

Province of Saskatchewan  
**Board of Revenue Commissioners**  
**NOTICE OF APPEAL**

**Section 1: Appellant Contact Information**

Company Name:

Contact Person:

Title:

Street Address:

Town/City:

Province:

Postal Code:

Business Telephone:

Cell/Other Phone:

Email Address:

**Section 2: Representative Contact Information**

Company Name:

Contact Person:

Title:

Street Address:

Town/City:

Province:

Postal Code:

Business Telephone:

Cell/Other Phone:

Email Address:

**Section 3: Other Party (Contact Information)**

Ministry of Finance

P.O. Box 200

REGINA SK S4P 2Z6

Email: [financeappeals@gov.sk.ca](mailto:financeappeals@gov.sk.ca)

Telephone - Toll Free: 1-800-667-6102

Telephone – Regina: 306-787-6645

**Section 4: Dispute Resolution Details :**

Have the parties discussed the issue(s) in dispute:      Yes                      No

- If 'Yes', provide the date(s) and outcome of discussion, including the details of any facts or issues agreed to by the parties.
- If 'No', explain why a discussion was not held.

## Section 5: Appeal Details

Indicate the type of tax in dispute:

Corporation Capital Tax (CCT)

Fuel Tax (FT)

Liquor Consumption Tax (LCT)

Provincial Sales Tax (PST)

Other:

What is the amount of the assessment that you are disputing **excluding penalty and interest**?

## Section 6: Issues, Facts and Proposed Solutions

Under the provisions of *The Revenue and Financial Services Act, SS 1983, c R-22.01 (Act)*, you must be able to show the assessment is incorrect, otherwise subsection 60(3) of the *Act* presumes the assessment is correct.

Please note that a request to have the Board of Revenue Commissioners (Board) waive penalty and interest charges cannot be a ground of appeal. Pursuant to section 58.1 of the *Act*, only the Ministry of Finance may waive or cancel all or any part of any interest or penalty. The Board does not have the jurisdiction to waive penalties or interest.

Also note that collection actions (excluding director's liability) pursued by the Ministry of Finance to collect unpaid assessments cannot be appealed. If you disagree with collection actions, please contact the collection officer.

In the area below please identify the specific issues/grounds in dispute and clearly indicate how the assessment is wrong. Outline the relevant facts and law. Tell us your proposed solution.

**GROUND 1:** Provide the Issue (Ground of Appeal) to the Board of Revenue Commissioners.

**1a:** Information to support and clarify the Ground.

**1b:** Proposed solution.

**GROUND 2:** Provide the Issue (Ground of Appeal) to the Board of Revenue Commissioners.

**2a:** Information to support and clarify the Ground.

**2b:** Proposed solution

**GROUND 3:** Provide the Issue (Ground of Appeal) to the Board of Revenue Commissioners.

**3a:** Information to support and clarify the Ground.

**3b:** Proposed solution

**GROUND 4:** Provide the Issue (Ground of Appeal) to the Board of Revenue Commissioners.

**4a:** Information to support and clarify the Ground.

**4b: Proposed solution**

Additional Grounds of Appeal:            Yes    No

If you have additional grounds of appeal, you may attach supplemental pages to this appeal form. For additional grounds, please continue to follow the same format as above. (i.e. number and state the ground, give supporting facts and proposed solution.)

**Section 7: Additional Comments**

**Section 8: Required Documents**

Before your appeal can be processed, you must provide a copy of the Notice of Assessment from the Ministry of Finance outlining the taxes payable. Please attach the Notice of Assessment to your appeal form.

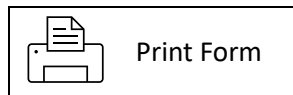
Notice of Assessment

**Section 9: Authorization and Submission**

Date submitted:

Authorized by:

*Signing this form indicates you have the authority to file this appeal*



***Remember to attach the required documents and any supplemental pages.***

*The Board of Revenue Commissioners is located at #480 – 2151 Scarth Street, Regina, Saskatchewan S4P 2H8  
Telephone: 306-787-6221            Email: [info@smb.gov.sk.ca](mailto:info@smb.gov.sk.ca)            Fax: 306-787-1610*

***Note: The Board of Revenue Commissioners is independent from the Ministry of Finance.***