

Consumer Taxes

LAF. 95-1/R3 The reference to sections 1000 to 1079.16 of the *Taxation Act* in section 95 of the *Tax Administration Act*

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Reference(s): *Tax Administration Act* (CQLR, c. A-6.002), sections 25, 59.3 to 59.5.8, and 95
Taxation Act (CQLR, c. I-3), sections 1014, 1049 to 1049.34, and 1050
Mining Tax Act (CQLR, c. I-0.4), sections 36 and 39

This version of interpretation bulletin LAF. 95-1 supersedes the version of March 28, 2013. The bulletin has been revised to reflect legislative amendments made since that date.

APPLICATION OF THE ACT

1. Section 95 of the *Tax Administration Act* (TAA) provides that sections 1000 to 1079.16 of the *Taxation Act* (TA) apply, with the necessary modifications, to returns, assessments, payments, refunds, procedure and evidence in the matters contemplated by a fiscal law, subject to the TAA and the regulations and, as regards returns, subject to the special provisions of any other fiscal law. Note that this bulletin does not provide an exhaustive list of the instances in which those sections apply.
2. In view of the reference to section 1014 of the TA in section 95 of the TAA, an assessment made pursuant to section 25 of the TAA or section 39 of the *Mining Tax Act* (MTA) is, subject to being varied or vacated on an objection, contestation or appeal and subject to a reassessment, deemed to be valid and binding notwithstanding any error, defect or omission in the assessment or in any proceeding relating thereto.
3. Section 1050 of the TA provides that where a contestation is filed or an appeal is initiated under any one of sections 1049 to 1049.34 of the TA and the contestation or appeal pertains to a penalty, the Minister of Revenue has the burden of establishing the facts supporting the penalty. By virtue of the reference to section 1050 of the TA in section 95 of the TAA, the same is true where, in any contestation filed or appeal initiated under the TAA, a penalty imposed pursuant to any one of sections 59.3 to 59.5.8 of the TAA is in issue.
4. The general reference in section 95 of the TAA makes the penalty under section 59 of the TAA applicable notwithstanding the penalty under section 1045 of the TA, where a mine operator fails to

file a mining tax return within six months after the end of their fiscal year using the prescribed form or files such a return late, in accordance with section 36 of the MTA.