of these rights.

The Department of Education, Culture and Employment administers a majority of the contribution programs for community language initiatives.

### Financial Support

Following the enactment of the Official Languages Act in 1984, an agreement was signed between the territorial and federal governments. In this agreement, the federal government agreed to provide funds for the enhancement of Aboriginal languages and to pay 100% of the costs associated with the provision of French language services.

The federal contribution to language initiatives in the NWT is of critical importance. Many ongoing Aboriginal language initiatives require continuing federal support in order to achieve the goals of revitalization, maintenance, and enhancement. The federal contribution is also critical to continue providing services to the Francophone community and to the existence of the Programme de Développement Communautaire et Culturel.

The Department of Executive is responsible for negotiating the federal languages contribution. In addition to federal funding, the Government of the Northwest Territories continues to spend a significant amount of its own resources on Aboriginal language programs and services. The delivery of programs and services in the Aboriginal languages is already a part of service delivery by the GNWT.

### Overview of NWT Official Languages

#### Inuit Languages

- Inuktitut is spoken in the central and eastern Arctic and around Hudson Bay;
- Inuinnaqtun is spoken in the Kitikmeot (Central Arctic); and
- Inuvialuktun is spoken in the Beaufort -Delta area.

Inuktitut is a language of daily use in many parts of the eastern and central Arctic. Inuvialuktun and, to a lesser extent, Inuinnaqtun are considered to be endangered. Syllabics, a system of symbols representing sounds, is used extensively by writers of Inuktitut in the eastern Arctic. A large percentage of Inuktitut speakers are literate in their language and the volume of written material available is increasing. Roman orthography, which is based on the alphabetic writing system, is used predominantly by Inuvialuktun and Inuinnaqtun speakers.

## Dene Languages and Cree

- Chipewyan is spoken mainly in the area east and south of Great Slave Lake;
- Dogrib is spoken mainly in the area north of Great Slave Lake and south of Great Bear Lake;
- Gwich'in is spoken mainly in the area west of Inuvik;
- North Slavey is spoken mainly in the Sahtu area north and west of Great Bear Lake;
- South Slavey is spoken mainly in the Deh Cho area west of Great Slave Lake; and
- Cree is spoken mainly south of Great Slave Lake near the Alberta and Saskatchewan borders.

The survival of the Dene languages has been described as being in a precarious state. The use of English by Dene speakers has been increasing steadily over the years. The Dene languages are rooted in oral traditions. The development of a written tradition is recent. Initially, Syllabics or Roman orthographies were used for writing, depending on the Dene language, the region, and the role of the church. In an effort to standardize these writing systems and develop a body of written material, the standardization of the written Dene languages was recommended by the Task Force on Aboriginal Languages in 1986. The GNWT undertook action to implement this recommendation and in 1989 the Dene Standardization Project report was issued.

Like the Dene languages, Cree is based on an oral tradition. In many parts of southern Canada, Cree is written using Syllabics. However, most of the Cree materials produced in the NWT are written using Roman orthography.

## French

French is mainly spoken in Yellowknife, Iqaluit, Fort Smith, and Hay River. In the Northwest Territories, use of English by French speakers has been increasing steadily over the years.

## English

The majority of the population of the NWT speak English.

## Summary

Languages remain a highly charged issue for many Canadians. The Official Languages Act (Canada) protects two languages, English and French. Although this federal Act has been in place since 1969, its implementation is ongoing. The Government of the Northwest Territories faces a unique and challenging task under its Official Languages Act which protects eleven languages.

The GNWT will continue to meet its obligations to the speakers of official languages of the NWT. This challenge will require continued cooperation and commitment on the part of GNWT managers and employees. Ongoing feedback from the public will help the GNWT ensure that the delivery of programs and services in the official languages is meeting the needs of the people of the NWT.

The GNWT will continue to play an important role in the area of revitalization, maintenance, and enhancement of Aboriginal languages through support to community-based initiatives.

## Designated Areas

### Introduction

This guideline designates geographic areas within the NWT for use of official languages by the GNWT.

### Definition

- **Designated area:**  
Community where GNWT services can be provided in the official languages of that area.

### Applicability

This guideline applies to all GNWT departments and the boards and agencies listed in Schedule A.

### Application

Appendix I - Designated Areas lists all the communities and the Official Languages in which services may be provided to the public.

### Authorities and References

Official Languages Policy.

## Appendix I - Designated Areas

<u>Designated Areas</u>	<u>Official Languages</u>
AKLAVIK:	GWICH'IN, INUVIALUKTUN, AND ENGLISH
ARCTIC BAY:	INUKTITUT AND ENGLISH
ARVIAT:	INUKTITUT AND ENGLISH
BAKER LAKE:	INUKTITUT AND ENGLISH
BATHURST INLET:	INUINNAQTUN AND ENGLISH
BROUGHTON ISLAND:	INUKTITUT AND ENGLISH
CAMBRIDGE BAY:	INUINNAQTUN, INUKTITUT, AND ENGLISH
CAPE DORSET:	INUKTITUT AND ENGLISH
CHESTERFIELD INLET:	INUKTITUT AND ENGLISH
CLYDE RIVER:	INUKTITUT AND ENGLISH
COLVILLE LAKE:	NORTH SLAVEY AND ENGLISH
CORAL HARBOUR:	INUKTITUT AND ENGLISH
DELINE:	NORTH SLAVEY AND ENGLISH
DETTAH:	DOGRIB AND ENGLISH
ENTERPRISE:	ENGLISH
FORT GOOD HOPE:	NORTH SLAVEY AND ENGLISH
FORT LIARD:	SOUTH SLAVEY AND ENGLISH
FORT MCPHERSON:	GWICH'IN AND ENGLISH
FORT PROVIDENCE:	SOUTH SLAVEY AND ENGLISH
FORT RESOLUTION:	CHIPEWYAN AND ENGLISH
FORT SIMPSON:	SOUTH SLAVEY AND ENGLISH
FORT SMITH:	CHIPEWYAN, CREE, FRENCH, AND ENGLISH
GJOA HAVEN:	INUKTITUT AND ENGLISH
GRISE FIORD:	INUKTITUT AND ENGLISH
HALL BEACH:	INUKTITUT AND ENGLISH
HAY RIVER:	CREE, FRENCH, ENGLISH, AND SOUTH SLAVEY
HOLMAN ISLAND:	INUINNAQTUN AND ENGLISH
IGLOOLIK:	INUKTITUT AND ENGLISH
INUVIK:	GWICH'IN, INUVIALUKTUN, AND ENGLISH
IQALUIT:	ENGLISH, FRENCH, AND INUKTITUT

