

REVENU

QUÉBEC



FAIR.
FOR ALL.

A woman with long brown hair, wearing a teal dress, is smiling and holding a white mug. She is standing in front of a window with white curtains. The background is bright and airy.

**RECOURSE FOR YOUR
TAX-RELATED
PROBLEMS**

revenuquebec.ca

We make every effort to provide the best possible service. If, however, you are dissatisfied with the way your file has been handled or with the quality of the services you have received, let us know and we will look into the matter.

Client services

Our courteous and competent staff will help you resolve your problem and will handle your file with complete confidentiality. Feel free to contact us—most problems can be resolved by a telephone call or a letter. Our contact information is on the back of this brochure.

Application for cancellation or waiver of interest, penalties or charges

We can cancel or waive all or part of interest, penalties or charges imposed under a tax law in specific situations, such as the following:

- You are unable to pay a tax debt of which a significant portion is made up of interest, penalties or charges.
- You are unable to meet your tax obligations fully or on time as a result of an error in the documentation or information we provided you or because of undue processing delays on our part.
- An exceptional situation beyond your control (such as a flood or fire, a serious illness or accident, or a death in your immediate family) prevented you from meeting your tax obligations.

Filing an application

You must apply in writing, either in a letter explaining your situation or by completing one or more of the following forms:

- *Application for the Cancellation or Waiver of Interest, Penalties or Charges* (MR-94.1-V);
- *Application for the Cancellation or Waiver of GST/HST and QST-Related Interest or Penalties, or of QST-Related Charges* (FP-4288-V);
- *Application for the Cancellation or Waiver of Penalties Related to the Sommaire Périodique des Ventes* (MR-94.1.R-V).

The forms are available at revenuquebec.ca.

Send your application to one of the following addresses:

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

A decision rendered further to an application for cancellation or waiver cannot be the subject of an objection, a contestation or an appeal. However, if you are dissatisfied with the decision rendered further to your application, you can ask for a review. To do so, send us a letter explaining why you believe the decision is unfair or unfounded or use one or more of the forms listed above. Send your **request for a review** to the address given in the letter informing you of our decision concerning your application.

Objection

If you have contacted us and are still not satisfied with the outcome, you can contest a notice of assessment or a notice of determination.

Filing a notice of objection is an essential step in safeguarding your right of contestation or appeal. As a rule, you must serve a notice of objection within 90 days following the date on which the notice of assessment or notice of determination was issued. Objections are free of charge.

At the time you contest a notice of assessment or a notice of determination (by filing an objection or a contestation with the Court of Québec), you may have an unpaid balance relating to an amount in dispute. Unless your balance relates to source deductions or consumption taxes, we will take no measures to recover the amount (or, in the case of a large corporation, half the amount) while your file is under review, provided the recovery of the amount owed is not jeopardized.

Likewise, if you are contesting a notice of assessment concerning input tax refunds or uncollected QST, we can, at your request, suspend measures to collect your debt while your file is being reviewed. However, your file must otherwise be in order, and recovery of the amounts owed must not be jeopardized.

However, even when recovery measures are suspended, interest at the prescribed rate is charged on any unpaid amount. This is the case regardless of whether you have filed a notice of objection.

You will find further information about filing an objection to a notice of assessment or a notice of determination on our website at revenuquebec.ca. Our cooperative approach to the objection process is also explained in document IN-308-V, *Filing an Objection: It's Your Right*.

Filing an objection

To file an objection, send us:

- form MR-93.1.1-V, *Notice of Objection*, or form FP-159-V, *Notice of Objection (GST/HST)*; or
- a letter stating the facts, your reasons for filing an objection and all the relevant details (such as the number of the notice of assessment or determination in question and the date it was issued).

Whether you send us a letter or file a form, be sure to enclose the following documents:

- a copy of the notice(s) you are contesting;
- all supporting documents (**Do not send originals.** We will ask for them if we need them.);
- a valid power of attorney, if someone who does not already have power of attorney is representing you (you can use form MR-69-V, *Authorization to Communicate Information or Power of Attorney*).

