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# Objections and Appeals

GST/HST memorandum 31-0

May 2024

This version replaces the one dated January 2007. This memorandum has been updated to reflect amendments to subsections 301(1.3), 301(1.4), 303(3), 303(4), 304(2), 305(3) and 306.1(1) of the *Excise Tax Act* (ETA). In addition, section 302 and subsections 301(1.21), 301(2), 301(3), 301(4), 301(5), 303(6), 305(4), 311(5) and 311(6) of the ETA were added to this memorandum.

This memorandum explains the objection and appeal process for those persons who disagree with a Notice of Assessment or a Notice of Decision issued under the ETA for GST/HST purposes.

Except as otherwise noted, all statutory references in this publication are to the provisions of the *Excise Tax Act* (ETA). The information in this publication does not replace the law found in the ETA and its regulations.

If this information does not completely address your particular situation, you may wish to refer to the ETA or relevant regulation, or call GST/HST Rulings at 1-800-959-8287 for additional information. If you require certainty with respect to any particular GST/HST matter, you may request a ruling. [GST/HST Memorandum 1-4, Excise and GST/HST Rulings and Interpretations Service](#), explains how to obtain a ruling or an interpretation and lists the GST/HST rulings centres.

If you are located in Quebec and wish to request a ruling related to the GST/HST, please call Revenu Québec at 1-800-567-4692. You may also visit the Revenu Québec website at [revenuquebec.ca](#) to obtain general information.

For listed financial institutions that are selected listed financial institutions (SLFIs) for GST/HST or Quebec sales tax (QST) purposes or both, whether or not they are located in Quebec, the CRA administers the GST/HST and the QST. If you wish to make a technical GST/HST or QST enquiry related to SLFIs, please call 1-855-666-5166.

## GST/HST rates

Reference in this publication is made to supplies that are subject to the GST or the HST. The HST applies in the participating provinces at the following rates: 13% in Ontario and 15% in New Brunswick, Newfoundland and Labrador, Nova Scotia and Prince Edward Island. The GST applies in the rest of Canada at the rate of 5%. If you are uncertain as to whether a supply is made in a participating province, refer to [GST/HST Technical Information Bulletin B-103, Harmonized Sales Tax – Place of Supply Rules for Determining Whether a Supply is Made in a Province](#).

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## Assessments or reassessments

1. The Minister of National Revenue (the Minister) has the authority under section 275 to administer and enforce the GST/HST rules and regulations. Section 275 also provides that the Commissioner of the Canada Revenue Agency (CRA) has the authority to exercise all the powers and duties of the Minister for purposes of administration and enforcement of the ETA.
2. Sections 296 and 297 provide the Minister authority to assess, reassess or make an additional assessment of tax, net tax, rebates, penalties, interest or other specified amounts.

### Issuing a Notice of Assessment

3. Subsection 123(1) defines a **person** as “an individual, a partnership, a corporation, the estate of a deceased individual, trust, or a body that is a society, union, club, association, commission or other organization of any kind”.
4. Under section 300, when an assessment is completed, the Minister shall send a Notice of Assessment to the person assessed. A Notice of Assessment may include multiple reporting periods, transactions, rebates or amounts payable or remittable under Part IX of the ETA. A Notice of Assessment generally will cover an entire audit period.

## Objection process

5. Section 301 provides for an objection process for persons who disagree with a Notice of Assessment.
6. The objection process begins with the filing of a Notice of Objection to an assessment or a reassessment, which results in an impartial review by the Minister. If the person who files the Notice of Objection disagrees with the review, the person can appeal to the Tax Court of Canada (the Tax Court), which may lead to possible appeals to the Federal Court of Appeal and the Supreme Court of Canada. Additional information regarding appeals made to these courts can be found throughout this memorandum.

### Filing a Notice of Objection

7. Subsection 301(1.1) allows a person, including a specified person (as outlined in paragraph 10 of this memorandum) who disagrees with a Notice of Assessment to file a Notice of Objection with the Minister.
8. The Notice of Objection must be filed within 90 days after the day the Notice of Assessment was sent to the person. A person can file a Notice of Objection in one of two ways:
  - an e-objection can be filed through [My Account](#), [My Business Account](#) or [Represent a Client](#), by selecting Register my formal dispute
  - by mail to the Chief of Appeals at the address indicated on [Form GST159, Notice of Objection \(GST/HST\)](#)
9. According to subsection 301(2), the Minister may accept a Notice of Objection that was not filed using [Form GST159, Notice of Objection \(GST/HST\)](#).