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**COMMUNITY****LANGUAGES**

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JEAN MARIE RIVER:	SOUTH SLAVEY AND ENGLISH
KAKISA:	SOUTH SLAVEY AND ENGLISH
KIMMIRUT (Lake Harbour):	INUKTITUT AND ENGLISH
KUGLUKTUK (Coppermine):	INUINNAQTUN AND ENGLISH
LUTSEL K'E:	CHIPEWYAN AND ENGLISH
NAHANNI BUTTE:	SOUTH SLAVEY AND ENGLISH
NANISIVIK:	INUKTITUT AND ENGLISH
NORMAN WELLS:	NORTH SLAVEY AND ENGLISH
PANGNIRTUNG:	INUKTITUT AND ENGLISH
PAULATUK:	INUVIALUKTUN AND ENGLISH
PELLY BAY:	INUKTITUT AND ENGLISH
POND INLET:	INUKTITUT AND ENGLISH
RAE-EDZO:	DOGRIB AND ENGLISH
RAE LAKES:	DOGRIB AND ENGLISH
RANKIN INLET:	INUKTITUT AND ENGLISH
REPULSE BAY:	INUKTITUT AND ENGLISH
RESOLUTE:	INUKTITUT AND ENGLISH
SACHS HARBOUR:	INUVIALUKTUN AND ENGLISH
SANIKILUAQ:	INUKTITUT AND ENGLISH
SNARE LAKE:	DOGRIB AND ENGLISH
TALOYOAK:	INUKTITUT AND ENGLISH
TROUT LAKE (Sambaa k'ee):	SOUTH SLAVEY AND ENGLISH
TSIIGEHTCHIC:	GWICH'IN AND ENGLISH
TUKTOYAKTUK:	INUVIALUKTUN AND ENGLISH
TULITA (Fort Norman):	NORTH SLAVEY AND ENGLISH
UMINGMAKTOK (Bay Chimo):	INUKTITUT AND ENGLISH
WHALE COVE:	INUKTITUT AND ENGLISH
WHA TI (Lac La Martre)	DOGRIB AND ENGLISH
WRIGLEY:	SOUTH SLAVEY AND ENGLISH
YELLOWKNIFE:	DOGRIB, ENGLISH, AND FRENCH



## Designated Offices

### Introduction

This guideline designates which offices, that provide services to the public, will provide those services in the official languages of that Designated Area.

### Definition

- **Designated Offices**  
The location where government services are delivered to the public in the official languages of a Designated Area.

### Applicability

This guideline applies to all GNWT departments and to the boards and agencies listed in Schedule A.

### Application

#### (i) Designated Offices for Official Aboriginal Languages

- Community offices which provide services to the public in a Designated Area shall make those services available in the official Aboriginal languages of that Designated Area.
- An office which provides services to the public in a Designated Area other than the Designated Area in which the office is located, shall make those services available in the official languages of that other Designated Area.

#### (ii) Designated offices for French

- In Yellowknife, offices which provide services to the public shall make those services available in French.
- In Iqaluit, offices of the departments of Justice, Education, Culture and Employment, Renewable, Wildlife and Economic Development, Safety and Public Services, and Transportation which provide services to the public shall make those services available in French.

- In Fort Smith and Hay River, offices of the departments of Justice, Education, Culture and Employment, Renewable, Wildlife and Economic Development, and Safety and Public Services which provide services to the public shall make those services available in French.
- In all areas designated for French, offices providing health and social services to the public shall make those services available in French.
- An office which provides services to the public in a Designated Area other than the Designated Area in which the office is located shall make those services available in the official language of that other Designated Area.

#### Authorities and References

Official Languages Policy.

## Active Offer

### Introduction

When members of the public are accessing services, they should be made aware that certain services are available in more than one official language. This guideline describes how this information shall be communicated to the public.

### Definition

- **Active offer:**  
Informing the public that a service is available in an official language through a variety of means which may include signage, greeting, or correspondence.

### Applicability

This guideline applies to all GNWT departments and to the boards and agencies listed in Schedule A.

### Application

For actual service delivery standards see Guideline 4 "Service Delivery".

All designated offices will actively offer services to the public in an official language by the following means:

- **Greeting**

In a Designated Office, an employee will initially address a member of the public in all of the official languages of that designated office (including English) in which that employee is fluent.

When a member of the public speaks a language which is designated for that area but is not spoken by the employee, the employee will use the methods outlined in Guideline 4 "Service Delivery".

- **Interior signs**

Signs will be placed in reception areas or on front counters stating, in the official languages of the designated area, that services are available in those official languages. The signs will read: "Services in *name of official language* are available, please ask".

In addition, the sign shall include the official languages of other Designated Area(s) when:

- an office in the building provides services to the public from other Designated Areas (see Guideline 2, "Designated Offices"); and
- members of the public are required to obtain those services in person.

- **Correspondence**

All official correspondence with a member of the public must be in the official language indicated by that person.

When language preference is not known, the correspondence will be in English. A statement will be included requesting the member of the public to indicate his/her preferred official language for future communications. This statement, which can be printed on the back of the correspondence, shall be in all the official languages of the designated area(s) served by the office.

- **Display of Public Information**

When public information is displayed, it shall be displayed in all the official languages of that designated office. The information in each language will be displayed with equal prominence.

For details on the translation of public information material see Guideline 6 "Translation of Public Information Material" and Guideline 7 "Forms".

## **Authorities and References**

Official Languages Policy  
Visual Identity Program

## Service Delivery

### Introduction

This guideline outlines various methods of delivering services in the official languages of a Designated Area.

### Applicability

This guideline applies to all Designated Offices.

### Application

The following methods shall be used to deliver services to the public in the official languages:

- **Direct Services**  
When a bilingual employee provides a service to a member of the public in that person's preferred official language.
- **Facilitation Services**  
When an employee, fluent in the official language preferred by a member of the public, assists in the delivery of a service in an official language.

A list of bilingual colleagues and the languages they speak shall be available in each office.

- **Interpretation Services**  
When an interpreter assists in the delivery of a service.

A list of interpreters for the official languages shall be available in each office.

### Authorities and References

Official Languages Policy.

## Interpretation - Public Hearings and Meetings

### Introduction

This guideline outlines the requirements for the provision of interpretation services during public hearings and public meetings.

### Applicability

This guideline applies to all GNWT departments, the Power Corporation, the NWT Housing Corporation, the Workers' Compensation Board, the Assessment Appeal Tribunal, the Labour Standards Board, the Liquor Licencing Board, the Social Assistance Appeal Board, and the Territorial Board of Revisions.

### Definition

- **Public Hearings:**

A meeting held by a body established under an NWT legislation in order to review and make a determination on a given matter.

- **Public Meetings:**

A meeting held for furthering or discussing a matter of public concern whether admission to the meeting is general or restricted.

### Application

- **Public Hearings**

Interpretation services shall be made available, in the Official Languages of the Designated Area where the hearing is held, for public hearings that, in the opinion of the body, are of general public interest or importance or could benefit members of the public in attendance.

- **Public Meetings**

Interpretation services shall be made available for public meetings in the Official Languages of the Designated Area where the meeting is held when public opinion is sought regarding:

- major changes to legislation, regulations or policy; or
- initiatives which may have a major impact on a community.

Interpretation services in official languages may be provided for other public meetings upon reasonable request.

