

## Appeals of Tax Assessments, Disallowed Refunds or Other Determinations

This bulletin describes the steps involved in appealing assessments, including penalties and interest, disallowed refunds or other determinations<sup>1</sup> issued by the Ministry of Finance.

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<sup>1</sup> Other determinations may include the refusal, suspension or cancellation of a permit, licence, authorization or appointment.

## Overview

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If you believe that there has been an error made in a Notice of Assessment, disallowed refund or other determination issued by the Ministry of Finance, you may have the right to formally appeal to the minister under the terms of the applicable legislation.

Your appeal will be reviewed by the Tax Appeals and Administrative Services Branch (Appeals Branch). After reviewing your appeal, the Appeals Branch will make a recommendation to the minister for decision.

The minister or the minister's designate, will review the recommendation, decide on the appeal and notify you in writing of the results. The minister's decision will result in one of the following:

- **Allowed:** the original assessment, disallowed refund or determination is reversed, and if any tax dollars are at issue, the account is adjusted or the refund is issued for the full amount under appeal. In cases involving appointments or permits, the minister may require the director to appoint the appellant, or issue the permit that was the subject of the appeal.
- **Varied:** the original assessment, disallowed refund or determination is partially reversed, and if any tax dollars are at issue, the account is adjusted or the refund is issued as stated in the ministerial decision letter.
- **Affirmed:** the original assessment, disallowed refund or determination is maintained.

## Mandate

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The Appeals Branch is responsible for conducting a fair and impartial review of all appeals initiated with the Ministry of Finance under the applicable legislation.

The Appeals Branch is also committed to providing a timely response to your appeal. Appeals are generally addressed on a first-in, first-out basis. However, there may be a number of factors that influence the timing of the completion of your particular appeal, such as the complexity of the evidence, legal and policy issues, and the need to obtain further information or submissions.

The *Taxpayer Fairness and Service Code* provides information to taxpayers regarding the standards and behaviour they can expect from ministry staff. All taxpayers are entitled to fair treatment, which includes just, fair and timely decisions that take all relevant circumstances into account, applying legal and policy criteria consistently and impartially.

## **What You Can Appeal**

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In accordance with the relevant legislation, you can appeal tax matters related to notices of assessments, disallowed refunds or other determinations. Please refer to the legislation that governs your particular tax matter for more detailed information about what issues may be appealed to the minister.

The following legislation allows for appeals of notices of assessments, including, if applicable, penalties, interest or disputes regarding whether the taxpayer is liable for the tax or security being assessed.

- *Corporation Capital Tax Act*
- *Hotel Room Tax Act*
- *Logging Tax Act*
- *Social Service Tax Act*
- *Carbon Tax Act*
- *Consumption Tax Rebate and Transition Act*
- *Forest Act*
- *Insurance Premium Tax Act*
- *Mineral Tax Act*
- *Tobacco Tax Act*
- *Motor Fuel Tax Act*

The following legislation allows for appeals of decisions or determinations made by the director, commissioner, collector or administrator.

- *Carbon Tax Act*
- *International Business Activity Act*
- *Social Service Tax Act*
- *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation*
- *Hotel Room Tax Act*
- *Motor Fuel Tax Act*
- *Tobacco Tax Act*
- *Consumption Tax Rebate and Transition Act*

The *Property Transfer Tax Act* allows for appeals of notices of assessments or the denial of a refund under the First Time Home Buyers program, while the *Home Owner Grant Act* allows for appeals of notices of disentitlement.

Appeals of assessments issued under the *Income Tax Act* (British Columbia) are administered by the Canada Revenue Agency (CRA). You will need to contact the CRA regarding appeals of these assessments.

## How and When to Appeal

Appealing to the minister is your first step in the appeal process. This step must be taken before an appeal can be filed in the courts. The particular method and timing required for serving an appeal on the minister depends on the Act that governs the matter under appeal.

Appeals initiated under the following legislation must be served on, and received by, the minister within **90 days** of the date of the Notice of Assessment, disallowed refund or other determination.

