

The Ontario Ministry of Revenue's

**Service Commitments  
and Standards in  
Tax  
Administration**



### Commitment To Quality Service

Taxpayers and governments have specific legal rights and obligations in the collection and administration of taxes. Equally important, however, Ontario's tax system can only achieve its goals if it is built on the spirit of co-operation between the taxpayer and the province's tax administration, and the expectation of the taxpayers' voluntary compliance with their legal obligations.

Taxpayers accept these principles based on their understanding that their hard-earned dollars are spent wisely and effectively to fund a range of government programs and priority services including education, health care, environmental protection and community services. They also demand and expect quality service in the delivery of these programs.

The Ministry of Revenue's goal is to be recognized by taxpayers as a professional and effective organization, ensuring that taxpayers and their representatives get value for their money. Our commitment is to continually improve the quality of the services we provide to the taxpayer, and to be accountable to those we serve for the prudent use of their funds.

As part of our efforts to fulfill that commitment, we are establishing specific service standards for tax administration which will enable measurement and reporting on our performance. These service standards are customer-focused and emphasize the commitment of the ministry and our employees to quality service. They will give taxpayers a means of evaluating our performance in applying tax laws with fairness and courtesy, and in treating taxpayers professionally and with respect.

To ensure our accountability to the taxpayer we will, in addition to finalizing our service standards:

- Establish and publish performance benchmarks.
- Provide mechanisms for taxpayers to evaluate our performance against those benchmarks.
- Report annually on our results and progress.
- Encourage taxpayer feedback, and suggestions for service quality improvements.

# Service Commitments and Standards

The Ministry of Revenue and its employees are dedicated to meeting the following service commitments and standards in tax administration:

## Service Commitments

### 1. Impartial and Professional Service

We will provide impartial, professional and courteous service and provide a means for you to hold us accountable for the services we provide. We will be pleased to deal with you or your authorized representative.

### 2. Privacy and Confidentiality

We will keep your tax returns and other information secure and confidential.

### 3. Accessible Information

We will offer clear, understandable and current tax information and will make this information available to you through various media.

### 4. Assistance

We will provide timely, accurate responses to questions and requests for tax information. We will explain to you the tax implications of your current tax situation and if you seek to learn more about your liability and how it is determined, offer you the option of meeting with us.

### 5. Reliable Written Information

We will provide written information that you can rely on.

### 6. Education

We will provide education and information programs on specific tax issues.

### 7. Voluntary Disclosure

We will allow you to voluntarily disclose your tax situation without incurring a penalty or being prosecuted for tax violations under certain conditions.

### Service Standards

#### 1. Ontario Public Service Common Service Standards

We will meet the Ontario Public Service common service standards for telephone, mail and customer feedback/complaint resolution.

#### 2. Core Business Service Standards

We will establish standards and provide a high level of service in all of our core tax administration business areas including but not limited to registrations, taxroll update, account adjustments, audit and collections.

#### 3. Objections and Appeals

We will advise you of how to file an objection and an appeal within the specified time periods if you disagree with a tax decision.

#### 4. Refunds

We will provide you with a timely refund or equivalent credit for all overpayment of taxes, provided that you do not owe money under another provincial tax statute.

## Service Commitments

### Impartial and Professional Service

You are entitled to receive impartial, professional and courteous service. We will:

- Be impartial and treat you in a professional and courteous manner.
- Not be paid, evaluated or promoted on the basis of the amount of assessment or collections from taxpayers. We do not have a quota system - but one that is based on applying tax laws fairly and equitably.
- Conform to the Ontario Public Service Conflict of Interest Guidelines.
- Meet our published service standards.
- Properly identify ourselves and the reason for the contact.
- Provide information to help you understand tax law and its impact.
- Make services available to you in either English or French.

### Privacy and Confidentiality

In keeping your tax information on file, we will:

- Ensure that it is secure.
- Give you access to that information.

When collecting information from you, we will tell you:

- Why we are asking you for information.
- How we will use it.
- What will happen if you choose not to provide the requested information.

In disclosing information about you, we will:

- Only use your information in accordance with the law.

With proper written authorization, we are pleased to discuss your tax information with your authorized representative.

### Accessible Information

It is important that you, as a taxpayer or an authorized representative of a taxpayer, have access to clear, understandable and current tax information. We will:

- Make tax information available in alternative formats upon request.
- Ensure that information explaining a tax change is available to all taxpayers by the next business day following a significant change in tax policy or legislation.