**Authorities and References**

Official Languages Policy.

## Translation of Public Information Material

### Introduction

This guideline outlines requirements for the translation of public information material used in the delivery of programs and services or in public consultation.

### Definition

- **Public Information Material**  
Written public documents, posters, brochures, and radio/ television public announcements, which are designed to inform or educate the public about various programs and services.

### Applicability

This guideline applies to all GNWT departments, NWT Housing Corporation, Workers' Compensation Board, Divisional Education Councils, District Education Authorities, District Education Authorities in Yellowknife, and Health Boards.

### Application

For the translation of forms see Guideline 7 "Forms"

- **All Official Languages**

Public Information Material shall be translated into official languages of the Designated Area when:

- the material has been requested on an on-going and frequent basis by members of the public speaking an official language other than English; or
- the substance of the material is of significant importance to the health or safety of members of the public.

Translations may be in either written or oral form.

A summary translation of a public document may replace full text translation when the original document exceeds 20 standard (8.5"x 11") pages.



Public written material (not in translation) must contain a statement indicating that translations can be provided upon reasonable requests.

#### Radio and Television Public Announcements:

Radio and Television Public Announcements shall be translated into the official languages of the Designated Areas when:

- the information has been requested on an on-going and frequent basis by members of the public speaking an official language other than English; or
- the substance of the information is of significant importance to the health or safety of members of the public;

#### Authorities and References

Official Languages Policy.

## Forms

### Introduction

This guideline outlines requirements for the availability of forms in Official Languages other than English.

### Definition

- **Forms:**  
Documents such as applications or registrations that must be completed by a member of the public .

### Applicability

This guideline applies to all GNWT departments and boards and agencies listed in Schedule A.

### Application

The common use of forms will be determined by the respective departments, boards, or agencies on a program by program basis.

Forms shall be available in Official Languages other than English based on the following criteria:

- French

### Forms under Regulations

Forms under Regulations are promulgated in English and French. These forms shall be designed and published in English and French when:

- i. a form is commonly used by members of the public; or
- ii. a French translation of the form has been frequently requested by members of the public.

When forms are rarely used, a hard copy of this translation shall be kept on file and made available to members of the public as required.

### Other forms

In Designated Offices for French, bilingual forms (French and English ) shall be printed when:

- i. a form is commonly used by members of the public; or
- ii. a French translation of the form has been frequently requested by members of the public.

- **Inuktitut**

In Designated Offices for Inuktitut, bilingual forms (Inuktitut and English) will be printed when:

- i. a form is commonly used by members of the public or
- ii. an Inuktitut translation of the form has been frequently requested by members of the public.

### **Other Official Languages**

In Designated Offices for Inuinnaqtun, Inuvialuktun, Dene languages, and Cree, forms commonly used by members of the public will be translated. A copy of the translation shall be kept on file in offices providing services and made available to members of the public as required.

### **Authorities and References**

Official Languages Policy.

Visual Identity Program.

## Advertising - Job Postings

### Introduction

This guideline outlines the requirements for advertising job postings in Official Languages other than English.

### Definition

- **Region:**  
The administrative region of the GNWT.

### Applicability

This guideline applies to all GNWT departments, Workers' Compensation Board, Power Corporation, NWT Housing Corporation, Assessment Appeal Tribunal, Labour Standards Board, Liquor Licencing Board, Social Assistance Appeal Board, Territorial Board of Revisions, and Legislative Assembly.

### Application

- **French**  
When a job posting for a position located in a region that includes a Designated Area for French is advertised in English, the job posting shall be advertised in French, in a French language newspaper.
- **Inuktitut**  
When a job posting for a position located in a region that includes a Designated Area for Inuktitut is advertised in English, the job postings shall be advertised in Inuktitut, in an Inuktitut language newspaper.
- **Bilingual Positions**  
When a job posting for a position requiring skills in English and another Official Language is advertised in English, the job posting shall also be advertised in the required Official Language as follows:
  - in the regional or territorial-wide newspaper(s) considered appropriate by the advertising department/board or agency;
  - for positions requiring Inuktitut, in one Inuktitut newspaper; and
  - for positions requiring French, in one French language newspaper.

### Authorities and References

Official Languages Policy

## Advertising - Requests for Proposals/Tender Calls

### Introduction

This guideline outlines requirements for the use of French and Inuktitut in advertised Requests for Proposals and Tender Calls.

### Definition

- **Region:**  
An administrative region of the GNWT.
- **Request for Proposals/Tender Calls**  
An advertised request for bids to carry out a proposed contract.

### Applicability

This guideline applies to all GNWT departments, Workers' Compensation Board, Power Corporation, NWT Housing Corporation, Assessment Appeal Tribunal, Labour Standards Board, Liquor Licencing Board, Social Assistance Appeal Board, Territorial Board of Revisions, and Legislative Assembly.

### Application

- **French**  
When a proposed project, which is advertised in English, is to take place in a region that includes a Designated Area for French, Requests for Proposals/Tender Calls shall be advertised in French, in a French language newspaper.
- **Inuktitut**  
When a proposed project, which is advertised in English, is to take place in a region that includes a Designated Area for Inuktitut, Requests for Proposals/Tender Calls shall be advertised in Inuktitut, in an Inuktitut language newspaper.

### Authorities and References

Official Languages Policy.

## Signage

### Introduction

This guideline outlines requirements for the use of official languages for all new and replacement GNWT signs.

### Definition

- **Main Directory Board Sign:**  
An interior sign located near the entrance to a building or facility which provides information or direction to the public.
- **Directory Sign:**  
An interior sign located near the entrance to a floor or other section of a building or facility which provides information or direction to the public.

### Applicability

This guideline applies to GNWT departments and to the boards and agencies listed in Schedule A which have the authority to install signs.

### Application

On all signs, Official Aboriginal Languages of the Designated Area shall be placed before all other Official Languages.

- **Building Signage**

#### Exterior Signs:

When an exterior sign is placed on a building or facility which houses a GNWT office, the sign shall be in all the Official Languages of the Designated Area.

In addition, the sign shall include the official languages of other Designated Area(s) when:

- an office in the building provides services to the public from other Designated Areas (see Guideline 2, "Designated Offices"); and
- members of the public are required to obtain these services in person.

### Interior Signs:

The wording on the main directory board signs and directory signs shall be in the same Official Languages as the ones used on the building's or facility's Exterior Sign.

### Construction Signs

Construction signs on GNWT buildings or public works, shall be in the Official Languages of the Designated Area where the construction is taking place.

- **Park Signage**

### Main Entrance

Parks in the Western Arctic - Signs shall be in the Official Languages of all Designated Areas of the Western Arctic.

Parks in the Eastern Arctic - Signs shall be in the Official Languages of all Designated Areas of the Eastern Arctic.

- **Public Highway Signs**

When pictograms are not in use, ice-road and ferry crossing signs shall be in the Official Languages of the Designated Area where the sign is located.

### **Authorities and References**

Official Languages Policy.  
Visual Identity Program.