- *Carbon Tax Act*
- *Home Owner Grant Act*
- *International Business Activity Act*
- *Motor Fuel Tax Act*
- *Tobacco Tax Act*
- *Forest Act*
- *Hotel Room Tax Act*
- *Mineral Tax Act*
- *Social Service Tax Act*
- *Consumption Tax Rebate and Transition Act*

Appeals initiated under the *Property Transfer Tax Act* must be mailed to the minister within **90 days** of the date shown on the Notice of Assessment or on the letter denying a refund under the First Time Home Buyers program.

Appeals initiated under the following legislation must be served on the minister by registered mail within **90 days** after the date of mailing of the Notice of Assessment (if applicable) or within **90 days** after the date of filing the return.

- *Corporation Capital Tax Act*
- *Insurance Premium Tax Act*
- *Logging Tax Act*

Appeals initiated under the *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation* must be served on the minister by registered mail within **60 days** after the decision of the collector or administrator.

Although the requirements for initiating an appeal differ slightly between the various tax acts, you can generally appeal a Notice of Assessment, disallowed refund or other determination by writing a letter to the Minister of Finance, we suggest the following information be included:

- your name and address,
- a telephone number where you can be reached during business hours,
- the date of the assessment or determination that you are appealing,

- the taxation year related to the matter you are appealing (if applicable),
- your account number (if applicable),
- the amount that you are disputing (if applicable),
- the facts and reasons for your appeal,
- any documents that support your appeal,
- the name and address of your authorized representative or agent (if applicable), and
- a copy of the assessment or determination that you are appealing.

All appeals must be signed and dated by you, or an authorized officer in the case of a corporation or trust.

If your appeal is being handled on your behalf by your legal representative or another person as your agent, you must provide the ministry with written authorization before we can discuss your appeal with that person. An authorization form is available on the ministry's website at [www.sbr.gov.bc.ca/business/Customer\\_Service/Appeals/appeals.htm](http://www.sbr.gov.bc.ca/business/Customer_Service/Appeals/appeals.htm)

When you start an appeal, the burden of proof is on you to show that the assessment, disallowed refund or determination is incorrect. If you believe that the ministry's decision is based on incorrect assumptions, you will need to provide documentary evidence during the appeal process to support your position.

The ministerial appeal process is conducted by written submission. There is no formal hearing process. However, as discussed below, an appeals officer will contact you during the process to clarify the issues and provide you with an opportunity to make additional submissions if necessary.

## **Where to Send Your Appeal**

You can send your appeal by mail or courier to the address set out on the assessment, disallowed refund or determination. Appeals may also be sent by fax or hand-delivered to the Appeals Branch. However, the Appeals Branch does not accept appeals over the telephone or by e-mail.

**Please note:** Certain Acts require you to send your appeal by registered mail. For more information, please see the above section How and When to Appeal.

## **Tax Appeals and Administrative Services Branch**

Ministry of Finance  
1000 – 1810 Blanshard Street  
PO Box 9629 Stn Prov Govt  
Victoria BC V8W 9N6  
Phone: 250 356-0890  
Fax: 250 387-5883

## **Acknowledgement**

Once the Appeals Branch has received your appeal, it is reviewed to see if it meets the legislative requirements. If your appeal meets the requirements, an acknowledgement letter will be sent to you. Otherwise, a letter explaining why your appeal does not meet the requirements will be sent to you.

The acknowledgement letter will include the name and contact information for the appeals officer assigned to review your appeal. During the appeal process, the appeals officer will contact you (if your contact number has been provided) to:

- discuss your case,
- explain the assessment, disallowed refund or other determination you are appealing,
- clarify the issues,
- request additional information, and
- respond to any questions you may have.

## **Contacting the Ministry Before Initiating an Appeal**

If you do not understand an assessment or why a refund claim was disallowed, please contact the branch that issued it before initiating your appeal. Contact information is available on the ministry website at [www.sbr.gov.bc.ca/contacts.htm](http://www.sbr.gov.bc.ca/contacts.htm)

Contacting the ministry informally before initiating an appeal will provide you with an opportunity to better understand the basis for the assessment or disallowed refund, and may assist in the resolution of your concerns. In some cases, disputes arise as a result of a misunderstanding of the facts.

