

# Ministry of Finance Tax Bulletin



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**Bulletin GEN 002**

**Issued: February 1983    Revised: June 2023**

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## Appeals

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Latest Revision: The revision bar (|) identifies changes to the previous version of this bulletin dated March 2023. For a summary of the changes, see Latest Revision at the end of this document.

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This bulletin describes the steps involved in appealing assessments, including penalties and interest, disallowed refunds or other decisions made by the Ministry of Finance.

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## **Overview**

If you believe an error was made in an assessment, disallowed refund or other decision made by the Ministry of Finance, you may have the right to formally appeal to the Minister of Finance under the terms of the applicable legislation.

Your appeal will be reviewed by the Tax Appeals and Litigation Branch (Appeals Branch). After reviewing your appeal, the Appeals Branch will make a recommendation to the minister for decision.

The minister or the minister's representative will review the recommendation, decide on the appeal and notify you in writing of the results. The minister's decision will result in one of the following:

- **Allowed:** The original assessment, disallowed refund or decision is reversed, and if any tax dollars are at issue, the account is adjusted or the refund is issued for the full amount under appeal. In cases involving appointments or permits, the minister may require the director to appoint the appellant, or issue the permit that was the subject of the appeal.
- **Varied:** The original assessment, disallowed refund or decision is changed or partially reversed, and if any tax dollars are at issue, the account is adjusted or the refund is issued as stated in the ministerial decision letter.
- **Affirmed:** The original assessment, disallowed refund or decision is maintained.

## **Mandate**

The Appeals Branch is responsible for conducting a fair and impartial review of all appeals initiated with the Ministry of Finance under the applicable legislation.

The Appeals Branch is also committed to providing a timely response to your appeal. Appeals are generally addressed on a first-in, first-out basis. However, there may be factors that influence the timing of the completion of your particular appeal, such as the complexity of the evidence, legal and policy issues, and the need to obtain further information or submissions.

The [Taxpayer Fairness and Service Code](#) provides you with information about the standards and behaviour you can expect from ministry staff. All taxpayers are entitled to fair treatment that includes just, fair and timely decisions that take all relevant circumstances into account and apply legal and policy criteria consistently and impartially.

## **What You Can Appeal**

Under the relevant legislation, you can appeal assessments, disallowed refunds or other decisions. For a list of appealable issues by tax or program, see Appendix A at the end of this bulletin. Refer to the legislation that governs your particular tax matter for more detailed information.

The following taxes and programs allow for appeals of various decisions to the Minister of Finance:

- B.C. Emergency Benefit for Workers
- B.C. Increased Employment Incentive
- B.C. Recovery Benefit
- Carbon Tax
- Employer Health Tax
- Home Owner Grant
- Insurance Premium Tax
- International Business Activity Program
- Logging Tax
- Mineral Tax
- Motor Fuel Tax
- Net Profit Royalty
- Oil and Gas Royalties and Freehold Production Tax
- Property Transfer Tax
- Provincial Sales Tax
- Speculation and Vacancy Tax
- Stumpage (Forest Act)
- Tobacco Tax

Appeals of HST/GST-related matters are administered by the Canada Revenue Agency (CRA). Appeals of assessments issued under the Income Tax Act (B.C.) are also administered by the CRA. For more information, contact the CRA or visit their [website](#).

The ministry is unable to consider appeals related to your annual municipal or rural property taxes and penalties for late payments. Information on [annual property taxes](#) is available on our website.

For information on appealing your annual property assessment under the Assessment Act, see BC Assessment's website at [bcassessment.ca](#)

## **Contacting the Ministry Before Initiating an Appeal**

Before you appeal to the Minister of Finance, you may wish to contact the branch that issued the notice or letter you received. If you contact the branch, they may be able to answer questions, provide further information and help to resolve your concerns.

You can contact the branch using the information listed on the notice or letter you received. You can also find useful information and branch contact information on our [website](#).

