

Information Notice

NOTICE TAMTA 20-02
The Tax Administration and Miscellaneous Taxes Act
Issued May 2020
Revised September, 2020

DEADLINES TO APPEAL TAX ASSESSMENTS SUSPENDED

Manitoba issued an order under *The Emergency Measures Act* that has temporarily suspended the 90-day time period to appeal tax assessments to the earlier of September 21, 2020 or the end of the state of emergency associated with COVID-19.

The order suspending the 90-day time period to appeal tax assessments will not be extended beyond September 21, 2020. See below for updated information.

Prior to the state of emergency

If a taxpayer wants to appeal to the Tax Appeals Commission ("TAC"), a Notice of Assessment issued prior to the state of emergency being declared on March 20, 2020, the 90-day period starts three business days after the date on the Notice of Assessment and is suspended on March 20, 2020. The remainder of the 90-day period will resume on September 21, 2020.

If the taxpayer or the Taxation Division want to appeal to the Court of Queen's Bench a decision rendered by the TAC prior to the state of emergency being declared on March 20, 2020 the 90-day appeal period starts three business days after the date on the decision and is suspended on March 20, 2020. The remainder of the 90-day period will resume on September 21, 2020.

For example, the appeal period for a Notice of Assessment dated February 25, 2020 or a decision rendered by the TAC on February 25, 2020 would be deemed delivered or rendered on February 28, 2020 and 21 days of the appeal period would have lapsed as of March 20, 2020. The remaining 69 days of the appeal period would resume on September 21, 2020.

During the state of emergency

If a taxpayer wants to appeal to the Tax Appeals Commission ("TAC"), a Notice of Assessment issued after the state of emergency was declared on March 20, 2020, the 90-day period does not start until September 21, 2020.

If the taxpayer or the Taxation Division want to appeal to the Court of Queen's Bench a decision rendered by the TAC after the state of emergency was declared on March 20, 2020 the 90-day period does not start until September 21, 2020.

Further information may be obtained from:

Winnipeg Office

Manitoba Finance
Taxation Division
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Telephone 204-945-5603
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Web site: www.gov.mb.ca/finance/taxation

Westman Regional Office

Manitoba Finance
Taxation Division
314, 340 - 9th Street
Brandon, Manitoba R7A 6C2
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