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# Technical Notes to a Notice of Ways and Means Motion to Amend the **Income Tax Act**

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Amounts in Dispute

Issued by  
The Honourable Michael Wilson  
Minister of Finance

January 1985

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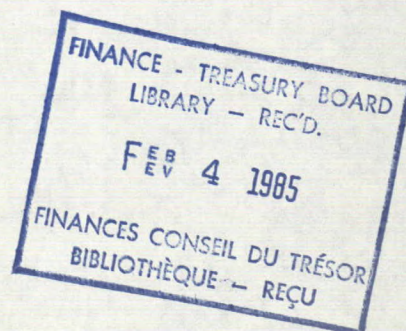
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# Summary of the Proposed Legislation

These proposed amendments to the Income Tax Act ensure that a taxpayer will not be required to pay disputed taxes, interest or penalties until after the first judicial hearing of his objections to the amounts assessed. The proposed legislation also allows for the repayment of such amounts previously paid to the extent that the amount is in controversy.

The proposed amendments have three principal elements: 1) restrictions on collection proceedings; 2) repayment of taxes in controversy; and 3) safeguards against abuse. As an introduction to the legislation each of these elements of the proposal is summarized below.

## Restrictions on Collection Proceedings

1. While amounts assessed by Revenue Canada under the Act will be payable by a taxpayer forthwith upon assessment, no formal collection proceedings may be instituted by Revenue Canada during the 90 day period immediately following the assessment. (This provision, and the others discussed below, apply equally to reassessments.) During this 90-day period, the taxpayer may file a notice of objection to the assessed amount. However, as described below, earlier collection action will be permitted where eventual collection of the amount in question would be jeopardized by a delay in collection.
2. Where the taxpayer does not file a notice of objection to an assessment and has not paid the assessed amount, formal collection proceedings may be commenced after the 90-day period following the date of the assessment.
3. Where a notice of objection is filed by the taxpayer, formal collection proceedings in respect of the amount in controversy will be further delayed while the objection is under consideration by Revenue Canada and throughout the period during which the taxpayer may institute an appeal from Revenue Canada's decision on the objection. Thus, in these circumstances any formal collection action by Revenue Canada will be delayed until 90 days after the notice is mailed to the taxpayer that Revenue Canada has either confirmed or varied the assessment.
4. Where the taxpayer appeals Revenue Canada's confirmation or variation of the assessment to the courts within the statutory 90-day appeal period, formal collection proceedings with respect to the amount in controversy will again be delayed until after the first court decision.
5. Where the taxpayer loses his first appeal to the courts, he will be required to pay the amount in controversy or post security for such amount with Revenue Canada even though he appeals the first court decision to another court.
6. As under the existing law, interest on all amounts ultimately determined to be payable by the taxpayer will run from the date the amounts were originally payable.

## **Repayment of Tax**

7. Where Revenue Canada confirms or varies an assessment within 90 days of a taxpayer filing an objection to the assessment and the taxpayer appeals Revenue Canada's action to the courts, he may, on or after instituting the appeal, request repayment of the amount in controversy which has been previously paid or request the surrender of any security pledged for such amount.
8. Where Revenue Canada has not dealt with a taxpayer's objection to an assessment within 90 days of the filing of the notice of objection, the taxpayer has the right to appeal directly to the courts and may, on or after instituting an appeal, request repayment of the amount in controversy or the surrender of security.
9. Where Revenue Canada has not dealt with a taxpayer's objection within 120 days of the filing of the notice of objection, the taxpayer may request a repayment of the amount in controversy or the surrender of security without having to appeal to the courts.
10. Where in the circumstances described above, a taxpayer has requested the repayment of an amount in controversy or the surrender of security pledged therefor, the Minister shall with all due dispatch repay the amount or surrender the security.

## **Safeguards Against Abuse**

11. Revenue Canada may begin collection proceedings immediately, or refuse to repay an amount in controversy or to surrender security, where it may reasonably be considered that eventual collection would otherwise be jeopardized. A taxpayer has the right to a judicial review of Revenue Canada's determination that the eventual collection of tax would be so jeopardized.
12. The courts are authorized to impose a penalty of an amount not exceeding 10% of the amount in controversy where an appeal to the courts is groundless and one of the main purposes for the appeal was to delay payment of assessed amounts.

