

Your Appeal Rights

Employment Insurance and Canada Pension Plan Coverage

Visually impaired persons can get this publication in braille or large print, or on audio cassette or computer diskette, by calling 1-800-267-1267 weekdays from 8:15 a.m. to 5:00 p.m. (Eastern Time).

This pamphlet uses plain language to explain the appeal procedure in general. If you need help after reading this booklet, please contact your Canada Customs and Revenue Agency (CCRA) tax services office. For more detailed and technical information, see the *Canada Pension Plan, Employment Insurance Act, Tax Court of Canada Act, Federal Courts Act, and Supreme Court Act*.

La version française de cette publication est intitulée *Vos droits d'appel – Assujettissement à l'assurance-emploi et au Régime de pensions du Canada*.

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Introduction

In this pamphlet, we outline what you can do if you do not understand or agree with a decision we have issued regarding your coverage under the Employment Insurance (EI) or Canada Pension Plan (CPP) programs.

You are entitled to fair treatment in all your dealings with the Canada Customs and Revenue Agency (CCRA). You have the right to appeal a decision, as affirmed in the *Declaration of Taxpayer Rights*.

This pamphlet deals only with appeals under the *Employment Insurance Act* (EIA) and the *Canada Pension Plan* (CPP). You can find information on objections and appeals under the *Income Tax Act* in our brochure called *Your Appeal Rights Under the Income Tax Act*, which is available from your tax services office. Most of our publications are available on our Web site at www.ccra.gc.ca.

Our Role

We at the CCRA administer parts of the EI and CPP programs. We decide if employments are insurable and/or pensionable, and we collect the payments that finance the two programs.

We do not decide who gets EI or CPP benefits. That is the responsibility of Human Resources Development Canada (HRDC).

However, because we determine which employments are covered under the two programs, we can affect a person's right to a benefit. For example, if we decide that a person's employment is not insurable for EI, the person cannot get EI benefits based on that employment unless the Tax Court of Canada, the Federal Court of Appeal, or the Supreme Court of Canada overrules our decision.

Filing an Appeal to the Minister

If you are a worker, you have the right to appeal decisions about your coverage under the EI and the CPP programs.

As a payor, you have similar protection. If you want to question a decision we make about your responsibilities under either program, you can file an appeal.

Filing an appeal is the first step in the process of resolving a dispute. After you file, the Appeals Division of your tax services office will impartially review your case. The procedure is straightforward, and you can either represent yourself or have someone represent you.

Two types of appeals

Appeals to the Minister of National Revenue are usually about a ruling or an assessment.

Appeal of a ruling

After the CPP/EI Rulings Section of a tax services office has issued a ruling, one of the concerned parties (worker, payor, or HRDC) may want to appeal to determine one or more of the following:

- whether an employment is insurable and/or pensionable;
- the length of time an insurable and/or pensionable employment lasts;
- the amount of insurable earnings and/or earnings from pensionable employment;
- the number of hours of insurable employment;
- whether a premium and/or contribution is payable;
- the amount of premiums and/or contributions payable;

- the employer of an insured person and/or of a person in pensionable employment;
- whether employers are associated employers for employment insurance purposes; or
- what amount of premium shall be refunded to an employer or employee.

Appeal of an assessment

A payor who disagrees with an assessment of EI and/or CPP payments can appeal to the Minister.

Time limits

A payor or worker can file an appeal of a ruling within 90 days after being notified of the ruling issued by a CPP/EI Coverage Officer.

A payor has 90 days from the date of an assessment to file an appeal against an assessment.

HRDC can file an appeal of a ruling at any time.

How to file

You can file an appeal by writing to the Chief of Appeals at your local tax services office. If you prefer, you can use Form CPT100, *Appeal Under the Canada Pension Plan and/or Employment Insurance Act*. You can find this form in the centre of this pamphlet.

What information should you include?

Please include the following information when you file an appeal:

- your name and address;
- whether you are the payor or the worker;
- a telephone number (including the area code) where we can reach you during the day;

- your social insurance number or business number if you are the payor;
- the name and address of any other person involved in the appeal (your payor or the worker);
- the social insurance number of workers involved, if you are the payor;
- the periods you want us to consider;
- the facts and reasons for your appeal;
- the date of the rulings letter issued by a CPP/EI Coverage Officer or the date of the *Notice of Assessment* or *Notice of Reassessment*, if applicable;
- the name and address of your authorized representative and permission to deal with him/her, if applicable; and
- a copy of the rulings letter or *Notice of Assessment* or *Notice of Reassessment* – this will speed up our review of your appeal.

Sign and date your appeal. An authorized officer has to sign for a corporation or trust.

Include the name and address of any other person involved in the appeal. By law, we have to inform these persons about your appeal and give them an opportunity to state their opinion.

If you move after filing an appeal, notify the tax services office of your old address, your new address, and your new telephone number (including the area code) where you can be reached during the day.

