



ONTARIO TAXES AND PROGRAMS

Objection and Appeal Procedures

January 2009

Before You File an Objection

There may be a simple solution to your disagreement over an assessment, disallowance or other Ministry of Revenue determination. Informal discussions solve many disagreements and misunderstandings about tax and program decisions. Before you file an objection, you should contact the appropriate ministry office to discuss the issue. The letters and forms you received from the ministry will list the appropriate contact information.

Filing an Objection

If discussion does not resolve the issue, you have the right to file an objection with the Tax Appeals Branch. There is a time limit to file an objection, starting from the date the assessment, disallowance or other Ministry of Revenue determination was mailed (see below).

Notice of Objection - Time Limits

180 Days	90 Days	60 Days	30 Days
Corporations Tax Act Electricity Act, 1998 Employer Health Tax Act Fuel Tax Act Gasoline Tax Act Land Transfer Tax Act Mining Tax Act Race Tracks Tax Act Retail Sales Tax Act Tobacco Tax Act	Income Tax Act <ul style="list-style-type: none">- Ontario Child Care Supplement for Working Families- Ontario Opportunity Bonds Tax Incentive- Ontario Research Employee Stock Option Tax Credit (Tax Refund) Ontario Guaranteed Annual Income Act	Community Small Business Investment Funds Act	International Fuel Tax Agreement International Registration Plan

Payment of Taxes in Dispute

You must make suitable arrangements with the Revenue Collections Branch (contact toll-free at 1 866 ONT-TAXS extension 18699 (1 866 668-8297 extension 18699)) to pay the outstanding balance of an assessment while your objection or appeal is being reviewed. The efforts by the Revenue Collections Branch to collect an assessment are independent of the Tax Appeals Branch and will not delay the review process.

If your objection or appeal is successful, you will be refunded any overpayment of taxes with interest from the dates the payments were made.

Transition to a Single Administration of Ontario Corporate Taxes

For taxation years ending after 2008, the Canada Revenue Agency (CRA) will administer the following corporate taxes on behalf of Ontario:

- Corporate Income Tax
- Corporate Minimum Tax
- Capital Tax and
- Special Additional Tax on Life Insurers.

Ontario will continue to administer:

- Mining Tax
- Insurance Premiums Tax and
- payments-in-lieu of federal and Ontario corporate taxes imposed under the Electricity Act, 1998.

The CRA administers the majority of objections and appeals filed from Ontario corporate tax assessments. Ontario will continue to administer objections and appeals concerning:

- premium taxes
- corporate tax appeals currently in progress and
- corporate tax appeals that develop from objections originally resolved by Ontario.

For more information, refer to the following websites:

- ontario.ca/revenue
- www.cra-arc.gc.ca/gncy/prgrms_srvcs/dsgr/ntr_crptns_tx-eng.html.

Property Assessment Appeals

The Tax Appeals Branch does not review property assessment appeals. For information on a Request for Reconsideration of your property's valuation, call your local [Municipal Property Assessment Corporation \(MPAC\)](#) office. The telephone number is listed in the telephone directory, in the Blue Pages (M-Municipal Services), under Property Assessment. If you do not agree with the outcome of your Request for Reconsideration, you may file a Notice of Complaint with the Assessment Review Board. Your Property Assessment Notice will have instructions for filing your Notice of Complaint.

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Introduction

If you have not been able to resolve your disagreement over an assessment, disallowance or other Ministry of Revenue determination, you may file a Notice of Objection with the Tax Appeals Branch. The Tax Appeals Branch will review your objection and will consider all of your reasons for disagreement. This process is simple, inexpensive and easily accessible.

Following the review, the Tax Appeals Branch will issue a decision letter. The decision letter will state whether your objection has resulted in a change in your assessment, disallowance or other Ministry or Revenue determination and by how much. If you do not agree with the decision letter, you may file an appeal with the Superior Court of Justice.

This guide outlines the procedures for filing an objection with the Tax Appeals Branch, and for filing an appeal with the Superior Court of Justice. This guide has been developed from the relevant acts, but is not a substitute for them.

