

# ABORIGINAL TAXATION

2<sup>nd</sup> Edition



FIRST NATIONS OF QUEBEC  
AND LABRADOR ECONOMIC  
DEVELOPMENT COMMISSION



FIRST NATIONS  
QUEBEC BUSINESS  
NETWORK



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# ABORIGINAL TAXATION - INCOME TAX

## SUMMARY TABLE AND EXPLANATIONS

### FROM INTERPRETATION BULLETIN IMP.725-2/R1 REVENU QUÉBEC

Deduction of income earned from duties or employment located on a reserve or on premises from the taxable income of a status indian.

1- STATUS INDIAN LIVING ON OR OFF A RESERVE AND EMPLOYER (INDIAN OR NON INDIAN) RESIDING ON RESERVE OR OFF- RESERVE		
If more than 90% of the duties are performed <b>on</b> a reserve or on premises	==	100% Deduction (paragraph 6)*
If less than 90% of the duties are performed on a reserve or on premises <b>and if paragraphs 10, 14, and 17 do not apply</b>	==	Income must be prorated based on the duties performed on the reserve or on premises and those performed outside the reserve or premises (paragraph 9)*
2- STATUS INDIAN LIVING ON A RESERVE AND EMPLOYER (INDIAN OR NON INDIAN) LIVING ON A RESERVE		
If more than 50% of the duties are performed <b>outside</b> a reserve or premises	==	100% deduction (paragraph 10)*
3- STATUS INDIAN LIVING ON A RESERVE OR EMPLOYER (INDIAN OR NON INDIAN) LIVING ON A RESERVE		
If more than 50% of the duties are performed <b>on</b> a reserve or premises	==	100% deduction (paragraph 14)*
INCOME <u>DEEMED</u> TO BE INCOME EARNED ON A RESERVE (PARAGRAPH 17)*		
The income of a Status Indian is <u>deemed</u> to be located on a reserve and is eligible for a 100% deduction if the followings conditions are met:		
<ol style="list-style-type: none"> <li>1) The employer resides on a reserve</li> <li>2) The employer is:               <ol style="list-style-type: none"> <li>a) An Indian band or</li> <li>b) A band council or</li> <li>c) An Indian organization that falls within the jurisdiction of one or more bands or council and that is exclusively devoted to the social, cultural, educational or economic development of Indians the majority of whom live on reserves</li> </ol> </li> <li>3) The activities of the employer are non-commercial in nature and are intended solely for the welfare of the Indians living on reserve</li> </ol>		

See page 3 for simulations based on above table and explanations

See page 5 for the main definitions and comments concerning this bulletin.

\* Revenu Québec Tax Interpretation Bulletin 725-2/R1 September 28, 2007. (revenuquebec.ca)

# SIMULATIONS BASED ON TABLE AND EXPLANATIONS FROM TAX INTERPRETATION BULLETIN IMP.725-2/R1

## 1. STATUS INDIAN LIVING ON A RESERVE EMPLOYER LIVING OFF-RESERVE

- a) If 25% of the duties are performed on a reserve
  - Paragraph 9 = on a pro rata basis = 25% deductible
- b) If 40% of the duties are performed off-reserve
  - Therefore 60% of the duties are performed on a reserve
  - Paragraph 14 = 100% deductible
- c) If 49% of the duties are performed on a reserve
  - Paragraph 9 = on a pro rata basis = 49% deductible
- d) If 51% of the duties are performed on a reserve
  - Paragraph 14 = 100% deductible
- e) If 90% of the duties are performed on a reserve
  - Paragraph 14 = 100% deductible
  - Paragraph 6 = 100% deductible
- f) If 100% of the duties are performed off-reserve
  - Paragraph 9 = on a pro rata basis = 0% deductible

## 2. STATUS INDIAN LIVING OFF-RESERVE EMPLOYER LIVING ON A RESERVE

- a) If 25% of the duties are performed on a reserve
  - Paragraph 9 = on a pro rata basis = 25% deductible
- b) If 40% of the duties are performed off-reserve
  - Therefore 60% of the duties are performed on a reserve
  - Paragraph 14 = 100% deductible
- c) If 49% of the duties are performed on a reserve
  - Paragraph 9 = on a pro rata basis = 49% deductible
- d) If 51% of the duties are performed on a reserve
  - Paragraph 14 = 100% deductible
- e) If 90% of the duties are performed on a reserve
  - Paragraph 14 = 100% deductible
  - Paragraph 6 = 100% deductible
- f) If 100% of the duties are performed off-reserve
  - Paragraph 9 = on a pro rata basis = 0% deductible

