



CHARTER OF TAXPAYERS'

AND MANDATARIES' RIGHTS

CONTENTS

Introduction	5
1 You have the right to be informed	6
1.1 You have the right to expect us to provide you with all the information you need to contact us	6
1.2 You have the right to accurate, complete and accessible information to help you understand and meet your tax obligations	6
1.3 You have the right to expect our decisions to be made with diligence and communicated to you in clear and concise terms	7
1.4 You have the right to know how we apply laws and regulations, including the provisions concerning suspicious tax practices	7
1.5 You have the right to be informed of the reasons for our decisions, what recourse provided by law is available, and how it works	7
1.6 You have the right to know the service standards set out in our service statement, which we report on every year	7
2 You have the right to be heard	8
2.1 You have the right to make your arguments and provide, in a timely fashion, any information you deem relevant	8
2.2 You can, during a review, submit your observations and, if necessary, documents to complete your file	8
2.3 You have the right, where the law provides, to contest our decisions	8
2.4 You have the right, where the law provides, to the suspension of collection measures applicable to certain amounts in dispute	9
3 You have the right to be treated impartially	10
3.1 You have the right to expect us to apply the law consistently	10
3.2 You have the right to expect us to act fairly when processing your file	10
3.3 You have the right to expect to pay only what you owe and to receive the amounts you are entitled to	10
3.4 You have the right, under certain particular or exceptional circumstances, to relief from penalties, interest and charges payable under tax laws	10



4	You have the right to quality service	11
4.1	You have the right to be treated professionally and with respect in your dealings with Revenu Québec	11
4.2	You have the right to quality services and to information that is clear and easy to find	11
4.3	You have the right to have your rights respected during an audit	11
4.4	You have the right to expect us to help you understand your rights and tax obligations	12
4.5	You have the right expect that we take the administrative cost of compliance into account when administering tax legislation	12
5	You have the right to the protection of your confidential information	13
5.1	You have the right to the protection of your confidential information and to expect that we only use that information as allowed by law	13
6	You have the right to be represented by the person of your choice	14
6.1	You have the right to choose who will represent you or obtain information about your file on your behalf	14
7	You have the right to file a complaint	15
7.1	You have the right to file a complaint without fear of reprisal if you are not satisfied with how your file was handled or with a service you received, and to have us explain any decision made with respect to your file	15
	Our commitments toward small and medium-sized businesses	16
1	Revenu Québec will cut down on the administrative costs incurred by small and medium-sized businesses to meet their tax obligations	16
2	Revenu Québec will work together with its partners to optimize services, reduce administrative costs and make it easier to meet tax obligations	16
3	Revenu Québec will offer services that are tailored to small and medium-sized businesses' needs	16
4	Revenu Québec will provide the necessary support to make it easier for small and medium-sized businesses to meet their tax obligations	17
5	Revenu Québec will explain its methodology when interacting with small and medium-sized businesses	17



INTRODUCTION

The *Act respecting administrative justice* establishes the general rules of procedure applicable to decisions made in respect of taxpayers and mandataries. The underlying principle that guides Revenu Québec in applying the Act is the duty to act fairly that must inform any procedure leading to an individual decision in the exercise of an administrative function.

This charter sets out the rights of every taxpayer and mandatory that arise out of this duty—the right to be informed, the right to be heard and the right to be treated impartially. It also explains their right to the protection of confidential information and Revenu Québec’s undertakings regarding access to services and information and the exercise of rights. It is based on Revenu Québec’s core values: integrity, respect, fairness and excellence of service.

The goal of this charter is therefore to strengthen cooperation and the bonds of trust between Revenu Québec and taxpayers and mandataries by ensuring a greater degree of transparency with regard to the rights of each and fostering a service-based approach.



1 YOU HAVE THE RIGHT TO BE INFORMED

1.1 You have the right to expect us to provide you with all the information you need to contact us

We make sure it is easy for you to reach our client services or the person in charge of your file. Contact information is given in the [Contact Us](#) section of our website and in any correspondence you may receive.

