

Taxpayer requests to Amend Returns

Author : admin

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Newfoundland Transshipment Limited v. The Queen, [2013 TCC 259](#)

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The court, referring to the FCA decision in *Armstrong v The Queen*, 2006 DTC 6310, stated that a request to amend an income tax return does not necessarily result in a reassessment. In *Armstrong*, the FCA stated at paragraph 8:

[8] An amended return for a taxation year that has already been the subject of a notice of assessment does not trigger the Minister's obligation to assess with all due dispatch (subsection 152(1) of the Income Tax Act), nor does it start anew any of the statutory limitation periods that commence when an income tax return for a particular year is filed and then assessed. An amended income tax return is simply a request that the Minister reassess for that year.

The MNR cannot be compelled to accept an amended return (*Imperial Oil Ltd v R*, 2003 DTC 179). The court also noted that the TCC lacks the jurisdiction to compel the MNR to assess or to determine whether the MNR's decision was unreasonable. Finally, the court noted that it lacked jurisdiction to grant an extension of time to file Notices of Objection for statute barred years.

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