### Specified persons

10. Special rules exist for a specified person who objects to an assessment. According to subsection 301(1), a person is a specified person in respect of an assessment or a Notice of Objection to an assessment if either of the following apply:

- the person is a listed financial institution described in any of subparagraphs 149(1)(a)(i) to (x) during that reporting period
- the person is not a charity during that reporting period and the person's threshold amounts, determined in accordance with subsection 249(1), exceed \$6 million for both the person's fiscal year that includes the reporting period and the person's previous fiscal year

11. A person's threshold amount for any fiscal year is calculated by reference to the total value of the consideration (other than consideration referred to in section 167.1 that is attributable to goodwill of a business) for taxable supplies (other than supplies of financial services, sales of capital real property and zero-rated exports) made in Canada by that person (and any associates) in the immediately preceding fiscal year. Therefore, the determination of whether a person is a specified person in a given year is based on those annual taxable supplies made in the two immediately preceding fiscal years.

12. Under subsection 301(1.2) a specified person must provide the following detailed information in the Notice of Objection:

- a reasonable description of each issue to be decided
- for each issue, the relief being sought, expressed as the change in any amount that is relevant for purposes of the assessment
- the facts and reasons relied on by the person in respect of each issue

### **Input tax credit allocation for financial institutions**

13. If a financial institution, that is not a specified person, objects to an assessment, and the objection relates in any manner to the application of the input tax credit (ITC) allocation rules under section 141.02, subsection 301(1.21) requires all of the following to be provided in the Notice of Objection:

- a reasonable description of each issue to be decided in respect of section 141.02
- the relief being sought in respect of each of those issues, expressed as the change in any amount that is relevant for the purposes of the assessment
- the facts and reasons relied on in respect of each of those issues

14. For additional information on ITC rules under section 141.02, refer to [Memorandum 17-13, Application of Section 141.02 to Financial Institutions That Are Qualifying Institutions](#).

### **Late compliance**

15. Under subsection 301(1.3), where a specified person or a financial institution that is not a specified person has not provided in the Notice of Objection, the required information with respect to the amount of relief sought or the facts and reasons in support of each issue, the Minister may, in writing, request that the person provide the missing information. If the person submits the information in writing within 60 days after the request is made, it is treated as having been provided with the Notice of Objection.

### **Objection to more than one assessment**

16. If a person is objecting to more than one assessment, a separate Notice of Objection must be filed for each disputed assessment. If the facts and reasons for the objections are identical for more than one assessment, this may be indicated on each Notice of Objection and one statement of facts may be submitted.

## Restrictions

### Limitations on objection when waiver signed

17. Subsection 301(1.6) provides that a person cannot file a Notice of Objection in respect of an issue for which the person has waived, in writing, the right to object to that issue.

### Limitations on objections

18. Under subsection 301(1.4), despite subsection 301(1.1), if a specified person or a financial institution that is not a specified person files a Notice of Objection to an earlier assessment (except where the earlier assessment was made under subsection 274(8) or in accordance with an order of a court vacating, varying or restoring an assessment or referring an assessment back to the Minister for reconsideration and reassessment) and the Minister makes a particular assessment under subsection 301(3) as a result of the Notice of Objection, the person may object to the particular assessment in respect of an issue only:

- a. if the person complied with subsection 301(1.2) or 301(1.21) in the notice with respect to that issue
- b. with respect to the relief sought in respect of that issue as specified by the person in the notice

19. Subsection 301(1.4) prevents an appellant that is a specified person or a financial institution that is not a specified person from raising new issues or revising the amount of relief sought in respect of an issue in an objection to an assessment made under subsection 301(3).

20. In accordance with subsection 301(1.5), where a person has filed a Notice of Objection to an earlier assessment and the Minister makes a particular assessment under subsection 301(3), (described in paragraph 25 of this memorandum) as a result of the Notice of Objection, subsection 301(1.4) does not limit the right of the person to object to the particular assessment in respect of an issue that was part of the particular assessment and not part of the earlier assessment.

## Processing a Notice of Objection

21. A Notice of Objection that arrives by first class mail or its equivalent is deemed to be received by the CRA on the day it was mailed. A notice sent by courier is deemed to have been received by the CRA on the date it is received by the courier. An e-objection is deemed to be received on the day it is received by the CRA.

