

Provincial Vehicle Tax – Objection and Appeal Process

The purpose of this bulletin is to provide clarification pertaining to the Objection and Appeal process in relation to the Provincial Vehicle Tax (PVT) assessed on the purchase of a vehicle under **the *Harmonized Sales Tax Act***. The *Harmonized Sales Tax Act* imposes tax at a rate of 15% on the fair value of a vehicle acquired by way of private sale. The imposition of PVT on vehicles is prescribed in subsection 14(1) of the *Harmonized Sales Tax Act* and section 18 of the General Regulation outlines the manner in which private sale transactions of vehicles are assessed tax.

Notice of Objection

Pursuant to Section 12 of the *Revenue Administration Act*, a taxpayer who disputes liability for an amount assessed against them may, within 30 days after paying the tax or the date of service or mailing of a Notice of Assessment, whichever is sooner, serve on the Commissioner a Notice of Objection setting out the reasons for the objection and all relevant facts. Failure to file within the legislated timeframe may result in the conclusion of the objection process without further administrative recourse.

Upon receipt of a Notice of Objection, the Commissioner will within 60 days reconsider the tax amount assessed and vacate, confirm or vary the assessment or reassess, and notify the taxpayer of his decision.

Please Note:

Payment of the assessed amount is recommended as interest will continue to accrue while the objection process is unfolding. Payment of the outstanding amounts does not reflect acceptance of the assessment and will not impact the objection process. Should your objection result in an adjustment to your assessment, either fully or in part, any overpayment will be refunded.

Notice of Appeal

Pursuant to Section 13 of the *Revenue Administration Act*, a taxpayer who is dissatisfied with the decision of the Commissioner may, within 30 days after being notified of such decision, file a Notice of Appeal with the Minister of Finance and Treasury Board setting out the reasons for the appeal and all relevant facts. Failure to file within the legislated timeframe may result in the conclusion of the administrative appeal process without further administrative recourse.

Within 30 days after receipt of the notice of appeal, the Commissioner will submit a written response to the Minister and provide a copy of the response to the appellant. The Minister may conduct the appeal on the basis of the notice of appeal, the supporting documentation, other pertinent information and the Commissioner's written submission, or the Minister may hold an oral hearing if the Minister considers that the holding of an oral hearing is necessary.

Within 30 days after the receipt of the Commissioner's written submission, the Minister will fix the date for considering the appeal and give notice to the Commissioner and the appellant of the method by which the appeal will be conducted.

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Upon any such appeal, the Minister may affirm, vary or reverse the decision of the Commissioner and will notify the appellant of their decision.

Please Note:

Payment of the assessed amount is recommended as interest will continue to accrue while the appeal process is unfolding. Payment of the outstanding amounts does not reflect acceptance of the assessment and will not impact the appeal process. Should your appeal result in an adjustment to your assessment, either fully or in part, any overpayment will be refunded.

Appeal to The Court of Queen's Bench

Pursuant to Section 14 of the *Revenue Administration Act*, Appellants who are dissatisfied with the decision of the Minister may, within 30 days after the date of service or mailing of the notice explaining the Minister's decision, appeal from such decision to a judge of The Court of Queen's Bench of New Brunswick. Such an appeal must be made in accordance with the rules and practices of The Court of Queen's Bench of New Brunswick.

Additional Information

If this bulletin does not address your particular situation, or if you have further concerns regarding taxes, please refer to the [Act](#) and related regulations, visit our website at: www.gnb.ca/finance or contact:

Finance and Treasury Board
Revenue Administration Division
Marysville Place, P. O. Box 3000
Fredericton, NB E3B 5G5

Telephone: (800) 669-7070
E-mail: wwwfin@gnb.ca

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