

# Information Notice

**NOTICE TAMTA 20-02**  
**The Tax Administration and Miscellaneous Taxes Act**  
**Issued May 2020**

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## **DEADLINES TO APPEAL TAX ASSESSMENTS SUSPENDED**

Manitoba issued an order under *The Emergency Measures Act* that has temporarily suspended the 90-day time period to appeal tax assessments to the earlier of September 21, 2020 or the end of the state of emergency associated with COVID-19.

### Prior to the state of emergency

If a taxpayer wants to appeal to the Tax Appeals Commission (“TAC”), a Notice of Assessment issued prior to the state of emergency being declared on March 20, 2020, the 90-day period starts three business days after the date on the Notice of Assessment and is suspended on March 20, 2020. The remainder of the 90-day period will resume on the earlier of September 21, 2020 or the end of the state of emergency.

If the taxpayer or the Taxation Division want to appeal to the Court of Queen’s Bench a decision rendered by the TAC prior to the state of emergency being declared on March 20, 2020 the 90-day appeal period starts three business days after the date on the decision and is suspended on March 20, 2020. The remainder of the 90-day period will resume on the earlier of September 21, 2020 or the end of the state of emergency.

For example, the appeal period for a Notice of Assessment dated February 25, 2020 or a decision rendered by the TAC on February 25, 2020 would be deemed delivered or rendered on February 28, 2020 and 21 days of the appeal period would have lapsed as of March 20, 2020. The remaining 69 days of the appeal period would resume on September 21, 2020 or the date the state of emergency ends, whichever is earlier.

### During the state of emergency

If a taxpayer wants to appeal to the Tax Appeals Commission (“TAC”), a Notice of Assessment issued after the state of emergency was declared on March 20, 2020, the 90-day period does not start until the earlier of September 21, 2020 or the end of the state of emergency.

If the taxpayer or the Taxation Division want to appeal to the Court of Queen’s Bench a decision rendered by the TAC after the state of emergency was declared on March 20, 2020 the 90-day period does not start until the earlier of September 21, 2020 or the end of the state of emergency.

Further information may be obtained from:

#### **Winnipeg Office**

Manitoba Finance  
Taxation Division  
101 - 401 York Avenue  
Winnipeg, Manitoba R3C 0P8  
Telephone (204) 945-5603  
Manitoba Toll Free 1-800-782-0318  
Fax (204) 948-2087  
E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)  
Web site: [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

#### **Westman Regional Office**

Manitoba Finance  
Taxation Division  
314, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Fax (204) 726-6763