22. After receiving a Notice of Objection, either a letter of acknowledgement or a letter informing the person that the objection is invalid (for example, where the objection was not filed within 90 days) is sent to the person.

23. An appeals officer then reviews the objection and contacts the person or the person's authorized representative to discuss the matter. When requested to do so, additional documentation should be provided by the person or authorized representative to allow for a quick resolution of the objection.

24. To ensure that the reasoning behind the assessment under objection is understood and to provide an open exchange of information, documents pertaining to the issues in dispute are offered to the person at the outset of the objection stage. In addition, the person is informed of discussions held between the appeals officer and the assessing

area about the disputed assessment.

## Consideration of objection

25. Upon receipt of a Notice of Objection, subsection 301(3) provides that the Minister shall reconsider the assessment and vacate or confirm the assessment or make a reassessment.
26. Once a decision respecting the assessment is made, the person objecting is advised of one of the following results:
- The assessment may be vacated. This means that the entire assessment under objection is reversed. This may occur, for instance, where the person submits additional information or conclusive arguments which were not originally provided to the Minister when the disputed assessment was made.
  - A reassessment may be made. This means that the objection is allowed in whole or in part, and the amount assessed is adjusted. This occurs where the Minister decides that the person is correct on all points or on some points raised in the objection.
  - The assessment may be confirmed. This means that the assessment under objection is upheld. Confirmation occurs when a person cannot demonstrate that the original assessment was incorrect.
  - An upward reassessment may be made. An upward reassessment occurs when an objection is resolved that results in either an increase to the disputed GST/HST collectible or a decrease to the disputed ITCs or rebate.

## Results of decision

27. As per subsection 301(5), after reconsidering an assessment under subsection 301(3) or confirming an assessment under subsection 301(4), the Minister shall notify the person objecting of the decision by registered or certified mail. If the objection is allowed in whole or in part, the Notice of Decision is accompanied by a Notice of Reassessment indicating the revised amount.

## Appeal of reassessment directly to the Tax Court of Canada

28. Under section 302, where a person files a Notice of Objection to an assessment and the Minister sends a Notice of Reassessment or an additional assessment to the person in respect of any matter dealt with in the Notice of Objection, the person may within 90 days after the day the Notice of Reassessment or additional assessment is sent by the Minister, appeal the reassessment or additional assessment directly to the Tax Court. Where an appeal has already been filed with the Tax Court, the person may amend the appeal by joining another appeal to that appeal in respect of the reassessment or additional assessment in such manner and on such terms as the Tax Court directs.

## Extension of time to object

29. Under subsections 303(1) and 303(2), if a person has not filed a Notice of Objection within 90 days after the date a Notice of Assessment is sent to the person (or if the person has not made a request under subsection 274(6) within the required time limit), the person may apply to the Minister for an extension of the time limit to object (or to make a request) and the Minister may grant the application. The application must set out the reasons why the Notice of Objection (or request) was not filed within the required time limit.

## Filing the documentation

30. When applying for an extension of the time limit to object (or to make a request), subsection 303(3) provides that the application must be accompanied by a copy of the Notice of Objection (or request) and delivered or mailed to the Chief of Appeals in a Tax Services Office or to a Tax centre of the CRA.

31. Subsection 303(4) is an exception that allows the Minister to accept an application that was not delivered or mailed to the person or place specified in subsection 303(3).

### **Duties of the Minister**

32. Subsection 303(5) provides that the Minister shall, with all due dispatch, consider the application for extension of time and grant or refuse it. The Minister will notify the person of the decision by registered or certified mail.

### **Date of objection if application granted**

33. Where an application made under subsection 303(1) is granted, subsection 303(6) provides that the Notice of Objection (or request) shall be considered to have been filed on the day the decision of the Minister is mailed to the person.

## **Extension of time limit by the Tax Court of Canada to file a Notice of Objection**

34. If the Minister refuses an application for an extension of the time limit for filing a Notice of Objection under subsection 303(1) (or for making a request) or 90 days have passed since the application for an extension of the time limit was made and the person has not been notified of the decision by the Minister, section 304 allows the person to apply to the Tax Court for the extension to be granted. Where the Minister has refused the application, an application for an extension to the Tax Court must be made within 30 days after the day the decision to refuse the application has been mailed to the person under subsection 303(5).