Our employees are required to identify themselves and provide their contact information.

1.2 You have the right to accurate, complete and accessible information to help you understand and meet your tax obligations

We provide the most accurate and complete information possible through a variety of means, such as:

- our website and online services, which are available 24/7;
- our forms and publications, which are available both electronically and on paper; and
- our toll-free telephone services, which will help you find detailed answers to your questions.

We also offer services that are tailored to the needs of individuals with an impairment, including:

- a website that complies with accessibility standards;
- large print, Braille and audio versions of our publications;
- subtitled and transcribed video;
- a specialized telephone line;
- interpretation services.

Our website is home to a variety of [publications and other documents](#) to help you understand your rights and meet your tax obligations.

In all our documents, we make sure to explain the applicable laws and regulations in the simplest terms possible. What's more, we update our documents regularly to guarantee that that the information they contain is current.

You have the right to access any information in your tax file or view any document containing such information. To do so, you can ask (either verbally or in writing) the Revenu Québec employee most likely to have the information (for example, an auditor) or submit an [access to information request](#).

You also have the right to [have us correct](#) any inaccurate, incomplete or ambiguous information concerning you by requesting that we do so.



1.3 You have the right to expect our decisions to be made with diligence and communicated to you in clear and concise terms

We will explain any decision concerning you in simple, easy-to-understand terms.

Also, all our decisions are made in accordance with the standards set out in our [service statement](#) (in French only).

1.4 You have the right to know how we apply laws and regulations, including the provisions concerning suspicious tax practices

We make sure that you have access to all the information you need to understand how we apply laws and regulations.

To that end, our website contains not only [forms and other publications](#), but also links to the [laws and regulations](#) we administer and to [interpretation bulletins and interpretation letters](#).

Furthermore, our client services are tailored to your needs and will help you get clear, accurate, complete and concise answers to your questions.

We also strive to keep you informed on suspicious tax practices (tax avoidance and evasion strategies) uncovered by us or by other tax authorities and the negative consequences of participating in them.

1.5 You have the right to be informed of the reasons for our decisions, what recourse provided by law is available, and how it works

You have the right to know the reasons behind any decision that concerns you and to have them explained to you.

Should you disagree with a decision concerning your file, contact us so that we can explain the rules that apply to your situation and thus help you better understand the basis for our decision. We may be able to settle the issue in this way, without you having to exercise any official recourse.

If the dispute persists, however, a number of recourse options are available to you.

For example, if you disagree with a notice of assessment, you can contest it by filing a notice of objection. If you are not satisfied with our decision concerning your objection, you can contest it before the Court of Québec and then bring an appeal. For more information, see *Recourse for Your Tax-Related Problems* ([IN-106-V](#)).

However, if you decide to protect your rights by exercising such recourse, be sure to do so by the deadlines prescribed by law.

1.6 You have the right to know the service standards set out in our service statement, which we report on every year

Our commitments toward individuals and businesses, including our pledge to offer the best possible services and to meet certain basic service standards, are set out in our [service statement](#) (in French only), which is available on our website.

Figures showing how we apply those standards to our interactions with taxpayers can be found in our [annual management report](#) (in French only), which is available on our website.



2 YOU HAVE THE RIGHT TO BE HEARD

2.1 You have the right to make your arguments and provide, in a timely fashion, any information you deem relevant

We treat all files with due care and diligence. If, however, you believe that we mishandled your file, you have the right to submit your version of the facts and any documents or information you deem to be relevant to complete your file. We will examine the information and documents so provided so that we can make sure that a just decision was rendered with respect to your file.

2.2 You can, during a review, submit your observations and, if necessary, documents to complete your file

If, after contacting us and obtaining all the relevant explanations, you still disagree with our decision because you believe that we misread the facts of your situation or misapplied the law, and if the law provides no means of contesting the decision (objection, contestation before the Court of Québec, appeal, etc.), you can request a review of your file.