Discussing the basis of your assessment or disallowed refund with ministry staff does not constitute serving a Notice of Appeal. It also does not extend the time limits for submitting the appropriate appeal documents. You should submit your documents while the issuing branch is dealing with your inquiry, unless the matter is resolved before the service deadline expires.

**Please note:** Some determinations (e.g. the refusal or cancellation of a permit or licence) cannot be reversed by the branch that issued them. In these cases, you must submit your appeal to the Minister of Finance.

## **Cost of Initiating an Appeal**

There is no charge for serving a Notice of Appeal or for the work done by the ministry in reviewing your appeal.

However, regardless of the outcome of the appeal, you are responsible for any outside costs that you may incur with respect to your appeal (e.g. legal, accounting or appraisal fees).

## **Reference Material**

The ministry website contains information bulletins, forms and links to electronic versions of the legislation and regulations.

You can view these on our website at: [www.fin.gov.bc.ca/rev.htm](http://www.fin.gov.bc.ca/rev.htm)

The relevant legislation is also available from the Queen's Printer. For free access to up-to-date acts and regulations, please see the Queen's Printer's website at [www.BCLaws.ca](http://www.BCLaws.ca) You can also obtain information from your local library.

The law may change over time. If you are unsure what legislation was in effect at the time your assessment, disallowed refund or other determination was issued, please contact the branch that issued it, or the appeals officer assigned to your appeal.

## **Payment of Taxes Under Appeal**

Taxes, penalties and interest are payable even if an appeal has been initiated. You should pay your assessment immediately to avoid additional interest charges. Paying the assessment does not indicate that you accept the assessment and has no impact on how your appeal will be resolved.

As long as the assessment remains unpaid, you may be subject to collection action, and interest will continue to be added to the amount owing. If your appeal is successful, you will be credited for any overpayment, plus applicable interest.

For more information on the collections process, please contact the Receivables Management Office by phone, mail, courier or fax at:

### **Receivables Management Office**

Ministry of Finance  
PO Box 9427 Stn Prov Govt  
Victoria BC V8W 9V1  
Toll-free: 1 866 566-3066  
In Victoria: 250 387-0584  
Fax: 250 356-1090

By courier:

### **Receivables Management Office**

Ministry of Finance  
1<sup>st</sup> Floor Reception, 1802 Douglas Street  
Victoria BC V8T 4K6

## **Appealing to the Courts**

If you do not agree with the decision of the minister, the following legislation allows a further appeal of that decision to the Supreme Court of British Columbia.

- *Carbon Tax Act*
- *Forest Act*
- *Insurance Premium Tax Act*
- *Logging Tax Act*
- *Motor Fuel Tax Act*
- *Social Service Tax Act*
- *Consumption Tax Rebate and Transition Act*
- *Corporation Capital Tax Act*
- *Hotel Room Tax Act*
- *International Business Activity Act*
- *Mineral Tax Act*
- *Property Transfer Tax Act\**
- *Tobacco Tax Act*

**Please note:** The *Home Owner Grant Act* and *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation* do not allow for further appeals to the Supreme Court of British Columbia.

Supreme Court of British Columbia appeals are initiated by filing a petition (naming Her Majesty the Queen in right of the Province of British Columbia as the respondent) at a British Columbia court registry within **90 days** of the date on the minister's decision

letter. The petition must then be served on the government by providing a copy to the Attorney General at the Ministry of Attorney General in the City of Victoria within **14 days** after the filing date.

If the Supreme Court of British Columbia provides a decision on your appeal that you disagree with, you may appeal that decision to the British Columbia Court of Appeal.

There are costs associated with filing a court petition, court proceedings and having a lawyer represent you. You may be compensated for part of your costs if your appeal is successful and the court makes an award of costs in your favour. However, it is also possible to have an award of costs made against you.

### **Property Transfer Tax**

\* The *Property Transfer Tax Act* provides the right to arbitration as an alternative to an appeal to the Supreme Court of British Columbia. A notice must be served on, and received by, the administrator within **90 days** of the date on the minister's decision letter. The notice must indicate that the appellant waives the right to appeal to the Supreme Court of British Columbia, and requires the assessment to be decided by arbitration.