35. Subsection 304(2) provides that an application to the Tax Court must be made by filing three copies of the application and Notice of Objection (or request) in the Registry of the Tax Court of Canada, in accordance with the provisions of the *Tax Court of Canada Act*.

36. Once an application is received, subsection 304(3) provides that the Tax Court shall send a copy of the application to the office of the Commissioner.

37. Under subsection 304(4) the Tax Court may either dismiss or grant the application. No application will be granted unless the conditions noted in paragraph 38 of this memorandum are met. If the application is granted, the Tax Court may impose such terms as it deems just or order that the Notice of Objection or the request be deemed to be a valid objection or request as of the date of the order.

### **Conditions to be met for application to be granted**

38. Both subsections 303(7) and 304(5) provide that an extension of time will not be granted unless all of the following conditions have been met:

- the application is made within one year after the expiration of the time limit for objecting (or for making a request under subsection 274(6))

- the person demonstrates that:
  - within the time limit for objecting, the person was unable to act or to have someone else act in the person's name, or the person had a bona fide intention to object (or to make the request)
  - given the reasons set out in the application and the circumstances of the case, it is just and equitable to grant the application
  - the application was made as soon as circumstances permitted it to be made

## Appeal process to the Tax Court of Canada

39. The ETA provides for an appeal process for persons who have objected to an assessment. GST/HST issues can be appealed to the Tax Court, which is an independent court of law that regularly conducts hearings in major centres across Canada.

40. Section 306 allows a person who has filed a Notice of Objection to appeal to the Tax Court to have the assessment vacated or a reassessment made after either:

- the Minister has reassessed or confirmed the assessment
- the Minister has not issued a Notice of Decision within 180 days from the day the person filed the Notice of Objection

41. Where a Notice of Decision is issued by the Minister, an appeal must be filed within 90 days after the day that notice is sent to the person under section 301.

### Procedures for hearing appeals

42. Under subsection 301(4), the Minister may confirm an assessment without reconsideration where a person who wishes to appeal directly to the Tax Court makes such a request within their Notice of Objection.

43. The Tax Court hears appeals under two distinct procedures: the informal procedure and the general procedure.

#### Informal Procedure

44. The informal procedure is intended to minimize and simplify the legal steps involved in the appeal process, and to reduce costs and time for litigation. There are no filing fees associated with the informal procedure. A person who chooses the informal procedure must limit the amount under appeal to \$50,000 in a GST/HST appeal. When the amount in dispute is greater than \$50,000, the general procedure applies. When appealing under the informal procedure, a person may represent themselves or be represented by a lawyer, an agent or an accountant.

#### General Procedure

45. Appeals under the general procedure are subject to a number of formal procedures and legal steps. Under this procedure, formal court procedures are closely followed. When appealing under the general procedure, an individual may represent themselves or be represented by a lawyer, however where a party to a proceeding is not an individual, that party must be represented by a lawyer except with leave of the Court and on any conditions that the Court may determine.

46. For GST/HST appeals there are three different classes of filing fees under the general procedure:

- Class A is for an appeal where the amount in issue is less than \$50,000. The filing fee for Class A appeals is \$250.



- Class B is for an appeal where the amount in issue is \$50,000 or more but less than \$150,000. The filing fee for Class B appeals is \$400.
- Class C is for an appeal where the amount in issue is \$150,000 or more. The filing fee for Class C appeals is \$550.

47. These filing fees must be paid to the Tax Court. Payment may be made in cash, by cheque or by debit/credit card. When filing electronically or by fax, a person may pay by credit card by communicating with the Registry of the Tax Court by phone and providing credit card information. Cheques must be made in Canadian funds payable to the Receiver General of Canada.

48. For additional information about the appeal process and the documentation required, visit [Tax Court of Canada](#).

## Limitations on appeals to the Tax Court of Canada

49. Subsection 306.1(1) provides that despite sections 302 and 306, if a specified person or a financial institution that is not a specified person has filed a Notice of Objection to an assessment, the person may appeal to the Tax Court to have the assessment vacated, or a reassessment made, only with respect to one of the following:

- a. an issue in respect of which the person has complied with subsection 301(1.2) or (1.21) in their Notice of Objection
- b. an issue described in subsection 301(1.5) where the person was not required to file a Notice of Objection to the assessment that gave rise to the issue

50. In the case of an issue described in paragraph (a), the person may appeal only with respect to the relief sought in respect of the issue as specified by the person in the Notice of Objection.

