



MINISTRY OF EMPLOYMENT AND INVESTMENT

INFORMATION LETTER

MTA7

**RESOURCE REVENUE BRANCH
MINERAL TAXATION SECTION**

SUBJECT: APPEALS UNDER THE MINERAL TAX ACT

NOTICE OF ASSESSMENT

Under the provisions of the *Mineral Tax Act* (the “Act”), the Commissioner of Mineral Tax must, with all due dispatch, examine a Mineral Tax return filed by an operator for a fiscal year of a mine, and assess tax, interest and penalties, if any. After examining a return, the Commissioner must send a notice of assessment to the operator or other person by whom the return was filed. Generally, the Commissioner may assess or reassess tax, interest and penalties within six years after the end of the fiscal year of the mine for which the return was required.

NOTICE OF APPEAL

If an operator objects to the amount of an assessment made by the Commissioner, a notice of appeal may be filed. The notice of appeal must be mailed by registered mail within 90 days of the date of the notice of assessment. It must contain the name and address of the appellant and the amount of the assessment. The notice must set out clearly and fully the reasons for the appeal and the facts upon which it is based.

The notice of appeal should be sent to:

Commissioner of Mineral Tax
Ministry of Employment and Investment
P.O. Box 9328 Stn. Prov. Gov't
Victoria, British Columbia
V8W 9N3

MINERAL TAX REVIEW BOARD

Appeals under the *Act* are considered by the Mineral Tax Review Board (the “Board”). After reviewing the notice of appeal, the Board may conduct a hearing. The Board will either confirm or amend the assessment on terms and conditions it considers appropriate, and may make an order as to costs.

The following persons are currently appointed to the Board by the Lieutenant Governor in Council:

Alan Eastwood of Victoria, British Columbia (chair)
Susan G. Mehinagic of Victoria, British Columbia

MINERAL TAX REVIEW BOARD - RULES OF PRACTICE AND PROCEDURE

Under the *Act*, the Board is not bound by the technical rules of evidence and may establish its own rules governing its practice and procedures. The Board has developed such rules in consultation with members of the industry and the Commissioner. The attached copy of the Rules is updated to reflect section renumbering in the *Mineral Tax Act* as found in the Revised Statutes of British Columbia, 1996, brought into force on April 21, 1997. Any questions regarding the rules may be directed to the Board:

Mineral Tax Review Board
3rd Floor, 707 Fort Street, Victoria, B.C. V8W 3G3
Telephone: (250) 480-3552 - Facsimile: (250) 480-3514

For changes to the mailing list or additional copies, please contact:

Cindy Head

Resource Revenue Branch, Revenue and Management Services

Ministry of Employment and Investment

PO Box 9328 Stn Prov Gov't, Victoria, B.C. V8W 9N3

Telephone: (250)952-0192 or 1-800-667-1182 FAX: (250)952-0191
or visit our website at www.ei.gov.bc.ca

Joan Hesketh
Assistant Deputy Minister
Revenue and Management Services

04/09/96 (revised 11/07/97)

Preceded by: MTA6