To proceed, both parties must agree to an arbitrator and with the arbitrator on how the arbitration will proceed. The typical process is listed below.

- The arbitration is by written submission,
- each party will pay a certain part of the arbitrator's fee and disbursements,
- each party will bear its own costs of legal representation, and
- the arbitration is provided in writing.

The arbitration is final and binding.

It is up to you to initiate the process for the appointment of an arbitrator. While not specified in the legislation, property transfer tax arbitrations are generally handled using the services of the [British Columbia Arbitration and Mediation Institute](#).

## **Need more info?**

Tax Appeals and Administrative Services Branch website:

[www.sbr.gov.bc.ca/business/Customer\\_Service/Appeals/appeals.htm](http://www.sbr.gov.bc.ca/business/Customer_Service/Appeals/appeals.htm)

### **Tax Appeals and Administrative Services Branch**

Ministry of Finance

PO Box 9629 Stn Prov Govt

Victoria BC V8W 9N6

Phone: 250 356-0890

Fax: 250 387-5883

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The tax acts and regulations are on our website at [www.fin.gov.bc.ca](http://www.fin.gov.bc.ca).

## Appendix A: Filing Deadlines

Tax Act	Eligible Appeals/Objections	Deadline for Appeal to the Minister	Deadline for Appeal to the Supreme Court of BC
<p><i>Carbon Tax Act</i> Sec. 56 and 57</p>	<ul style="list-style-type: none"> <li>▪ disallowed refund claim</li> <li>▪ refusal, cancellation, or suspension of an appointment as a collector or of a registration certificate, <i>Registered Consumer Certificate</i>, <i>Registered Air Service Certificate</i> or <i>Registered Marine Service Certificate</i></li> <li>▪ an estimate or assessment</li> <li>▪ interest and/or penalties</li> <li>▪ refusal to grant an exemption</li> <li>▪ liens against property</li> </ul> <p>Carbon Tax website: <a href="http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm">www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm</a></p>	90 days	90 days
<p><i>Consumption Tax Rebate and Transition Act</i> Sec. 41 and 42</p>	<ul style="list-style-type: none"> <li>▪ deemed purchase price</li> <li>▪ attribution of energy allowance</li> <li>▪ an energy rebate</li> <li>▪ reimbursement of energy credit</li> <li>▪ disallowed refund claim</li> <li>▪ an estimate or assessment</li> <li>▪ interest and/or penalties</li> </ul> <p>Tax on Designated Property website: <a href="http://www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Designated_Property/designated_property.htm">www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Designated_Property/designated_property.htm</a></p> <p>Residential Energy Credit and Rebate Program website: <a href="http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Residential_Energy/residential_energy.htm">www.sbr.gov.bc.ca/business/Consumer_Taxes/Residential_Energy/residential_energy.htm</a></p>	90 days	90 days