## Standardized Dene Orthographies

### Introduction

This guideline specifies the use of standardized Dene orthographies in all written material for Dene languages.

### Definition

- **Standardized Dene orthographies:**  
Standard writing systems which were outlined in the Dene Standardization Project Report of October 1989 and which have been adopted for the Dene languages of the Northwest Territories.
- **Written materials:**  
All written communications including, signage, curricula materials, correspondence, reports, internal notices, brochures, posters, documents and publications of the Government of the Northwest Territories and Legislative Assembly .

### Applicability

This guideline applies to all GNWT departments and to the boards and agencies listed in Schedule A.

### Application

Written materials shall be translated according to the standards of the Dene Standardization Project Report.

### Authorities and References

The 1989 Dene Standardization Project Report.



## SCHEDULE A

### Legislative Assembly

### Boards and Agencies

Assessment Appeal Tribunal  
Divisional Education Councils  
District Education Authorities in Yellowknife  
Hospital/Health Boards of Management  
Labour Standards Board  
Liquor Licensing Board  
Northwest Territories Housing Corporation  
Northwest Territories Power Corporation  
Social Assistance Appeal Board  
Territorial Board of Revisions  
Workers' Compensation Board



# Information Circular

MAY 1997/TEFU-1R1

Page 1 of 8

## FUEL TAX ACT REBATES OF ALBERTA FUEL TAX



Yellowknife, N.W.T.

### OVERVIEW

1. The *Fuel Tax Act* allows a consumer to obtain a fuel tax rebate for fuel oil or liquid petroleum gas consumed in motor vehicles and refrigerated (reefer) units while they are being used for commercial purposes on certain roads and areas. For ease of reference, all roads and areas on which vehicle operations may potentially earn a fuel tax rebate are referred to as "off-road". The following paragraphs set out Tax and Revenue Administration's (TRA) requirements and processing rules relating to applications for fuel tax rebates in respect of fuel consumed in off-road operations.

### WHAT IS "OFF-ROAD"?

2. The following roads and areas qualify as off-road locations:
  - a licence of occupation road;
  - a private road on private or Crown land;
  - a highway under construction that is not open to or accessible to the public;
  - any area that is not a highway as defined in the *Highway Traffic Act*.
3. A private road is any area that the public is not ordinarily entitled or permitted to use, in whole or in part, for the passage or parking of vehicles. The term "private road" does not refer to the ownership of the road, but to the use of the road.
4. Section 1(g) of the *Highway Traffic Act* defines a highway to mean any thoroughfare, street, road, trail, avenue, parkway, driveway, viaduct, lane, alley, square, bridge, causeway, trestleway or other place, whether publicly or privately owned, that the public is ordinarily entitled or permitted to use for the passage or parking of vehicles. The following are included in the definition of a highway:

- a sidewalk (including the boulevard portion of the sidewalk);
  - a ditch, if the ditch lies adjacent to and parallel with the roadway; and
  - if a highway right of way is contained between the fences or between a fence and one side of the roadway, all the land between the fences, or all the land between the fence and the edge of the roadway, as the case may be.
5. In summary, an area to which the public ordinarily has access for the passage and parking of vehicles is not off-road. For example, rest areas and service station parking lots are open to or accessible to the public and are not off-road. Loading/unloading areas are often accessible to the public and are then not off-road.

#### ELIGIBILITY

6. A rebate of tax may be granted to an applicant for taxed fuel consumed in a motor vehicle or reefer unit used for commercial purposes in off-road operations. Commercial operations using unlicensed vehicles and equipment are expected to use marked fuel, which is already tax exempt, in those vehicles (see paragraph 7 for details on obtaining marked fuel). A rebate of fuel tax paid may be granted for unlicensed vehicles or equipment if, in TRA's opinion, marked fuel was not reasonably available. Only commercial operations having licensed vehicles operating both on and off-road and using clear, tax-paid fuel should normally be applying for a rebate of the tax paid on the portion of fuel used off-road.
7. In order to purchase marked fuel, a purchaser must present a tax exempt fuel user declaration number at time of purchase. To apply for this exemption number a "Declaration of Tax Exempt Fuel User (form AT0321)" must be completed and submitted to TRA. Further information regarding the application for a tax exempt fuel user declaration number is contained in Information Circular BD-3.
8. A rebate of fuel tax may be granted to a city, town, village, summer village, municipal district, county, school board, college established under the Colleges Act or University established under the University Act for tax-paid fuel consumed in motor vehicles while operated on off-road locations.

## **APPLYING FOR THE FUEL TAX REBATE**

### **Forms and Supporting Documentation**

9. A person who receives a rebate of fuel tax is required to keep complete and accurate records of purchases as well as all documentation relating to rebate claims of fuel tax. It is the responsibility of claimants to have documentation to support their claims and the off-road fuel usage factor that is used. These records and documentation are to be retained for four years after the end of the year in which the rebate is paid.
10. To receive a rebate of fuel tax, an applicant must complete and sign a Fuel Tax Rebate Application (form AT0342) and send it to Tax and Revenue Administration.

### **Schedule(s) A of Fuel Tax Application (form AT0343)**

11. Schedule A is a listing of all invoices for Alberta **tax-paid** fuels (i.e. excludes marked fuel), some or all of which was consumed in commercial motor vehicles or reefer units that were operated partly or entirely off-road during the claim period.
12. Each type of fuel purchased (gasoline, diesel and propane) should be listed separately on the Schedule A. Computer-generated forms may be used instead of TRA's pre-printed forms providing all the required information is presented in the same format as Schedule A.
13. The invoices for each fuel type should be listed chronologically except that any invoices for fuel that are not in the applicant's name should be listed separately (see paragraph 16 below).

### **Fuel Purchase Invoices in Applicant's Name**

14. **All** supporting fuel purchase invoices must be submitted with an application and arranged in chronological order. Suppliers' statements are also acceptable provided they contain all necessary information, as described in the following paragraph. Invoices and suppliers' statements will be returned to the claimant on completion of our review and processing of the application.

15. All supporting fuel purchase invoices or statements must show the name and address of the seller, the name of the purchaser, the date of the purchase, the invoice number, the type of fuel, the quantity of fuel purchased and the price paid. It must be clear that Alberta fuel tax was included in the purchase price.

#### **Fuel Purchase Invoices not in Applicant's Name**

16. Although it is the applicant itself that has usually purchased the fuel, this is not always the case. When someone other than the applicant has purchased fuel on which the applicant is seeking a tax rebate, special application procedures are required, as explained below.

**Example:** An applicant might have, for instance, authorized its employees, shareholders or affiliated companies to purchase fuel on its behalf, with the applicant reimbursing the purchaser. In such a case, the applicant must provide with its fuel tax application a signed agreement between himself and the initial purchaser of the fuel stating that the fuel purchased in the name of the other party was in fact used in the commercial operations of the applicant and that the other party will not claim a fuel tax rebate in respect of that fuel. The agreement must be signed by the applicant and by the party in whose name fuel was purchased. Appendix A provides a sample agreement.