51. In summary, specified persons and financial institutions that are not specified persons are prevented from revising the relief sought with respect to an issue and prevented from appealing assessments to the Tax Court if an issue to be decided is not specified on the Notice of Objection to the assessment in the manner described in subsections 301(1.2) and 301(1.21) respectively.

52. Under subsection 306.1(2), a person who has waived in writing the right to object or appeal in respect of an issue cannot appeal that issue to the Tax Court at a later time.

## Extension of time limit to appeal to the Tax Court of Canada

### Applying for extension

53. Subsections 305(1) and (2) provide that a person who has not appealed to the Tax Court within the 90-day time limit may apply to the Tax Court for an extension of the time to appeal. The Tax Court may make an order extending the time for appealing and may impose such terms as it deems just. The application must give the reasons why the appeal was not made within the required 90-day time limit.

### Filing documentation

54. When applying for an extension of the time limit to appeal, subsection 305(3) requires that three copies of the application accompanied by three copies of the Notice of Appeal must be filed with the Registry of the Tax Court in accordance with the provisions of the *Tax Court of Canada Act*.

55. According to subsection 305(4), after receiving an application made under section 305, the Tax Court shall send a copy of the application to the office of the Deputy Attorney General of Canada.

### Conditions to be met

56. An extension of time will not be granted unless all of the following conditions, noted in subsection 305(5), are met:

- the application is made within one year after the expiration of the time limit for appealing
- the person demonstrates that:
  - within the time limit for appealing, the person was unable to act or to have someone else act in the person's name, or the person had a bona fide intention to appeal
  - given the reasons set out in the application and the circumstances of the case, it is just and equitable to grant the application for an extension of time
  - the application was made as soon as circumstances permitted it to be made
  - there are reasonable grounds for the appeal

## Referral to the Tax Court of Canada by Minister and Taxpayer

57. Subsection 310(1) provides that where the Minister and another person agree in writing to have any question arising under Part IX of the ETA in respect of any assessment or proposed assessment determined by the Tax Court, that question shall be determined by that Court.

58. Subsection 310(2) provides that for the purpose of making an assessment of a person who agreed in writing to the determination of a question, for the purpose of serving a Notice of Objection or for the purpose of instituting an appeal, as the case may be, the time during which a question is being determined by the Tax Court is excluded from the limitation periods for:

- the four-year periods referred to in section 298
- the time for service of a Notice of Objection to an assessment under section 301
- the time within which an appeal may be instituted under section 306

### Referral of common questions to the Tax Court of Canada

59. According to subsection 311(1), the Minister may apply to have a question arising out of one transaction or occurrence or a series of transactions or occurrences common to assessments or proposed assessments of two or more persons determined by the Tax Court.

60. Under subsection 311(2), the Minister's application must set out the question for which the determination is requested, the names of the persons that the Minister seeks to have bound by the determination of the question, and the facts and reasons on which the Minister relies and on which the Minister based or intends to base assessments of each named person. The Minister must serve a copy of the application on each of the named persons as well as any other person that the Tax Court considers will likely be affected by the determination of the questions.

### Where the Tax Court of Canada may determine a question

61. Where the Tax Court is satisfied that a determination of a question set out in an application made under section 311 will affect assessments or proposed assessments in respect of two or more persons who have been served with a copy of the application and who are named in an order of the Tax Court under subsection 311(3), it may either:

- a. proceed to determine the question in such manner as it considers appropriate if none of the persons named has appealed from such an assessment, or
- b. where one or more of the persons named has appealed, make such order joining a party or parties to that or those appeals as the Court considers appropriate and proceed to determine the question

### **Determination and Appeal**

62. Subject to subsection 311(5), where a question set out in an application is determined by the Tax Court, subsection 311(4) provides that the determination is final and conclusive and is binding upon all parties named in the order.

63. Under subsection 311(5), where a question set out in an application made under section 311 is determined by the Tax Court, the Minister or any of the persons who have been served with a copy of the application and who are named in an order of the Court under subsection 311(3) may, in accordance with the provisions of Part IX of the ETA, the *Tax Court of Canada Act* or the *Federal Courts Act*, as they relate to appeals from or applications for judicial review of decisions of the Tax Court, appeal from the determination.

64. Subsection 311(6) provides that the persons bound by the determination under subsection 311(4) are all parties to any appeal under subsection 311(5).

