



# Superior Court of Justice

In the Matter of:  
(Check  one only)

- Section 85 of the *Corporations Tax Act* (premium taxes only)
- Section 14 of the *Land Transfer Tax Act*
- Section 14 of the *Gasoline Tax Act*
- Section 14 of the *Fuel Tax Act*
- Section 25 of the *Retail Sales Tax Act*
- Section 10 of the *Mining Tax Act*
- Section 22 of the *Tobacco Tax Act*
- Section 11 of the *Race Tracks Tax Act*
- Section 23 of the *Income Tax Act*
- Section 10 of the *Employer Health Tax Act*
- Section 85.17/92.1(9)/95 of the *Electricity Act, 1998*

BETWEEN:

Appellant \_\_\_\_\_ (name)  
and  
Respondent THE MINISTER OF REVENUE

## Notice of Appeal

Take notice that the Appellant appeals to the Superior Court of Justice from the decision of the Minister of Revenue

dated the \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_,

in respect of Account/Permit No. \_\_\_\_\_, Notice of Objection File No. \_\_\_\_\_.

<input type="checkbox"/>	<b>Notice of Assessment No.</b>	Notice of Assessment Date Year   Month   Day	Amount of Tax in Dispute \$	For Period Ending Year   Month   Day
<b>OR</b>				
<input type="checkbox"/>	<b>Statement of Disallowance</b>	Statement of Disallowance Date Year   Month   Day	Rebate/Refund Amount in Dispute \$	

**Statement of Issues and Reasons for Appeal** - Set out the issues under appeal, and the facts, reasons and law relied on in respect of each issue in a separate memorandum attached to this form. A Notice of Appeal is limited to the issues raised in the Notice of Objection.

### Appointment of Representative

I confirm that \_\_\_\_\_ (name of individual) \_\_\_\_\_ (name of organization)

\_\_\_\_\_ (full address including postal code)

\_\_\_\_\_ (phone number including area code) has the authority to communicate on my/the company's behalf concerning this Notice of Appeal.

I authorize the Tax Appeals Branch to collect personal information from and disclose personal information to my representative in accordance with the *Freedom of Information and Protection of Privacy Act*.

This **Notice of Appeal** must be signed by the Appellant or an authorized representative. If an authorized representative signs this Notice of Appeal, please submit written confirmation of authorization.

Name (print)	Signature	Position/Title	Date
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**Instructions:** To be prepared in **triplicate**, one copy to be filed with the Superior Court of Justice in accordance with the statute under which the appeal is taken, one copy of the appeal as filed to be sent by **registered mail** addressed to the Ministry of Revenue, c/o The Director, Tax Appeals Branch, 1600 Champlain Avenue, 3rd Floor, Whitby ON L1N 9B2, and one copy to be retained. The Notice of Appeal must be filed with the Superior Court of Justice, plus a copy as filed (including action number and court location) must be sent to the Ministry of Revenue within 90 days from the day of mailing of the notification that the Minister has confirmed the assessment or disallowance or has reassessed. The appellant or an authorized representative must personally attend at the appropriate court office in order to request the court office to file the Notice of Appeal and must pay the applicable court filing fee.