#### **Carriers and Owner-Operators**

17. The ultimate purchaser and user of the fuel is the party that is eligible for the rebate. However, in some cases, where an owner-operator uses fuel purchased from a carrier, it may be more practicable for the carrier to file a rebate claim on behalf of all its owner-operators, than for all of the owner-operators to file claims themselves. If a carrier makes a claim that includes fuel used by owner-operators, then the carrier must provide an assignment of the refund entitlement from each owner-operator who used fuel that is included in the claim. An assignment could be in the form of a clause in a contract between the owner-operator and the carrier, or in the form of a separate document.
18. Some owner-operators' vehicles may be included in a carrier's International Fuel Tax Agreement (IFTA) fleet and also be used partly off-road. In such cases, the owner-operator must obtain IFTA information from the carrier and submit it with the tax-exempt fuel use ("TEFU") rebate claim. The information must show how the vehicle's travel, fuel use and fuel taxes were

reported for IFTA purposes. TEFU rebate claim periods in these cases must begin on the first day of January, April, July or October and end on the last day of March, June, September or December.

### Off-Road Fuel Usage Calculation

19. An applicant will have used clear fuel and possibly propane in both on-road and off-road activities during the period covered by the rebate application. The applicant must determine the breakdown of fuel consumption between on-road and off-road. Ideally, records are maintained about fuel consumption as the fuel is being used.
20. However, if operations are fairly uniform over a period, it might be reasonable to simply do a survey of on-road vs. off-road operations over representative days and from that derive factors for off-road fuel usage. If the rebate claims are based on survey results, the period and the sample size selected for the survey should be representative of the company's operations and the use of its vehicles during the entire claim period.
21. TRA requires a complete explanation of the off-road activities and complete descriptive calculations to support the off-road fuel usage. The explanation should answer the following questions:
  - i) What does the applicant do that requires some or all of its vehicles to operate off-road? In what part of the province does the off-road activity occur?
  - ii) What kind of vehicles and motorized equipment does the applicant operate? Which of these consume taxed fuel and operate at least partially off-road? What is the off-road activity of the licensed vehicles that do operate off-road?
  - iii) What kind of fuel - diesel, gasoline or propane - do the vehicles and pieces of equipment consume?
  - iv) What was the total consumption of each kind of fuel over the period for which application is made?
  - v) What are the rates of consumption of fuel by the various vehicles during various operations? (For instance, how much fuel does a truck burn per hour of highway travel and how much per hour while idling or pumping at a job site?) How were the rates of fuel consumption

determined? (e.g. from manufacturer's specifications? from some other set of standards?)

22. New surveys should be provided for each claim period unless the applicant can demonstrate that there has not been any significant change in the percentage of off-road activity and the mix of vehicles and equipment used in its operations. The results of these new surveys cannot be used to adjust the off-road factors used in prior claim periods.

#### Time Limits and Claim Periods

23. A claim for rebate on gasoline, diesel fuel or propane must be received by TRA not later than three years after the end of the calendar year in which the fuel was purchased. The application must be complete -- it must include all supporting schedules and documentation as described above.
24. An application for a tax rebate must cover a minimum period of three months. To facilitate the processing of rebate claims, we request the following:
  - a) that the claim period for an application end at the end of a calendar quarter whether the period covered by the claim is for just one quarter or for a longer period (this is required for claimants registered with IFTA);
  - b) that amendments for time periods covered by previous applications be filed separately as amended applications for those claim periods and not be included with the application for the current period.
25. Amended applications should be filed within 90 days of the date of the letter from TRA that described the disposition of the original application.
26. An interjurisdictional carrier who is registered with IFTA must file quarterly tax returns and might also file applications for fuel tax rebates. A rebate application for a period will not be processed until the quarterly tax returns for that period have been received by TRA.

#### REVIEW OF APPLICATIONS BY TRA

27. Before TRA pays a fuel tax rebate, it attempts to satisfy itself that the application is reasonable. To that end, assessment staff may contact the applicant and request additional information or clarification about information



included in the application. Payment of the requested rebate does not mean that TRA's review has been completed. At a later point, the application may undergo an in-depth review by TRA's auditors. The auditors may contact the applicant for clarification about his applications. They may also inspect the records of the applicant at his premises or have the records delivered to the offices of TRA.

#### **ENQUIRIES**

28. For forms or additional information, please call Alberta Treasury, TRA at 427-3044 or toll free in Alberta at 310-0000/427-3044.

**FUEL TAX REBATE AGREEMENT**  
(Between Claimant & Purchaser)

Claimant

Name: _____
Address _____
_____

Initial Purchaser of Fuel

Name: _____
Address: _____
_____

1. We hereby agree that the invoices submitted:  
\_\_\_\_\_ with this application,\*  
\_\_\_\_\_ within the period \_\_\_\_\_ (start date) to \_\_\_\_\_ (finish date), \*\*  
\_\_\_\_\_ from the period \_\_\_\_\_ (start date) until rescinded,\*\*  
(with an "X" select one of the above options, and then complete inserts as necessary)

in the name of \_\_\_\_\_ (initial purchaser's name) represent fuel purchased on behalf of and consumed in  
the operations of \_\_\_\_\_ (claimant's name).

2. \_\_\_\_\_ (initial purchaser) agrees that he will not use these invoices on a fuel tax rebate claim.

\_\_\_\_\_  
(initial purchaser's signature)

\_\_\_\_\_  
(claimant's signature)

\_\_\_\_\_  
(date)

\_\_\_\_\_  
(date)

\* Only invoices included with this particular application are subject to this particular agreement.

\*\* Any invoices in the name of the Initial Purchaser that are submitted by the Claimant will be subject to this agreement. It is the responsibility of the parties to the agreement to advise Alberta Treasury - Tax and Revenue Administration of any change to, or cancellation of, this agreement prior to the ending date. Without such notification, the agreement in its present form will be binding on both parties.

**FUEL TAX REBATE APPLICATION  
- SCHEDULE A**

Name of Applicant \_\_\_\_\_

Type of fuel purchase:  Clear Gasoline  
Check ONLY ONE box  
per Schedule  Clear Diesel

For claim period ending \_\_\_\_\_ 19 \_\_\_\_\_

Tax Paid Propane (LPG)

Please complete as many Schedule A(s) as necessary, and forward original Schedule A(s) AND invoices with the Fuel Tax Rebate Application (form AT342) and supporting documentation to Tax and Revenue Administration. Retain a copy for your records and audit purposes. Please ensure that fuel purchase invoices/statements are attached in the same order as listed below. Fuel purchase invoices that are not in the applicant's name MUST be listed on a separate Schedule A and written agreement(s) provided (refer to Information Circular TEFU-1).