### 3. STATUS INDIAN LIVING ON A RESERVE EMPLOYER LIVING ON A RESERVE

- a) If 25% of the duties are performed on a reserve
  - Therefore 75% of the duties are performed off-reserve
  - Paragraph 10 = 100% deductible
- b) If 40% of the duties are performed off-reserve
  - Therefore 60% of the duties are performed on a reserve
  - One of the two lives or resides on a reserve
  - Paragraph 14 = 100% deductible
- c) If 49% of the duties are performed on a reserve
  - Therefore 51% of the duties are performed off-reserve
  - Paragraph 10 = 100% deductible
- d) If 51% of the duties are performed on a reserve
  - One of the two lives or resides on a reserve
  - Paragraph 14 = 100% deductible
- e) If 90% of the duties are performed on a reserve
  - One of the two lives or resides on a reserve
  - Paragraph 14 = 100% deductible
- f) If 100% of the duties are performed off-reserve
  - Paragraph 10 = 100% deductible

### 4. STATUS INDIAN LIVING OFF-RESERVE EMPLOYER LIVING OFF-RESERVE

- a) If 25% of the duties are performed on a reserve
  - Therefore paragraphs 10 and 14 do not apply because of percentage
  - Paragraph 9 = on a pro rata basis = 25% deductible
- b) If 40% of the duties are performed off-reserve
  - Therefore 60% of the duties are performed on a reserve
  - Paragraph 9 = on a pro rata basis = 60% deductible
- c) If 49% of the duties are performed on a reserve
  - Paragraph 9 = on a pro rata basis = 49% deductible
- d) If 51% of the duties are performed on a reserve
  - Paragraph 9 = on a pro rata basis = 51% deductible
- e) If 90% of the duties are performed on a reserve
  - Paragraph 6 = 100% deductible
- f) If 100% of the duties are performed off-reserve
  - Paragraph 9 = on a pro rata basis = 0% deductible

## DEFINITIONS AND COMMENTS

### IMPORTANT DEFINITIONS AND COMMENTS CONTAINED IN REVENU QUÉBEC TAX INTERPRETATION BULLETIN 725-2/R1

#### Definitions

#### 1. “EMPLOYER THAT RESIDES ON A RESERVE OR ON PREMISES”

Means that the reserve or premises is the place where the employer’s business is actually managed and administered.

The central management and administration of a business is usually exercised by the group that performs the function of a board of directors. Generally, such management and administration is exercised at the principal administrative office of the business, although it may be exercised from another place, depending on the circumstances.

#### Interpretation

Revenu Québec does not consider that the total income earned from a duty or an employment is located on a reserve or premises if it is reasonable to believe that the requisite conditions have only been met in order to establish a connecting factor between the income from the duty or employment and the reserve or premises.

#### Comment

When taking into account the definition of an “**employer living on a reserve or premises**”, it may be seriously debated whether or not the following situations meet the requisite conditions to be “**an employer who resides on a reserve or on premises**”:

- The **office of payment** is located on the reserve whereas the employer is operating and effectively administering his business off-reserve
- There is merely an **administrative office** located on a reserve whereas the employer is operating and administering his company off-reserve
- A postal code is the only connecting factor between the employer and a reserve.







## 2. “INDIAN WHO LIVES ON A RESERVE”

Means that the Indian lives on the reserve in a self-contained domestic establishment that is his or her principal place of residence and the centre of his or her daily routine.

### **Principal Place of Residence**

For a self-contained domestic establishment to be considered an Indian's principal place of residence, certain factors showing the Indian's connection to and permanence in the place must be established, such as those which show that the self-contained domestic establishment is:

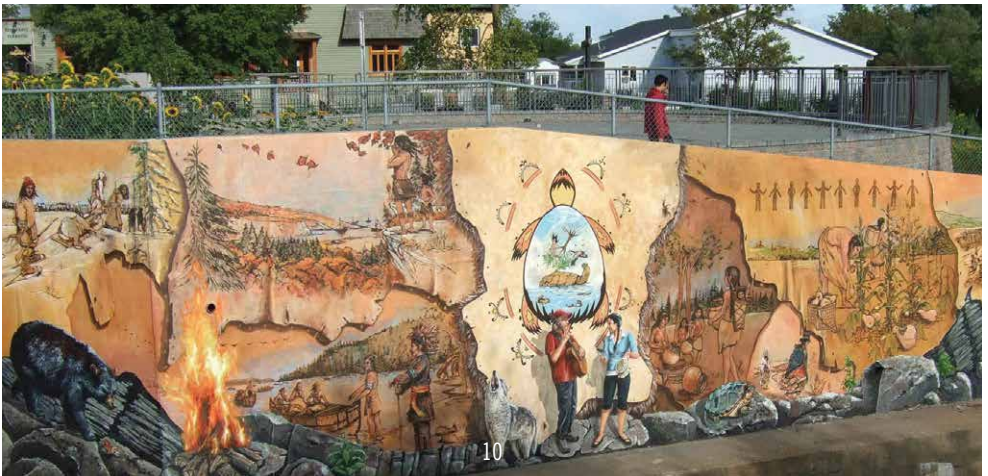
- the place of residence of the Indian's family;
- the place to which the Indian returns with some frequency;
- the place where the Indian engages in social activities.

