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## **Procedures and Requirements for Paying Reforestation Levy and FRIAA Dues**

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### **Reforestation Levy**

Reforestation levy is a fee charged in lieu of undertaking reforestation responsibility for the area harvested. Unless reforestation responsibility has been waived by the Minister (e.g. liquidation cut for agriculture conversion), reforestation levy applies to all coniferous timber permits and deciduous timber permits. Depending on the election of the small quota holder, reforestation levy may also apply to timber licenses issued to quota holders whose quota is less than 10,000 cubic metres per year.

Check your disposition (permit or license) to see whether reforestation levies apply. If reforestation levies are applicable, they apply to all of the volume produced from that disposition. Current rates for reforestation levy are outlined below:

The reforestation levy payable for coniferous timber harvested is

- (a) \$12.58 per cubic metre for timber harvested north of the north boundary of Township 47;
- (b) \$8.39 per cubic metre for timber harvested south of the north boundary of Township 47;

The reforestation levy payable for deciduous timber harvested is

- (a) \$1.08 per cubic metre for deciduous volumes cut under deciduous timber permits;
- (b) NIL (\$0.00) per cubic metre for deciduous volumes cut under coniferous timber permits.

**GST DOES NOT APPLY TO REFORESTATION LEVIES.**

### **FRIP Dues (FRIAA Dues)**

FRIP dues (referred to as FRIAA dues in the Timber Management Regulations) apply to most coniferous timber and some deciduous timber harvested under various dispositions.

### **FRIAA Dues (floating rate)**

All firms and individuals who harvest and produce green coniferous roundwood and who pay dues according to Schedule 3 of the Timber Management Regulation (coniferous sawlogs) must pay FRIAA dues.

All firms and individuals who harvest and produce deciduous roundwood for the purpose of manufacturing pulp (timber producer) and who pay timber dues according to Schedule 5 of the Timber Management Regulation must pay FRIAA dues. FRIAA dues are to be calculated by the timber producer in accordance with Schedule 1 or Schedule 2. FRIAA dues rates will be forwarded to you monthly by Alberta Agriculture and Forestry in connection with their determination of the applicable timber dues rates.

## **FRIAA Dues (Flat Rate for Community Timber Program)**

All firms and individuals who harvest coniferous timber under the authority of a coniferous community timber permit or coniferous community timber licence and pay timber dues according to Section 90.1 (1) of the Timber Management Regulation must pay FRIAA dues. FRIAA dues for this timber are \$0.50 per cubic metre.

GST DOES NOT APPLY TO FRIAA DUES.

## **Submission of Reforestation Levy and FRIAA Dues to FRIAA**

FRIAA dues and reforestation levies are to be remitted, along with a completed FRIAA dues remittance form and one copy of the applicable timber return to FRIAA at:

Forest Resource Improvement Association of Alberta  
Box 11094, Main Post Office  
Edmonton, Alberta  
T5J 3K4

FRIAA dues and reforestation levy are due and owing at the same time as timber dues, whether they be periodic, monthly or quarterly. **Government offices will not accept payments to FRIAA.** If a timber producer must send payment by courier, please contact the FRIAA office for a location which courier service is available.

All timber producers that produce more than 10,000 m<sup>3</sup> of coniferous sawlog timber annually must submit a FRIAA dues remittance form monthly unless otherwise directed by FRIAA in writing. If no FRIAA dues are payable for that month, a nil return must be submitted.

If any other party is paying on your behalf, they must indicate that on the documentation sent to FRIAA for processing. It is imperative that they refer to the correct disposition so that your account/disposition is properly credited.

Once the payment has been processed, a copy of a receipt along with a current copy of your statement of account will be mailed to you. If another party has paid on your behalf, they will receive a copy of what was sent to you for their records.

You must contact your local representative at Alberta Agriculture and Forestry for any discrepancies related to the total volume on your account. FRIAA is only responsible for the processing of payments, not reporting volume.

## **Additional Notes and Reminders**

Statements from FRIAA show charges that have been entered into Alberta Agriculture and Forestry's TPRS database and payments that have been submitted to FRIAA. Disposition holders should review these statements to reconcile charges and payments with their own records.

There may be a lag between the time that timber production is reported and when this information is posted and transferred to FRIAA. It would not be unusual for FRIAA statements to show a credit (current payments exceed current charges). This simply means that current payments were processed before charges posted in TPRS were downloaded to FRIAA.

The timber disposition holder is responsible for submission to FRIAA. If another party (e.g. timber purchaser) has agreed to submit for the disposition holder, the onus is still on the disposition holder to verify that this has occurred.