## **Coming into Force**

The basic rule is that the new provisions will apply to (i) notices of assessment mailed after 1984, (ii) notices of objection served after 1984 and (iii) appeals from assessments objected to after 1984. However, reference should be made to the detailed amendments for the effective dates of specific provisions.



# Technical Notes

## Amount deemed to be tax payable

### ITA 20(1)(II)

Section 20 of the Act allows certain deductions in calculating a taxpayer's income. Paragraph 20(1)(II) allows a special deduction in computing income in those circumstances where interest received on a tax refund is subsequently determined to have exceeded the interest to which the taxpayer was entitled. In that case, to the extent that the interest was previously included in taxable income, this paragraph provides that the subsequent repayment of such interest will be deductible. The amendment provides that the deduction will also apply to a recovery by Revenue Canada of interest that had previously been paid to a taxpayer on a repayment of an amount of tax in controversy. The recovery of interest in these circumstances is provided for in subsection 164(4). This amendment is applicable to the 1985 and subsequent taxation years.

## Invalid election

### ITA 110.4(6)

Section 110.4 of the Act deals with the special deduction for forward averaging. Subsection 110.4(6) provides, in part, that an individual's election to forward average an amount for a year is invalid unless the individual pays the full amount of taxes, interest and penalties assessed within 30 days of the date of the first notice of assessment for the year. As a consequence of the introduction of the new provisions relating to taxes in controversy, there will be circumstances where the payment of taxes, interest and penalties may be deferred. It would be inappropriate to invalidate a forward averaging election for those taxpayers who take advantage of the new provisions allowing for the deferred payment of amounts in controversy. The amendment to subsection 110.4(6) deletes the requirement that payment of assessed amounts must be made within the 30-day period. This amendment is applicable with respect to elections filed for the 1984 and subsequent taxation years and with respect to elections filed for the 1982 and 1983 taxation years where the taxpayer so requests in writing before 1986.

## Revocation of Election

### ITA 110.4(6.1)

There is no provision under the existing forward averaging rules for the revocation of an election under subsection 110.4(1) to forward average or an election under subsection 110.4(2) to bring back into taxable income amounts previously forward-averaged. However, under the existing law a failure to pay all outstanding amounts within 30 days of an assessment in effect provided a

mechanism that allowed taxpayers to invalidate forward-averaging elections under subsection 110.4(1). New subsection 110.4(6.1) now provides an express rule allowing for the revocation of an election to forward average or an election to include forward-averaged amounts in taxable income. This is done by filing a written notice of revocation with the Minister within 30 days of an assessment for the year. The subsection also provides that a deceased taxpayer's legal representative may revoke an election filed in the year in which the taxpayer died by filing a written notice of revocation with the Minister on or before the date on which the taxpayer's return of income for the year of death is required to be filed. This new subsection is applicable to the 1982 and subsequent taxation years except that for the 1982 and 1983 taxation years the notice of revocation may be filed at any time on or before the later of the day it would be required by the subsection to be filed and December 31, 1985.

#### **Payment of remainder**

##### **ITA 158**

Subsection 158(1) of the Act provides that assessed taxes, interest and penalties are payable within 30 days of the mailing of the notice of assessment whether or not the taxpayer disputes the assessment. Under the existing law, collection proceedings may be taken after the 30-day period by Revenue Canada to recover unpaid amounts even if the taxpayer has objected to or appealed from the assessment. The amendment to section 158 provides that amounts assessed are payable forthwith upon assessment. This amendment should be considered in relation to new section 225.1 which provides that, even though an amount is payable, collection proceedings may not be taken before the time for filing a notice of objection to an assessment has expired. The only exception to this rule is where collection is in jeopardy as described in new section 225.2. This amendment is applicable with respect to assessments mailed after Royal Assent.

Subsection 158(2) of the Act authorizes the Minister to direct that taxes, interest and penalties be payable forthwith where in his opinion the taxpayer was attempting to avoid the payment of taxes. This subsection is repealed. New section 225.2 will permit the Minister to direct a taxpayer to pay amounts assessed forthwith where it may reasonably be considered that collection thereof would be jeopardized by delay in enforcing payment. Upon making such a direction the Minister may immediately commence collection proceedings.