Tax Act	Eligible Appeals/Objections	Deadline for Appeal to the Minister	Deadline for Appeal to the Supreme Court of BC
<p><i>Corporation Capital Tax Act</i> Sec. 32 and 33</p>	<ul style="list-style-type: none"> <li>▪ an assessment</li> <li>▪ interest and/or penalties</li> </ul> <p>Corporation Capital Tax website: <a href="http://www.sbr.gov.bc.ca/business/Income_Taxes/Corporation_Capital_Tax/cct.htm">www.sbr.gov.bc.ca/business/Income_Taxes/Corporation_Capital_Tax/cct.htm</a></p>	90 days	90 days
<p><i>Corporation Income Tax Act</i> Sec. 42</p>	<p>The <a href="#">Canada Revenue Agency</a> (CRA) provides assistance in completing both the federal and provincial portions of income tax returns. The CRA also administers and conducts appeals and/or objections you may have regarding income taxes. For more CRA contact information, please see the section, Need More Info?, in the bulletin.</p> <p>Corporation Income Tax website: <a href="http://www.sbr.gov.bc.ca/business/Income_Taxes/Corporation_Income_Tax/cit.htm">www.sbr.gov.bc.ca/business/Income_Taxes/Corporation_Income_Tax/cit.htm</a></p>		
<p><i>Forest Act</i> Sec. 142</p>	<ul style="list-style-type: none"> <li>▪ an assessment</li> <li>▪ a penalty</li> </ul> <p>Forest Act website: <a href="http://www.sbr.gov.bc.ca/individuals/Natural_Resources/ForestRevenue/frap.htm">www.sbr.gov.bc.ca/individuals/Natural_Resources/ForestRevenue/frap.htm</a></p>	90 days	90 days
<p><i>Home Owner Grant Act</i> Sec. 17</p>	<ul style="list-style-type: none"> <li>▪ Notice of Disentitlement</li> <li>▪ interest</li> </ul> <p>Home Owner Grant website: <a href="http://www.sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm">www.sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm</a></p>	90 days	no appeal process
<p><i>Hotel Room Tax Act</i> Sec. 18 and 19</p>	<ul style="list-style-type: none"> <li>▪ an assessment</li> <li>▪ a cancellation or suspension of a registration certificate, or a refusal to grant a registration certificate</li> <li>▪ interest and/or penalties</li> <li>▪ disallowed refund claim</li> </ul> <p>Hotel Room Tax website: <a href="http://www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Hotel_Room_Tax/hotel_room_tax.htm">www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Hotel_Room_Tax/hotel_room_tax.htm</a></p>	90 days	90 days

Tax Act	Eligible Appeals/Objections	Deadline for Appeal to the Minister	Deadline for Appeal to the Supreme Court of BC
<p><i>Insurance Premium Tax Act</i> Sec. 17 and 18</p>	<ul style="list-style-type: none"> <li>▪ an assessment</li> <li>▪ interest and/or penalties</li> </ul> <p>Insurance Premium Tax website: <a href="http://www.sbr.gov.bc.ca/business/Income_Taxes/InsurancePremiumTax/ipt.htm">www.sbr.gov.bc.ca/business/Income_Taxes/InsurancePremiumTax/ipt.htm</a></p>	90 days	90 days
<p><i>International Business Activity Act</i> Sec. 38 and 39</p>	<ul style="list-style-type: none"> <li>▪ refusal, suspension or cancellation of a registration</li> <li>▪ effective date of registration</li> <li>▪ interest and/or penalties</li> <li>▪ an assessment</li> <li>▪ a decision of unsatisfactory proof for a refund</li> </ul> <p>International Business Activity website: <a href="http://www.sbr.gov.bc.ca/business/Income_Taxes/International_Business_Activity/iba.htm">www.sbr.gov.bc.ca/business/Income_Taxes/International_Business_Activity/iba.htm</a></p>	90 days	90 days
<p><i>Logging Tax Act</i> Sec. 23 and 24</p>	<ul style="list-style-type: none"> <li>▪ an assessment</li> <li>▪ interest and/or penalties</li> </ul> <p>Logging Tax website: <a href="http://www.sbr.gov.bc.ca/business/Income_Taxes/Logging_Tax/logging_tax.htm">www.sbr.gov.bc.ca/business/Income_Taxes/Logging_Tax/logging_tax.htm</a></p>	90 days	90 days
<p><i>Mineral Tax Act</i> Sec. 26 and 27</p>	<ul style="list-style-type: none"> <li>▪ an assessment</li> </ul> <p>Mineral Tax website: <a href="http://www.sbr.gov.bc.ca/business/Natural_Resources/Mineral_Tax/mineral_tax.htm">www.sbr.gov.bc.ca/business/Natural_Resources/Mineral_Tax/mineral_tax.htm</a></p>	90 days	90 days