Contacting the branch does not constitute submitting an appeal. It also does not extend the deadline for submitting the appropriate appeal documents. We recommend you submit your appeal while the issuing branch is dealing with your inquiry unless the matter is resolved before the appeal deadline.

**Note:** Some decisions (e.g. the refusal or cancellation of a permit or licence) cannot be reversed by the branch that issued them. In these cases, you must submit your appeal to the Minister of Finance.

## **How and When to Appeal**

Appealing to the minister is your first step in the appeal process. This step must be taken before an appeal can be filed in the courts. The method and timing required for submitting an appeal to the minister depend on the legislation that governs the matter under appeal.

Generally, appeals must be received by the minister within 90 days from the date of the decision under appeal. However, there are exceptions. For a list of filing deadlines by tax or program, see Appendix A at the end of this bulletin.

Although the requirements for initiating an appeal differ slightly between the various tax acts, you can generally appeal an assessment, disallowed refund or other decision by completing the Appeal to Minister form ([FIN 298](#)) available on our website. Include:

- Any documents that support your appeal
- A copy of the assessment or decision you are appealing

Alternatively, you can appeal by writing a letter to the Minister of Finance. Your letter must be signed by you, or by an authorized person in the case of a corporation or trust. Include the following:

- Your name, address and daytime telephone number
- The date of the assessment or decision you are appealing
- The facts and reasons for your appeal
- Any supporting documents, including a copy of the assessment or decision
- If applicable, your account number, the tax year under appeal and the amount you are disputing

If your appeal is being handled on your behalf by your legal representative or another person as your agent, you must provide the ministry with written authorization before we can discuss your appeal with that person. The Appeal to Minister form ([FIN 298](#)) contains a section for representative information. An Authorization – Appeal to Minister form ([FIN 87](#)) is also available on our website.

When you start an appeal, the burden of proof is on you to show the assessment, disallowed refund or decision is incorrect. If you believe the ministry's decision is based on incorrect assumptions, you will need to provide documentary evidence during the appeal process to support your position.

The ministerial appeal process is conducted by written submission. There is no formal hearing process. However, as discussed below, an Appeals Branch staff member will contact you during the process to clarify the issues and provide you with an opportunity to make additional submissions if necessary.

**Note:** Personal information provided during the appeal process is collected for the purpose of administering the relevant tax act(s) under the authority of sections 26(a) and 26(c) of the Freedom of Information and Protection of Privacy Act (FOIPPA). Questions about the collection or use of this information can be directed to:

The Director, Appeals  
PO Box 9629 Stn Prov Govt  
Victoria BC V8W 9P1  
Phone: 250-356-0890  
Toll free: 1-800-663-7867 (ask to be transferred to 250-356-0890)

## **Where to Send Your Appeal**

Send your appeal by mail or courier to the addresses below, or by fax to the Appeals Branch at the number below. The Appeals Branch does not accept appeals by telephone or email.

### **Tax Appeals and Litigation Branch**

Ministry of Finance  
PO Box 9629 Stn Prov Govt  
Victoria BC V8W 9P1

Fax: 250-387-5883

By courier:

### **Tax Appeals and Litigation Branch**

Ministry of Finance  
1810 Blanshard Street  
Victoria BC V8T 4J1

Keep a copy of any records that show when you submitted your appeal until you receive a letter from the Appeals Branch confirming your appeal was received on time (see Acknowledgment below). These records might include a courier waybill, successful fax transmittal report, and registered or priority mail documents showing a signature on delivery.

## **Acknowledgment**

Once the Appeals Branch has received your appeal, it is reviewed to see if it meets the legislative requirements. If your appeal meets the requirements, an acknowledgment letter will be sent to you. Otherwise, a letter explaining why your appeal does not meet the requirements will be sent to you.

The acknowledgment letter will include the name and contact information for the Appeals Branch staff member assigned to review your appeal. During the appeal process, they will contact you (if your contact number has been provided) to:

- Discuss your case
- Explain the assessment or other decision you are appealing
- Request additional information or documents (if necessary)
- Respond to any questions you may have

## **Cost of Initiating an Appeal**

There is no charge for submitting an appeal or for the work done by the ministry in reviewing your appeal.

