Tax Client Service Commitments and Standards Code

Foreword

The Government of Saskatchewan is committed to a secure and prosperous Saskatchewan, leading the country in economic and population growth, while providing opportunity for a high quality of life for all.

The Ministry of Finance (Finance) is committed to continually striving to improve the standard of the services we provide to businesses and tax clients, and to be accountable for the quality of the services we provide. Therefore, this Code describes the fairness and service principles that we will follow in administering Saskatchewan's taxes and related programs.

Another key purpose of this Code is to encourage open communication. Strong communication practices with our various client groups helps us to identify problems early, find solutions faster and prevent problems before they occur. This results in efficiencies and better outcomes for all involved.

It is our hope that this Code strengthens our relationship with the businesses and individuals who collect and pay taxes – a relationship based on mutual respect, fairness and cooperation; a partnership of working together.

NOTE: *Changes to this document are indicated by a (|) in the left margin.*

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A. Introduction

The Tax Client Service Commitments and Standards Code has been developed to establish the fairness and service principles that we will follow when dealing with our stakeholders. Our staff consistently work to meet these principles in their daily activities by providing efficient services and fair treatment.

The Code was developed in order to explain:

- What we do;
- What kinds of services we offer; and,
- Our commitment to try to resolve problems quickly and fairly.

Individuals and businesses are more willing to comply with the law when treated fairly and when they have access to the information and timely services needed to meet obligations and understand entitlements. Obligations may include collecting tax, paying tax, and providing us with information, while entitlements may include receiving refunds and other benefits under the various programs we administer.

The purpose of this Code is to:

- Ensure that you are aware of your rights when dealing with Finance.
- Outline the standards and behaviour you can expect from Finance employees.
- Strengthen our relationship with you.

B. Service Commitments

i. Courtesy and Respect

We are committed to providing you with professional and courteous service. This includes:

- Identifying ourselves and the reason we are contacting you;
- Interacting in a respectful way;
- Listening to your concerns; and,
- Meeting our service standards.

ii. Privacy and Confidentiality

We are committed to protecting the confidentiality of your tax information.

We will comply with *The Freedom of Information and Protection of Privacy Act* when we collect, store, use, or disclose personal information. Saskatchewan's tax legislation also imposes standards for the protection of tax information that we must follow.

With your written authorization**,** we will discuss your tax issues with your designated representative. The *Business Consent Form* must be completed and submitted for authorization.

iii. Assistance

We are committed to providing you with timely and accurate responses to questions and requests for tax information. Assistance can be obtained in a number of ways:

- Telephone
- Email
- Fax
- Letter mail
- In person

iv. Accessible and Reliable Information

We are committed to providing you with accessible, clear, and accurate information.

Legislation, Information Bulletins, and forms are available from us in paper format and also on our website (saskatchewan.ca).

A free email subscription service is available to notify you of changes to our information bulletins. The online information bulletins each include a link to a survey feature that allows you to provide us with feedback about our bulletins. This information helps us to continually improve our information bulletins and other services.

Sales tax information seminars can be conducted upon request. Refer to Section D of this document for contact information.

v. Written Rulings and Interpretations

We will provide you with written tax rulings and interpretations when requested. Generally, rulings are intended to apply to a specific set of circumstances, while interpretations tend to be of a more general nature, such as our information bulletins. For complex issues with significant potential tax implications, we encourage you to submit written details of the situation under consideration and we will respond with a written ruling to address the application of tax to your particular circumstances.

In order for us to provide an accurate ruling, a complete disclosure of the facts is required. To provide greater certainty in arranging or planning your business affairs, Finance will honour written rulings that specifically apply to your circumstances. However, please take care to ensure that a ruling applies to your circumstances before you rely on it.

Contact us if you have any concerns or questions about the applicability of a binding written ruling. Refer to Section D of this document for contact information.

vi. Fairness

We are committed to providing you with consistent and impartial service.

When taxes have not been paid or remitted when required, penalty and interest will be applied. However, if circumstances beyond your control prevented you from complying with the tax legislation, we may consider a full or partial waiver of any penalties or interest payable.