Intent and Scope

- 1 The following objection and appeal procedures are used to solve disagreements between taxpayers or applicants and the Ministry of Revenue. In this guide, the term “taxpayer” or “applicant” also includes any authorized representative who provides written confirmation of authorization.
- 2 The procedures apply to all objections and appeals filed with the Tax Appeals Branch of the Ministry of Revenue.
- 3 The procedures are intended to clarify the administration of the legislation.
- 4 The procedures are not meant to limit or cancel the rights or requirements in the legislation.
- 5 Legislative requirements are described in ***bold and italics*** print. Where the words or expressions used in this publication differ from those used in the legislation, the legislation will prevail. For complete information, refer to the relevant acts.

NOTICES OF OBJECTION

Filing an Objection — Taxes

This section explains the objection procedures for the following acts:

- Corporations Tax Act
- Electricity Act, 1998
- Employer Health Tax Act
- Fuel Tax Act
- Gasoline Tax Act
- Land Transfer Tax Act
- Mining Tax Act
- Race Tracks Tax Act
- Retail Sales Tax Act
- Tobacco Tax Act

Notice of Objection Form

To object to an assessment, reassessment or disallowance under a taxation act, the taxpayer should serve a Notice of Objection on the Minister of Revenue. The Notice must clearly describe each issue and must fully set out the facts and reasons that support each issue.

- 6 You can obtain a Notice of Objection form by accessing the [Ministry of Revenue's website](#) or you can call the Ministry of Revenue at the [toll-free number](#) or the [teletypewriter \(TTY\) number](#) listed at the end of this guide. The ministry's telephone numbers are also listed in the telephone directory, in the Blue Pages (P-Province of Ontario), under Taxes.
- 7 To serve an objection without using a Notice of Objection form, write to the Director, Tax Appeals Branch. The letter should include all of the information listed in paragraph 8 and should be signed by you, an employee of your company or an authorized representative. If an authorized representative signs the objection, written confirmation of authorization must be provided.
- 8 A Notice of Objection must include the following information:
 - Taxpayer's name
 - Account or permit number, if applicable
 - Taxation act under which the objection is served
 - Date and number of the assessment, reassessment or disallowance
 - Period or transaction in dispute
 - Amount of tax or refund in dispute
 - Issues in dispute, including supporting facts and reasons.

Method of Service

The Notice of Objection form should be sent by registered mail, addressed to the Minister in care of the Director, Tax Appeals Branch. The Minister may prescribe other methods of service.

- 9 Although service by registered mail is recommended, your Notice of Objection will be accepted if it is sent by regular mail, by fax or if it is hand delivered to the Tax Appeals Branch or any other Ministry of Revenue office. A signed hard copy of any fax should also be mailed to the Tax Appeals Branch.

Time Limitation

The Notice of Objection must be sent to the Minister within the time limit (see page 1) from the date the assessment, reassessment or disallowance was mailed or personally delivered.

- 10 If you send a Notice of Objection by mail, the date of the postmark on the envelope will be considered to be the date the objection is served.
- 11 If the last day for sending the objection falls on a weekend or a public holiday, the next working day will be considered to be the due date.
- 12 If you deliver a Notice of Objection by hand or fax, the date the ministry receives the objection will be considered the date the objection is served.
- 13 The ministry will give a receipt for a hand delivered Notice of Objection, if you request one at the time of delivery.

Extension of Time

If a taxpayer cannot serve a Notice of Objection within the time limit (see page 1), a request for extension can be made to the Minister. The extension may be granted if the taxpayer:

- ***has reasonable grounds for not serving the Notice of Objection within the time limit and***
 - ***applies within one year from the date the assessment, reassessment or disallowance was mailed or personally delivered.***
- 14 You should send your request for an extension in writing to the Director, Tax Appeals Branch.
- 15 The request should explain the reasons why an extension is required and how much extra time is needed.
- 16 An extension may be granted if you:
- do not have the business records
 - are ill or
 - are unable to complete the Notice of Objection because of extenuating circumstances beyond your control.

An extension will not be granted for the following reasons:

- workload
 - vacation
 - inventory-taking or
 - year-end timing.
- 17** In unusual circumstances, the Director, Tax Appeals Branch, may give an extension following a request made by telephone. This may happen if an emergency prevents you from sending a written request within the time limit. Extensions granted by telephone will be confirmed in writing by the Director, Tax Appeals Branch.
- 18** If a Notice of Objection is incomplete, an extension of time may be granted, if the Notice of Objection was served within the required time limit ([see paragraph 25](#)).
- 19** If you request an extension of time after the time limit ([see page 1](#)), you must explain why your request was not made within the required period. If your explanation is not satisfactory, the extension of time will not be granted and the Notice of Objection will not be accepted.