However, regardless of the outcome of the appeal, you are responsible for any outside costs you may incur with respect to your appeal (e.g. legal, accounting, appraisal fees).

## **Reference Material**

You can find important information on our [website](#).

Free access to up-to-date legislation and regulations is available online at [BCLaws.gov.bc.ca](http://BCLaws.gov.bc.ca)

The law may change over time. If you are unsure what legislation was in effect at the time your assessment, disallowed refund or other decision was issued, please contact the branch that issued it, or the Appeals Branch staff member assigned to your appeal.

## **Payment of Taxes Under Appeal**

Taxes, penalties and interest are payable even if an appeal has been initiated. You should pay your assessment immediately to avoid additional interest charges. Paying the assessment does not mean you accept the assessment and has no impact on how your appeal will be resolved.

As long as the assessment remains unpaid, you may be subject to collection action and interest will continue to be added to the amount owing. If your appeal is successful, you will be credited for any overpayment plus applicable interest.

For information on the collection process, see [Bulletin GEN 001](#), Collecting Overdue Taxes, or contact the Receivables Management Office by phone, mail, courier or fax at:

### **Receivables Management Office**

Ministry of Finance  
PO Box 9445 Stn Prov Govt  
Victoria BC V8W 9V5  
Toll free: 1-866-566-3066

Fax: 250-356-1090

By courier:

**Receivables Management Office**

Ministry of Finance

1802 Douglas Street

Victoria BC V8T 4K6

## **Appealing to the Courts**

If you do not agree with the decision of the minister, you may have a right to further appeal that decision to the [Supreme Court of B.C.](#) under the terms of the applicable legislation.

**Note:** The Home Owner Grant Act, Net Profit Royalty Regulation, and the Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation do not provide for an appeal to the court.

Supreme Court of B.C. appeals are initiated by filing a petition (naming His Majesty the King in right of the Province of B.C. as the respondent) at a B.C. Supreme Court registry within **90 days** from the date on the minister's decision letter. The petition must then be served on the government by providing a copy to the Attorney General at the Ministry of Attorney General in the City of Victoria within **14 days** after the filing date.

If the Supreme Court of B.C. makes a decision on your appeal that you disagree with, you may be able to appeal that decision to the [B.C. Court of Appeal](#).

There are costs associated with filing a court petition, court proceedings and having a lawyer represent you. You may be compensated for part of your costs if your appeal is successful and the court makes an award of costs in your favour. However, it is also possible to have an award of costs made against you.

## **Property Transfer Tax**

You may be able to request a review of the minister's decision by arbitration under the Property Transfer Tax Act as an alternative to an appeal to the Supreme Court of B.C. A request for arbitration must be received within **90 days** from the date on the minister's decision letter.

You can only have the decision reviewed by arbitration for fair market value issues under the Property Transfer Tax Act.



You can request arbitration by completing the Notice of Arbitration ([FIN 292](#)) or by writing a letter. If writing a letter, your request must indicate:

- you acknowledge that only the issue of fair market value will be determined by arbitration, and
- you waive your right to appeal to the Supreme Court of B.C.

We recommend you send your request for arbitration well before the 90-day deadline so you still have time to file a court petition if the minister determines the matter cannot go to arbitration. Examples to help you understand when arbitration is an option are available on our [website](#).

Send your request for arbitration to:

**Tax Appeals and Litigation Branch**

Ministry of Finance  
PO Box 9629 Stn Prov Govt  
Victoria BC V8W 9P1

Fax: 250-387-5883

By courier:

**Tax Appeals and Litigation Branch**

Ministry of Finance  
1810 Blanshard Street  
Victoria BC V8T 4J1

**Arbitration Process**

If your request for arbitration is approved, both parties must agree to an arbitrator and how the arbitration will proceed. The typical process is as follows:

- The arbitration is by written submission
- Each party will pay a certain part of the arbitrator's fee and disbursements
- Each party will bear its own costs of legal representation
- The outcome of the arbitration is provided in writing

The outcome of the arbitration is final and binding.

