BRITISH COLUMBIA | Ministry of Finance

B.C. Taxpayer Fairness & Service Code

The Taxpayer Fairness & Service Code explains what you can expect when you interact with the Ministry of Finance.

THE **B.C. TAXPAYER FAIRNESS & SERVICE CODE** WAS ORIGINALLY DEVELOPED IN 2005 IN PARTNERSHIP WITH:

- THE CANADIAN FEDERATION OF INDEPENDENT BUSINESS
- BRITISH COLUMBIA CHAMBER OF COMMERCE
- RETAIL BC
- RETAIL COUNCIL OF CANADA
- INSTITUTE OF CHARTERED ACCOUNTANTS OF BRITISH COLUMBIA
- CERTIFIED MANAGEMENT ACCOUNTANTS SOCIETY OF BRITISH COLUMBIA
- CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF BRITISH COLUMBIA
- SALES TAX PRACTITIONERS LIAISON COMMITTEE.

THEIR PARTICIPATION AND CONTRIBUTION WERE INVALUABLE.

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Introduction

The Ministry of Finance's role includes delivering fair, efficient and effective tax administration and revenue management to provide revenues that fund essential services such as health care, education, social services and transportation.

Our customer group includes individuals and businesses that are required to pay tax and non-tax amounts, receive refunds or other benefits, or act as agents on our behalf.

We believe you will voluntarily comply with the law if you are treated fairly and have the information and services you need to meet your obligations and understand your entitlements.

The purpose of this code is to:

- Ensure that you are aware of your rights in your interactions with the ministry and its staff
- Outline the standards and behaviour you can expect from ministry staff
- Provide information on how to have your concerns addressed

The Taxpayer Fairness and Service Code strengthens our relationship with British Columbians — a relationship based on mutual respect, fairness and cooperation: working together in partnership.

Your Rights

The right to courtesy and respect

You have the right to professional and courteous treatment such as:

- Properly identifying ourselves
- Identifying the reason we are contacting you
- Being respectful in our interactions with you
- Listening to your concerns
- Responding to your requests in a timely manner
- Making sure you're able to contact the person who will give you the assistance you need

The right to privacy and confidentiality

You have the right to expect we will protect your confidential information so you can meet your obligations with confidence.

We collect, store, use and disclose your information in accordance with the law, by complying with:

- The Freedom of Information and Protection of Privacy Act
- The confidentiality provisions contained in the laws that we administer

We take this legal responsibility very seriously.

Representation

If you provide us with written authorization, we will discuss your situation with a representative of your choice.

The right to fair treatment

You have the right to expect we will apply the law fairly and impartially. Treating you fairly includes:

- Acting honestly
- Making just, fair and timely decisions in accordance with the law by considering all circumstances relevant to the decisions we are making
- Expecting you to pay only the amount required by law
- Providing you with the benefits and tax credits that you're entitled to receive under the law-
- Applying penalty and interest policies in a consistent manner when obligations have not been met
- Giving you the opportunity to voluntarily disclose and correct a tax liability without being penalized or prosecuted, when specific conditions are met
- Abiding by written information, in the form of a tax ruling or interpretation letter requested by you, that is in accordance with the law and specifically applicable to your circumstances as disclosed
- Listening to you and giving you the opportunity to provide information and evidence to support your position, so we may understand all of the circumstances involved
- Acknowledging any errors we may have made and, where allowed by law, correcting them in a timely manner

The right to obtain help

You have the right to obtain help from us so you can clearly understand your obligations and entitlements.

You can expect us to be accessible and to communicate with you in a variety of ways, including:

- Web messaging through eTaxBC
- Phone
- Email and fax
- Letter mail
- In person – we attempt to accommodate face-to-face meetings with you where practical
- Service BC Centres – you can use these centres (located throughout British Columbia – servicebc.gov.bc.ca) to obtain information or to make most payments related to your obligations

Proactively and upon request, we provide information seminars to inform new or existing customers about the services we offer and their obligations and entitlements. This service is also available to groups of customers such as industry associations.

More details on how to contact us are provided below.

The right to accurate, complete, clear and timely information

You have the right to request and receive information in writing to assist you in understanding your obligations and entitlements, including:

- Information that is clear, easy to understand, complete, accurate, consistent and provided in a timely manner
- Information in a format that is accessible and convenient to you
- Legislation, bulletins, brochures, notices, forms and our website at gov.bc.ca/taxes

- Information on legislative changes made available in a timely manner
- A free online subscription service to notify you of changes to online information
- Explanations for our decisions

Written information

You have the right to request and obtain written information regarding your obligations and entitlements. We'll provide you with general information to address your situation in a timely manner.

If requested, we'll also provide written information such as technical interpretations or rulings on legislation.

The right to understand the business we conduct with you

You have the right to expect us to clearly explain the steps we'll follow when working with you.

We rely on our customers to voluntarily comply with their obligations. Therefore, to ensure fairness, we undertake a variety of activities to promote voluntary compliance by everyone.

