

Taxpayer Fairness and Service Code

a partnership of working together

6th Edition, July 2010



BRITISH
COLUMBIA

The Best Place on Earth

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Introduction

The Ministry of Finance's role includes responsibility for delivering fair, efficient, and effective tax administration and revenue management processes to provide revenues that fund essential services such as health care, education, social services and transportation.

Our customer group includes individuals and businesses that are required to pay tax and non-tax amounts, receive refunds or other benefits, or act as agents on our behalf. We promote voluntary compliance with the law by treating you fairly, and providing the information and timely services you need to meet your obligations, and understand your rights.

The purpose of this code is to:

- ensure that you are aware of your rights in your interactions with the ministry and its staff
- outline the standards and behaviour you can expect from ministry staff
- provide information on how to have your concerns addressed.

The sixth edition of the *Taxpayer Fairness and Service Code* strengthens our relationship with British Columbians - a relationship based on mutual respect, fairness and cooperation: *a partnership of working together*.

Your Rights

The right to courtesy and respect

You have the right to professional and courteous treatment, such as:

- properly identifying ourselves
- identifying the reason we are contacting you
- being respectful in our interactions with you
- listening to your concerns
- responding to your requests in a timely manner
- making sure you are able to contact the person who will give you the assistance you need.

The right to privacy and confidentiality

You have the right to expect we will protect the confidentiality of your information so you can meet your obligations with confidence.

We collect, store, use and disclose your information in accordance with the law, by fully complying with:

- the *Freedom of Information and Protection of Privacy Act*, and
- the confidentiality provisions contained in the laws that we administer.

We take this legal responsibility very seriously.

Representation

If you provide us with written authorization, we will discuss your situation with a representative of your choice.

The right to fair treatment

You have the right to expect we will apply the law fairly and impartially. Treating you fairly includes:

- acting honestly
- making just, fair and timely decisions in accordance with the law by taking into account all circumstances relevant to the decisions we are making
- expecting you to pay only the amount required by law
- consistently applying penalty and interest policies when obligations have not been met
- giving you the opportunity to voluntarily disclose and correct a tax liability without being penalized or prosecuted, when specific conditions are met
- abiding by written advice, in the form of a tax ruling or interpretation letter requested by you, that is specifically applicable to your circumstances as disclosed and in accordance with the law
- listening to you and giving you the opportunity to provide information and evidence to support your position, so we may understand all of the circumstances involved
- acknowledging any errors we may have made and correcting them in a timely manner.

The right to obtain help

You have the right to obtain help from us so you can clearly understand your obligations and entitlements. You can expect us to be accessible and to communicate with you in a variety of ways, such as:

- telephone
- e-mail and fax
- letter mail
- in person – we attempt to accommodate face-to-face meetings with you where practical
- Service BC Centres - you can use these centres (located throughout British Columbia - www.servicebc.gov.bc.ca) to obtain information or to make most payments related to your obligations.

More details on how to contact us are provided at the end of this booklet.

The right to complete, accurate, clear and timely information

You have the right to request and to receive information in writing to assist you in understanding your obligations and entitlements, including:

- information that is clear, easy to understand, complete, accurate, consistent and provided in a timely manner
- information in a format that is accessible and convenient to you
- legislation, bulletins, brochures, notices and forms available in paper format and also on our website at www.fin.gov.bc.ca/rev.htm
- information on legislative changes made available in a timely manner
- a free online update service to notify you of changes to online information
- explanations for our decisions.

Written Advice

You have the right to request and obtain written advice that pertains to your obligations and entitlements. We will provide you with general advice to address your situation in a timely manner. If requested, we will also provide you with written advice, such as technical interpretations or rulings on legislation, that is more specific in nature.

The right to understand the business we conduct with you

You have the right to expect us to clearly explain the steps we will follow when working with you.

We rely on our customers voluntarily complying with their obligations. Therefore, to ensure fairness, we undertake a variety of activities to promote voluntary compliance by everyone.

Documentation Reviews

In some cases, we may review documentation (e.g. a tax return) you have submitted to the ministry or we may contact you further to verify other information. If this review determines that you owe additional amounts, you have the right to be informed in writing of the amount owed and to request an explanation of how it was determined.

Audits

We conduct audits to ensure the law is applied fairly and to provide information about compliance.

If you have been selected for an audit, you or your representative can expect us to follow these steps:

- Before the audit, we will contact you if we need to meet and/or have access to your records.
- At the start of the audit, we will explain the audit process and review your rights under the *Taxpayer Fairness and Service Code* at your premises or representative's office.
- During the audit, we will review your records, including electronic records where applicable, and be willing to discuss issues of interpretation that arise from the audit.
- We will work with you to ensure the audit is completed in a timely manner, taking into consideration your business needs.
- If you have any concerns, we will work with you to resolve them as quickly as possible.
- We will safeguard your records without compromise.