For example, if you disagree with our decision on your [application for the cancellation of interest, penalties or charges](#), you are entitled to request that we examine your file again.

It is essential that you have the opportunity to give your version of the facts while a decision concerning you is being reviewed. We therefore make sure that you can be heard in a timely fashion and have the chance to submit any documents or information you deem appropriate.

If you request a review of our decision, we will make sure that it is conducted independently and impartially by an employee who was not involved in making the original decision.

2.3 You have the right, where the law provides, to contest our decisions

If, after contacting us, you are still not satisfied with the decision, you have the right, where the law provides, to contest it (provided you comply with the prescribed terms and deadlines).

For example, if you disagree with the amount of income tax you were assessed or the amount of a credit you believe you are entitled to, you can file a notice of objection free of cost by the prescribed deadlines. If you then disagree with our decision regarding your objection, you can contest it before the Court of Québec.

Note, however, that interest will continue to accrue on any unpaid balance during the proceedings.



If unforeseen circumstances prevent you from filing your notice of objection within the time allotted, you can apply to the director of the Direction des oppositions for an extension. If your extension application is denied, you can contest that decision before the Court of Québec.

For more information on your rights and recourse options, see *Recourse for Your Tax-Related Problems* ([IN-106-V](#)) or interpretation bulletin [LAF. 93.1.3-1](#), *Extension of the Deadline for Filing an Objection*. For more on the objection process, see *Filing an Objection: It's your right. Make it work for you!* ([IN-308-V](#)). Lastly, for more on contesting a decision before the court, see *Information on Judicial Recourse* ([COM-332-V](#)).

2.4 You have the right, where the law provides, to the suspension of collection measures applicable to certain amounts in dispute

If you contest an assessment of income tax by means of a notice of objection, a contestation before the Court of Québec or an appeal, we will suspend the collection of your balance due in the circumstances provided for by law. Thus, no collection measures will be taken for as long as the assessment is the subject of an objection, a contestation before the Court of Québec or an appeal, provided the collection is not jeopardized.

Likewise, if you contest an assessment concerning an input tax refund or uncollected QST by means of a notice of objection, a contestation before the Court of Québec or an appeal, you can apply to have us suspend the collection of your balance due on that assessment for as long as the assessment is the subject of an objection, a contestation before the Court of Québec or an appeal, provided you have met your other tax obligations and the collection is not jeopardized.

Note, however, that interest will continue to accrue on your unpaid balance during the proceedings.



3 YOU HAVE THE RIGHT TO BE TREATED IMPARTIALLY

3.1 You have the right to expect us to apply the law consistently

You can rest assured that our decisions are made in accordance with the laws and regulations we apply and that they comply with our policies, directives and other rules of the same nature.

To make sure that tax laws are applied in the same manner for all taxpayers, we provide all our employees with professional training, clear work instructions and standard reference materials.

3.2 You have the right to expect us to act fairly when processing your file

It is our duty to process your file not only carefully and judiciously, but also fairly and impartially.

You can rest assured that every decision we make is the result of a rigorous analysis of your file that takes into account both the specifics of your situation and the provisions of the laws we apply.

3.3 You have the right to expect to pay only what you owe and to receive the amounts you are entitled to

While it is essential that everyone pay their fair share, it is just as important that everyone receive the amounts to which they are entitled.

That is why we do everything we can to make it easier for taxpayers and mandataries to meet their tax obligations, such as cutting down on what is required of them to do so. It is also why we are actively engaged in the fight against tax evasion.