# ABORIGINAL TAXATION - SALES RELATED TAXES

## GST/HST ADMINISTRATIVE POLICY APPLICATION OF THE GST/HST TO INDIANS - (B-039 - JUNE 2013)

Purchase by an Indian	Goods	On-reserve	Non taxable
		Off-reserve	<b>Non taxable:</b> (1) If delivery to reserve by supplier or his or her agent <b>or</b> (2) When in compliance with B-039 and Policy Statement P-246, it involves stores located in remote regions and other stores located off-reserve
	Service	On-reserve	<b>Non taxable:</b> (1) If the service is performed <u>entirely</u> on a reserve <b>and</b> (2) If the goods are on the reserve at the time of service
		Off-reserve	<b>Taxable except:</b> (1) If the service is related to property rights on reserve (2) If it involves transportation service from one reserve to another
	Intangible personal property ***	Non-taxable when located on a reserve (if the property is linked to a reserve)	
	Imports	Taxable, even if delivered to the reserve (except non-taxable deliveries)	

\*\*\* This is not a physical property - examples: concert tickets, software, conventions, membership, clubs, rentals, lease, and affiliation



Purchase by a Band	Goods	On-reserve	Same as for purchase by an Indian
		Off-reserve	Same as for purchase by an Indian
	Service	On-reserve	Non-taxable: (1) If required for managing band activities <b>or</b> (2) If the services are used for buildings located on a reserve
		Off-reserve	Same as service on reserve <u>Exception</u> : Transportation, accommodation, meals, and entertainment off-reserve: taxes must be paid and a reimbursement may be requested
	Intangible personal property	Same as purchase by an Indian	
Imports	Same as purchase by an Indian		

Purchase by a Band-empowered entity which <b>IS NOT</b> a legal entity	Goods	On-reserve	Same as purchase by a Band
		Off-reserve	Same as purchase by a Band
	Service	On-reserve	Same as purchase by a Band
		Off-reserve	Same as purchase by a Band <u>Exception</u> : Transportation, accommodation, meals, and entertainment off-reserve: taxes must be paid and a reimbursement may be requested
	Intangible personal property	Same as purchase by a Band	
Imports	Same as purchase by a Band		



Purchase by a Band-empowered entity which <b>IS</b> a legal entity	Goods	On-reserve	Same as purchase by a Band but the goods must be required to manage Band activities
		Off-reserve	Same as purchase by a Band but the goods must be required to manage Band activities
	Service	On-reserve	Same as purchase by a Band
		Off-reserve	Same as purchase by a Band <u>Exception:</u> Transportation, accommodation, meals, and entertainment off-reserve: taxes must be paid and a reimbursement may be requested
	Intangible personal property	Same as purchase by a Band	
	Imports	Same as purchase by a Band	

### ADDITIONAL INFORMATION AND EXAMPLES FROM SUMMARY TABLE OF TAX BULLETIN B-039

- **Single owner** companies as well as **partnerships** belonging to Indians are entitled to the same considerations regarding their purchases as are individual Indians. Such entities may purchase products on the reserve or products that are delivered to the reserve without paying GST, if all the conditions set out in Bulletin B-039 are met.
- However purchases made by a Band, by a Band-empowered entity that is not a legal entity or by a Band-empowered entity that is a legal entity, are subject to certain additional conditions set out in Bulletin B-039 and B-039 Implementation Table.
- Products imported to Canada by a company (except those designated as non-taxable imports) are subject to GST, even if the products are delivered on the reserve. The tax is collected at the point of boundary of the owner or of the importer. These taxes may be reimbursed if the business is registered for GST/HST and meets the required conditions.

# THE FOLLOWING ARE EXAMPLES OF PURCHASES BY AN INDIAN

## 1. PURCHASE OF MOVABLE PROPERTY

### On-reserve

- Purchase of a table at retail store located on a reserve (non-taxable).

### Off-reserve

- Purchase of an automobile from dealer, whose place of business is located off-reserve. The dealer or a designated employee paid by the dealer (an employee, a transport company, etc.) delivers the automobile to a reserve but not necessarily the reserve where the purchaser resides (non-taxable).
- Purchase of a table from a retailer whose place of business is located off-reserve. The purchaser uses his or her own vehicle to transport the table to the reserve (taxable).

## 2. PURCHASE OF SERVICE

### On-reserve

- Repair of refrigerator belonging to A who lives on a reserve. The repair was performed entirely on the reserve by the repairman whose place of business is located on a reserve or off-reserve (non-taxable).
- Taxi service provided within the boundaries of the same reserve (non-taxable).