If you encounter forms or publications which are difficult to understand or which do not contain enough information, we encourage you to call the ministry at 1 866 ONT-TAXS (1 866 668-8297) to suggest changes or to request assistance.

### Assistance

We will listen and respond to your enquiries and conduct ourselves in a manner that encourages public confidence.

If you are making an enquiry of a general nature, you do not have to identify yourself.

However, if you are making an enquiry about your tax assessment or particular tax affairs, it is important that we are certain about your identity before we proceed with our discussion. This ensures that personal information is only given to you or your authorized representative. This means you need to give us your name, address, telephone number and tax file number and/or the reference number on your correspondence if your enquiry is in response to a letter from us. If applicable, a copy of the notice of assessment should be sent with written enquiries and shown during walk-in enquiries.

If we cannot assist you immediately, we will tell you when you can expect a response based on the complexity of the issue.

If you are not satisfied with the assistance provided, you can ask to speak to the manager in the appropriate tax area.

If you have a complex tax situation and require a detailed explanation or interpretation of a tax law as it applies to your particular situation, you can request a detailed explanation or interpretation.

### Reliable Written Information

Written information from us may be in the form of tax bulletins, notices, publications, rulings and interpretations. You can rely on this information as it applies to your circumstances, as follows:

- Tax bulletins, notices and publications can be relied on for general guidance. We are available to help you if you require clarification.
- Tax rulings and interpretations provide a binding written opinion about the way a tax law or laws would apply to your particular arrangement.
- No liability will be assessed against you where you, as a taxpayer, rely on information provided in writing by an employee of the ministry. This is limited to situations when information was in response to a written request from you containing full and accurate disclosure of the particular circumstances and you relied on that information.
- When you seek a written ruling or interpretation, we will tell you when you can expect a response based on the complexity of the issue.

### Education

The ministry frequently develops and delivers taxpayer education and information programs under specific tax statutes. Certain taxpayer and industry groups are also given in-depth briefings on tax items needing clarification, or which have been amended or withdrawn.

#### Seminars

We will assist you in understanding your rights and responsibilities under the *Retail Sales Tax Act*. New vendors will be invited to attend a “PST-GST/HST seminar” within 15 working days of being registered.

The Tax Advisory Services Branch will conduct industry and/or topic specific seminars relating to retail sales tax legislation and will schedule the seminar within 60 working days of a request.

### Voluntary Disclosure

We encourage all bona fide voluntary disclosures with respect to the tax and grant statutes.

Any corporation or individual, who voluntarily discloses a violation of a provincial tax statute administered by the ministry and who makes full payment of the debt and interest owing, will not be prosecuted or assessed a civil penalty provided that they meet the following five conditions:

- The disclosure must be voluntary (i.e. it must not be prompted by any enforcement action or contact by audit staff).
- The disclosure must be full and accurate.
- All books of account, records and documents must be made available and questions from ministry staff answered so that the information disclosed can be verified.
- The disclosure must not relate to information for the current tax return.
- The disclosure must involve an offence with a civil penalty, fine or jail term.

You will be sent a written confirmation of the acceptance of your voluntary disclosure.

# Service Standards

## Government Common Service Standards

We are committed to meeting the Ontario Public Service common service standards that we set for ourselves for three key areas: telephone, correspondence and customer-feedback and complaint resolution. When you call the ministry or write to us at any time, these are the standards you can expect:

- **Telephone:** Your call will be answered by the third ring and you will have the option of reaching a person. Your call will not be redirected more than once. All calls will be returned within one working day.
- **Mail (Includes fax, mail and e-mail):** All correspondence will be answered within fifteen working days of receipt. If a conclusive response is not possible within that time, an interim acknowledgement with an anticipated date of response will be provided within five working days of receipt.
- **Customer Feedback/Complaint Resolution:** Your complaints will be documented and acknowledged within two working days, and with each contact, you will have the opportunity to provide feedback on our service.

## Core Business Service Standards

### Registrations

We will complete registrations in the following time frames:

#### ***Retail Sales Tax***

Mail-in and telephone registrations - 1 working day.

#### ***Employer Health Tax***

Mail-in and telephone registrations - 1 working day.

#### ***Corporations Tax***

Within two weeks of your application for incorporation or an extra provincial license being processed by the Ministry of Government Services, you will be assigned a Corporations Tax number.

#### ***Motor Fuels and Tobacco Tax***

Mail-in registrations under the International Fuel Tax Agreement - within 15 working days. All other registrations within 15 working days of provision of application and required security.