Designated Assessment

When a designated assessment under the Corporations Tax Act (CTA) is issued, both the corporation and the Minister of Revenue may be bound by the results of the corporation's objection filed with the federal government (section 92 CTA).

- 20** When the Tax Appeals Branch receives a Notice of Objection to a designated assessment, the corporation will be notified of its right to take advantage of section 92.
- 21** The corporation has 30 days from the date of notification to inform the Tax Appeals Branch whether or not it will take advantage of the procedure under section 92.
- 22** If the corporation writes or responds verbally to the Tax Appeals Branch stating it has taken advantage of the procedure under section 92, the corporation will not be required to file a Notice of Objection with the Ministry of Revenue.

Specified Assessment

When a specified assessment under the Corporations Tax Act (CTA) is issued, both the corporation and the Minister of Revenue will be bound by the results of the corporation's objection filed with the federal government (section 92(5) CTA).

- 23** The Ministry of Revenue and the corporation must comply with results of the corporation's objection filed with the federal government. The corporation cannot serve a separate objection on the Ministry of Revenue regarding a specified assessment.

Validity of Notice of Objection

- 24 When a Notice of Objection is received, it will be examined to ensure that it meets the requirements of the appropriate act.
- 25 Your Notice of Objection is incomplete if it is not signed by you, an employee of the company or an authorized representative, or if the objection fails to meet another requirement that can only be corrected by you (see paragraphs 7 and 8).
- 26 You will be told what you need to do to complete your Notice of Objection and, if applicable, the length of your time extension to complete it.
- 27 The Minister is authorized to request further information if a Notice of Objection does not fully set out your facts and reasons relied on for each issue raised in a Notice of Objection.
- 28 If the missing information is not provided within 60 days, your file will be closed and the assessment, reassessment or disallowance will stay the same.
- 29 A Notice of Objection is invalid if it is not served within the time limit or if the reasons for the objection are invalid. For example, a dispute concerning payments or debts from other years is not a valid reason for objecting to an assessment.
- 30 If your Notice of Objection is invalid, you will be advised in writing.

Acknowledgement

- 31 When a valid Notice of Objection is received, the Tax Appeals Branch will send you a letter of acknowledgement.
- 32 After the Tax Appeals Branch receives your Notice of Objection, you should not contact the assessing branch of the Ministry of Revenue. All communications on the issues from the year or period under objection should be directed to the Tax Appeals Branch.

Appointment of Taxpayer's Representative

- 33 When serving a Notice of Objection, you may appoint a representative to act on your behalf by:
 - completing the Appointment of Representative section on the objection form or
 - appointing a representative in writing at any time during the objections review process.

The Tax Appeals Branch will not communicate with representatives unless they have written authority, as required under the *Freedom of Information and Protection of Privacy Act*.

Administrative Review

- 34** An Appeals Officer will review the Notice of Objection. You will be contacted within three months from the file's original assignment date.
- 35** In considering the Notice of Objection, the Appeals Officer will review:
- the assessing branch's files
 - your submissions
 - legal opinions and
 - case law.

Requests for Additional Information

- 36** The Appeals Officer may request additional information from you.
- 37** You will be given 30 days to supply the information. The Appeals Officer may give you an extension, if you request one within the 30-day period.
- 38** The Appeals Officer may request additional information from the assessing branch.
- 39** The assessing branch will be given 30 days to supply the information. The Appeals Officer may give the assessing branch an extension, if a request is made within the 30-day period.

Further Supporting Your Argument

- 40** You will be given an opportunity to clarify facts or to raise further points of law.
- 41** This additional support for your objection may be made:
- in writing
 - at a meeting with the Appeals Officer or
 - in some cases, by telephone.

Meetings

- 42** When necessary, the Appeals Officer may arrange a meeting with you or your representative.
- 43** Meetings will be held at the Tax Appeals Branch at a mutually convenient time. Occasionally, the Appeals Officer may need to visit your place of business.
- 44** The Appeals Officer may ask a representative of the assessing branch to attend the meetings if the Appeals Officer considers it necessary or if the situation requires technical expertise, such as asset appraisal skills.
- 45** The Appeals Officer may ask a lawyer from the ministry's Legal Services Branch to attend the meetings when issues of law are discussed.