Invoice Date	Dealer Name	Invoice Number	Dealer Location (Town/City)	(A) Total Litres Purchased	(B) Off-Road Usage %*	(A) x (B) Litres Consumed Off-Road
	List invoices in date order					
Total:					TOTAL ELIGIBLE LITRES:	

Carry forward the totals of all Schedule A(s) for each fuel type to the appropriate line 18, 19 or 20 on the Fuel Tax Rebate Application (form AT342).

\* OFF-ROAD FUEL USAGE PERCENTAGE:  
Attach documentation to support your off-road fuel usage percentage.  
Each different percentage must have a calculation or description of how it was determined.  
AMOUNTS RELATING TO AN UNSUPPORTED OFF-ROAD FUEL USAGE PERCENTAGE WILL BE DISALLOWED.

Name of Applicant \_\_\_\_\_

Type of fuel purchase:  
Check ONLY ONE box  
per Schedule

- Clear Gasoline
- Clear Diesel
- Tax Paid Propane (LPG)

For claim period ending \_\_\_\_\_ 19\_\_\_\_

Please ensure that fuel purchase invoices/statements are attached in the same order as listed below. Fuel purchase invoices that are not in the applicant's name **MUST** be listed on a separate Schedule A and written agreement(s) provided.

Invoice Date	Dealer Name	Invoice Number	Dealer Location (Town/City)	(A) Total Litres Purchased	(B) Off-Road Usage %*	(A) x (B) Litres Consumed Off-Road
	List invoices in date order					
Total:					TOTAL ELIGIBLE LITRES:	

Carry forward the totals of all Schedule A(s) for each fuel type to the appropriate line 18, 19 or 20 on the Fuel Tax Rebate Application (form AT342).

**\* OFF-ROAD FUEL USAGE PERCENTAGE:**  
 Attach documentation to support your off-road fuel usage percentage.  
 Each different percentage must have a calculation or description of how it was determined.  
**AMOUNTS RELATING TO AN UNSUPPORTED OFF-ROAD FUEL USAGE PERCENTAGE WILL BE DISALLOWED.**

Name of Applicant \_\_\_\_\_

For claim period ending \_\_\_\_\_ 19\_\_\_\_

Type of fuel purchase:  Clear Gasoline  
 Check ONLY ONE box  
 per Schedule  Clear Diesel  
 Tax Paid Propane (LPG)

*Please complete as many Schedule A(s) as necessary, and forward original Schedule A(s) AND invoices with the Fuel Tax Rebate Application (form AT342) and supporting documentation to Tax and Revenue Administration. Retain a copy for your records and audit purposes. Please ensure that fuel purchase invoices/statements are attached in the same order as listed below. Fuel purchase invoices that are not in the applicant's name MUST be listed on a separate Schedule A and written agreement(s) provided (refer to Information Circular TEFU-1).*

Invoice Date	Dealer Name	Invoice Number	Dealer Location (Town/City)	(A) Total Litres Purchased	(B) Off-Road Usage %*	(A) x (B) Litres Consumed Off-Road
	List invoices in date order					
Total:					TOTAL ELIGIBLE LITRES:	

Carry forward the totals of all Schedule A(s) for each fuel type to the appropriate line 18, 19 or 20 on the Fuel Tax Rebate Application (form AT342).

\* OFF-ROAD FUEL USAGE PERCENTAGE:  
 Attach documentation to support your off-road fuel usage percentage.  
 Each different percentage must have a calculation or description of how it was determined.  
 AMOUNTS RELATING TO AN UNSUPPORTED OFF-ROAD FUEL USAGE PERCENTAGE WILL BE DISALLOWED.

Name of Applicant \_\_\_\_\_

Type of fuel purchase:  Clear Gasoline  
 Check ONLY ONE box  
 per Schedule  Clear Diesel

For claim period ending \_\_\_\_\_ 19\_\_\_\_

Tax Paid Propane (LPG)

Please ensure that fuel purchase invoices/statements are attached in the same order as listed below. Fuel purchase invoices that are not in the applicant's name **MUST** be listed on a separate Schedule A and written agreement(s) provided.

Invoice Date	Dealer Name	Invoice Number	Dealer Location (Town/City)	(A) Total Litres Purchased	(B) Off-Road Usage %*	(A) x (B) Litres Consumed Off-Road
	List invoices in date order					
Total:					TOTAL ELIGIBLE LITRES:	

Carry forward the totals of all Schedule A(s) for each fuel type to the appropriate line 18, 19 or 20 on the Fuel Tax Rebate Application (form AT342).

**\* OFF-ROAD FUEL USAGE PERCENTAGE:**  
 Attach documentation to support your off-road fuel usage percentage.  
 Each different percentage must have a calculation or description of how it was determined.  
**AMOUNTS RELATING TO AN UNSUPPORTED OFF-ROAD FUEL USAGE PERCENTAGE WILL BE DISALLOWED.**

**FUEL TAX REBATE APPLICATION  
- SCHEDULE A**

Name of Applicant \_\_\_\_\_

For claim period ending \_\_\_\_\_ 19 \_\_\_\_\_

Type of fuel purchase:  Clear Gasoline  
Check ONLY ONE box  
per Schedule  Clear Diesel  
 Tax Paid Propane (LPG)

Please complete as many Schedule A(s) as necessary, and forward original Schedule A(s) AND invoices with the Fuel Tax Rebate Application (form AT342) and supporting documentation to Tax and Revenue Administration. Retain a copy for your records and audit purposes. Please ensure that fuel purchase invoices/statements are attached in the same order as listed below. Fuel purchase invoices that are not in the applicant's name MUST be listed on a separate Schedule A and written agreement(s) provided (refer to Information Circular TEFU-1).

Invoice Date	Dealer Name	Invoice Number	Dealer Location (Town/City)	(A) Total Litres Purchased	(B) Off-Road Usage %*	(A) x (B) Litres Consumed Off-Road
List invoices in date order						
Total:					TOTAL ELIGIBLE LITRES:	

Carry forward the totals of all Schedule A(s) for each fuel type to the appropriate line 18, 19 or 20 on the Fuel Tax Rebate Application (form AT342).

\* OFF-ROAD FUEL USAGE PERCENTAGE:  
Attach documentation to support your off-road fuel usage percentage.  
Each different percentage must have a calculation or description of how it was determined.  
AMOUNTS RELATING TO AN UNSUPPORTED OFF-ROAD FUEL USAGE PERCENTAGE WILL BE DISALLOWED.

Name of Applicant \_\_\_\_\_

Type of fuel purchase:  
Check ONLY ONE box  
per Schedule

- Clear Gasoline
- Clear Diesel
- Tax Paid Propane (LPG)

For claim period ending \_\_\_\_\_ 19 \_\_\_\_\_

Please ensure that fuel purchase invoices/statements are attached in the same order as listed below. Fuel purchase invoices that are not in the applicant's name **MUST** be listed on a separate Schedule A and written agreement(s) provided.

Invoice Date	Dealer Name	Invoice Number	Dealer Location (Town/City)	Total Litres Purchased (A)	Off-Road Usage %* (B)	Litres Consumed Off-Road (A) x (B)
	List invoices in date order					
Total:					TOTAL ELIGIBLE LITRES:	

Carry forward the totals of all Schedule A(s) for each fuel type to the appropriate line 18, 19 or 20 on the Fuel Tax Rebate Application (form AT342).

