

2019 BRITISH COLUMBIA TAX CONFERENCE & LIVE WEBCAST

TOPIC OUTLINE

BC TAX LEGISLATION: ADMINISTRATION, ENFORCEMENT, AND APPEALS

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This presentation will provide an overview of the administration, enforcement, and appeal provisions in BC tax legislation and highlight differences between these provisions and those in federal tax legislation.

1. Introduction

2. BC Ministry of Finance

- a. Overview
- b. Taxpayer Fairness & Service Code
- c. BC government directory
- d. Accessing information from BC Ministry of Finance
- e. Rulings
- f. Voluntary disclosures

3. Audits

- a. Audit powers

4. Appeals

- a. Appeals to minister
- b. Appeals to courts (BCSC, BCCA)

5. Collections

- a. Collection powers

6. Administrative Penalties

7. Conclusion

8. Appendix A - Table of administration, enforcement, and appeal provisions in BC tax legislation