Notification of the Appeals Officer's Opinion

- 46 Before making a recommendation to the Minister, the Appeals Officer will tell you the results of your objection's review. This notification will include the reasons for the recommendation.
- 47 The notification will be in writing and mailed to you.
- 48 If no additional information is submitted or a response is not received within 30 working days, the Appeals Officer will prepare a recommendation to the Minister.
- 49 If you raise any new facts or points of law within 30 working days, the Appeals Officer will consider them. The Appeals Officer will mail you a final notification and prepare a recommendation to the Minister.
- 50 All recommendations will be approved by the management of the Tax Appeals Branch.
- 51 Following the review, the Tax Appeals Branch will send you a decision letter.

Notification of the Minister's Decision

- 52 The approved recommendation represents the decision of the Minister.
- 53 You will be notified of the Minister's decision in writing.
- 54 The assessing branch will also be notified of the Minister's decision.
- 55 If an assessment or disallowance has been changed, a new assessment or statement of account will be sent to you.
- 56 Refunds may be credited to your account or mailed to you.

Withdrawal

- 57 If your objection was the result of a misunderstanding and the objection has been resolved, you may be asked to withdraw the objection.
- 58 You may withdraw your objection either by letter or by completing a withdrawal form. You or your representative must sign the withdrawal letter or withdrawal form. If your objection has been accepted in full, the Tax Appeals Branch may assume that you have withdrawn your objection, even if a formal notice is not received.
- 59 A Minister's decision letter will normally be sent to you in order to close the file.

Filing an Objection — Programs

This section applies to the following acts:

- Community Small Business Investment Funds Act
- Income Tax Act
 - Ontario Child Care Supplement for Working Families
 - Ontario Research Employee Stock Option Credit (Tax Refund)
 - Ontario Opportunity Bonds Tax Incentive
- Ontario Guaranteed Annual Income Act

With some exceptions concerning forms and time limits, the above procedures also apply to these acts. In particular, [paragraphs 6 to 8](#) and [paragraphs 14 to 23](#) are replaced by the following paragraphs 60 to 65.

Notice of Objection Form

An objection to a proposal, determination, decision, direction or notice is instituted by serving on the Minister a Notice of Objection in the approved form.

- 60** Specific Notice of Objection forms are available for each of these acts. To obtain the appropriate Notice of Objection form, access the [ministry's website](#) or call the Ministry of Revenue at the [toll-free number](#) or the [teletypewriter \(TTY\) number](#) listed at the end of this guide. The numbers are also listed in the telephone directory, in the Blue Pages (P-Province of Ontario), under Taxes.
- 61** A Notice of Objection must include the following information:
- The name of the person or corporation objecting
 - Reference number
 - Date of the Minister's proposal, determination, decision, direction or notice.
- 62** If a Notice of Objection does not include enough information to identify the dispute, it will not be accepted. The objection will be returned to you. You may complete and resubmit your objection if you can meet the time limitation. For objections under the *Income Tax Act*, the Minister is authorized to require further details relating to facts and reasons supporting each issue. If the missing information is not provided within 60 days, the objection may be considered void.

Time Limitation

Under the Community Small Business Investment Funds Act, a Notice of Objection must be served on the Minister within 60 days from the day the proposal or decision was mailed. A Notice of Objection must be served on the Minister within 90 days from the day the Minister's notice was mailed under the:

- ***Ontario Guaranteed Annual Income Act***
- ***Income Tax Act***
 - ***Ontario Child Care Supplement for Working Families***
 - ***Ontario Research Employee Stock Option Tax Credit (Tax Refund) and***
 - ***Ontario Opportunity Bonds Tax Incentive.***

- 63** A Notice of Objection must be served as set out in [paragraphs 10, 11, 12 and 13](#).

64 The Income Tax Act allows you to apply for an extension of time as follows:

- Ontario Child Care Supplement for Working Families
- Ontario Research Stock Option Tax Credit (Tax Refund) and
- Ontario Opportunity Bonds Tax Incentive.

The application for extension must be sent within 180 days from the day the Minister's notice was mailed. The other acts in this section do not allow for any extensions of time for serving Notices of Objection. A Notice of Objection under these acts that does not meet the time limitations will not be accepted.