#### **Payments on Behalf of Others**

##### **ITA 159(1)**

Subsection 159(1) of the Act requires every person required to file an income tax return for another person for a taxation year to pay, within 30 days of the assessment of the return, all amounts

assessed to the extent of the value of any property of the other person that he has or had in his possession or control after the taxation year. This subsection is amended to remove the 30-day period and require the payment of such amounts forthwith upon assessment. While the liability is established immediately, under new section 225.1 collection proceedings may not be taken by Revenue Canada before the time for filing a notice of objection to the assessment has expired. The only exception to this rule is where collection is in jeopardy as described in new section 225.2. This amendment is applicable with respect to assessments mailed after Royal Assent.

#### **Certificate Before Distribution**

##### **ITA 159(2)**

Subsection 159(2) of the Act requires every assignee, liquidator, or other person having control of another person's property, (other than a trustee in bankruptcy) to obtain a certificate from the Minister that all taxes, interest and penalties assessed under the Act and chargeable against or payable out of the property under his control have been paid, or that security has been provided therefor, before distributing any such property. This subsection is amended to add a consequential reference to new subsection 220(4.1) which requires the Minister to accept security where a taxpayer has objected to or appealed from an assessment. This amendment is applicable on Royal Assent.

#### **Refunds**

##### **ITA 164(1)(a)**

Paragraph 164(1)(a) of the Act authorizes the Minister, on or after mailing the notice of assessment for a year, to refund any overpayment of tax for the year. As amended, this paragraph, in conjunction with the amendment made to the definition of "overpayment" in subsection 164(7), will authorize the Minister to refund interest and penalties as well as any taxes that have been overpaid under Part I of the Act. This amendment is applicable on Royal Assent.

#### **Repayments on Objections and Appeals**

##### **ITA 164(1.1)**

New subsection 164(1.1) sets out the rules under which the Minister of National Revenue will repay taxes, interest and penalties in controversy. The taxpayer is required to apply in writing for any such repayment. The circumstances in which a repayment will be made are either where a taxpayer has objected to an assessment and the Minister has not within 120 days thereafter confirmed or varied the assessment or where a taxpayer has appealed an assessment to the Tax Court of Canada or directly

to the Federal Court-Trial Division. It should be noted that section 164 distinguishes between repayments and overpayments. The amount of the repayment provided for in this subsection is the assessed amount that is in controversy. Where the taxpayer has paid more than the amount assessed, the excess is referred to as an overpayment. This differs from a repayment and the rules relating to the refund of overpayments are separately provided for in subsection 164(1). This amendment is applicable with respect to notices of objection served after 1984 and to appeals instituted therefrom.

#### **Collection in Jeopardy**

ITA 164(1.2), (1.3)

New subsection 164(1.2) allows the Minister to refuse to repay an amount in controversy or to surrender security where it may reasonably be considered that the eventual collection of the amount would be jeopardized. This is done by way of a direction and the Minister is required to notify the taxpayer of any such direction. Where the Minister makes such a direction the taxpayer has a right to appeal. This is provided in new subsection 164(1.3) which allows a taxpayer to use the procedures set out in new section 225.2 to apply for a judicial review of the Minister's decision in that regard. These amendments are applicable to notices of objection served after 1984 and to appeals instituted therefrom.

#### **Application to Other Taxes**

ITA 164(2)

The French version of subsection 164(2) is amended to make a distinction between a refund of overpayment ("remboursement d'un paiement en trop") and repayment of an amount in controversy ("remboursement d'une somme en litige") as used in section 164. This amendment is applicable on Royal Assent.

#### **Interest on Refunds and Repayments**

ITA 164(3)

Subsection 164(3) of the existing Act provides that interest at the prescribed rate will be paid to a taxpayer on the amount of an overpayment of his Part I tax liability. It also provides that instead of being paid, such interest may be applied against another tax liability of the taxpayer. The interest is computed for the period beginning on the latest of (i) the day the taxpayer's income tax return for the year was required to be filed, (ii) the day the return was filed and (iii) the day the overpayment arose and ending on the day the refund is made.

The existing provision is restricted to refunds of overpayments. The amendment to subsection 164(3) extends its application to repayments of amounts of tax in controversy. Where interest is to



be paid in respect of a repayment of disputed tax, it is computed for the period beginning on the latest of (i) the day the income tax return for the year was required to be filed, (ii) the day the return was filed and (iii) in general terms, the day that an overpayment of tax would have arisen assuming that the amount of tax payable by the taxpayer for the year was the amount of tax not in controversy. This is illustrated in the following example.

