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## Head of Revenu Québec Summoned

On September 17, 2015, the Quebec ombudsman, Raymonde Saint-Germain, tabled in the National Assembly her 2014-15 annual report on the public service. Complaints involving Revenu Québec featured even more prominently than in past years. Quebec's finance minister, Carlos Leitão, quickly issued a [press release](#) that was sympathetic to taxpayers and demanded an action plan from Florent Gagné, the president of Revenu Québec.

As reported earlier (“Quebec Ombudsman Lambastes Revenu Québec,” *Canadian Tax Highlights*, October 2014), the ombudsman's 2013-14 annual report was an indictment of a wide range of abusive audit, collections, and customer service practices by Revenu Québec. Most of the problems identified last year appear not to have been addressed, and the situation has generally deteriorated. The report says that Revenu Québec's attitude toward taxpayers has “become more intransigent,” and the number of substantiated complaints has risen.

The report said that, among other things, Revenu Québec

- applied rigid interpretations of the law, despite being aware of jurisprudence contrary to its position, and provoked “needless court action to resolve disputes with taxpayers”;
- assumed that certain taxpayers were guilty by association;
- did not provide adequate information to taxpayers in support of its assessing positions, thus causing needless confusion;
- employed inadequate and even abusive auditing methods and refused to consider taxpayer submissions;
- systematically reassessed statute-barred years on the grounds of fraud without any individualized examination of the facts, and used “the general description of the fraud scheme to meet its burden of proof [of fraud]”;
- refused to admit and correct its own mistakes (for example, it refused to take appropriate measures to make auditors aware of their discretion to waive interest when the agency's error or negligence had caused unduly long processing); and
- generally failed to rectify the shortcomings noted in past annual reports.

The 2014-15 report cited a large number of actual cases in which Revenu Québec's practices lacked due respect for citizens and their rights, including and in particular a taxpayer's “inalienable right to be heard.” Many examples call into question Revenu Québec's commitment to the principles of natural justice and the right of a taxpayer to unbiased decision making.

In the press release, the finance minister said that he was very troubled by the abusive practices highlighted in the report. The minister also immediately summoned the president of Revenu Québec and demanded that he submit—by the end of September—“a concrete plan of action designed to correct, in a structural and durable manner, the situations described in the report and to ensure that the basic rules are applied uniformly.” (Authors' translation.) According to the press release, the action plan will be released publicly and will be closely followed up.

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