65 You will be advised in writing, if your Notice of Objection is invalid.

NOTICES OF APPEAL

Filing an Appeal — Taxes

This section explains the appeal procedures for these acts:

- Corporations Tax Act
- Electricity Act, 1998
- Employer Health Tax Act
- Fuel Tax Act
- Gasoline Tax Act
- Land Transfer Tax Act
- Mining Tax Act
- Race Tracks Tax Act
- Retail Sales Tax Act
- Tobacco Tax Act

Notice of Appeal Form

If a taxpayer wishes to dispute the Minister's decision regarding a Notice of Objection, the taxpayer must file a Notice of Appeal with the Superior Court of Justice. To complete the Notice of Appeal, the taxpayer must:

- ***file a Notice of Appeal in the approved form with the court***
- ***pay the applicable court filing fee and***
- ***serve a copy of the Notice of Appeal as filed on the Minister.***

66 To obtain a Notice of Appeal form, access the [ministry's website](#) or call the Ministry of Revenue at the [toll-free number](#) or the [teletypewriter \(TTY\) number](#) listed at the end of this guide. The numbers are also listed in the telephone directory, in the Blue Pages (P-Province of Ontario), under Taxes.

67 Notices of Appeal that are not in the approved form will not be accepted. If the original submission was made within the prescribed time limit, the Notice of Appeal will be returned to you. An extension of time will be granted so you may comply with the requirements of the legislation and the Superior Court of Justice.

68 A Notice of Appeal must include the following information:

- Taxpayer's name
- Account or permit number, if applicable
- Taxation act under which the appeal is filed
- Date of the Minister of Revenue's decision and Notice of Objection file number
- Date and number of the assessment, reassessment or disallowance
- Period or transaction in dispute
- Amount of tax or refund in dispute
- Statement of allegations of fact, reasons for dispute and laws relied on in support of the appeal.

69 A Notice of Appeal that is not completed properly within the specified time limit is invalid ([see paragraph 82](#)). A Notice of Appeal is limited to the issues raised in the Notice of Objection and to new issues raised in a reassessment or variation by the Minister.

Method of Service

A Notice of Appeal is served when it has been filed with Superior Court of Justice and a copy as filed has been sent by registered mail, to the Minister, in care of the Director, Tax Appeals Branch.

70 To file a Notice of Appeal with the Superior Court of Justice, you must hand deliver the notice to the office of a local registrar of the court. The court offices are listed in your telephone directory, in the Blue Pages (P-Ontario Provincial Services), under Courts, Superior Court of Justice, Civil Filing Office or visit the [Ministry of the Attorney General's website](#).

71 To ensure the Notice of Appeal has been received and accepted by the court office you must:

- pay the court filing fee for the appeal and
- obtain a court action number.

Advise the Tax Appeals Branch of the action number and the location of the court office. Court offices do not accept Notices of Appeal sent by mail. Non-resident taxpayers can arrange for an Ontario agent to file a Notice of Appeal with the court office on their behalf.

72 A Notice of Appeal will be accepted by the Ministry of Revenue if it is delivered by regular mail, fax or by hand if all other requirements are met. The procedures for delivering Notices of Appeal to the ministry are the same as the procedures for Notices of Objection ([see paragraphs 10 to 13](#)).

Time Limitation

Taxpayers have 90 days from the date the notification of the Minister's decision was mailed to file a Notice of Appeal with the Superior Court of Justice and send a copy as filed to the Minister, in care of the Director, Tax Appeals Branch.

73 If a Notice of Appeal is not filed in the court by the deadline, no extension of time can be granted and the Notice of Appeal will be invalid. You will be advised in writing if your appeal will not be considered.

Extension of Time

Taxpayers with reasonable grounds can apply for an extension of time for serving a Notice of Appeal. The taxpayer must apply to the Minister for an extension before the deadline for serving an appeal expires.

- 74** You should send your request for an extension in writing to the Director, Tax Appeals Branch.
- 75** The request should explain the reasons why an extension is required and how much extra time is needed.
- 76** In unusual circumstances, the Director, Tax Appeals Branch, may give an extension following a request made by telephone. This may happen if an emergency prevents you from sending a written request within the time limit. Extensions granted by telephone will be confirmed in writing by the Director, Tax Appeals Branch.
- 77** You may be given an extension if you:
- do not have the business records
 - are ill or
 - are unable to complete the Notice of Appeal because of extenuating circumstances beyond your control.