Assume that an individual files his 1984 tax return on time (April 30, 1985) and declares his tax payable as \$30,000 of which \$23,000 is paid by that time. He pays the remaining \$7,000 on May 31, 1985. On July 31, 1985 his tax payable for the year is assessed at \$30,000. He serves a notice of objection in respect of the assessment claiming that his 1984 tax payable should only be \$20,000. The \$10,000 of tax in controversy would be repaid to him under subsection 164(1.1) pending a court judgement. The repayment will be considered to have arisen, to the extent of \$3,000 on April 30, 1985 and, to the extent of \$7,000 on May 31, 1985. Interest under subsection 164(3) would be computed from those dates to the date on which the repayment was made.

This amendment is applicable on Royal Assent.

#### ITA 164(4)

Prior to May 1, 1974 the prescribed rate of interest charged on deficient tax instalments was generally higher than the prescribed rate paid on the refunds. Subsection 164(4) provided that in certain circumstances the higher prescribed rate was to be used to compute the amount of interest to be paid on an overpayment of tax. Since the prescribed rate is now the same for all provisions of the Act, this subsection is no longer appropriate and is therefore repealed.

#### Interest on Interest Repaid

New subsection 164(4) of the Act requires a taxpayer to repay with interest the amount of any interest that had previously been paid to him, or applied by the Minister to another liability, pursuant to subsection 164(3) in respect of a repayment to which the taxpayer is subsequently determined not to be entitled. This new provision is applicable on Royal Assent.

#### Duty of Minister

#### ITA 164(4.1)

The French version of subsection 164(4.1) which relates to repayments is amended to correct certain inaccuracies. This amendment is applicable on Royal Assent.

### **Effect of Carryback**

#### **ITA 164(5.1)**

New subsection 164(5.1) deals with the interest period in the case of a repayment resulting from a carryback. It provides that to the extent that a repayment under new subsection 164(1.1) or subsection 164(4.1) arises from the carryback of an amount from a subsequent year, such as a loss or an investment tax credit, interest is not payable for any period before the later of two specified dates. Those dates are (i) the due date for the return for the subsequent year and (ii) the date on which the return for the subsequent taxation year is filed. This new subsection is applicable on Royal Assent.

### **“Overpayment” Defined**

#### **ITA 164(7)**

Subsection 164(7) of the Act defines “overpayment” for the purpose of determining the amount of the refund of taxes to which a taxpayer is entitled. The amendment to this subsection extends the definition to include overpayments of interest and penalties as well as any taxes paid under Part I of the Act. This amendment is applicable on Royal Assent.

### **No Reasonable Grounds for Appeal**

#### **ITA 179.1**

New section 179.1 provides a penalty where an appeal is groundless and was instituted for the purpose of deferring taxes. On the application of the Minister, the Tax Court of Canada or the Federal Court-Trial Division is authorized to order the taxpayer to pay to the Receiver General an amount not exceeding 10% of the amount that was in controversy. The penalty is exigible only if the Court determines that there were no reasonable grounds for the appeal and that one of the main purposes for instituting or maintaining the appeal by the taxpayer was to defer the payment of an amount assessed. This provision also applies to cases where an appeal has been discontinued or dismissed without trial. The amendment is applicable to appeals from assessments objected to after 1984.

### **Payment of Tax and Interest**

#### **ITA 185(2)**

Part III of the Act imposes a special tax on corporations that have made excessive elections in respect of capital dividends and capital gains dividends. Subsection 185(2) provides that where a corporation files a specified election in respect of a dividend and the Minister mails a notice of assessment in respect of the election, the corporation must pay, with interest, any unpaid tax or penalties so assessed within 30 days of the assessment whether or not an objection to or appeal from the assessment is outstanding. This subsection is amended to require the payment forthwith of any

amounts so assessed. Collection action by Revenue Canada will, however, be subject to the restrictions introduced in new section 225.1. The amendment is applicable after 1984.

#### **Security**

ITA 220(4.1)           Where a taxpayer disputes an assessment, new subsection 220(4.1) requires the Minister to accept adequate security furnished by a taxpayer in lieu of payment of the assessed amount while the taxpayer's objection or appeal is outstanding. This subsection is applicable on Royal Assent.

#### **Surrender of Excess Security**

ITA 220(4.2)           This subsection was formerly subsection 220(4.1). It requires the Minister, where he has accepted security under subsection 220(4) for the payment of any amount that is or may become payable under the Act, to surrender to the taxpayer, upon his written request, such security that is in excess of amounts payable at that time. This subsection is amended to add a reference to security accepted by the Minister under new subsection 220(4.1) and is applicable on Royal Assent.