We will allow you to voluntarily disclose or correct a tax liability without penalty or prosecution when specific conditions are met.

vii. Dispute Resolution

We are committed to using our best efforts to resolve any concerns or disagreements that you may have.

If you disagree with a tax decision or audit assessment, we encourage you to discuss it first with the branch or division you have been dealing with. If you still disagree, you may raise the issue with any level of management within Finance.

If an agreement can not be reached in relation to an audit assessment, you have the right to object to the assessment by filing a Notice of Objection within 30 days from the date of the Audit Billing Letter.

If you still disagree with the assessment after the objection process is complete or you have elected not to exercise your right to object, you may be able to appeal the assessment in certain circumstances.

A Notice of Assessment (NOA) must be issued by Finance if you wish to pursue an appeal of a tax liability. If you have not received one, please contact Finance to have one issued. Once the NOA is issued, you have 30 days to file a formal appeal with the Board of Revenue Commissioners (BRC) and to pay your assessment. The BRC is independent of Finance.

You may also be required to state your objections at a hearing before the Board. Formal legal representation is not required when you pursue an appeal before the BRC. The Board will review the facts and will issue a binding written decision on the appeal.

If you disagree with the Board's finding, you may appeal their decision with the Court of King's Bench.

In addition to these processes, if you feel that you have been treated unfairly, the Ombudsman of Saskatchewan may be able to help. The Ombudsman is an Officer of the Legislative Assembly of Saskatchewan with the authority to investigate complaints received from members of the public who believe the government administration has dealt with them unfairly.

Refer to Information Bulletin GENERAL-2, Tax Audits, Estimated Tax Liabilities, and Appeals for detailed information.

viii. Feedback

If you feel that the service commitments and standards set out in this Code are not being met or if you have suggestions as to how we might improve our services, please contact the Assistant Deputy Minister of Finance, 5th Floor, 2350 Albert Street, Regina, Saskatchewan, S4P 4A6.

We are committed to conducting periodic client satisfaction surveys to allow those we interact with to evaluate Finance's performance and provide input into how our quality of service may be improved. We also welcome your suggestions or comments at any time.

C. Service Standards

Finance is committed to serving its tax clients – individuals and businesses, other government ministries, and the public at large – with integrity and professionalism. We have adopted a number of service standards in order to achieve this goal.

i. Taxroll Maintenance and Account Verification

- **Account Registrations** – register new accounts within five business days of receiving all necessary information.
- **Account Updates (personal and corporate information)** – complete the update within five business days of receipt of the request.
- **Account Adjustments (keying errors and credit balances)** – complete the adjustment within 30 business days of receiving information.
- **Letters of Good Standing** – issue the letter within five business days of receipt of the request.
- **Business Clearances** – issue the clearance within 15 business days of receiving all necessary information.
- **Contractor Clearances** – respond to the request within two business days of receiving the request.

ii. Tax Information Services

- **General Tax Inquiries**
  - Telephone inquiries – respond within one business day.
  - Correspondence by e-mail – respond within two business days.
  - Correspondence by mail or fax – respond within five business days.
- **Complex Tax Inquiries**
  - Respond within 20 business days of receiving all necessary information.

iii. Tax Audits

An audit program is essential to ensure that the tax laws are applied correctly, to encourage compliance and to provide information and assistance to tax clients. Being selected for an audit does not imply that a business is not complying with their sales tax obligations.

We are aware that an audit can be disruptive for many businesses and we will do our best to explain the process and describe the records that are required to complete the audit. We will try to complete the audit quickly, with a minimum of interference to the day-to-day operations of your business, and will answer any questions you may have during the audit. Your assistance in making complete and up-to-date records available to the auditor is appreciated and will help to speed up the audit process.