### Off-reserve

- Car belonging to A is repaired at the garage of the mechanic whose place of business is located off-reserve (taxable).
- Notary fees for an authorized deed regarding building located on a reserve (non-taxable).
- Transportation service by taxi from one reserve to another (non-taxable).

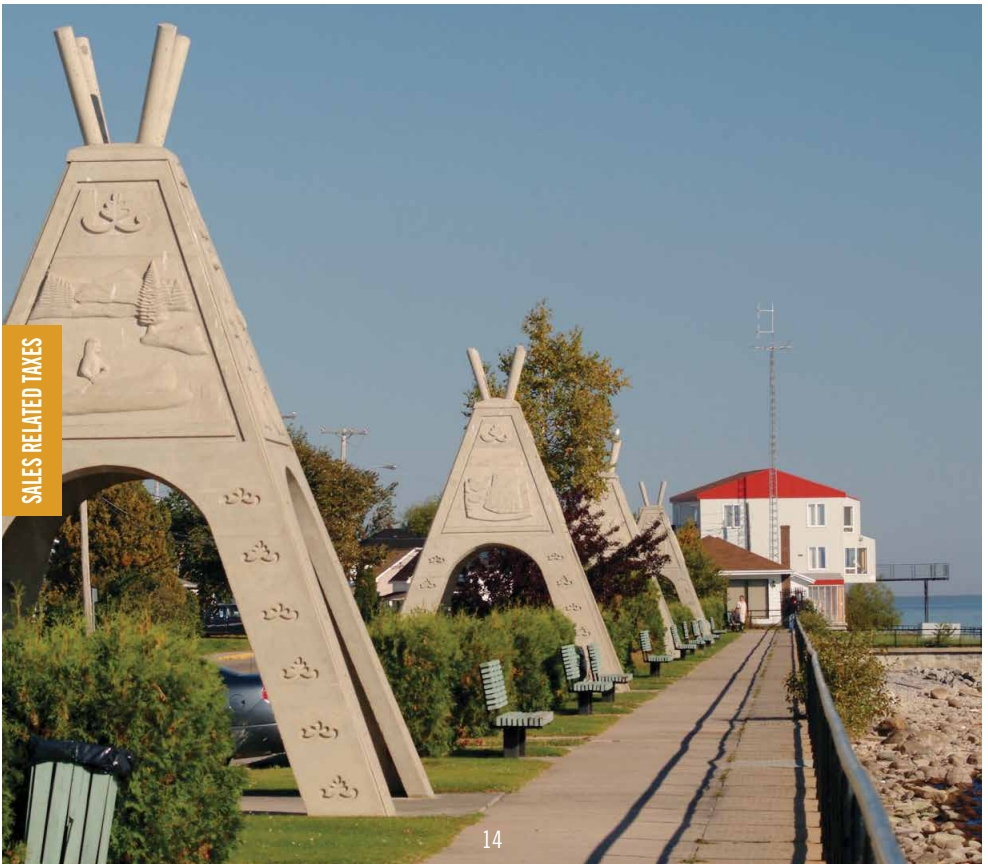
## **PURCHASE OF INTANGIBLE PERSONAL PROPERTY**

(INVOLVING GOODS THAT ARE NOT PHYSICAL – SUCH PURCHASES ARE NOT TAXABLE IF THE PURCHASES ARE LINKED TO A RESERVE)

- Purchase off-reserve of a concert ticket for a concert which will be held on a reserve (non-taxable).
- An Indian living on a reserve purchases software online which he or she downloads to a computer located on a reserve (non-taxable).
- Purchase of a “membership” in a golf club located on a reserve (non-taxable).

### **3. PURCHASE AND IMPORT OF TAXABLE GOODS FROM ANY COUNTRY OUTSIDE CANADA**

- Purchase of a new bicycle from a retailer whose place of business is located in the United States and who will deliver the purchase to the buyer living on a reserve in Canada (taxable, even if it is delivered to a reserve in Canada). The CRA will collect taxes at point of import.
- Purchases in the United States by single owner companies of goods to be sold on a reserve (taxable).



# DISPUTING A NOTICE OF ASSESSMENT FOR INCOME OR OTHER TAXES THROUGH AN ADMINISTRATIVE OR JUDICIAL PROCESS

This outline seeks to provide an overview of the administrative and judicial process for disputing a notice of assessment for income or other taxes. It is, however, only a brief summary of this aspect of taxation. Please consult your own legal or accounting professional for more specific information about the different topics presented.