### Taxroll Update

When you advise us of changes in your personal or corporate information we will make those changes promptly:

Telephone - within 2 working days.

Mail-in request - within 15 working days of when the request is received by mail.

### Account Adjustments

Adjustments can include corrections to keying errors, issuing cheques for credit balances and re-posting any errors such as wrong date or wrong amount. These adjustments will be made within 30 working days of receipt of all necessary information.

### Audit

A visible audit program is essential to maintaining the integrity of the self-assessment system by making sure that everyone is following the same rules and paying their fair share of taxes that are due. Audits are an impartial examination of a taxpayer's return and/or books, records and operations. Throughout the course of an audit, you will receive fair, courteous and professional treatment.

The objective of an audit is to assess the correct amount of tax and may result in no assessment, an assessment of additional taxes, or a refund of overpaid taxes. Some audits are conducted from our premises ("desk audits"), while others involve on-site interviews and examinations of financial records and accounts ("field audits").

To conduct a quality field audit in a timely manner, we will:

- Arrange with you a mutually agreeable date for the commencement of the audit, generally with 15 working days notice.
- Prior to commencing the audit, provide you with an initial list of information required and the name of the individual who will be conducting the audit and their manager and telephone number should you wish to further discuss the findings of the auditor.
- Confirm with you the people designated to speak on your behalf during each segment of the audit.
- Generally conduct the audit during your normal business hours with minimal disruption to your business operation.
- Discuss with you any potential adjustments as they arise and give you the opportunity to provide further information.
- Maintain the confidentiality of taxpayer information, safeguard your records and handle them with due care.
- Once the field work is completed, prepare a statement of proposed adjustments reflecting the results of the audit.
- Have the auditor meet with you and/or your representative to explain any proposed adjustments and provide you with information about how you can comply in the future.
- Give you 30 working days to respond to the proposed adjustments if you wish to provide additional information/arguments before the audit is completed.
- At the conclusion of every audit, provide you with the final audit results, notification that the audit has been concluded and advise you that if as a result of the audit, additional tax is owing, that this tax is to be paid immediately to avoid additional interest charges.
- Provide a quality service questionnaire to recipients of an audit within three weeks following an assessment.

With respect to desk audits, the above will also apply, where applicable.

### Joint Audits

We are committed to streamlining the audit process through the performance of joint audits with those jurisdictions conducting reviews under comparable legislation. Joint audits under several tax statutes are being conducted with the federal government (Canada Revenue Agency). While such joint audits are only being done on a limited basis at the present time, we will continue to seek ways to expand them further if business is agreeable.

### Consolidated Audits

In order to reduce the overall time spent by our auditors at the business location, we are committed to conducting more consolidated audits across various Ontario tax programs where the business is agreeable to it.

## Collections

We are responsible for collecting the revenue payable under the law so that the government has the money to fund programs and services which are a priority for the people of Ontario. Tax laws require taxpayers to meet their tax obligations and to pay their fair share.

If you fail to pay or remit your provincial taxes, penalties and interest in a timely manner, we will:

- Notify you of your delinquency by mailing Default Notices, Assessment Notices or Statements to your last known address.

If your account remains delinquent after notice, we will:

- Take progressive collection action by way of letters, telephone contact and personal contact.
- Only take more severe sanctions when other methods have failed and you have been advised of the consequences of non-compliance.
- Provide you with the name and telephone number of the collection manager should you wish to discuss any matter relating to the collection.
- Consider reasonable payment arrangements where the whole amount owing cannot be paid immediately.
- Refrain from further collection action while the terms of any payment arrangement are being met.
- Release garnishments when all taxes, interest and penalties owing are paid.
- Not take legal action following an original assessment for 30 working days, other than in exceptional circumstances.

## Objections and Appeals

You may disagree with the way we have interpreted or applied a tax law or calculated an assessment with respect to your particular circumstances. Some differences of opinion regarding tax liability can be settled through meetings with staff from the tax office (see page 14 for a list of tax offices).

However, if you still disagree with a tax assessment, or grant allowance, you may request a Notice of Objection form from the auditor who conducted your audit or from any tax office. This form is also available online by visiting [ontario.ca/taxappeals](http://ontario.ca/taxappeals).