3.4 You have the right, under certain particular or exceptional circumstances, to relief from penalties, interest and charges payable under tax laws

In some cases (for example, where an exceptional situation beyond your control prevented you from meeting your obligations or in a situation resulting from actions on our part), you can apply for the cancellation or waiver of penalties, interest or charges imposed to you under a tax law. You must, however, meet certain deadlines and conditions. For more information, go to our [website](#) or see interpretation bulletin [LAF. 94.1-1/R7](#), *Waiver or Cancellation of Interest, Penalties or Charges*.

4 YOU HAVE THE RIGHT TO QUALITY SERVICE

4.1 You have the right to be treated professionally and with respect in your dealings with Revenu Québec

Our employees are governed by legislation and by our [code of conduct](#) (in French only) and guided by our core values of integrity, respect, fairness and excellence of service. You therefore have the right to be treated with courtesy and respect and to expect services that meet our high standards of quality.

4.2 You have the right to quality services and to information that is clear and easy to find

You have the right to services that are easily accessible and to information that is clear. When you contact our client services, you have the right to expect that you will get the answers you need. That is why we make sure that our employees receive ongoing training and that they have access to reference tools to help answer your questions clearly and accurately.

Our online services are designed to be efficient and allow you to access information about your file at any time, easily and securely.

We strive to ensure that all our communications, be they electronic or on paper, are easy to understand and tailored to your needs.

4.3 You have the right to have your rights respected during an audit

To ensure compliance with tax laws, we regularly conduct audits, both at our offices and on-site. Being audited does not necessarily mean that you have broken the law.

If ever you are audited, we will give you a document ([COM-366-V](#)) explaining your rights and obligations; it is our duty to respect the rights stated therein. We will also give you contact information for the auditor and his or her supervisor so that you can easily make any representations you may have.

For more information, read *Tax Audits* ([IN-135-V](#)), which is available on our website.



4.4 You have the right to expect us to help you understand your rights and tax obligations

Our website contains a variety of [forms, guides and other documents](#) to help you understand the rules that apply in your situation, and our client services are available should you need more information about your rights and tax obligations.

4.5 You have the right expect that we take the administrative cost of compliance into account when administering tax legislation

We have made it our priority to cut down on the paperwork and expenses related to meeting your tax obligations.

We will continue to streamline our procedures and programs to cut costs wherever possible, while doing everything we can to ensure voluntary tax compliance.

Your interactions with us should be as simple and convenient as possible. To make sure that that is the case, we will:

- continue offering you a variety of means of communication;
- continue developing our online services so that you can fulfill your obligations at any time, easily and securely.



5 YOU HAVE THE RIGHT TO THE PROTECTION OF YOUR CONFIDENTIAL INFORMATION

5.1 You have the right to the protection of your confidential information and to expect that we only use that information as allowed by law

Your tax file contains information about your identity and finances that must remain confidential.

That is why we take all necessary precautions to make sure that the confidentiality of the information in your file is protected, regardless of where it comes from. No third party will have access to it without your consent unless authorized by law.

The only Revenu Québec employees who can access your file are those who are duly authorized and who need access as part of their work.

For more information, see our [privacy policy](#) on our website.



6 YOU HAVE THE RIGHT TO BE REPRESENTED BY THE PERSON OF YOUR CHOICE

6.1 You have the right to choose who will represent you or obtain information about your file on your behalf

You have the right to authorize another person to access the confidential information and documents about you in our files or to act on your behalf.

You can choose anyone as your representative, no justifications needed, so long as the person is eligible to do so. Your representative can therefore be a friend, relative or professional, and you can authorize him or her to act on your behalf in any or all of your interactions with us.

In all cases, to guarantee that the information in your file remains confidential, we will only communicate information to your representative once we have proof that he or she is duly authorized to act on your behalf.

To appoint a representative, you can use the online service in [My Account for individuals](#) for granting an authorization or a power of attorney or the service for managing authorizations and powers of attorney in [My Account for businesses](#). You can also complete and send us form [MR-69-V](#), *Authorization to Communicate Information or Power of Attorney*.