## 1. IMPORTANT TAX LAWS

### 1.1 INCOME TAX

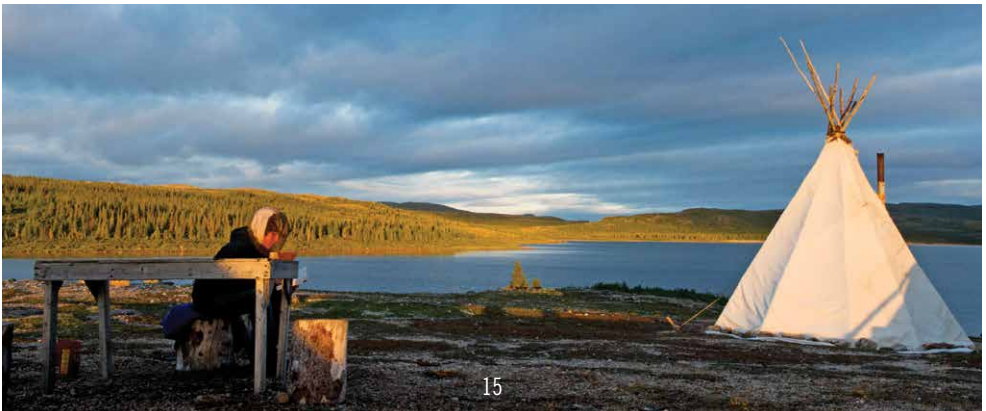
Key statutes regarding income tax:

#### 1.1.1 FEDERAL LEVEL

- Income Tax Act (“ITA”)
- The Canada Revenue Agency (“CRA”) is responsible for administering and ensuring compliance with this statute.

#### 1.1.2 PROVINCIAL LEVEL

- Taxation Act (“TA”)
- The Agence du revenu du Québec (“ARQ” or “Revenu Québec”) is responsible for administering and ensuring compliance with the provisions of this statute.



## 1.2 SALES-RELATED TAXES

Key statutes regarding sales-related taxes:

### 1.2.1 FEDERAL LEVEL

Excise Tax Act (ETA), which imposes the:

- a) GST
- b) HST

The HST regime does not apply in Québec. However, Québec businesses that buy or sell property or services in provinces that have adopted the HST regime may be subject to its provisions.

Note:

Under an agreement with the CRA, Revenu Québec is responsible for administering the GST throughout Québec. Therefore all matters relating to GST in Québec are the jurisdiction of Revenu Québec.

### 1.2.2 PROVINCIAL LEVEL

- a) Act Respecting the Québec Sales Tax (QST), which imposes the QST.
- a) Fuel Tax Act
- a) Tobacco Tax Act

Note:

Revenu Québec is responsible for administering these various tax laws.

## 2. COURTS WITH JURISDICTION TO HEAR INCOME TAX AND OTHER TAX MATTERS

### 2.1 FEDERAL INCOME TAX AND GST/HST

#### 2.1.1 LOWER COURTS

Tax Court of Canada (“TCC”)

- Informal Procedure
- General Procedure



## 2.1.2 APPEAL LEVEL

Federal Court of Appeal (“FCA”)

## 2.2 QUÉBEC INCOME TAX, QST AND OTHER TAXES

### 2.2.1 LOWER COURTS

Court of Québec

- Summary Appeal
- Regular Appeal

### 2.2.2 APPEAL LEVEL

Court of Appeal of Québec

## 3. TAX AGENCIES: A QUICK LOOK AT REVENU QUÉBEC

- Main offices in Montréal and Québec City and regional offices in many other cities in Québec.
- Primary responsibilities:
  - Auditing – individuals and businesses (Québec income tax, QST, GST, tobacco and fuel taxes, etc.)
  - Inspecting (QST, GST, tobacco and fuel taxes, etc.)
  - Assessing – individuals and businesses (Québec income and other taxes, including GST)
  - Collecting taxes (Québec income and other taxes, including GST)
  - Fighting tax evasion
  - Fighting aggressive tax planning
  - Investigations, penal proceedings, searches, seizures
  - Processing notices of objection (Québec income and other taxes, including GST)
  - Handling appeals before the courts (Québec income and other taxes, including GST)
  - Aboriginal affairs
  - Access to information and protection of confidential information
  - Processing complaints
  - Enterprise Registrar

## 4. ENTREPRENEUR – DISPUTING A NOTICE OF ASSESSMENT THROUGH AN ADMINISTRATIVE OR JUDICIAL PROCESS (INCOME OR OTHER TAXES)

### 4.1 AUDIT

Given your tax obligations as an entrepreneur, you might be subject to an income or sales tax audit.

During the tax audit process you will have the chance to provide the auditor with the relevant information and documents and to answer questions.

In the event of an audit, it is recommended that you advise and/or consult your legal or accounting professionals.

### 4.2 DRAFT ASSESSMENT

Generally, once the audit is finished, the auditor will issue a draft assessment indicating whether any amounts will be claimed from you. The auditor will then advise you of the additional time you have to respond (often 21 days) before the assessment will be confirmed.

You should take advantage of this time period to provide additional documentation, new arguments or other proof that will convince the auditor to cancel or reduce the draft assessment. In some cases, this time period may be extended.