The completed form objecting to an assessment or disallowance under a tax act must be sent by registered mail within 180 calendar days from the day the Notice of Assessment or Statement of Disallowance was mailed or personally delivered to you. The exceptions to the 180 calendar day period are set out in the following chart:

<b>Statute/Programs</b>	<b>Days to File Notice*</b>
International Fuel Tax Agreement	30 Calendar Days
Community Small Business Investment Funds Act Ontario Home Ownership Savings Plan Act	60 Calendar Days
Ontario Guaranteed Annual Income Act Income Tax Act (Ontario) Ontario Child Care Supplement for Working Families Ontario Research Employee Stock Option Tax Overpayment	90 Calendar Days

\* from the date the Notice or Determination was mailed or personally delivered.

## Objections

Once an objection has been filed, the Tax Appeals Branch will conduct a timely, independent review of the assessment and will:

- Acknowledge receipt of the Notice of Objection within 5 working days.
- Deal with objections on a first in-first out basis.
- Within three months of the objection being assigned to an Appeals Officer, have that officer contact you to discuss the objection.
- Contact you if additional information is required or to obtain clarification of your objection.
- Keep you advised of the progress of the review.
- Provide you with 30 working days to respond to our proposed resolution of the objection, with respect to complex objections.
- Upon completion of the review, advise you in writing of the results.
- Resolve objections dealing with interest and penalties within three months of receipt.
- Resolve 80% of all objections within two years of receipt.

Throughout the objection review process, you may:

- Discuss your case with the ministry's Tax Appeals Branch and submit a proposal to resolve the disputed assessment.

## Appeals

- If you are not satisfied with the ministry's decision regarding your objection, you may appeal to the Ontario Superior Court of Justice.

## Refunds

The ministry has the responsibility to refund any overpayment of provincial tax within a reasonable period of time provided that you do not owe tax under another tax statute. Taxpayers are required to pay only what is due.

Where you are entitled to a tax refund, the following time frames will apply once we receive from you all required information and documentation:

Retail Sales Tax	40 working days
Employer Health Tax	40 working days
Corporations Tax	40 working days
Fuel Tax	40 working days
Gasoline Tax	40 working days
Tobacco Tax	40 working days
Land Transfer Tax	40 working days
Provincial Land Tax	40 working days

**SERVICE STANDARDS - As at March 2003**

<b>Service</b>	<b>Standard</b>
Ensure information explaining significant change in tax policy or legislation is available	By the next working day following the change
Invite new Retail Sales Tax vendors to attend a PST-GST/HST seminar	Invited within 15 working days of being registered
Conduct retail sales tax industry and/or topic specific seminars	Scheduled within 60 working days of request
Correspondence by fax, mail or e-mail	Within 15 working days or an interim acknowledgment within 5 working days
Telephone General Enquires	Pick up by third ring; 1 working day call back
Customer Feedback/Complaint Resolution	Complaint documented and acknowledged within 2 working days; with each contact, have the opportunity to provide feedback on service
Registrations	Mail-in and telephone - 1 working day (with a few exceptions) Other registrations - 15 working days
Refunds *Time frames apply once we receive all required information and documentation	All refunds to be processed within 40 working days
Account Adjustments	30 working days
Taxroll Update	Telephone - 2 working days Mail - 15 working days
Notice of Audit	Mutually agreeable date, generally with 15 working days notice
Audit - to respond to the proposed adjustments	Up to 30 working days
Objections - contact by appeals officer	Within 3 months of the objection being assigned
Objections (complex objections) - Allow for response by objector to Opinion Letter	30 working days from date of letter
Objections - resolution of objections dealing with interest and penalties	3 months from date of receipt of Notice of Objection
Objections	Resolution of 80% of all objections within 2 years from date of receipt of Notice of Objection
Collections - time before legal action may be started	30 working days after original assessment (other than exceptional circumstances)

## How to Contact the Ministry

The ministry has 11 tax offices in major cities throughout Ontario and a Ministry Information Centre in Oshawa. Four of the offices are regional tax offices which provide common counters or 'one-stop shopping' for most tax administration information and services delivered by the province.

Call 1 866 ONT-TAXS (1 866 668-8297) for information, advice or to arrange an appointment, if you have a tax matter to resolve.

