

REVENU
QUÉBEC



FAIR.
FOR ALL.



YOUR RIGHTS AND OBLIGATIONS DURING A TAX AUDIT

BUSINESSES AND INDIVIDUALS IN BUSINESS

revenuquebec.ca

At Revenu Québec, part of our mission is to collect income tax and consumption taxes to make sure that all taxpayers pay their fair share toward financing Québec's public services. We also help taxpayers exercise their rights while fulfilling their tax obligations.

To make sure that taxpayers are fulfilling their obligations, we regularly conduct tax audits. If you are subject to an audit, it does not necessarily mean that you have failed to fulfill your tax obligations.

Audits are conducted either remotely at our offices or on-site at your place of business.

Regardless of where or why an audit is being conducted, cooperation, trust and transparency are key throughout the entire process.

For more about your rights and our commitments to you, read the *Charter of Taxpayers' and Mandataries' Rights* (ADM-597-V), which is available on our website. For more on the audit process, see publication IN-135-V, *Tax Audits*, or watch the related YouTube video, "La vérification fiscale expliquée" (French only).

Your rights

We undertake to uphold your rights during an audit, not the least of which are the right to be treated with respect and courtesy and the right to be represented by the person of your choice.

The right to quality service

You have the right to expect us to be courteous, respectful, earnest and open. You can contact us at any time if you have concerns about your file.

The right to be informed

You have the right to information that is accurate, complete, and easy to find and understand. We are transparent in our actions and will keep you informed throughout the audit process, including explaining every one of our requests and decisions.

The right to be treated fairly

You have the right to the consistent application of legislation. We act fairly and justly and will take your situation into account as far as the law provides. You also have the right to pay only what you owe and receive the amounts you are entitled to.

The right to confidentiality

You have the right to have your confidential information protected and to expect that we use it only as the law provides.

The right to be heard and the right to recourse

We always strive to provide the best possible service. That said, if you are not satisfied with how you were served during the audit, feel your rights were not upheld or disagree with our decision, you have the right to exercise certain recourses. For example, you can:

- contact the auditor or his or her superior to discuss the situation and provide any additional information you feel is necessary;
- apply, in certain specific, exceptional situations, for the partial or total cancellation of penalties, interest or charges imposed under tax legislation;
- file a complaint with our Bureau de la protection des droits de la clientèle;
- object to a notice of assessment; or
- appeal a decision rendered on an objection before the court.

For more information, see the brochures entitled *Recourse for Your Tax-Related Problems*(IN-106-V) and *Filing an Objection: It's Your Right*(IN-308-V). Both are available on our website

Our core values—integrity, respect, fairness and excellence of service—inform each and every one of our actions.



Your obligations

In order to fulfill your obligations and help us render a fair and just decision as quickly as possible after the audit is completed, we ask that you:

- keep appropriate accounting records and registers, in the required format;
- keep your registers, as well as any documents supporting the information they contain, for six years after either the last year to which they relate or the date your return was filed, if it was filed late;
- promptly provide the requested information and documents, including electronic files;
- provide clear answers to our questions, so that we can better understand your situation;
- provide any reasonable assistance we request in conducting the audit;
- make sure that we have access, at a suitable time, to any premises where you:
 - operate your business,
 - keep property,
 - carry on commercial activities,
 - keep (or should keep) your registers; and
- provide a safe environment and proper conditions for the auditor to work in.

On-site audits

Prior to the audit, one of our auditors will:

- contact you to identify himself or herself;
- inform you of the years or periods covered by the audit, which may change as the audit progresses;
- ask for the necessary documents and information (including your electronic accounting records); and
- schedule a meeting with you and confirm it in writing (the written confirmation will include his or her contact information as well as that of his or her supervisor).

During the audit, the auditor will:

- inform you of your rights and obligations;
- estimate how long the audit will take;
- give you a preliminary list of items to be audited, making sure you understand the scope and extent of the audit;
- keep you informed of how the audit is progressing and notify you if the timeline needs to be extended; and
- complete the audit as quickly as possible.

After the audit, the auditor will:

- if applicable, give you a draft assessment and supplementary documents, explain the proposed changes and answer any questions you may have;
- give you 21 days to provide any new information that could affect the draft assessment. After examining new information, he or she will make any necessary adjustments to your file, including issuing a refund if necessary;
- notify you once your file has been closed. If anything in your file does not comply with legal requirements, the auditor will recommend changes you should make in the future; and
- explain how to exercise the recourses available to you, if applicable.

Note that an audit may not be conducted exactly as indicated above.

So that we may continue to improve our services and better meet your expectations, we may send you an email inviting you to fill out an online survey once the audit has been completed.



TO CONTACT US

Online

revenuquebec.ca

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations
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Businesses, employers and agents for consumption taxes

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

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Cette publication est également disponible en français et s'intitule
Vos droits et vos obligations à l'égard d'une vérification fiscale (COM-366).

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