**\* OFF-ROAD FUEL USAGE PERCENTAGE:**  
 Attach documentation to support your off-road fuel usage percentage.  
 Each different percentage must have a calculation or description of how it was determined.  
**AMOUNTS RELATING TO AN UNSUPPORTED OFF-ROAD FUEL USAGE PERCENTAGE WILL BE DISALLOWED.**





This form is NOT to be used for fuel consumed in farming operations (refer to form AT4755).

To determine if you are eligible to claim a fuel tax rebate, refer to Information Circular TEFU-1. One original copy of this application together with the appropriate schedule(s), all fuel invoices and documentation to support your claim must be received within 3 years from the end of the year in which the fuel purchase was made. Submit complete applications to: **TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5**. Invoices will be returned after the claim is processed. For more information call Tax and Revenue Administration at (403)427-3044 or 1-800-262-9069 (Alberta toll-free). Fax (403)427-0348.

1. Account Number ● (number assigned by Alberta Treasury) If unsure of this number or if this is your first claim, leave this field blank.	7. For Office Use Only ●	0902
2. Motor Vehicle Identification Number (MVID) (from your Vehicle Registration Certificate)		
3. Legal Name of Applicant (corporate name or surname/first name)		
4. Business or Operating Name (if different from legal name)		
5. Business Address of Applicant  -----  ----- Prov. Postal Code	8. Claim Period: ● (minimum 3 months) Year Month Day Period Beginning Period Ended	
6. Mailing Address (if the rebate and correspondence are to be sent to an address other than above, please provide the mailing address)  c/o  ----- Prov. Postal Code	9. Is this your first claim? Yes <input type="checkbox"/> No <input type="checkbox"/> If "No", and your legal name has changed since your last claim, please provide your previous name: _____	
	10. Is this an amended claim? Yes <input type="checkbox"/> No <input type="checkbox"/>	

11. Type of Operation: (enter the appropriate number in the box)

- |                          |                               |  |                         |                            |
|--------------------------|-------------------------------|--|-------------------------|----------------------------|
| <input type="checkbox"/> | 1 = Forestry                  | 5 = Oil or Gas Well Servicing/<br>Drilling/Exploration | 9 = Home Heating        | 13 = Educational Institute |
|                          | 2 = Mining                    | 6 = Road or Pipeline Construction                      | 10 = Commercial Fishing | 14 = Federal Government    |
|                          | 3 = Excavating/Land Clearing  | 7 = Water Well Drilling                                | 11 = Foreign Government | 15 = Other (specify below) |
|                          | 4 = Generation of Electricity | 8 = General Construction                               | 12 = Municipality       |                            |

If 15, specify: \_\_\_\_\_

12. Describe the nature of operations for which Alberta tax paid fuel was used:  
(If space is insufficient, provide an attachment)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**IF THE FUEL CLAIMED WAS USED FOR OFF-ROAD PURPOSES, PLEASE COMPLETE QUESTIONS 13 TO 17.**

13. Indicate if you are claiming a rebate on tax-paid fuel used in:

Unlicensed Vehicles/Equipment? AND/OR  Licensed Vehicles/Equipment?

Specify below (or attach a listing of) the vehicles/equipment and type of fuel used in each:

\_\_\_\_\_

\_\_\_\_\_

14. If you are claiming the rebate for fuel used in unlicensed vehicles or equipment AND if you have a Fuel Tax Exemption Number, explain why marked fuel was not used:

\_\_\_\_\_

\_\_\_\_\_

15. Are you registered under the International Fuel Tax Agreement (IFTA)? Yes  No

16. Is fuel purchased by you re-sold to other parties who might claim rebates for tax on that fuel? (see example in Information Circular TEFU-1) Yes  No

If "Yes", attach a list of their names and the number of litres sold to each party.

17. Was any of the fuel on which you are claiming a tax rebate purchased in the name of another person or company? Yes  No

If "Yes", a fuel tax rebate agreement must be attached for each initial purchaser.

(see example in Information Circular TEFU-1)

**FUEL TAX REBATE (from Schedule A(s) attached)**

	<u>Total Eligible Litres</u>	
18. Clear Gasoline .....	_____	X \$.09 = \$ _____
19. Clear Diesel .....	_____	X \$.09 = \$ _____
20. Tax Paid Propane .....	_____	X \$.065 = \$ _____
21. Total Rebate Claimed (add lines 18, 19 and 20)	_____	• < \$ _____ >

**APPLICANT'S AUTHORIZATION**

Complete this authorization box if this application was NOT prepared by the applicant.

I, \_\_\_\_\_, authorize \_\_\_\_\_ of \_\_\_\_\_  
name of applicant or signing officer                      name of person who prepared this form                      name of company (if applicable)

at \_\_\_\_\_ to discuss the contents of this application with Tax and Revenue  
preparer's phone no.                      preparer's fax no.  
 Administration.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION**

*I hereby certify that, to the best of my knowledge and belief, the information contained in this application is true, correct and complete and that the fuel herein reported was consumed in eligible operations in Alberta as defined in section 4 of the Fuel Tax Act.*

Name: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_  
(please print)                      Position: \_\_\_\_\_

Signature of Applicant: \_\_\_\_\_ Fax Number: (\_\_\_\_) \_\_\_\_\_  
 Date: \_\_\_\_\_

This application must be signed by the applicant or an authorized signing officer of the company.

**COMPLETE THE FOLLOWING CHECKLIST**

- all applicable areas on this application have been completed.
- Schedule A(s) listing all the fuel purchase invoices are enclosed.
- all invoices to support these schedules are enclosed.
- descriptions/calculations of each different off-road usage percentage are enclosed.

Failure to comply with any of the above items may result in delayed processing, a reduced rebate or the return of an incomplete application.

This form is NOT to be used for fuel consumed in farming operations (refer to form AT4755).

To determine if you are eligible to claim a fuel tax rebate, refer to Information Circular TEFU-1. One original copy of this application together with the appropriate schedule(s), all fuel invoices and documentation to support your claim must be received within 3 years from the end of the year in which the fuel purchase was made. Submit complete applications to: **TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5**. Invoices will be returned after the claim is processed. For more information call Tax and Revenue Administration at (403)427-3044 or 1-800-262-9069 (Alberta toll-free). Fax (403)427-0348.