Once the deadline has expired, the auditor will issue a notice of assessment based on the initial or amended version of the draft assessment.



### 4.3 NOTICE OF ASSESSMENT

Once the amount of income or other taxes owing has been established, the tax authority will issue a notice of assessment, which will likely include a significant amount of interest and perhaps a costly fine.

Starting from the date of the notice of assessment, there is a limited time period within which:

- you must initiate the administrative (and possibly judicial) procedure to dispute the notice of assessment; and
- the tax authority must initiate proceedings to collect the assessed amounts; note that tax authorities have effective tools at their disposal to collect the amounts owing:
  - Legal hypothecs;
  - Administrative seizures;
  - Offsetting and appropriation;
  - etc.

It might be appropriate to make a settlement arrangement with the tax authority. Consult your legal or accounting professional for more information.

Receiving a notice of assessment is a very serious matter. It is important to act quickly immediately upon receiving the notice.

### 4.4 SOLIDARY LIABILITY OF DIRECTORS IN A CORPORATION

If you operate your business through a business corporation (or “company”) you may be held solidarily liable for the corporation’s tax debt. Consult your legal or accounting professional for more information.

### 4.5 OBJECTION

A taxpayer who receives a notice of assessment for income or other taxes from a tax authority may dispute the assessment by sending a notice of objection to the tax authority, generally, no later than 90 days following the sending of the notice of assessment.

- If the objection relates to a notice of assessment regarding income tax issued by the CRA, the notice of objection must be sent to the CRA;
- If the objection relates to a notice of assessment issued by Revenu Québec for income, other Québec taxes or the GST, the notice of objection must be sent to Revenu Québec.

#### 4.5.1 WHAT IS AN OBJECTION?

An objection is an administrative procedure to dispute a notice of assessment, which will be processed, free of charge, by an agent of Revenu Québec or the CRA, whichever applies.

To prove your case, it must be shown that the assessment is unfounded by submitting legal arguments, appropriate case law, relevant facts and any other compelling proof. It will be necessary to refute the auditor's findings.

After reviewing the taxpayer's arguments and those of the auditor, the agent will decide to cancel the assessment, confirm it or reduce or modify it. If necessary, the agent will issue a new notice of assessment.

Note that the objection process is an essential step should you wish to submit your file to a court.

In certain cases it will be possible, at the objection stage, to settle the file by entering into a transaction (as defined in the Civil Code) with the agent (and waiving the right to appeal).



## 4.5.2 HOW TO DISPUTE A NOTICE OF ASSESSMENT?

To dispute an assessment, you must:

- Serve a written notice of objection (ideally by using the prescribed form);
- Set out the reasons for the objections along with the relevant facts;
- Within the stipulated deadline (generally no later than 90 days from the date the notice of assessment is sent).

## 4.5.3 OBLIGATION OF TAX AUTHORITY

Upon receiving the notice of objection, an agent will reassess the assessment. After reviewing the information, the agent will cancel, confirm or modify the assessment or issue a new assessment.

You will be notified in writing as to the decision.

## 4.5.4 IF YOU DID NOT FILE AN OBJECTION WITHIN THE TIME LIMIT

Should the deadline expire before you are able to file the objection, you may, under certain strict conditions, ask the tax or judicial authorities for relief from such default (i.e. ask for an extension).

Consult your legal or accounting professional for more information regarding the objection procedure.

## 4.6 APPEAL BEFORE THE COURTS

If the file cannot be resolved at the objection stage, the next step available to you in the dispute process is to appeal the assessment.

- In the case of a notice of assessment for income tax issued by the CRA, the notice of appeal will be filed in the Tax Court of Canada;
- In the case of a notice of assessment for GST issued by Revenu Québec, the notice of appeal will be filed in the Tax Court of Canada. However, Revenu Québec's lawyers will plead on its behalf before the court;
- In the case of a notice of assessment for income or Québec taxes issued by Revenu Québec: the notice of appeal will be filed in the Court of Québec;

Throughout the appeal process, the parties may negotiate in order to reach an out-of-court settlement and abandonment of the appeal.

#### 4.6.1 WHAT IS AN APPEAL?

When a taxpayer who serves a notice of objection in response to a notice of assessment is not satisfied with the agent's written decision, the taxpayer may appeal that decision before the courts.

#### 4.6.2 HOW TO FILE AN APPEAL?

A notice of appeal of the assessment must be filed in a competent court and set out the arguments to be heard by the court. Generally, it must be filed within 90 days following the date the tax authority sent its written decision in response to the objection.

#### 4.6.3 JUDICIAL POWERS

The judge may reject the appeal or accept it by cancelling or modifying the assessment.

#### 4.6.4 IF YOU DID NOT FILE AN APPEAL WITHIN THE TIME LIMIT

Should the deadline expire before you are able to file a notice of appeal, you may, under certain strict conditions, ask the court for (i.e. ask for an extension) from such default.

