

Sales Tax Audit Roles and Responsibilities

Rulings Analyst

Provides a ministry tax ruling explaining how tax applies to your business.

Auditor

Examines your business records to ensure you have properly charged and sent in tax on your sales and paid tax on your taxable purchases. The auditor may also review your refund claim. Refer to our audit information bulletin (GEN 009) on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/Provincial_Sales_Tax/bulletins.htm for more information.

Audit Management

Reviews the results of your audit. If you should disagree with the audit results, will also review the written reasons for your objection to an assessment and will provide a written response.

Commissioner

Has overall responsibility for the administration of tax assessments and audits and will respond to your questions or concerns about the conduct of your assessment or audit.

Deputy Minister

Reviews your situation if you have relied upon a written ministry tax ruling that you believe is incorrect and you may be, or have been assessed tax, penalty or interest because of it.

Appeals Officer

Reviews and coordinates your appeal for presentation to the minister.

Minister

Reviews your appeal if you disagree with an audit assessment or a disallowed refund claim.