

## WAIVER OF ASSESSMENT PERIOD

Pursuant to the *Logging Tax Act*

**Freedom of Information and Protection of Privacy Act (FOIPPA)**

The personal information on this form is collected for the purpose of administering the *Logging Tax Act* under the authority of both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) E-mail: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)

**General Inquiries: 250 953-3082**  
**Toll-free Enquiry BC: 1 800 663-7867**  
**Fax Number: 250 356-0434**

### INSTRUCTIONS:

- For use by a taxpayer to waive the time period for assessment for a taxation year, as described in section 20(2)(b), within which the Commissioner of Income Tax may assess or reassess under section 20(2) of the *Logging Tax Act*.
- One completed copy of this waiver is to be filed with the commissioner within five years from the date of original assessment for a taxation year.
- For taxation years ending prior to June 3, 2010, a mandatory waiver is required under former section 20(3)(b) of the *Logging Tax Act*. A mandatory waiver is required for a taxation year if a taxpayer has:
  - filed a waiver under section 152,
  - served a notice of objection under section 165, or
  - filed an appeal under section 169, of the *Income Tax Act* (Canada) for that taxation year.
- If a taxpayer fails to file the mandatory waiver, the commissioner may assess or reassess the taxpayer for taxes for that taxation year at any time.
- In order for a waiver to be valid, the matter(s) being waived must be specified in the space provided and the waiver must not specify a time limit in respect of its period of application.
- A waiver may be revoked **only** by filing a *Notice of Revocation of Waiver (FIN 194)*, and such revocation is effective on the day that is six months after the date on which the notice is filed.
- This waiver must be signed by the taxpayer, legal representative or authorized signing officer.
- **Please type or print clearly.**

NAME OF TAXPAYER (If there has been a name change or amalgamation, also indicate the previous name in brackets.)

ADDRESS

ACCOUNT NUMBER

WAIVER FOR THE  
TAXATION YEAR  
ENDED

YYYY / MM / DD

### WAIVER

The assessment period referred to in section 20(2)(b) of the *Logging Tax Act*, within which the commissioner may assess or reassess for taxes under the Act is hereby waived for the taxation year indicated above, in respect of:

NAME OF TAXPAYER, LEGAL REPRESENTATIVE OR AUTHORIZED SIGNING OFFICER

POSITION OR OFFICE

SIGNATURE OF TAXPAYER, LEGAL REPRESENTATIVE OR AUTHORIZED SIGNING OFFICER

DATE SIGNED

YYYY / MM / DD

X