It is up to you to initiate the process for the appointment of an arbitrator. We will ask you to propose a list of arbitrators for our consideration. You may choose to contact the [ADR Institute of British Columbia](#) (the Institute) to request a list of available arbitrators. Alternatively, you may propose arbitrators who are not associated with the Institute.

**Note:** You are responsible for paying any fees associated with using the Institute.

## **Need more info?**

Online: [gov.bc.ca/taxappeals](http://gov.bc.ca/taxappeals)

Phone: 250-356-0890

Toll free: 1-800-663-7867 (ask to be transferred to 250-356-0890)

Fax: 250-387-5883

### **Tax Appeals and Litigation Branch**

Ministry of Finance

PO Box 9629 Stn Prov Govt

Victoria BC V8W 9P1

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. You can find the legislation and regulations online at [BCLaws.gov.bc.ca](http://BCLaws.gov.bc.ca)

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#### **Latest Revision**

June 2023

- Corrected to remove "interest" from the list of what can be appealed under Property Transfer Tax
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## Appendix A – What You Can Appeal to the Minister

Tax	What You Can Appeal
<b>B.C. Emergency Benefit for Workers</b>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An administrative penalty</li> </ul> <p><b>Deadline</b> Your appeal must be postmarked by Canada Post or faxed within 90 days from the date on the notice of determination you are appealing.</p> <p>A postmark is a marking applied by Canada Post to show the date and place your appeal was mailed. A meter mark is not the same as a postmark and is not accepted. A meter mark just shows that postage has been prepaid.</p> <p><b>Legislation</b> <a href="#">Income Tax Act</a> (B.C.), sections 228 and 229</p> <p><b>Website</b> <a href="#">B.C. Emergency Benefit for Workers</a></p>
<b>B.C. Increased Employment Incentive</b>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ A determination</li> <li>▪ An administrative penalty</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date on the notice of determination you are appealing or on or before September 30, 2021, whichever is later.</p> <p><b>Legislation</b> <a href="#">Employer Health Tax Act</a>, sections 75, 76 and 30.19</p> <p><b>Website</b> <a href="#">B.C. Increased Employment Incentive</a></p>

Tax	What You Can Appeal
<b>B.C. Recovery Benefit</b>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ A determination</li> <li>▪ An administrative penalty</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date on the notice of determination you are appealing or on or before September 30, 2021, whichever is later.</p> <p><b>Legislation</b> <a href="#">Income Tax Act</a> (B.C.), sections 255 and 256</p> <p><b>Website</b> <a href="#">B.C. Recovery Benefit</a></p>

Tax	What You Can Appeal
Carbon Tax	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ A disallowed refund claim</li> <li>▪ A refusal or cancellation of an appointment as a collector</li> <li>▪ A refusal or cancellation of a registration certificate, Registered Consumer Certificate, Registered Air Service Certificate or Registered Marine Service Certificate</li> <li>▪ An estimate or assessment</li> <li>▪ A refusal to grant an exemption</li> <li>▪ A lien against property</li> <li>▪ Interest or penalties</li> <li>▪ A refusal or cancellation of an exempt fuel retailer permit</li> <li>▪ A setting or changing of, or refusal to change, the percentage of specified fuel for an exempt fuel retailer permit</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date of the decision you are appealing.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Carbon Tax Act</a>, sections 56, 56.1 and 57 <a href="#">Carbon Tax Regulation</a>, sections 41.8 and 41.9</p> <p><b>Website</b> <a href="#">Carbon Tax</a></p>