- We will notify you of any refund entitlement discovered during an audit.
- When the audit is complete, we will review and explain the results with you, notify you if an amount is owed and make you aware of your options if you disagree with the results. If needed, you will be given a reasonable time period to review the results before an assessment is finalized.
- If you provide more information after the audit, we will review it to determine if an adjustment to the amount owed is needed.

Collections

When amounts due to government are not paid, we will take steps to collect amounts owed. This deters customers who might otherwise avoid paying and increases voluntary compliance. We act quickly when amounts are not paid on time to ensure that government has the money required to fund public services.

If you have not paid amounts you owe by the due date, you can expect us to follow these steps:

- notify you in writing of the amount owed
- notify you in writing of our intent to take collection action to recover the amount owed
- initiate collection action to recover the amount owed.

If there are reasons beyond your control that have caused you to miss a payment deadline, we will consider them. For example, interest and penalties may be waived in whole or in part because of an extraordinary circumstance (e.g. a postal strike) that has prevented you from meeting your obligations on time.

You can request a delay in collection action if an amount owed is under appeal to the minister and security has been provided in respect of the amount under dispute.

Refunds

You have the right to request a refund if you believe that you have overpaid the tax.

Once we have received your request with full and accurate information to support your claim, we will review it and provide a refund if allowed by law. If a refund is not given when requested, we will provide you with a notification of our reasons. We will process refund payments in a timely manner.

The right to dispute resolution

You have the right to expect that your concerns, disagreements or complaints will be resolved fairly, in a timely manner and in accordance with the law.

If you disagree with an action we have taken, a decision we have made, feel you have been treated unfairly, or have received information which you believe is incorrect, we encourage you to discuss any concerns that you have with the person you have been dealing with. Ask the person you have been dealing with to give you the name and number of their manager. You can also get ministry contact information from the BC Government Directory website at www.dir.gov.bc.ca or call 1 877 388-4440.

The ministry person with whom you have been working can also help explain other dispute resolution options that may be available to you. For example, you may also have the right to resolve your dispute by filing a written appeal (please see the section below, The right to an appeal).

British Columbia Ombudsperson

If you feel that you have been treated unfairly or are unable to reach a satisfactory resolution with us, the Ombudsperson of British Columbia may be able to help. Call toll-free at 1 800 567-3247 or refer to the website www.ombudsman.bc.ca for more information.

The right to an appeal

An appeal to the minister may be available to formally resolve a situation where you disagree with an action we have taken or a decision that we have made. For example, under the provisions of certain tax acts, if you disagree with an assessment or a disallowed refund claim, you can appeal the decision directly to the minister, and if still dissatisfied, appeal to the courts. The law imposes time limits on appeal submissions.

When you have requested an appeal, you can expect that your case will be reviewed in a timely and impartial manner. Specifically, you can expect us to follow these steps:

- A letter will be sent to you acknowledging receipt of your appeal.
- We will request additional information from you if your appeal does not fully set out the facts and reasons supporting the appeal.
- If you appoint a representative to act on your behalf, we will work with your representative after you provide us with written authorization.
- We will provide you with information and documents related to the assessment or decision, if applicable.
- The appeals officer will contact you during the process to discuss your appeal position and/or the steps involved before making a recommendation.
- Once the appeal has been reviewed, the minister will consider your appeal and make a timely decision.
- You will receive written notification of the minister's decision.
- You can appeal to the courts if you are not satisfied with the minister's decision.

More Information

Information about the ministry's vision, mission, goals and objectives is contained in the ministry service plan, which is available on our website.

This code contains information on your rights when dealing with us. For assistance or additional information, please contact us:

Toll-free within Canada: 1 877 388-4440

E-mail: CTBTaxQuestions@gov.bc.ca

Website: www.gov.bc.ca/fin

Feedback

We want to hear any comments you may have about this code.

Assistant Deputy Minister, Revenue Programs Division

Phone: 250 387-0665

Mail: ADM, Revenue Programs Division

PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6

Customer Care Centre

If you have concerns about the service provided by Revenue Services of British Columbia, please contact the Ministry of Finance's Customer Care Centre.

Toll-free within Canada: 1 877 356-3456

Email: SBROCBCustomerCare@gov.bc.ca

Mail: Ministry of Finance Customer Care Centre

PO Box 9459 Stn Prov Govt, Victoria, BC V8W 9V7

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