Review of your appeal

An Appeals Officer will review your appeal. The officer will contact you or your authorized representative and any other person involved to discuss the issues and to listen to

everyone's point of view. This process is informal and you should not hesitate to explain your position fully. After all the facts have been considered, a final decision will be made.

We will send both the payor and the worker, and HRDC if applicable, a letter stating our decision and the reasons for it. If there is more than one worker, each will get a letter. This is the Minister's final position on the matter. If you have any questions about the explanation, you can discuss them with the Appeals Officer.

Filing an Appeal to the Tax Court of Canada

If you do not agree with the Minister's decision, you can appeal to the Tax Court of Canada.

The Tax Court of Canada is an independent court of law that regularly conducts hearings in major centres across Canada. Usually, the Court will hold your hearing as close as possible to where you live. If you move after you file an appeal, you have to advise the Registry of the Tax Court of Canada and the CCRA of your new address and telephone number (including the area code) where you can be reached during the day.

Who can appeal?

The person who filed the appeal to the Minister and anyone notified of the Minister's decision can appeal it. In either case, the Minister's decision letter outlines the appeal rights and procedures.

Notice of Appeal

You do not need a special form to file an appeal. However, your appeal must be in writing giving the reasons for your appeal and the relevant facts. You or your authorized representative must sign and date the appeal.

How to file

You can file your appeal by mailing it, faxing it, sending it electronically, or delivering it to an office of the Registry of the Tax Court of Canada. You may also send it by using the Tax Court of Canada online document-filing facility accessible through its Web site. You will find a list of the registry offices and the Web site address at the end of this pamphlet. Include your mailing address and telephone number (including the area code) where you can be reached during the day.

If you fax or send your appeal electronically, you still must send the original of the appeal to the Tax Court of Canada.

The Tax Court of Canada will send a copy of your appeal to the CCRA, who will inform all affected parties to your appeal.

There is no filing fee.

Time limits

Generally, the time limits are as follows:

- you have 90 days from the date of the Minister's decision to file your appeal to the Tax Court of Canada;
- you can apply to the Court for an extension of time for filing your appeal within the 91st and the 180th day from the date of the Minister's decision;
- the CCRA must file a reply to your appeal within 60 days of the date the Registry of the Tax Court of Canada sent us your appeal. You will receive a copy of the reply to your appeal; and
- the Registrar of the Court must advise you at least 30 days before the hearing date.

Notice of Intervention

If you are a party affected by an appeal filed by another party and wish to let the Court know your position on the appeal, you can file a Notice of Intervention to the Registry of the Tax Court of Canada.

A Notice of Intervention should contain the same information and must be filed in the same manner as a Notice of Appeal. However, the Notice of Intervention must be filed within 45 days from the date you were informed of the appeal.

Representation

You can either represent yourself or have someone represent you.

Payment of allowances to attend the Tax Court of Canada

If you are an affected party and the Tax Court of Canada formally asks you to attend a hearing, you may be able to get an allowance for such things as travel and loss of pay. Such an allowance has to be approved by the Treasury Board of Canada Secretariat.

Judgment

The Court has to send a copy of its decision to you and every other party involved in your appeal. The judgment can be considered as a precedent for any other case.

Filing an Appeal to the Federal Court of Appeal

You can appeal a judgment of the Tax Court of Canada to the Federal Court of Appeal but only for certain reasons. Please contact the Federal Court of Appeal at the Supreme Court Building, Wellington Street, Ottawa ON K1A 0H9, to find out if you can file an appeal. If so, you must file an application within 30 days of the date of the Tax Court's judgment.

Filing an Appeal to the Supreme Court of Canada

You can appeal a judgment of the Federal Court of Appeal to the Supreme Court of Canada. However, you must first get the Supreme Court's permission to appeal. To do so, contact the Supreme Court of Canada at the Supreme Court Building, Wellington Street, Ottawa ON K1A 0H9.

Registry Offices of the Tax Court of Canada

Tax Court of Canada
3rd floor, Pacific Centre
701 West Georgia Street
P.O. Box 10091
Vancouver BC V7Y 1K1
Tel.: (604) 666-7987
1-800-927-5499
Fax: (604) 666-7967

Tax Court of Canada
2nd floor
200 Kent Street
Ottawa ON K1A 0M1
Tel.: (613) 992-0901
1-800-927-5499
Fax: (613) 957-9034

Tax Court of Canada
Suite 902
200 King Street West
P.O. Box 10
Toronto ON M5H 3T4
Tel.: (416) 973-9181
1-800-927-5499
Fax: (416) 973-5944

Tax Court of Canada
Suite 1800, 18th floor
500 Place d'Armes
Montréal QC H2Y 2W2
Tel.: (514) 283-9912
1-800-927-5499
Fax: (514) 496-1996

Tax Court of Canada Email: registry.greffe@tcc-cci.gc.ca

Tax Court of Canada Web site: www.tcc-cci.gc.ca