



Cancellation, Suspension, or Refusal of IFTA Licence: Right of Appeal

IMPORTANT INFORMATION

If your International Fuel Tax Agreement (IFTA) licence has been cancelled or suspended or you have been refused a licence and you believe that this was done in error, you have the right to appeal.

If your licence is in good standing and you wish to object to the amount of tax assessed as owing, please consult the Taxpayers' Right of Objection and Appeal document available through the provincial website.

TIME LIMIT FOR LICENCE APPEAL

If you wish to appeal, you must do so within 35 days of the date that the Provincial Tax Commissioner's letter with notice of suspension, cancellation, or refusal is mailed or served to you. Please note that this means you may have less than 35 days to respond once you have *received* the notice of suspension, cancellation, or refusal.

GROUNDINGS FOR APPEAL

Under the *Revenue Act Regulations* 31(6), a licence can be suspended or cancelled for the following reasons:

- You have not complied with the IFTA Articles of Agreement or other requirements imposed by the International Fuel Tax Association.
- You have not complied with the Revenue Act or its regulations.
- You have not complied with conditions attached to your licence by the Tax Commissioner.
- You have not paid a fee on time.

Please note that Article IV of the IFTA Articles of Agreement provides for licences to be suspended or cancelled if a licensee fails to comply with *any* relevant provision of the Agreement. Some examples which have led to the suspension or cancellation of licences include:

- Failure to file a tax return by the required date.
- Failure to remit tax by the required date.
- Failure to maintain adequate records.
- Improper use of the licence or of decals issued under it.

An application for a new IFTA licence or the renewal of an existing one may be refused if you have contravened the Revenue Act Regulations or the IFTA Articles of Agreement in the past.

THE FORM OF YOUR APPEAL

You have the opportunity to be heard by the Provincial Tax Commissioner to show cause why your IFTA licence should not be cancelled or suspended, or why you should have been issued an IFTA licence. A request for a hearing must be submitted in writing to the Provincial Tax Commissioner, in writing, by within 35 days of the date the notice of suspension, cancellation, or refusal is mailed or served to you. In lieu of a hearing you may opt to provide a written submission for consideration.

Your appeal must be in the form of a letter addressed to the Provincial Tax Commissioner. It may be written by you or any other person you have authorized. It should be written clearly (preferably typed), contain all the required information and be signed by you, your representative or an authorized signing officer of the company.

Any outstanding IFTA quarterly returns must be filed and outstanding IFTA taxes, interest and penalties owing must be paid in full in order before an IFTA licence can be reinstated, renewed, or issued.



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THE INFORMATION REQUIRED

You must provide the following information exactly as shown on the notice of cancellation, suspension, or refusal:

- The name of the licensee.
- The licence number.

To ensure that your appeal can be understood, you should:

- Identify each reason for the cancellation, suspension, refusal which you disagree with.
- Provide copies of any documentation and calculations that will support your appeal.

MAILING YOUR APPEAL

Although it is best to send your letter of appeal by registered mail, it is acceptable to use regular, first-class mail. You may also deliver your letter to the office of the Provincial Tax Commissioner by personal service. Please note that you are required to submit two copies. The address is:

The Provincial Tax Commissioner
1505 Barrington Street, 7th Floor North
PO Box 1003
Halifax, Nova Scotia
B3J 2X1
902-424-6538

COMMUNICATION ABOUT APPEALS

Once an appeal has been submitted, any further questions, follow-up or other communication must be sent to the Provincial Tax Commissioner.

APPEAL CONSIDERED

After receiving your objection, the Provincial Tax Commissioner will review your reasons for disagreement and consider whether the cancellation, suspension, or refusal was in error. They have 60 days to reach a decision, after which they will notify you by mail.

You may withdraw your appeal at any time by writing to the Provincial Tax Commissioner.



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APPENDIX: RELEVANT PROVISIONS OF THE REVENUE ACT REGULATIONS

Conditions or restrictions

31A(5) The Commissioner may attach conditions or restrictions to an IFTA licence issued pursuant to subsection (3).

Suspension or cancellation

(6) The Commissioner may refuse to issue or renew an IFTA licence, or may cancel or suspend the IFTA licence of a person who has failed to

- (a) comply with the terms, conditions and requirements of IFTA;
- (b) comply with the Act or these regulations;
- (c) comply with any conditions or restrictions attached to a licence by the Commissioner pursuant to subsection (5); or
- (d) pay a required fee.

Prerequisites to cancellation or suspension

(7) An IFTA licence issued by the Commissioner or an authorized person may not be cancelled or suspended without

- (a) prior written notice being served on the IFTA licensee, either by personal service or by mail; and
- (b) providing the IFTA licensee with an opportunity to be heard by the Commissioner and to show cause why the IFTA licence should not be cancelled or suspended.

(8) A notice served pursuant to subsection (7) is effective on the date the notice is served or, if served by mail, 5 days after mailing.