

Instructions

If you disagree with an assessment or a reassessment, you should contact your tax services office in an attempt to resolve any disagreement before filing a formal notice of objection.

Complete this form if you want to object under Part IX of the *Excise Tax Act* (GST/HST), to your notice of assessment or notice of reassessment.

Do not use this form to object to any *Excise Tax Act* assessment other than GST/HST. Instead, use form *E413 Notice of Objection (Excise Tax Act)*, or *E414 Notice of Objection (Purchaser)*, as applicable.

Your notice of objection must be mailed or delivered within **90 days** of the date shown on the notice of assessment you are disputing.

Where to send your objection

Residents with a postal code starting with A to P and non-residents may send their objection to:

**Eastern Intake Centre
Sudbury TSO/TC**
1050 Notre-Dame Avenue
Sudbury ON P3A 5C1

Residents with a postal code starting with R to Y may send their objection to:

**Western Intake Centre
Burnaby-Fraser TSO**
9737 King George Boulevard
PO Box 9070, Station Main
Surrey BC V3T 5W6

Rebate Program for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases – Send your notice of objection to:

**Eastern Intake Centre
Sudbury TSO/TC**
1050 Notre-Dame Avenue
Sudbury ON P3A 5C1

File a separate form for each notice in dispute.

Specified person – In addition to giving facts and reasons for objecting, a specified person has to describe each issue and specify the relief the person wants for each one.

For more information, you can contact the Appeals Division at your tax services office.

* Generally a specified person is a listed financial institution or a person whose annual taxable supplies in each of the two preceding fiscal years were more than \$6 million. For more information see subsection 301(1) of the *Excise Tax Act*.