<p>1. Account Number ● (number assigned by Alberta Treasury) If unsure of this number or if this is your first claim, leave this field blank.</p> <p>2. Motor Vehicle Identification Number (MVID) (from your Vehicle Registration Certificate)</p> <p>3. Legal Name of Applicant (corporate name or surname/first name)</p> <p>4. Business or Operating Name (if different from legal name)</p> <p>5. Business Address of Applicant</p> <p>6. Mailing Address (if the rebate and correspondence are to be sent to an address other than above, please provide the mailing address)  c/o</p>	<p>7. For Office Use Only <span style="float:right">0902</span> ●</p> <p>8. Claim Period: ● (minimum 3 months) <span style="float:right">Year Month Day</span> Period Beginning _____ Period Ended _____</p> <p>9. Is this your first claim? Yes <input type="checkbox"/> No <input type="checkbox"/> If "No", and your legal name has changed since your last claim, please provide your previous name: _____</p> <p>10. Is this an amended claim? Yes <input type="checkbox"/> No <input type="checkbox"/></p>

11. Type of Operation: (enter the appropriate number in the box)

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> 1 = Forestry<br><input type="checkbox"/> 2 = Mining<br><input type="checkbox"/> 3 = Excavating/Land Clearing<br><input type="checkbox"/> 4 = Generation of Electricity | <input type="checkbox"/> 5 = Oil or Gas Well Servicing/<br>Drilling/Exploration<br><input type="checkbox"/> 6 = Road or Pipeline Construction<br><input type="checkbox"/> 7 = Water Well Drilling<br><input type="checkbox"/> 8 = General Construction | <input type="checkbox"/> 9 = Home Heating<br><input type="checkbox"/> 10 = Commercial Fishing<br><input type="checkbox"/> 11 = Foreign Government<br><input type="checkbox"/> 12 = Municipality<br><input type="checkbox"/> 13 = Educational Institute<br><input type="checkbox"/> 14 = Federal Government<br><input type="checkbox"/> 15 = Other (specify below) |
|---|--|---|

If 15, specify: \_\_\_\_\_

12. Describe the nature of operations for which Alberta tax paid fuel was used:  
(If space is insufficient, provide an attachment)

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**IF THE FUEL CLAIMED WAS USED FOR OFF-ROAD PURPOSES, PLEASE COMPLETE QUESTIONS 13 TO 17.**

13. Indicate if you are claiming a rebate on tax-paid fuel used in:

Unlicensed Vehicles/Equipment? AND/OR  Licensed Vehicles/Equipment?

Specify below (or attach a listing of) the vehicles/equipment and type of fuel used in each:

\_\_\_\_\_

\_\_\_\_\_

14. If you are claiming the rebate for fuel used in unlicensed vehicles or equipment AND if you have a Fuel Tax Exemption Number, explain why marked fuel was not used:

\_\_\_\_\_

\_\_\_\_\_

15. Are you registered under the International Fuel Tax Agreement (IFTA)? Yes  No

16. Is fuel purchased by you re-sold to other parties who might claim rebates for tax on that fuel? (see example in Information Circular TEFU-1) Yes  No   
If "Yes", attach a list of their names and the number of litres sold to each party.

17. Was any of the fuel on which you are claiming a tax rebate purchased in the name of another person or company? Yes  No   
If "Yes", a fuel tax rebate agreement must be attached for each initial purchaser. (see example in Information Circular TEFU-1)

**FUEL TAX REBATE (from Schedule A(s) attached)**

	<u>Total Eligible Litres</u>	
18. Clear Gasoline .....	_____	X \$.09 = \$ _____
19. Clear Diesel .....	_____	X \$.09 = \$ _____
20. Tax Paid Propane .....	_____	X \$.065 = \$ _____
21. Total Rebate Claimed (add lines 18, 19 and 20)	_____	• < \$ _____ >

**APPLICANT'S AUTHORIZATION**

Complete this authorization box if this application was NOT prepared by the applicant.

I, \_\_\_\_\_, authorize \_\_\_\_\_ of \_\_\_\_\_  
name of applicant or signing officer      name of person who prepared this form      name of company (if applicable)  
 at \_\_\_\_\_ to discuss the contents of this application with Tax and Revenue  
preparer's phone no.      preparer's fax no.  
 Administration.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION**

*I hereby certify that, to the best of my knowledge and belief, the information contained in this application is true, correct and complete and that the fuel herein reported was consumed in eligible operations in Alberta as defined in section 4 of the Fuel Tax Act.*

Name: \_\_\_\_\_ Position: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_  
(please print)  
 Signature of Applicant: \_\_\_\_\_ Fax Number: (\_\_\_\_) \_\_\_\_\_  
 Date: \_\_\_\_\_

**This application must be signed by the applicant or an authorized signing officer of the company.**

**COMPLETE THE FOLLOWING CHECKLIST**

- all applicable areas on this application have been completed.
- Schedule A(s) listing all the fuel purchase invoices are enclosed.
- all invoices to support these schedules are enclosed.
- descriptions/calculations of each different off-road usage percentage are enclosed.

Failure to comply with any of the above items may result in delayed processing, a reduced rebate or the return of an incomplete application.

This form is **NOT** to be used for fuel consumed in farming operations (refer to form AT4755).

To determine if you are eligible to claim a fuel tax rebate, refer to Information Circular TEFU-1. One original copy of this application together with the appropriate schedule(s), all fuel invoices and documentation to support your claim must be received within 3 years from the end of the year in which the fuel purchase was made. Submit complete applications to: **TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5**. Invoices will be returned after the claim is processed. For more information call Tax and Revenue Administration at (403)427-3044 or 1-800-262-9069 (Alberta toll-free). Fax (403)427-0348.

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<p>Prov.    Postal Code</p>	
<p>Prov.    Postal Code</p>	

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name of applicant or signing officer                      name of person who prepared this form                      name of company (if applicable)  
 at \_\_\_\_\_ to discuss the contents of this application with Tax and Revenue  
preparer's phone no.      preparer's fax no.  
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Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

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Name: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_  
(please print)                      Position: \_\_\_\_\_  
 Signature of Applicant: \_\_\_\_\_ Fax Number: (\_\_\_\_) \_\_\_\_\_  
 Date: \_\_\_\_\_

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ALBERTA TREASURY  
Revenue Branch  
Sir Frederick W. Haultain Building  
9811 - 109 Street  
EDMONTON, Alberta  
T5K 2L5

PACKING SLIP

LEGISLATIVE ASSEMBLY - GOV'T OF N.W.T.  
BOX 1320  
ATTN: LAURELL GRAFF  
YELLOWKNIFE, N.W.T.  
X1A 2L9

ORDER NBR: 111511  
SHIP DATE: 9-OCT-97  
PARCEL: 1 OF 1  
PAGE: 1

THE FORMS REQUESTED BY YOUR FIRM ARE ENCLOSED. SHOULD YOU REQUIRE  
ADDITIONAL COPIES, OR INFORMATION ON COMPLETION AND FILING OF THE FORMS,  
PLEASE CONTACT US.

THIS PACKAGE CONTAINS:

SER	FORM NBR	DESCRIPTION	QTY ENCLOSED	QTY TO FOLLOW
---	-----	-----	-----	-----
1	AT342.9609	FUEL TAX REBATE APPLICATI	3	0
2	AT343.9609	TEFU - SCHEDULE A	3	0
3	TEFU-1.R1	FUEL TAX ACT REBATES OF A	1	0

