



ASSIGNMENT OF RIGHTS TO OBJECT OR APPEAL UNDER THE *EXCISE TAX ACT*

Before completing this form, read the instructions on the back.

Know all men by these presents that in consideration of one dollar the receipt whereof is hereby acknowledged,

I _____ of _____
(Name of supplier or corporate name) (Address of supplier or corporate head office)

do hereby unconditionally assign to _____
(Name of purchaser)
of _____
(Address of purchaser)

all my rights under the *Excise Tax Act* to:

- i) institute proceedings to object or appeal;

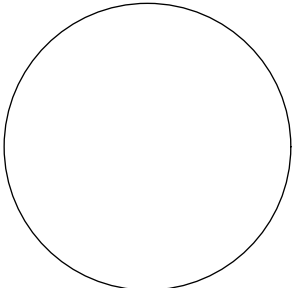
ii) apply to the Canadian International Trade Tribunal or to the Federal Court for extension of time to object or appeal; and

iii) receive payment, if any, as a result of any objection or appeal in respect of the

Notice of Assessment or Determination _____
dated _____
numbered _____
issued by the tax services office in (city) _____

and relating to the following transactions(s) with the purchaser:

Dated at _____, in the Province of _____, this _____
day of _____, year _____



Corporate seal

Signature of assignor * _____
Title _____
Signed, sealed, and delivered in the presence of _____

Witness

*Must be signed by proprietor, partner, or, in the case of a limited company, an officer authorized to sign for the company accompanied by the corporate seal.

Assignment of rights to object or appeal

Complete this form if you are a supplier who has been assessed, reassessed or denied a refund in whole or in part on transactions with a purchaser and remit it to the purchaser if you want to assign him/her your rights, if any, to object or appeal under section 81.33 of the *Excise Tax Act*.

A purchaser may object to a *Notice of Assessment, Reassessment or Determination* under section 81.33 of the *Excise Tax Act* **without** this assignment **after** the expiration of the 90-day period from the date of the notice objected to, but before the expiration of a period of 120 days from the date of such notice.

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