

Notice of Objection – Greenhouse Gas Pollution Pricing Act

Use this form to file an objection to a notice of assessment or reassessment issued under the Greenhouse Gas Pollution Pricing Act. You can also file an objection electronically by using the Register a formal dispute (Notice of Objection) option in My Business Account or Represent a Client. For more information, go to canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/complaints-disputes/excise-taxes-special-levies.html.

Before completing this form, read the instructions on the back.

Identification

Business name	Authorized representative (if applicable)
Mailing address	Mailing address
Telephone number	Telephone number

Details of objection

Please provide the following information and enclose a copy of your notice of assessment or notice of reassessment.

Business number	Date the Notice of Assessment was sent (YYYY-MM-DD)	Notice number
Provide a reasonable description of each issue to be decided, specify the relief sought for each one and provide the facts and reasons for your objection (if you need more space, add a separate sheet).		
<input type="checkbox"/> Tick here if a separate sheet is attached		

Certification

Your signature or signature of an authorized signing officer of the corporation			
_____	_____	_____	_____
Signature	Name	Position or office	Date (YYYY-MM-DD)

Privacy note

Personal information is collected under the Greenhouse Gas Pollution Pricing Act and is used to resolve commodity tax objections and appeals. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in the refusal of your objection. Personal information is described in personal information bank CRA PPU 177. Under the Privacy Act, individuals have a right of protection, access to and correction or notation of their personal information and to file a complaint with the Privacy Commission of Canada regarding our handling of their information.

General information

Before filing an objection

If you disagree with your assessment, we strongly recommend that you first contact the area responsible for the issuance of your assessment or reassessment to discuss the matter. Many disputes are resolved this way.

Filing an objection

File a separate notice of objection for each notice in dispute.

You have to file an objection within **90 days** of the date we sent the notice of assessment.

Your notice of objection must

- reasonably describe each issue to be decided;
- specify in respect of each issue the relief sought, expressed as the change in any amount that is relevant for the purposes of the assessment; and
- provide the facts and reasons relied on by the person in respect of each issue.

Send your completed form to:

Assistant Commissioner
Appeals Intake Centre
Post Office Box 2006, Station Main
Newmarket ON L3Y 0E9

Collection action

We usually postpone collection action on amounts in dispute until 90 days after we mail the Minister of National Revenue's decision on your objection. However, when the total of all unpaid amounts that a person has been assessed is more than \$1,000,000, the Minister may collect up to 50% of the total. Please note that interest will continue to accrue on any amount payable.

Authorizing a representative

If you are authorizing a representative on this form, CRA will communicate with this representative only for the purpose of resolving this notice of objection.

If you wish to authorize a representative for other tax matters, please go to Authorize a representative – Business number at

canada.ca/en/revenue-agency/services/tax/businesses/topics/registering-your-business/authorize-a-representative-business-number.html.

Taxpayer Bill of Rights

You are entitled to fair treatment in all your dealings with the Canada Revenue Agency (CRA). For further information, visit canada.ca/taxpayer-rights.