

# Reassessment vs Additional Assessment - Large Corporations

Author : admin

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*Rio Tinto Alcan Inc v The Queen*, [2014 TCC 288](#)

At issue was whether the actions of the Minister were a "Reassessment" or an "Additional Assessment", and the effect of each for a large corporation's appeal/objection to the Minister's view as to its tax liability.

The Crown argued that the actions it had taken were a reassessment and not an additional assessment.

The Court reviewed the decisions in *Parent v Canada*, [2003] TCJ No 445 (TCC), *Walkem v MNR*, 71 DTC 5288 (FC), and *Mucien Remillard v The Queen*, [2011 TCC 327](#). The court also referred to two articles (C. Campbell, *Administration of Income Tax 2013*, cited by the Supreme Court of Canada in [Revenue Agency v Environmental Services AES](#), [2013] 3 SCR 859 (2013) page 398; B. Russell, " Assessments, Reassessments and Waivers, 2012 Tax Dispute Resolution Compliance and Administration ", Conference Report (Toronto: Canadian Tax Foundation, 2013) 26: 1-15; and D. Smith "Reassessments, Waivers, Amended Returns and Refunds" Corporate Management Tax Conference 1988, on page 8: 8).

The court held that the distinction between a reassessment and an additional assessment looks at whether there was an increase in the total taxable income of an assessment (indicating a reassessment) or not (an additional assessment).

**Sas Ansari, BSc BEd PC JD LLM PhD (exp) CPA In-Depth Tax 1, 2 &3**

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