

Instructions

Complete this form if you are a selected listed financial institution (SLFI) for QST purposes and you want to object under the provisions of the *Tax Administration Act* to an assessment or reassessment issued under *An Act Respecting the Québec Sales Tax* (ARQST). For information on the definition of an SLFI for QST purposes, go to www.cra.gc.ca/slfi

You must indicate in this notice of objection the points in dispute, the amount in dispute for each of the points, the reason for the objection and all relevant facts.

Do not use this form to object to an assessment or reassessment issued under the *Excise Tax Act* (GST/HST); instead, please complete form GST159 – Notice of Objection (GST/HST).

Do not use this form to object to an assessment or reassessment issued under the ARQST if you are not a SLFI for QST purposes. Please contact Revenu Quebec.

When to file your objection

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

Where to send your objection

Send the 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.