Documentation reviews

In some cases, we may review documentation (such as a tax return) you have submitted to the ministry or we may contact you to verify the information. If this review determines that you owe additional amounts, you have the right to be informed in writing of the amount owed and to request an explanation of how it was determined.

Audits

We conduct audits to ensure the law is applied fairly and to provide information about compliance.

If you have been selected for an audit, you or your representative can expect us to follow these steps:

1. Before the audit, we'll contact you if we need to meet or have access to your records.

2. If we need to travel outside of B.C. to conduct your audit, an audit fee will be charged. We will advise you of the estimated amount before the start of the audit.

3. At the start of the audit, we'll explain the audit process and review your rights under the Taxpayer Fairness and Service Code at your premises or representative's office.

4. During the audit, we'll review your records, including electronic records where applicable, and be willing to discuss issues of interpretation that arise from the audit.

5. We'll work with you to ensure the audit is completed in a timely manner, taking into consideration your business needs.

6. If you have any concerns, we'll work with you to resolve them as quickly as possible. We'll safeguard your records.

7. We'll notify you of any refund entitlement discovered during an audit.

8. When the audit is complete, we'll review the results with you, notify you if an amount is owed, and provide options if you disagree with the results. If needed, you'll be given a reasonable time period to review the results before an assessment is finalized.

9. If you provide more information after the audit, we'll review it to determine if the amount you owe needs to be adjusted.

Collections

When amounts due to government are not paid, we'll take steps to collect amounts owed. This deters customers who might otherwise avoid paying and increases voluntary compliance. We act quickly when amounts are not paid on time to ensure that government has the money required to fund public services.

If you have not paid amounts you owe by the due date, you can expect us to follow these steps:

1. Notify you in writing of the amount owed
2. Notify you in writing of our intent to take action to recover the amount owed
3. Initiate action to recover the amount owed

If there are extraordinary circumstances beyond your control that have caused you to miss a payment deadline, we'll consider them. For example, if allowed by law, we may waive late payment penalties, in whole or in part, because extraordinary circumstances resulted in late payment.

You can request a delay in collection if an amount you owe is under appeal to the minister and security has been provided in respect of the amount under dispute.

Refunds

You have the right to request a refund if you believe that you have paid more than the amount due. Once we have received your request with full and accurate information to support your claim, we'll review it and provide a refund if allowed by law. If a refund is not given when requested, we'll provide you with a notification of our reasons. We'll process refund payments in a timely manner.

The right to dispute resolution

You have the right to expect that your concerns, disagreements or complaints will be resolved fairly, in a timely manner and in accordance with the law.

If you disagree with an action we have taken, a decision we have made, feel you have been treated unfairly, or have received information which you believe is incorrect, we encourage you to discuss your concerns with the person you have been dealing with. Ask the person you have been dealing with to give you the name and number of their manager. You can also get ministry contact information by calling one of the following:

- Consumer taxation program: 1-877-388-4440
- Income taxation branch: 1-877-387-3332
- Mineral, oil and gas branch: 1-800-667-1182
- Property taxation branch: 1-888-355-2700
- Speculation and vacancy tax: 1-833-554-2323

The ministry person you have been working with can also help explain other dispute resolution options that may be available to you. For example, you may also have the right to resolve your dispute by filing an appeal.

British Columbia Ombudsperson

If you feel that you have been treated unfairly or are unable to reach a satisfactory resolution with us, the Ombudsperson of British Columbia may be able to help. Call toll-free at 1-800-567-3247 or go to bcombudsperson.ca for more information.

The right to an appeal

An appeal to the minister may be available to formally resolve a situation where you disagree with an action we have taken or a decision that we have made. For example, under the provisions of certain tax Acts, if you disagree with an assessment or a disallowed refund claim, you can appeal the decision to the minister, and if still dissatisfied, appeal to the courts. The law imposes time limits on appeal submissions.

When you have requested an appeal, you can expect that your case will be reviewed in a timely and impartial manner. Specifically, you can expect us to follow these steps:

1. A letter will be sent to you acknowledging receipt of your appeal submission.
2. We'll request additional information from you if your appeal submission does not fully set out the facts and reasons supporting the appeal.
3. If you appoint a representative to act on your behalf, we'll work with your representative after you provide us with written authorization.
4. We'll assist you in understanding the basis of the assessment or decision, if applicable.
5. Appeals staff will contact you during the review process to discuss your appeal position or the steps involved before making a recommendation.
6. Once the appeal has been reviewed, the minister or their representative will consider your appeal and make a decision.
7. You'll receive written notification of the minister's decision.
8. Under certain Acts, you can appeal to the courts if you're not satisfied with the minister's decision.

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More Information

Information about the ministry's purpose, goals and objectives are in the ministry service plan.

For assistance or additional information, contact us:

- Toll-free within Canada: 1-877-388-4440
- Email: CTBTaxQuestions@gov.bc.ca
- Website: gov.bc.ca/taxes

Feedback

We want to hear any comments you may have about this code.

Associate Deputy Minister, Revenue Division

- Phone: 250-387-0665
- Mail: ADM, Revenue Division
  PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6