### **Time during consideration not counted**

65. According to subsection 311(7), “the time between the day an application made under [section 311] is served on a person under subsection (2) and

- a. in the case of a person named in an order of the Tax Court under subsection (3), the day the determination becomes final and conclusive and not subject to any appeal, or
- b. in the case of any other person, the day the person is served with notice that the person has not been named in an order of the Tax Court under subsection (3),

shall not be counted in the computation of

- c. the four-year periods referred to in section 298,
- d. the time for service of a notice of objection to an assessment under section 301, or
- e. the time within which an appeal may be instituted under section 306

for the purpose of making an assessment of the person, serving a notice of objection thereto or instituting an appeal therefrom, as the case may be”.

66. To clarify, subsection 311(7) provides that the time between the day an application is served and the day the determination becomes final, or the day the person is notified of not being named in an order of the Court, is excluded from limitation periods for the issuing of assessments and the filing of a Notice of Objection and Notice of Appeal.

## Federal Court of Appeal

67. Judgments of the Tax Court under the informal procedure can be reviewed by the Federal Court of Appeal. A person must apply for a judicial review to the Federal Court of Appeal within 30 days of the date the Tax Court's judgment is communicated. The months of July and August are not included in the 30 day calculation.

68. Judgments of the Tax Court under the general procedure may be appealed to the Federal Court of Appeal within 30 days of the date of the Tax Court's judgment. The months of July and August are not included in the 30 day calculation.

## Supreme Court of Canada

69. Judgments of the Federal Court of Appeal may be appealed to the Supreme Court of Canada by requesting leave to appeal. The Supreme Court may grant leave to appeal if it feels that it should hear the case because of its national significance or the importance of the legal issues. Applications for leave to appeal must be filed within 60 days after the date of judgment of the Federal Court of Appeal.

## Amounts assessed are payable

70. Section 315 sets out the conditions for collection and payment on assessments. The Minister may not take any collection action under sections 316 to 321 in respect of any amount payable or remittable (other than interest) unless it has been assessed. If the Minister sends a Notice of Assessment to a person, any amount assessed and remaining unpaid is payable immediately by the person to the Receiver General.

71. The Minister may attempt to collect the total amount outstanding even though a person files an objection or appeal. Subject to the terms and conditions stipulated by the Minister, the Minister may postpone collection action against a person in respect of all or any part of any amount assessed that is the subject of a dispute between the Minister and the person. Amounts collected are refunded with interest if the dispute is resolved in the person's favour.

### Security posted

72. If a person objects to or appeals an assessment, subsection 314(2) provides that the Minister is required to accept security in an amount and form satisfactory to the Minister for payment of any amount in dispute. No collection action is taken on any amount in dispute that is under objection or appeal where the person provides satisfactory security to the Minister for the payment of the amount. Security is surrendered if the dispute is resolved in the person's favour.

73. According to subsection 314(3), where a person who has provided security, or on whose behalf security has been provided, under section 314 requests in writing that the Minister surrender the security or any part thereof, the Minister shall surrender the security to the extent that the value exceeds the amount, at the time the request is received by the Minister, of any tax, net tax, penalty, interest or other amount for the payment of which the security was provided.

## Objections and appeals for other taxes

74. For information on filing an objection and/or an appeal relating to taxes imposed under the ETA other than the GST/HST, refer to [Excise Taxes and Special Levies Memorandum X6-3, Objections and Appeals](#).

## Further information

All **GST/HST technical publications** are available at [GST/HST technical information](#).

To make a **GST/HST enquiry** by **telephone**:

- for **GST/HST general enquiries**, call **Business Enquiries** at **1-800-959-5525**
- for **GST/HST technical enquiries**, call **GST/HST Rulings** at **1-800-959-8287**

If you are located in **Quebec**, call **Revenu Québec** at **1-800-567-4692** or visit their website at [revenuquebec.ca](https://revenuquebec.ca).

If you are a **selected listed financial institution** (whether or not you are located in Quebec) and require information on the **GST/HST** or the **QST**, go to [GST/HST and QST information for financial institutions, including selected listed financial institutions](#) or:

- for **general GST/HST or QST enquiries**, call **Business Enquiries** at **1-800-959-5525**
- for **technical GST/HST or QST enquiries**, call **GST/HST Rulings SLFI** at **1-855-666-5166**

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