Tax	What You Can Appeal
<p><b>Employer Health Tax</b></p>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An assessment of tax payable</li> <li>▪ A determination about a lien on an associated corporation</li> </ul> <p>You may not appeal an assessment of penalties, interest or overpayments.</p> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date on the assessment or other decision received.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Employer Health Tax Act</a>, sections 75, 75.1 and 76</p> <p><b>Website</b> <a href="#">Employer Health Tax</a></p>
<p><b>Home Owner Grant</b></p>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ A Notice of Disentitlement</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date on the Notice of Disentitlement you are appealing.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Home Owner Grant Act</a>, section 17.15</p> <p><b>Website</b> <a href="#">Home Owner Grant</a></p>

Tax	What You Can Appeal
<b>Insurance Premium Tax</b>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An assessment</li> <li>▪ A tax return</li> <li>▪ Interest or penalties</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date the assessment was mailed, or if there has not been an assessment, within 90 days from the date you filed the original return.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Insurance Premium Tax Act</a>, sections 17, 17.1 and 18</p> <p><b>Website</b> <a href="#">Insurance Premium Tax</a></p>
<b>International Business Activity Program</b>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ A refusal, suspension or cancellation of a registration</li> <li>▪ An effective date of registration</li> <li>▪ A determination of tax refund</li> <li>▪ A decision of unsatisfactory proof for a refund</li> <li>▪ Interest or penalties</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date of the decision you are appealing.</p> <p><b>Legislation</b> <a href="#">International Business Activity Act</a>, sections 38 and 39</p> <p><b>Website</b> <a href="#">International Business Activity</a></p>

Tax	What You Can Appeal
<p><b>Logging Tax</b></p>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An assessment</li> <li>▪ Interest or penalties</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date the assessment was mailed.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Logging Tax Act</a>, sections 23, 23.1 and 24</p> <p><b>Website</b> <a href="#">Logging Tax</a></p>
<p><b>Mineral Tax</b></p>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An assessment</li> <li>▪ Interest or penalties</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date of the decision you are appealing.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Mineral Tax Act</a>, sections 26, 26.1 and 27</p> <p><b>Website</b> <a href="#">Mineral Tax</a></p>



Tax	What You Can Appeal
<b>Motor Fuel Tax</b>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ A disallowed refund claim</li> <li>▪ A suspension, cancellation or refusal of an authorization</li> <li>▪ A refusal or cancellation of an appointment</li> <li>▪ A refusal or cancellation of a Registered Consumer Certificate</li> <li>▪ A refusal to grant an exemption</li> <li>▪ An estimate or assessment</li> <li>▪ A refusal to issue or renew a licence</li> <li>▪ A cancellation or suspension of a licence</li> <li>▪ Interest or penalties</li> <li>▪ A refusal or cancellation of an exempt fuel retailer permit</li> <li>▪ A setting or changing of, or refusal to change, the percentage of specified fuel for an exempt fuel retailer permit</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date of the decision you are appealing.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Motor Fuel Tax Act</a>, sections 50, 50.1 and 51 <a href="#">Motor Fuel Tax Regulation</a>, sections 51.92 and 51.93</p> <p><b>Website</b> <a href="#">Motor Fuel Tax</a></p>

Tax	What You Can Appeal
<p><b>Oil and Gas Royalties and Freehold Production Tax</b></p> <p><b>Net Profit Royalty</b></p>	<p>Before you can appeal to the minister, you must <a href="#">request a reconsideration</a> by the collector or administrator.</p> <p><b>What You Can Appeal</b></p> <p>A reconsideration of:</p> <ul style="list-style-type: none"> <li>▪ An invoice or assessment of royalty, tax or penalty</li> <li>▪ A producer price decision</li> </ul> <p><b>Deadline</b></p> <p>Your appeal must be received by the Minister of Finance within 90 days from the date of the reconsideration.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b></p> <p><a href="#">Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation</a>, sections 12 and 12.1</p> <p><a href="#">Net Profit Royalty Regulation</a>, sections 19 and 19.1</p> <p><b>Website</b></p> <p><a href="#">Oil and Gas Royalties and Freehold Production Tax</a></p>