An extension will not be granted for reasons such as:

- workload
 - vacation
 - inventory-taking or
 - year-end timing.
- 78** If a Notice of Appeal is incomplete or in the wrong form, an extension of time may be granted, if the Notice of Appeal was served within the required time limit (see [paragraphs 67](#) and [80](#)).

Validity of Notice of Appeal

- 79** The Ministry of Revenue will determine whether your Notice of Appeal meets the requirements of the act it is served under and the requirements of the Superior Court of Justice.
- 80** If the time limit has not expired, and you have submitted a Notice of Appeal that is incomplete, unsigned or fails to meet any requirement that can only be corrected by you, it will be considered to be an application for an extension of time.
- 81** You will be told what you need to do to complete your Notice of Appeal and, if applicable, the length of your time extension to complete it.
- 82** If you do not complete your Notice of Appeal within the time granted, it will be considered invalid.

- 83** If your Notice of Appeal is considered invalid, you will be advised in writing.
- 84** If, during the course of your appeal, it is necessary to issue a reassessment or determination under section 80 of the *Corporations Tax Act*, your appeal will remain valid (subsection 84(7) CTA).

Acknowledgement

- 85** When a valid Notice of Appeal is received, the Legal Services Branch will send you a letter of acknowledgement.

Appointment of Taxpayer's Representative

- 86** Though you may file a Notice of Appeal without legal counsel, you are advised to use legal counsel to deal with the specific legal requirements and procedures of the Superior Court of Justice.

Minister's Reply

The Legal Services Branch will serve the taxpayer with the Minister's reply to the Notice of Appeal, and will file it with the Superior Court of Justice within 180 days from the date the Notice of Appeal was served. Additional time to complete to Minister's reply may be arranged with the consent of the taxpayer.

- 87** The reply will provide:
- acceptance or rejection of your allegations of fact and arguments
 - additional allegations of fact
 - arguments of the Minister
 - request for relief, indicating the Minister's advice to the court regarding the judgement and costs of the appeal.
- 88** If the allegations of fact, law or arguments in your Notice of Appeal are incomplete, the solicitor for the Minister may bring a motion to request further information.
- 89** If you do not provide the information requested by the court, your Notice of Appeal will be declared invalid.
- 90** If your Notice of Appeal is declared invalid, no further action will be taken by the Ministry of Revenue.
- 91** If the Minister's reply is not filed within the required time limit, you may apply to a judge who can order that the reply be served within a set time limit. You must give the Minister 21 days notice before you apply to a judge. If the Minister's reply is not served within the time limit set out by the judge, your assessment may be cancelled.
- 92** If you do not reach an out of court settlement with the Legal Services Branch, the appeal may be heard in court.

Filing an Appeal — Programs

The acts dealt with under this section are as follows:

- Community Small Business Investment Funds Act
- Income Tax Act
 - Ontario Child Care Supplement for Working Families
 - Ontario Research Employee Stock Option Credit (Tax Refund)
 - Ontario Opportunity Bonds Tax Incentive
- Ontario Guaranteed Annual Income Act

Minister's Decision

The Minister's decision is final and is not subject to appeal except when the dispute involves:

- ***an interpretation of a provision of the act***
- ***an issue of law, where no facts are in dispute or***
- ***an inference, where no facts are in dispute.***

- 93** You or your representative should contact the Director of the Ministry of Revenue's Tax Appeals Branch in order to negotiate an agreed statement of facts.
- 94** After the statement of facts is completed, the Legal Services Branch may apply to the Divisional Court, which is a branch of the Superior Court of Justice, to have the issue determined.

Information

If you would like more information about objections and appeals, please visit in person or write to the:

Tax Appeals Branch
1600 Champlain Avenue, 3rd floor
Whitby, ON L1N 9B2

- Fax 905 435-2000

You can also telephone one of the following numbers:

- Toll-free 1 866 ONT-TAXS (1 866 668-8297)
- Teletypewriter (TTY) 1 800 263-7776

The Ministry of Revenue's website is ontario.ca/revenue. Notice of Objection and Notice of Appeal forms, and this Tax Appeals Branch publication, can be found on this website.

You can also contact any other Ministry of Revenue office. You will find the addresses listed in your telephone directory, in the Blue Pages (P-Province of Ontario), under Taxes.

If your group or organization would like to know more about the objection and appeal process, the Tax Appeals Branch would be pleased to provide a speaker for your next meeting. Please send your request in writing to the Tax Appeals Branch at the address listed above.

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