

# Notice of Objection (GST/HST)

This form is to be used by any person that wants to object to a notice of assessment under section 301 of the *Excise Tax Act*.

If you want to object to a notice of assessment under the *Act respecting the Québec sales tax*, complete form MR-93.1.1-V, *Notice of Objection*, instead.

**Before filing a notice of objection with us**, please contact a Revenu Québec representative at the telephone number shown on the notice of assessment to try to resolve the matter. If a solution cannot be found, complete this form.

## Deadline for objecting to a notice of assessment

An objection to a notice of assessment must be filed within **90 days** after the date of the notice.

## Completing the form and documents to include

You must file a **separate** notice of objection for each notice of assessment in respect of which an objection is being filed. Please complete parts 1, 3, 4 and 5, and, if necessary, Part 2. Be sure to state the **reasons** for your objection and all **pertinent facts** in Part 4. If the same facts and reasons apply to more than one notice of assessment, provide only one statement of facts and reasons, making sure to specify all the notices to which the statement applies.

In the case of a listed financial institution or a person whose annual taxable supplies were more than \$6 million in each of the two preceding fiscal years, you must also indicate, in Part 4, the **points in dispute** as well as the **amount of each point in dispute**.

Even if a representative has been designated, **only** the person filing the objection can sign Part 5 of this form.

### Documents to include:

- a copy of the disputed notice of assessment
- all supporting documents substantiating the objection (**do not send original documents**; Revenu Québec will ask for them if needed)

### Filing this form and all supporting documents

This form and all supporting documents must be sent to the following address:

Revenu Québec  
3800, rue de Marly  
C. P. 25025, succursale Terminus  
Québec (Québec) G1A 0B8

They can also be sent by fax to 418 577-5254 or 1 866 374-7286 (toll-free). If you send documents by fax, you do not need to mail the original copy of this form.

You will receive an acknowledgement of receipt indicating how to obtain information regarding the notice of objection.

Please notify Revenu Québec of any change of address.

## 1 Information about the person filing the objection

GST/HST account number

R T

Québec enterprise number (NEQ)

<input type="checkbox"/> Mr.	Last name		First name	
<input type="checkbox"/> Ms.				
Name of business				
Address				Postal code
Area code	Telephone (work)	Extension	Area code	Telephone (home)
			Area code	Telephone (cellular)
			Area code	Fax
Email address				

## 2 Information about the representative (complete this part only if a person has been designated to represent the person filing the objection)

If applicable, enter the Québec enterprise number (NEQ) or identification number of the person representing you. If this person is registered for professional representative services, also enter his or her professional representative number.

Québec enterprise number (NEQ)

Identification number

Professional representative number

<input type="checkbox"/> Mr.	Last name		First name	
<input type="checkbox"/> Ms.				
Name of business			Contact person	
Address				Postal code
Area code	Telephone (work)	Extension	Area code	Fax
			Email address	



### 3 Information about the disputed notice of assessment

Be sure to enter all required information. If the space provided is insufficient, attach a separate sheet.

Date of the disputed notice of assessment: 

Y	Y	Y	Y	M	M	D	D

Reference number	Amount in dispute	Period (from _____ to _____)
1st		
2nd		
3rd		
4th		
5th		
6th		
7th		
8th		
9th		
10th		

### 4 Facts and reasons

Be sure to state the reasons for the objection, describe all pertinent facts and indicate any points in dispute as well as the amount of each point in dispute. Please include all supporting documents (do not send originals) with the notice of objection. If the space provided is insufficient, attach a separate sheet.


### 5 Certification

This part must be signed by the person filing the objection. If the person filing the objection is a **legal person**, a **partnership**, a **trust** or any other type of legal entity, the signee must be the person authorized to sign on its behalf. In that case, attach a document certifying that the person is authorized to sign this form.

Furthermore, if a person has been designated in Part 2, that person is authorized to represent the person filing the objection. The designated person will have access to all information pertaining to this notice, may discuss any matter so related and may act on behalf of the person filing the objection. To that end, Revenu Québec is authorized to provide the representative with any information that the person filing the objection has supplied or to send the representative any document in the person's file regarding this notice.

I certify that the information in this form and in all attached documents is, to the best of my knowledge, accurate and complete.

\_\_\_\_\_  
Last and first name of the person filing the objection or of the person authorized to sign

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title of the person authorized to sign (if applicable)

Y	Y	Y	Y	M	M	D	D

  
Date

Personal information is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to: access their personal information, request corrections, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

**Do not use this area.**

Numéro d'inscription
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