Tax	What You Can Appeal
<b>Property Transfer Tax</b>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An assessment</li> <li>▪ A denied refund claim</li> <li>▪ Penalties</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date of the decision you are appealing.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Property Transfer Tax Act</a>, sections 19, 19.1, 21 and 22</p> <p><b>Website</b> <a href="#">Property Transfer Tax</a></p>

Tax	What You Can Appeal
<b>Provincial Sales Tax</b>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An assessment</li> <li>▪ A refusal, suspension or cancellation of a registration certificate</li> <li>▪ A disallowed refund claim</li> <li>▪ Interest or penalties</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date of the decision you are appealing.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Provincial Sales Tax Act</a>, sections 211, 211.1 and 212</p> <p><b>Website</b> <a href="#">Provincial Sales Tax</a></p>

Tax	What You Can Appeal
<p><b>Speculation and Vacancy Tax</b></p>	<p><b>What You Can Appeal</b></p> <p>If you believe the Speculation and Vacancy Tax Act was applied incorrectly in your case, you can appeal:</p> <ul style="list-style-type: none"> <li>▪ An assessment of tax, penalties or interest payable</li> <li>▪ A determination that corporations are associated for purposes of registering a lien against real property</li> </ul> <p>You <b>cannot appeal</b> an assessment you received because you did not submit a declaration.</p> <p>The appeal review process determines if the Speculation and Vacancy Tax Act has been applied correctly to your circumstances, but it <b>cannot</b>:</p> <ul style="list-style-type: none"> <li>▪ Excuse you from having to declare</li> <li>▪ Excuse you from having to provide certain information to claim an exemption or tax credit</li> <li>▪ Fix an error you made in your declaration (generally, you can <a href="#">correct your declaration online</a>)</li> <li>▪ Change or expand the eligibility requirements of exemptions or tax credits</li> <li>▪ Cancel an assessment because you disagree with the speculation and vacancy tax program</li> <li>▪ Cancel an assessment due to financial hardship or inability to pay</li> <li>▪ Adjust the value or classification of a property as determined by BC Assessment (contact <a href="#">BC Assessment</a> with any questions about your property's value or classification)</li> </ul> <p><b>Deadline</b></p> <p>Your appeal must be received by the Minister of Finance within 90 days from the date on the assessment or determination you are appealing.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p>

Tax	What You Can Appeal
	<p><b>Legislation</b>  <a href="#">Speculation and Vacancy Tax Act</a>, sections 98, 98.1 and 99</p> <p><b>Website</b>  <a href="#">Speculation and Vacancy Tax</a></p>
<p><b>Stumpage (Forest Act)</b></p>	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An assessment</li> <li>▪ Interest or penalties</li> </ul> <p><b>Deadline</b>  Your appeal must be received by the Minister of Finance within 90 days from the date of the decision you are appealing.</p> <p><b>Legislation</b>  <a href="#">Forest Act</a>, sections 142.9 and 142.91</p> <p><b>Website</b>  <a href="#">Stumpage</a></p>

Tax	What You Can Appeal
Tobacco Tax	<p><b>What You Can Appeal</b></p> <ul style="list-style-type: none"> <li>▪ An assessment</li> <li>▪ A refusal to grant a dealer’s permit</li> <li>▪ A suspension or cancellation of a dealer’s permit or a retail authorization</li> <li>▪ A refusal to grant an exemption</li> <li>▪ A limit set on the quantity of tobacco that may be purchased for resale</li> <li>▪ A disallowed refund claim</li> <li>▪ Interest or penalties</li> </ul> <p><b>Deadline</b> Your appeal must be received by the Minister of Finance within 90 days from the date of the decision you are appealing.</p> <p>Your appeal will be deemed to have been given to the minister if it is received within the deadline by tracked mail, courier or fax sent to a location listed in the Where to Send Your Appeal section of this bulletin. These are the methods and locations specified by the minister under the legislation.</p> <p><b>Legislation</b> <a href="#">Tobacco Tax Act</a>, sections 23, 23.1 and 24</p> <p><b>Website</b> <a href="#">Tobacco Tax</a></p>