### Ministry of Revenue Tax Offices

#### **Hamilton**

119 King St. W., 15<sup>th</sup> Floor  
Hamilton ON L8P 4Y7  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 905 521-7868

#### **London Tax Office**

Dufferin Corporate Centre  
130 Dufferin Ave., Unit 400  
London ON N6A 6G8  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 519 661-6618

#### **North Bay**

447 McKeown Ave., Suite 102  
North Bay ON P1B 9S9  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 705 495-3805  
Fax: 905 435-3543 - Refunds

#### **Oshawa**

Ministry Information Centre  
33 King St. W.  
Oshawa ON L1H 8P5  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 905 433-6777

#### **Thunder Bay**

130 South Syndicate Ave., 3<sup>rd</sup> Floor  
Thunder Bay ON P7E 1C7  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 807 625-5848

#### **Windsor**

215 Eugenie St. W., Unit 103  
Windsor ON N8X 2X7  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 519 972-2950

#### **Kitchener**

305 King St. W., 1<sup>st</sup> Floor  
Kitchener ON N2G 1B9  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 519 571-6100

#### **Mississauga Tax Office**

77 City Centre Drive, Suite 200  
Mississauga ON L5B 1M5  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 905 949-3389

#### **North York Tax Office**

5 Park Home Ave., Suite 200  
North York ON M2N 6W8  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 416 218-3738

#### **Ottawa Tax Office**

1400 Blair Place, Suite 300  
Gloucester ON K1J 9B8  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 613 842-3593

#### **Whitby**

**Service Ontario Centre**  
590 Rossland Road East  
Whitby ON L1N 9G5  
1 866 ONT-TAXS (1 866 668-8297)  
Fax: 905 436-4315

### Further Contact Information:

#### Ministry of Revenue General Enquiries:

33 King Street West  
P.O. Box 627  
Oshawa ON L1H 8H5  
Toll-free: 1 866 ONT-TAXS (1 866 668-8297)  
Teletypewriter (TTY): 1 800 263-7776

### Ministry Internet:

For electronic copies of the Service Commitments and Standards in Tax Administration and other ministry documents, visit our website at: [ontario.ca/revenue](http://ontario.ca/revenue).

### Electronic Feedback/Enquiry:

We welcome your comments and questions electronically. There is a Quality Service Questionnaire online at: [www.rev.gov.on.ca/servicestandards](http://www.rev.gov.on.ca/servicestandards).

You can also e-mail us at [service.standards@ontario.ca](mailto:service.standards@ontario.ca).

### Access to Information:

Forms and Publications are available by calling toll-free: 1 866 ONT-TAXS (1 866 668-8297), teletypewriter (TTY) 1 800 263-7776 or online at: [ontario.ca/revenue](http://ontario.ca/revenue). Our fax number is 905 436-4445.

### Education:

If you wish an industry and/or topic specific Retail Sales Tax seminar, contact the Tax Advisory Services Branch at 905 433-6313 or the Ministry of Revenue General Enquiries toll-free at 1 866 ONT-TAXS (1 866 668-8297).

### Voluntary Disclosure:

If you wish to make a voluntary disclosure, contact the Ministry of Revenue toll-free at 1 866 ONT-TAXS (1 866 668-8297), teletypewriter (TTY) 1 800 263-7776 or write to:  
Ministry of Revenue  
33 King Street West  
PO Box 627  
Oshawa ON L1H 8H5

The Tax Information Bulletin, *Voluntary Disclosure*, is available on the Internet at [ontario.ca/revenue](http://ontario.ca/revenue), or by calling the number listed above.

## Complaint Resolution Process - Tax Assessment:

Check your assessment notice for the telephone number of your tax office and deal with management and staff in this office first before filing an objection or an appeal.

## Objections/Appeals:

The tax guide, *Ontario Taxes and Programs: Objections and Appeals Process*, is available on the Internet at [ontario.ca/taxappeals](http://ontario.ca/taxappeals) or by calling the ministry toll-free: 1 866 ONT-TAXS (1 866 668-8297).

File your objection with the:  
Tax Appeals Branch  
1600 Champlain Ave., 3<sup>rd</sup> Floor  
Whitby ON L1N 9B2

## Refunds:

For information on refund procedures or to obtain assistance, call the ministry at 1 866 ONT-TAXS (1 866 668-8297).

## To Comment:

We want to hear from you. We value your input on how we can continue to meet taxpayer needs and improve our services. Please take the time to complete the Quality Service Questionnaire on our website or at any of our tax offices. Your feedback can help to ensure that we are achieving our goal of applying tax laws with fairness and courtesy.

Mail this form to:      Quality Centre for Excellence  
                                 Ministry of Revenue  
                                 2<sup>nd</sup> Floor, 33 King Street West  
                                 Oshawa ON L1H 8H5  
                                 Fax to: 905 433-6588

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