

INFORMATION ON JUDICIAL RECOURSE

This document is provided solely as informational material and does not constitute an official interpretation of the law.

Types of judicial recourse

You may contest a decision made by the Minister of Revenue with respect to a notice of objection or a notice of determination of status by means of

- an appeal to the Court of Québec (Civil Division);
- a summary appeal to the Small Claims Division of the Court of Québec, in certain cases.

Appeal to the Court of Québec (Civil Division)

Persons entitled to appeal

Any taxpayer, whether an individual or a corporation, may appeal to the Court of Québec. Under the *Code of Civil Procedure* (R.S.Q., c. C-25), individuals may choose to represent themselves or to be represented by a lawyer before the Court of Québec. However, corporations must always be represented by a lawyer before the courts.

Cases where an appeal is possible

An appeal to the Court of Québec may be filed in respect of any fiscal law and any amount in dispute.

Time limit for an appeal

An appeal to the Court of Québec must be filed within 90 days after the date on which notice of the decision made by the Minister of Revenue is sent.

Appeal proceedings

Your appeal to the Court of Québec must be brought by means of a motion, in accordance with the ordinary procedure governing actions in civil matters, in either the district where you reside or the district of Québec or Montréal, as applicable. Your motion must be served on the Direction du contentieux of the Ministère du Revenu at the Montréal or Québec office.

You are required to pay a fee of \$90 for each appeal. Where two or more assessments are the subject of a single appeal, you must pay a fee of \$90 for each assessment. If you file a motion under the *Act respecting property tax refund* (R.S.Q., c. R-20.1), the fee is \$35.

You may pay these fees at any of our offices, in cash, by credit card or debit card, or by certified cheque or money order made payable to the Minister of Finance. The motion filed at the office of the Court of Québec must be provided with your payment.

Judgment

Either party may appeal the judgment of the Court of Québec to the Québec Court of Appeal.

(continued on reverse)

Summary appeal to the Court of Québec (Small Claims Division)

Choice of recourse

In certain cases, certain persons may file a summary appeal to the Small Claims Division. However, even in cases where such appeals are allowed, a person may instead choose to file an appeal to the Court of Québec, Civil Division.

Persons entitled to file a summary appeal

Only individuals (not corporations) may file a summary appeal. At the hearing, you may not be represented or assisted by a lawyer or any other person. Individuals who act as agents of the Minister of Revenue for consumption tax purposes, such as merchants required to collect Québec sales tax, may also file a summary appeal.

A summary appeal is possible in cases where you are applying to

- reduce, by no more than \$4,000 (excluding applicable interest and penalties), the amount of income tax payable shown on your notice of assessment. However, if you base your application on a loss you sustained in the taxation year or another year, the loss must not exceed \$15,000;
- contest an assessment relating to consumption tax duties not exceeding \$4,000;
- contest interest charges or penalties not exceeding \$1,500;
- contest the determination of a property tax refund;
- contest a decision made by the Minister under section 65 of the *Act respecting the Québec Pension Plan* (R.S.Q., c. R-9);
- contest an assessment under section 66 of the *Act respecting the Québec Pension Plan* relating to duties not exceeding \$4,000;
- contest an assessment under the *Act respecting the Québec Pension Plan* relating to self-employment earnings;
- contest the determination of a consumption tax refund, where the initial amount claimed does not exceed \$4,000;

- contest an assessment under the *Act respecting labour standards* (R.S.Q., c. N-1.1) or the *Act to foster the development of manpower training* (R.S.Q., c. D-7.1) relating to contributions not exceeding \$4,000.

Time limit for an appeal

A summary appeal to the Small Claims Division of the Court of Québec must be filed within 90 days after the date on which notice of the decision made by the Minister of Revenue is sent.

Summary appeal proceedings

You must complete the prescribed form, which is available at the office of the Small Claims Division of the Court of Québec. File the form with, or send it by registered or certified mail to, the office of the Small Claims Division, either in the chief place of the judicial district in which you reside or at the Montréal or Québec courthouse.

You are required to pay a fee of \$35 for each summary appeal. Where two or more assessments are the subject of a single summary appeal, you must pay a fee of \$35 for each assessment.

You may pay these fees at any of our offices, in cash, by credit card or debit card, or by certified cheque or money order made payable to the Minister of Finance. Your payment must be provided with the form that you file with, or send to, the office of the Small Claims Division.

Note: If you reside in the Îles-de-la-Madeleine, you may file a summary appeal at the Havre-Aubert courthouse instead of the Percé courthouse.

Judgment

The judgment of the Small Claims Division of the Court of Québec is final and not subject to appeal.