Send all documents to the following address:

Revenu Québec

3800, rue de Marly

C. P. 25025, succursale Terminus

Québec (Québec) G1A 0B8

You can also fax them to 418 577-5254 or to 1 866 374-7286 (toll-free). If you fax them, you do not have to mail us the original notice of objection.

Forms MR-93.1.1-V, FP-159-V and MR-69-V are available at revenuquebec.ca.

Contestation or appeal

If you are dissatisfied with our decision regarding a notice of objection, you can contest it by filing:

- a contestation with the Civil Division of the Court of Québec, if the decision concerned a notice of assessment issued under one of Québec's tax laws;
- an appeal with the Tax Court of Canada, if the decision concerned a notice of assessment regarding the GST/HST (*Excise Tax Act*).

In certain cases, you can contest the decision by filing a contestation with the Small Claims Division of the Court of Québec or by filing an appeal with the Tax Court of Canada using the accepted informal procedure.

Filing a contestation or an appeal

The contestation or appeal process is explained in the following documents:

- *Information on Judicial Recourse* (COM-332-V);
- *Appeals to the Tax Court of Canada in Matters Concerning the GST/HST* (FPR-307-V).

Both are available at revenuquebec.ca.

For more information, go to our website and click **Informing You of Your Rights** and then **Your Options for Recourse**.



Bureau de la protection des droits de la clientèle

We are here to help if you are not satisfied with services you received, with the application of a law or regulation or with a program or practice, if you feel your rights were not upheld and want to file a complaint, or if you disagree with a decision made by Revenu Québec.

In all the above cases, the first step is to contact the person in charge of your file or his or her superior to express your dissatisfaction and discuss possible solutions. If you are not satisfied with the outcome of that discussion, contact the Bureau de la protection des droits de la clientèle.

Your rights are our priority!

A dedicated neutral body within Revenu Québec, the Bureau de la protection des droits de la clientèle exists to serve clients who are not satisfied with a decision or service or feel their rights were not upheld.

The Bureau de la protection des droits de la clientèle analyzes files in an unbiased manner, making sure that clients' rights are upheld and their confidentiality protected, and that Revenu Québec's decisions are fair and objective. By doing so, it ensures that all clients are treated fairly and are fully aware of their rights.

Complementary services

The services provided by the Bureau de la protection des droits de la clientèle complement the other measures you can use (such as objecting to a notice of assessment or determination or filing a contestation or appeal of a decision) to resolve your tax-related problems. Using the Bureau's services in no way limits your right to request the cancellation or waiver of penalties, interest or charges in specific situations. However, filing a complaint with the Bureau de la protection des droits de la clientèle does not suspend or extend the time you have to exercise other recourse, and any outstanding debt continues to bear interest.

Filing a complaint

So that the Bureau de la protection des droits de la clientèle can respond as quickly as possible, be sure to provide the following information:

- your name, address, and telephone number, as well as those of your representative, if applicable;
- your social insurance number and user number, or your identification numbers (Québec enterprise number [NEQ] or tax registration numbers), as applicable;
- the taxation period covered by your complaint;
- a full description of your problem, including any factors you may not feel are relevant;
- a detailed list of the steps you have taken with Revenu Québec (dates of telephone calls, letters sent, names of people you have spoken to or met with and the dates of these discussions or meetings); and
- the results you have obtained to date.

The services of the Bureau de la protection des droits de la clientèle are readily available and always free of charge, even if someone is representing you.

To file a complaint:

- call 418 652-6159 or, toll-free, 1 800 827-6159 during business hours;
- write to:
Bureau de la protection des droits de la clientèle
Revenu Québec
3800, rue de Marly, secteur 3-4-5
Québec (Québec) G1X 4A5
- send a secure email through our website;
- send a fax to 418 577-5053 or, toll-free, 1 866 680-1860.

For more information, visit the **Protecting Your Rights** section of our website at revenuquebec.ca or see document IN-602-V, *Your Rights Are Our Priority!*, which is also available on our website.

This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Tax Administration Act* or any other legislation.

TO CONTACT US

Online

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 noon and 1:00 p.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
Québec (Québec) G1X 4A5

2020-03

Cette publication est également disponible en français et s'intitule *Des recours à votre portée* (IN-106).

IN-106-V (2020-12)