#### **Certificates**

ITA 223(1)           Existing subsection 223(1) of the Act permits the Minister to certify amounts payable under the Act which are unpaid either upon the expiry of 30 days after default, or immediately, where he has directed immediate payment under subsection 158(2). When such a certificate is registered in the Federal Court it has the same force and effect as a judgment of that Court. As a result of the repeal of subsection 158(2) and the amendments to make amounts assessed under the Act payable forthwith, paragraphs 223(1)(a) and (b) are repealed. Subject to the restrictions on collection actions introduced in new section 225.1, the Minister may now make such a certification at any time. This amendment is applicable on Royal Assent.

#### **Seizure of Chattels**

ITA 225(1)           Where a taxpayer has failed to pay an amount as required by the Act, existing subsection 225(1) permits the Minister, upon 30 days notice, to direct that the taxpayer's goods and chattels be seized, whether or not the taxpayer has initiated an objection or appeal. Taking this collection action is now subject to the new restrictions introduced in section 225.1 which defer enforcement for the period during which the taxpayer may object to or appeal from an amount assessed under the Act. The amendment to this subsection simply removes the reference to whether or not the amount is

subject to objection or appeal. This amendment is applicable on Royal Assent.

#### **Collection Restrictions**

- ITA 225.1                      New section 225.1 restricts the collection of unpaid amounts for which a taxpayer has been assessed under the Act where the taxpayer objects to or appeals from the assessed amounts in question. These restrictions do not apply where it may reasonably be considered that collection of the amount would be jeopardized by delay. Under new section 225.2 the Minister may in jeopardy circumstances take immediate collection action.
- ITA 225.1(1)                      Subsection 225.1(1) provides that the Minister shall not take any of the specified collection actions in respect of an unpaid amount (other than an amount payable under subsection 227(9) in respect of unremitted source deductions) until 90 days after mailing the notice of assessment of the amount. This is the period in which a taxpayer wanting to dispute an assessment is permitted to file a notice of objection. The subsection is applicable to notices of assessments mailed after 1984.
- ITA 225.1(2)                      Subsection 225.1(2) provides that where a taxpayer has objected to an amount assessed, collection actions in respect of the amount in controversy may not be taken until 90 days after the day the notice is mailed to the taxpayer that the Minister has confirmed or varied that assessment. This is the period within which a taxpayer may institute an appeal to the courts. This subsection is applicable to notices of objection served after 1984.
- ITA 225.1(3)                      Subsection 225.1(3) provides that where a taxpayer appeals to the Tax Court of Canada or directly to the Federal Court-Trial Division, no collection actions may be taken in respect of the amount in controversy until the date that a copy of the decision of the Tax Court is mailed to the taxpayer or the day on which the judgment of the Federal Court is pronounced, as the case may be. Where a taxpayer discontinues an appeal to the Federal Court, collection actions may be commenced at that time. This subsection is applicable to appeals from assessments for which notices of objection were served after 1984.
- ITA 225.1(4)                      Subsection 225.1(4) provides that where a taxpayer has agreed under subsection 173(1) to refer a question for determination to the Federal Court, no collection actions may be taken for that part of an amount assessed that relates to the question until such time as the question is determined by the Court. This restriction on collection actions also applies where a taxpayer is named in an application made by the Minister under subsection 174(1) to the Tax Court of Canada or the Federal Court-Trial Division for the determination of a question common to two or more taxpayers. The subsection is applicable to assessments made after 1984 and to assessments objected to after 1984.



ITA 225.1(5)

Subsection 225.1(5) applies where a taxpayer has objected to or appealed from an amount assessed and agrees in writing with the Minister of National Revenue that his objection or appeal will be held in abeyance pending the decision of a court in a similar case. In these circumstances, the Minister may take collection actions with respect to an amount assessed in a manner consistent with the court decision at any time after the Minister notifies the taxpayer in writing that the decision in that case has been rendered by the court. This subsection is applicable with respect to notices of objection served after 1984 and to appeals from assessments objected to after 1984.

#### **Collection in Jeopardy**

ITA 225.2(1)

Notwithstanding the restrictions on taking collection actions introduced in new section 225.1, new subsection 225.2(1) authorizes the Minister to enforce the collection of any amount assessed by taking any of the collection actions listed in new subsection 225.1(1) in circumstances where it may reasonably be considered that collection of the amount in question would be jeopardized by a delay. Before taking such enforcement action the Minister is required to make a direction to the taxpayer to pay. The taxpayer is given the right to appeal any such enforcement action.