#### 4.6.5 IF CONTESTING THE LOWER COURT JUDGE'S DECISION

Under the applicable law, an appeal may be filed with the Federal Court of Appeal or the Québec Court of Appeal.

It is recommended that you consult your legal and accounting professional regarding an appeal before the courts.



# FILING A COMPLAINT WITH REVENU QUÉBEC OR THE CANADA REVENUE AGENCY

Client service agents at Revenu Québec or the Canada Revenue Agency (CRA) may be able to resolve certain matters, such as helping you to:

- Obtain general or specific information regarding your file or that of your business;
- Use their on-line services or browse their website;
- Submit a comment or suggestion;
- Get general information about income or other taxes;
- Etc.

## **Revenu Québec – Client Services**

Montréal area: 514 864-6299

Elsewhere in Québec: 418 659-6299

Elsewhere in Canada/United States: 1 800 267-6299 (toll-free)

## **CRA – Client Services**

Canada and United States: 1 800 959-7775

## FILING A COMPLAINT

It is possible that you may not be satisfied with the way your file was handled for a reason, other than receiving the notice of assessment itself, such as: poor quality of service, not listening to your concerns, failing to provide sufficient information, unreasonable or vague requests by the tax authority's agent, etc.

If you are still dissatisfied with the way your file was handled or the service you received, you may contact:

- The Direction du traitement des plaintes at Revenu Québec regarding your tax file with Revenu Québec (including GST/HST);

or

- Service complaints office of the Canada Revenue Agency (“CRA”) regarding your tax file with the CRA.

The information that follows explains the steps involved in filing a complaint, which are very similar for Revenu Québec and the CRA.

## 3-STEP PROCESS

### 1. BEFORE FILING A COMPLAINT

Before contacting the service complaints office at Revenu Québec or the Canada Revenue Agency, you must first try to find the answer from the employee handling your file or from a client service agent. Many problems can be solved at this point.

If you are still not satisfied, ask to speak to the immediate supervisor of that employee. When communicating with different service agents, it is recommended that you keep note of:

- the names of the people you speak with;
- the date you made or received phone calls;
- a summary of what was discussed;
- the outcome.

Always keep a copy of the letters and emails that you have sent or received.

### 2. PREPARING AND FILING A COMPLAINT

If you have followed the recommended steps without success, you may contact the service complaints office.

The complaints office is responsible for ensuring that the complaints receive the attention they deserve. It will make sure that the complaints are reviewed in a manner that is thorough, objective and impartial and that you get an answer as quickly as possible. The decision, including the reasons supporting the decision, may be communicated by telephone or in writing.

#### How to prepare a complaint?

So that your complaint is processed as quickly as possible, ensure that you provide the following information:

- Your name;
- Your address;
- Telephone number where you may be reached;
- Contact information of your representative, if applicable;
- Your social insurance number;
- Your registration number or your identification and file numbers, if applicable;



- The taxation period covered by your complaint;
- A detailed description of your situation, including elements that may seem less important to you;
- A detailed list of the steps you have taken (dates of phone calls or visits, letters sent, names of people you have met with or spoken to);
- The outcome to date.

### **How to file your complaint?**

There are a number of ways to file your complaint. Contact the appropriate service complaints office for more information:

#### **Revenu Québec**

By telephone:

Québec: 418 652-6159

Elsewhere: 1 800 827-6159 (toll-free)

By mail:

Direction du traitement des plaintes

Revenu Québec

3800, rue de Marly, secteur 2-2-4

Québec, QC G1X 4A5

#### **Canada Revenue Agency**

Note : For a service related complaint concerning the CRA you can also complete Form RC-193, available at ([www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)) or by calling toll-free: 1 800 959-2221

By fax:

Canada or United States: 1 866 388-7371

Outside of Canada and the United States: 1 819 536-0701

By mail:

CRA – Service Complaints:

National Intake Centre

P.O. Box 8000

Shawinigan-Sud, QC G9N 0A6 Canada

## Important

The assistance offered by any complaints service office does not replace any other procedures available to you for resolving your tax-related problems.

A notice of objection, rather than a complaint, is the proper way to dispute a notice of assessment at the administrative level. To dispute a notice of assessment before the courts, one must file a notice of appeal. As such, if you wish to dispute a notice of assessment or to bring an appeal, it is up to you to follow the required steps and meet the required deadlines to protect your rights.

Contacting the service complaints office does not suspend or extend any time limit you have to assert your rights in the dispute process. Under no circumstances may a complaint constitute a notice of objection or appeal.

