

Mineral Taxation Statutory Appeals

Mineral Tax Act

Effective April 10, 2003, Bill 30, *Provincial Revenue Statutes Amendment Act, 2003*, changed the appeal process with respect to the *Mineral Tax Act*.

The appeal process now provides two levels of appeal for tax related assessments. The first is an appeal to the minister and the second is an appeal to the British Columbia courts. Appeals are no longer heard by the Mineral Tax Review Board. The Minister of Provincial Revenue now considers all appeals of assessments, estimates, interest charges, penalties or the nature of any assessment.

For your convenience, we have outlined general procedures for appealing these assessments in this Information Letter. However, if you intend to appeal an assessment you should also refer to the provisions under the statute to ensure that you have met all statutory requirements.

Please note that if you filed an appeal to the Mineral Tax Review Board prior to April 10, 2003, that appeal is deemed to be an appeal to the minister. While no additional action on your part is required, the Appeals Branch will contact you to determine whether you wish to continue with your appeal and whether you wish to provide additional information for consideration.

NOTICE OF APPEAL TO THE MINISTER

If you object to a tax assessment issued by the Ministry of Provincial Revenue, you or your agent may appeal the assessment to the minister. You must serve a notice of appeal on the minister within 90 days of the date of the notice of assessment. The notice of appeal must be in writing and clearly state that you are filing an appeal, the reasons for the appeal, and provide all facts relevant to your appeal.

Address the notice to:

The Minister of Provincial Revenue
PO Box 9328 Stn Prov Govt
Victoria, British Columbia
V8W 9N3

Once the minister has considered your appeal, and either affirmed, amended or changed the tax related assessment, you will be notified by the minister, in writing, of the result of your appeal.

If you are dissatisfied with the minister's decision you may then appeal to the Supreme Court of British Columbia.

APPEAL TO THE SUPREME COURT

An appeal to the Supreme Court is commenced by filing a petition under Rule 10 of the Supreme Court Rules. Please be aware that the petition must be filed in the Supreme Court Registry within 90 days after the date on the minister's notification of decision.

Within 14 days of filing the petition in the registry, it must be served on the Attorney General in Victoria, in accordance with the *Crown Proceeding Act*. A petition is considered to be sufficiently served if it is either

- left during office hours with a solicitor on staff with the Attorney General in Victoria, or
- mailed by registered mail to the Deputy Attorney General in Victoria.

In both cases, the address for service is:

11th Floor, 1001 Douglas Street
Victoria British Columbia
V8V 1X4

If you are dissatisfied with the decision of this court you may request leave to appeal the court's decision from a justice of the Court of Appeal.

TAX PAYABLE WHILE ASSESSMENT IS UNDER APPEAL

If you have been assessed for a tax liability, your liability is due and payable. Your liability is not affected by the commencement of the appeal process. If your assessment is later set aside or reduced as a result of the appeal, we will refund the excess tax that you have paid.

FURTHER INFORMATION

For further information, please contact the Mineral, Oil and Gas Revenue Branch at **250 952-0192**. This Information Letter, and other information, is available on our web site at **www.rev.gov.bc.ca**

Information Letter MTA 17 replaces Information Letters MTA 7 and MTA 7.2.