Tax Act	Eligible Appeals/Objections	Deadline for Appeal to the Minister	Deadline for Appeal to the Supreme Court of BC
<p><i>Motor Fuel Tax Act</i> Sec. 50 and 51</p>	<ul style="list-style-type: none"> <li>▪ disallowed refund claim</li> <li>▪ suspension, cancellation or refusal of an authorization</li> <li>▪ refusal or cancellation of appointment</li> <li>▪ refusal or cancellation of a <i>Registered Consumer Certificate</i></li> <li>▪ refusal to grant an exemption</li> <li>▪ an estimate or assessment</li> <li>▪ interest and/or penalties</li> <li>▪ refusal to issue or renew a licence, or a cancellation or suspension of a licence</li> </ul> <p>Motor Fuel Tax website: <a href="http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm">www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm</a></p>	90 days	90 days
<p><i>Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation</i> Sec. 12</p>	<ul style="list-style-type: none"> <li>▪ invoice or assessment of royalties, or tax</li> <li>▪ interest and/or penalties</li> <li>▪ producer price decisions</li> </ul> <p>Oil and Gas Royalties and Freehold Production Tax website: <a href="http://www.sbr.gov.bc.ca/business/Natural_Resources/Oil_and_gas_royalties/oil_and_gas_royalties.htm">www.sbr.gov.bc.ca/business/Natural_Resources/Oil_and_gas_royalties/oil_and_gas_royalties.htm</a></p>	60 days	no appeal process

Tax Act	Eligible Appeals/Objections	Deadline for Appeal to the Minister	Deadline for Appeal to the Supreme Court of BC
<p><i>Property Transfer Tax Act</i> Sec. 19, 21 and 22</p>	<ul style="list-style-type: none"> <li>▪ interest and/or penalties</li> <li>▪ an assessment</li> <li>▪ a refusal to refund tax paid under the First Time Home Buyers Program</li> </ul> <p>Property Transfer Tax website: <a href="http://www.sbr.gov.bc.ca/individuals/Property_Taxes/Property_Transfer_Tax/ptt.htm">www.sbr.gov.bc.ca/individuals/Property_Taxes/Property_Transfer_Tax/ptt.htm</a></p> <p><b>Please note:</b> If you disagree with the minister's decision, you have two choices:</p> <ol style="list-style-type: none"> <li>1. apply for arbitration (you waive your right to appeal to the Supreme Court of British Columbia), or</li> <li>2. appeal to the Supreme Court of British Columbia.</li> </ol>	90 days	90 days
<p><i>Social Service Tax Act (PST)</i> Sec. 118 and 119</p>	<ul style="list-style-type: none"> <li>▪ refusal, suspension or cancellation of a registration certificate</li> <li>▪ an assessment or valuation</li> <li>▪ liability for the amount stated in a notice</li> <li>▪ interest and/or penalties</li> <li>▪ disallowed refund claim</li> </ul> <p>Provincial Sales Tax website: <a href="http://www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Provincial_Sales_Tax/pst.htm">www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Provincial_Sales_Tax/pst.htm</a></p>	90 days	90 days

<i>Tax Act</i>	<b>Eligible Appeals/Objections</b>	<b>Deadline for Appeal to the Minister</b>	<b>Deadline for Appeal to the Supreme Court of BC</b>
<p><i>Tobacco Tax Act</i> Sec. 23 and 24</p>	<ul style="list-style-type: none"> <li>▪ an assessment</li> <li>▪ interest and/or penalties</li> <li>▪ refusal to grant a dealer’s permit</li> <li>▪ suspension or cancellation of a dealer’s permit or a retail authorization</li> <li>▪ refusal to grant an exemption</li> <li>▪ disallowed refund</li> <li>▪ a limit, set on quantity of tobacco that may be purchased for resale</li> </ul> <p>Tobacco Tax website: <a href="http://www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Tobacco_Tax/tobacco_tax.htm">www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Tobacco_Tax/tobacco_tax.htm</a></p>	90 days	90 days
<p><i>Taxation (Rural Area) Act</i> No Section</p>	<p>You cannot appeal property taxes issued by the Minister of Finance. However, you can appeal your property assessment under the <i>Assessment Act</i>, which is administered by <b>BC Assessment</b>.</p> <p>Please see the <i>Property Assessment Complaint Process Guide</i> at: <a href="http://www.cscd.gov.bc.ca/parp/pdfs/Property_Assessment_Complaint_ProcessWEB.pdf">www.cscd.gov.bc.ca/parp/pdfs/Property_Assessment_Complaint_ProcessWEB.pdf</a></p>		