



CAN I OBJECT TO A NOTICE OF ASSESSMENT?

You've just received a notice of assessment or determination from the government indicating that you owe a significant amount of money. You are completely flabbergasted, because there is no way you owe that much. In fact, you provided all the required documents. There must be a mistake! The following morning, over a coffee, you discuss this with your work colleagues and one of them tells you that your "goose is cooked" because "a notice of assessment is always deemed to be valid." Does this mean there is nothing you can do and you have no choice but to pay up?

Absolutely not! Rest assured that it is generally possible to object to a decision rendered by a tax authority. However, it is true that a notice of assessment from the Canada Revenue Agency (CRA) or Revenu Québec (RQ) is deemed to be valid.¹ This means that you must prove, on a balance of probabilities, that the agency is wrong.

You usually have 90 days² after the sending of the notice of assessment within which to object. It is possible to extend this time limit to one year³ under certain conditions, in particular, if you can prove that it was impossible for you to act. Be careful, though, because once the period of one year has elapsed, it is no longer possible to object to the assessment.

You can use objection form T400A⁴ if the notice of assessment or determination originates from the CRA or form MR-93.1.1-V⁵ to object to a decision rendered by RQ. You can also send a letter to the Chief of Appeals of your federal tax centre or to the RQ offices. You must explain in detail why you disagree with the assessment and provide all relevant documents in support of your position.

There is no fee for filing an objection. Furthermore, in most cases, the measures for collecting the contested amount will be put on hold during the objection process. If you are unhappy with the decision rendered following your objection, you can file an appeal before the Tax Court of Canada or the Court of Québec.

Additional information is available here:

- <https://www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/in-308/>
- <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p148.html>

You can file an objection yourself or ask a lawyer to represent you. If you think you may be eligible for legal aid, don't hesitate to make an appointment at the legal aid office nearest your home.

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* The information provided in
this document is not a legal
interpretation.

The masculine gender has been used to
designate persons solely in order to
simplify the text.

¹ Section 152(8) of the *Income Tax Act*, RSC 1985, c 1 (hereinafter the "ITA") and section 1014 of the *Taxation Act*, CQLR c I-3 (hereinafter the "TA").

² Section 165(1) ITA and section 93.1.1 of the *Tax Administration Act*, RSQ c A-6.002 (hereinafter the "TAA").

³ Section 166.1 ITA and section 93.1.3 TAA.

⁴ <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t400a.html>

⁵ <https://www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/mr-9311/>