#### **Application to Vacate Direction**

ITA 225.2(2)

Subsection 225.2(2) allows a taxpayer to apply for a judicial review of the Minister's direction made under subsection 225.2(1) to pay an amount in jeopardy circumstances. The subsection sets out the detailed rules for instituting any such review.

#### **Time for Application**

ITA 225.2(3)

Subsection 225.2(3) prescribes the time within which a taxpayer may apply for a judicial review of a Minister's direction as permitted by new subsection 225.2(2). The application must be made within 30 days from the date of the notice of the direction or within such further time as the judge may determine where the circumstances did not allow the application to be filed within the 30-day period.

#### **Hearing in Camera**

ITA 225.2(4)

Subsection 225.2(4) provides that, upon the application of the taxpayer, the judicial review of the Minister's direction may be held in camera where appropriate.

### **Burden to Justify Direction**

ITA 225.2(5) Subsection 225.2(5) requires that on the judicial review of a Minister's direction made under subsection 225.2(1) the onus is on the Minister to justify his direction.

### **Disposition of Application**

ITA 225.2(6) Subsection 225.2(6) provides that the judge shall summarily decide whether the Minister's direction under subsection 225.2(1) was justified in the circumstances. The judge may confirm, vacate or vary the direction and make any other order that he considers appropriate.

### **Continuation by Another Judge**

ITA 225.2(7) Subsection 225.2(7) provides for the continuation of an application for judicial review of a Ministerial direction by another judge where the judge to whom the application was originally made cannot, for any reason, continue to act.

### **Costs**

ITA 225.2(8) Subsection 225.2(8) provides that costs shall not be awarded upon the disposition of an application for judicial review of a Minister's direction in jeopardy circumstances.

New section 225.2 is applicable on Royal Assent.

### **Withholding Taxes**

ITA 227(7) Subsection 227(7) of the Act sets out the circumstances in which the Minister is required to assess a non-resident person for the non-resident withholding tax payable under Part XIII of the Act. Where any such assessment is made, this subsection also provides that Division I (relating to returns, assessments, payment and appeals) and Division J (relating to appeals to the Tax Court of Canada and the Federal Court) of Part I apply to enable the taxpayer to object to the assessment and take advantage of the appeal procedures set out in the Act. The amendment to this subsection, by excluding the application of subsections 164(1.1) to (1.3), ensures that non-resident withholding tax need not be repaid by Revenue Canada where the non-resident objects or appeals from an assessment of his Part XIII tax liability until such time as the final decision is made on the matter. This amendment is applicable on Royal Assent.

## **Assessment**

ITA 227(10), (10.1)

Subsection 227(10) of the Act permits the Minister to assess a person for any amount payable by him under Part XIII, section 227, 227.1 or 235 and provides that Divisions I (relating to returns, assessments, payment and appeals) and Division J (relating to appeals to the Tax Court of Canada and the Federal Court) of Part I apply in respect of such assessment. This subsection is amended to add a reference to subsections 224(4) and (4.1) relating to garnishments. In addition, with application to the non-resident withholding tax, the amendment restricts the authority of the Minister to assess non-residents under subsection 227(10).

New subsection 227(10.1) permits the Minister to assess amounts payable by a person under subsection 227(9) and amounts payable by any non-resident person under Part XIII and provides that the administrative provisions of Divisions I and J will apply. However, by excluding new subsections 164(1.1) to (1.3), non-residents will not be entitled to any repayment of Part XIII tax in controversy simply by filing an objection or appeal. Such tax will not be repaid until a final decision is reached on the objection or appeal. These amendments are applicable after 1984.

## **Mailing Date**

ITA 244(14)

Subsection 244(14) of the Act provides that the day of mailing of a notice of assessment and of certain other notifications under the Act shall, in the absence of any evidence to the contrary, be deemed to be the date appearing thereon. The subsection is amended to add reference to notifications to be given under new subsections 164(1.2) and 225.2(1) relating to collections in jeopardy circumstances. In addition, the amendment permits taxpayers, as well as the Minister, to question the date of the notice. This amendment is applicable on Royal Assent.

## **Date When Assessment Made**

ITA 244(15)

The French version of subsection 244(15) is amended to correct certain inconsistencies between the expressions used in that provision and subsection 244(14).