7 YOU HAVE THE RIGHT TO FILE A COMPLAINT

7.1 You have the right to file a complaint without fear of reprisal if you are not satisfied with how your file was handled or with a service you received, and to have us explain any decision made with respect to your file

If you are not satisfied with how your file was handled, believe that one of your rights as set out in this charter was violated or otherwise disagree with something we have done, you can, in addition to the judicial recourse available to you, file a complaint with the Bureau de la protection des droits de la clientèle (BPDC).

The BPDC is an independent body that will examine your file and make sure that your rights were upheld and that a fair decision was made. You can contact the BPDC without fear of reprisal—biased treatment against a taxpayer who has filed a complaint goes against our code of conduct and is cause for sanctions against the offending employee.

To find out how to file a complaint, go to our [website](#).



OUR COMMITMENTS TOWARD SMALL AND MEDIUM-SIZED BUSINESSES

We strive to encourage small and medium-sized businesses, as well as individuals in business, by cutting down on the administrative costs related to meeting their tax obligations and by giving them the help they need to easily manage their taxes in a timely fashion.

1 Revenu Québec will cut down on the administrative costs incurred by small and medium-sized businesses to meet their tax obligations

We are working hard to reduce the time, effort and expenses needed for businesses to comply with the tax laws we administer. At the same time, we must continue to administer those laws effectively to maximize compliance.

That is why we are taking steps to simplify procedures by:

- actively participating in an ongoing regulatory streamlining process;
- reducing the number of paper documents sent;
- offering a variety of ways to reach us;
- growing and improving our range of [online services](#);
- communicating with businesses in the most direct, convenient way possible (for more information, go to our [website](#)).

2 Revenu Québec will work together with its partners to optimize services, reduce administrative costs and make it easier to meet tax obligations

We are working closely with the Canada Revenue Agency and our other partners to improve our services, our practices and our sharing of information with a view to cutting down on administrative costs, both for small and medium-sized businesses and for the government, by:

- continually reviewing our procedures;
- reducing businesses' administrative obligations as much as possible;
- offering easy-to-use online services.

3 Revenu Québec will offer services that are tailored to small and medium-sized businesses' needs

Our online services are easy to use, efficient and tailored to the needs of small and medium-sized businesses, and they are the simplest and most direct way of communicating with us. What's more, we are constantly looking to improve them (for example, by adopting new technology).



4 Revenu Québec will provide the necessary support to make it easier for small and medium-sized businesses to meet their tax obligations

Through our Assistance Program for Businesses, we will help small and medium-sized businesses easily meet their tax obligations in a timely fashion so as to ensure voluntary compliance.

We also provide technical support for businesses using our online services.

5 Revenu Québec will explain its methodology when interacting with small and medium-sized businesses

We will provide clear explanations with respect to any audit, decision, objection, assessment, collection measure or other action concerning your tax file.

The results of our actions with respect to small and medium-sized businesses are published in our [annual management report](#) (in French only), which is available on our website.



TO CONTACT US

Online

www.revenuquebec.ca

By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City 418 659-6299	Montréal 514 864-6299	Elsewhere 1 800 267-6299 (toll-free)
------------------------------------	---------------------------------	------------------------------------------------

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City 418 659-4692	Montréal 514 873-4692	Elsewhere 1 800 567-4692 (toll-free)
------------------------------------	---------------------------------	------------------------------------------------

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City 418 652-6159	Elsewhere 1 800 827-6159 (toll-free)
------------------------------------	------------------------------------------------

Individuals with a hearing impairment

Montréal 514 873-4455	Elsewhere 1 800 361-3795 (toll-free)
---------------------------------	------------------------------------------------

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des particuliers
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations avec la clientèle des entreprises
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des entreprises
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec
3800, rue de Marly, secteur 3-4-5
Québec (Québec) G1X 4A5

Cette publication est également disponible en français et s'intitule *Charte des droits des contribuables et des mandataires* (ADM-597).