If you have been selected for an audit, you can expect the following to occur:

- In most cases, you will be contacted to arrange an appointment for the audit. If we are unable to contact you by telephone, a letter will be sent.
- You will be advised what records we require for the audit and the audit period that will be covered.
- During the audit, we will review your records and discuss any issues that arise.
- When the audit is complete, we will review the findings with you and provide you with a thorough explanation of the audit, and what, if anything is required from you.
- We will advise you of any overpayments of tax or refunds that you are entitled to.
- If you are assessed tax as a result of the audit, you will have 30 days from the date of the billing letter to make payment without incurring additional interest charges on the amount assessed.
- If you disagree with the assessment, we encourage you to discuss it first with the auditor. If the problem cannot be resolved you will be referred to the auditor's supervisor and then to the manager or director. If you still disagree, you may request that a Notice of Assessment be issued by Finance. Once the Notice of Assessment is received, you will have 30 days to file an appeal with the Board of Revenue Commissioners.
- If you provide us with additional information after the audit, we will review it to determine if an adjustment to the audit assessment is required.
- If an audit is performed based on information you submit to our office, you will be notified in writing if an amount is owed along with an explanation of the assessment and supporting worksheets.

Refer to Information Bulletin GENERAL-2, Tax Audits, Estimated Tax Liabilities, and Appeals for detailed information.

iv. Collections and Enforcement

Sales tax is a key revenue source for funding public services and government programs. Therefore, we have a mandate to ensure that taxes owed are paid in a timely manner.

If taxes are not reported or remitted as required by the legislation, Finance will take the following steps to ensure compliance:

- We will notify you of the required information or payment by mailing updated statements listing any outstanding returns and/or balances.
- If your account remains delinquent after notice has been sent, we will take progressive collection action by way of telephone, letters, personal contact and legal action as required.

- If there were circumstances beyond your control that prevented you from complying with your tax obligations, please let us know and we will consider whether a full or partial waiver of penalty and interest is warranted.

v. Refund Process

If you believe that you have overpaid tax, you may request a refund. To obtain a refund, you are required to provide us with complete and accurate information. Once a refund amount has been established, we will process it within 21 business days, provided you do not owe tax under another tax statute. If we do not process your refund within 21 days, we will pay you interest on the refund amount. If your refund claim is denied, you will be notified of the reason by telephone or letter.

vi. Voluntary Disclosures

Finance encourages tax clients to make voluntary disclosures relating to taxes that should have been paid or remitted.

Finance has adopted a policy of allowing tax clients to avoid prosecution and the application of penalty and interest when the taxes owing are voluntarily reported and paid in accordance with all of the following conditions:

- The disclosure must be voluntary and initiated by the individual or business. A disclosure will generally not be considered voluntary when a reporting of tax is made in response to contact made by a Finance officer.
- The disclosure must be accurate and complete. This includes filing all returns and outstanding tax for all consumption tax types payable, and the tax client must provide or allow access to any books and records related to all taxes owing.
- Payment of the taxes owing must be received within 30 days of Finance's confirmation of the amount due (when required, a reasonable payment schedule may be available by making arrangements with Finance).
- The individual or business must have an acceptable filing history.

A voluntary disclosure may be made by contacting Finance. A detailed description is not necessarily required during the initial contact. A Finance representative will explain the additional information or action required to complete the voluntary disclosure. Note that the effective date of a voluntary disclosure does not occur until the tax client has been identified. Therefore, an individual or business who makes an anonymous disclosure or ruling request may not be eligible for relief under the voluntary disclosure policy if a Finance officer contacts them for audit or enforcement purposes before they have identified themselves. More information about voluntary disclosures is available by contacting us.

D. Contact Information

Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6

Tax Inquiries: (306) 787-6645 in Regina or

Toll-free (within Canada): 1-800-667-6102

E-mail: sasktaxinfo@gov.sk.ca

Web Site: www.saskatchewan.ca

Ombudsman Saskatchewan

Ombudsman Saskatchewan - Regina
500 – 2103 11th Avenue
Regina, SK S4P 3Z8
Phone: (306) 787-6211
Toll-free: 1-800-667-9787
ombreg@ombudsman.sk.ca

Ombudsman Saskatchewan - Saskatoon
Phone: (306) 933-5500
Toll-free: 1-800-667-9787
ombsktn@ombudsman.sk.ca

Saskatchewan Board of Revenue Commissioners

480 - 2151 Scarth Street
REGINA SK S4P 2H8
Phone: (306) 787-6221