### 3. DISSATISFIED WITH HANDLING OF COMPLAINT

If you are still not satisfied with the way your complaint was handled, you may contact:

#### 3.1 Provincial

Québec Ombudsman (independent from Rev Qc)

Québec City: 418 643-2688

Montréal: 514 873-2032

Toll-free in Québec: 1 800 463-5070

protecteur@protecteurducitoyen.qc.ca

#### 3.2 Federal

Office of the Taxpayers' Ombudsman

Toll-free in Québec: 1 866 586-3839

oto-boc.gc.ca

#### INFORMATION:

First Nations of Québec and Labrador Economic Development Commission

265, Place Chef Michel Laveau, suite 200, Wendake, QC G0A 4V0

information@cdepnql.org

T: 418 843-1488

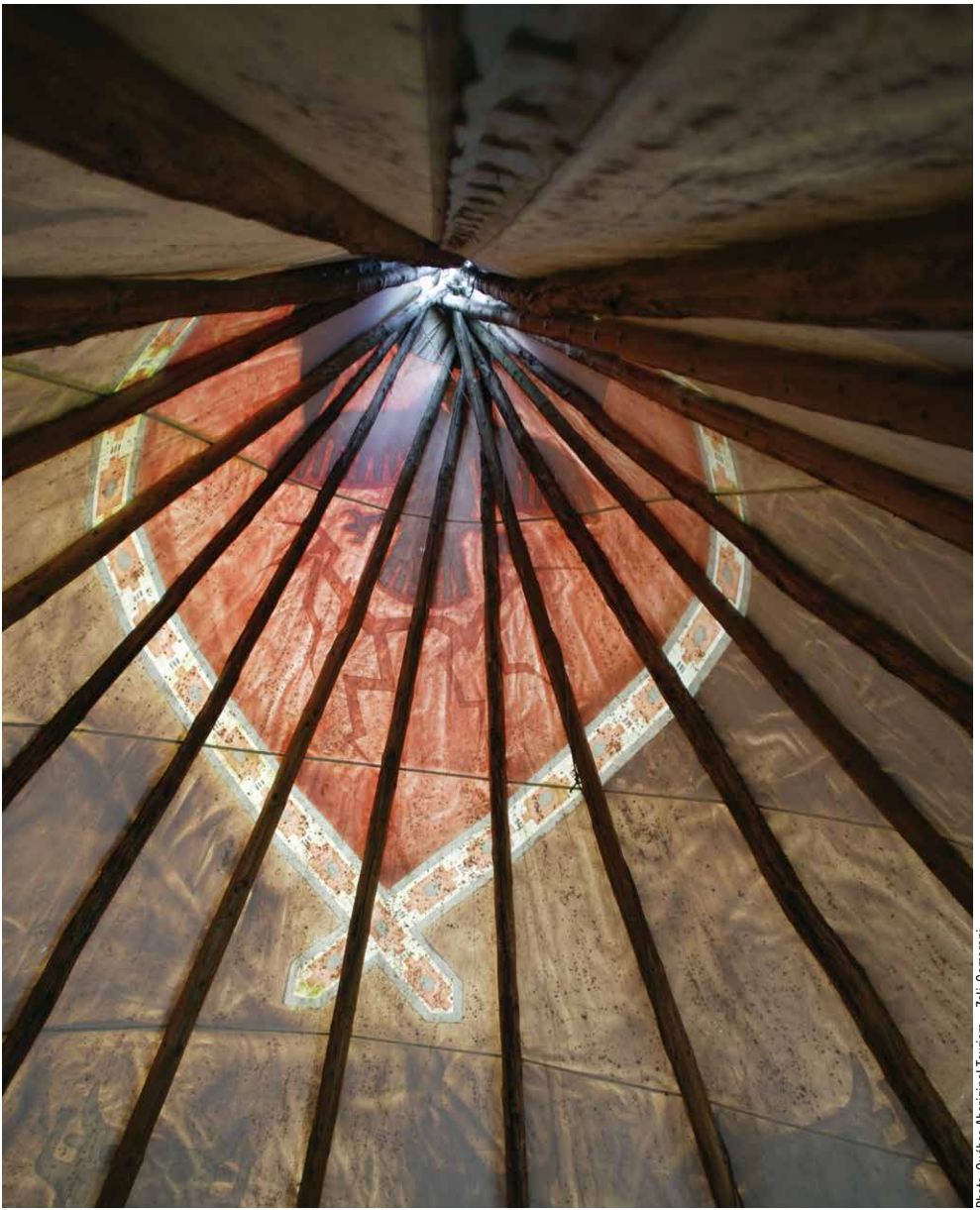


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COMMISSION DE DÉVELOPPEMENT  
ÉCONOMIQUE DES PREMIÈRES NATIONS  
DU QUÉBEC ET DU LABRADOR



RÉSEAU D'AFFAIRES  
DES PREMIÈRES  
NATIONS DU QUÉBEC

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T: 418 843-1488 | Fax: 418 843-6672 | [cdepnq.org](http://cdepnq.org) | [rapnq.org](http://rapnq.org)



Affaires autochtones et  
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