



Canada Revenue
Agency

Agence du revenu
du Canada

Protocol

Between the Compliance
Programs Branch and the
Appeals Branch of the Canada
Revenue Agency

Roles and responsibilities of appeals officers and auditors in the resolution of objections

Protocol concluded between the Compliance Programs Branch and the Appeals Branch of the Canada Revenue Agency (CRA)

Taxpayers are entitled to fair treatment in all their dealings with the CRA, including the right to dispute an assessment resulting from an audit.

The CRA is committed to conducting a **fair and impartial review** of any disputed assessment. This involves the review of the relevant issues, providing the taxpayers with an opportunity to explain their interpretation of the law and facts, researching the issue and applicable law, and, finally, providing a decision based on an independent review of the law and the facts.

An appeals officer handling an objection has complete **decisional independence** relative to the recommendation to confirm, vacate, or vary the assessment. Appeals officers will keep taxpayers informed of any discussion with auditors in the course of resolving the objection to ensure that the process is **fair, open, and transparent**.

The appeals officer will:

- review assessments under objection in an objective, impartial, professional manner, and decide whether to confirm, vacate, or vary the assessment;
- explain to taxpayers the basis of the assessments and make available all relevant documentation supporting the issues under dispute;
- be available to taxpayers and their representatives for meetings to discuss the issues;
- consider any taxpayer proposal to resolve the disputed assessment;

- contact the auditor, when the appeals officer considers it necessary, to better understand the facts and reasons behind the assessment;
- advise the taxpayer of any discussions with the auditor and provide copies of the records of these discussions;
- invite, where the appeals officer deems it appropriate, the auditor to attend meetings with taxpayers, if the taxpayers agree; and
- fully explain to taxpayers the position reached by the Appeals Branch.

The auditor will:

- provide all documentation supporting the assessment to the appeals officer;
- explain the basis of the assessment when required to do so by the appeals officer;
- attend meetings with the appeals officer and taxpayer, when requested to do so by the appeals officer and when the taxpayer agrees; and
- review further information at the request of the appeals officer and with the knowledge of the taxpayer, particularly when this information is extensive or was not produced at the time of the audit, and advise the appeals officer in writing, who will then make the decision.

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