
Manitoba Tax Appeals Commission

Board Members

Chief Commissioner

Dale Ammeter, Headingley

Members

Larry Frostiak, Winnipeg

Frank Lavitt, Winnipeg

Crystal Cruickshank, Winkler

Mandate:

The Commissioner's role is to provide rulings for appeals filed by taxpayers who disagree with assessments issued by Manitoba's taxation officials. The Commission provides Manitoba's taxpayers with a fair and independent appeals process for assessments issued under the tax statutes administered by the Taxation Division.

Authority:

[*The Corporation Capital Tax Act*](#)

[*The Credit Unions and Caisses Populaires Profits Tax Act*](#)

[*The Emissions Tax on Coal and Petroleum Coke Act*](#)

[*The Fuel Tax Act*](#)

[*The Health and Post Secondary Education Tax Levy Act*](#)

[*The Mining Tax Act*](#)

[*The Retail Sales Tax Act*](#)

[*The Tobacco Tax Act*](#)

Responsibilities:

The commission may with respect to a matter assigned to it in its discretion start investigations and inquiries as it considers appropriate. Provide notice to require any person or the government to give evidence or to produce documents in evidence or, if a document is stored in electronic form, a copy of the document, within such time, not less than 10 days, as is specified in the notice. It requires any evidence before it to be given under oath or affirmation.

The commission consists of independent members (non-civil servants) who establish their own hearing schedules, and prepare their own administrative work. The chief commissioner would review the appeal and provide the decision. If he is unable, the additional members will serve as alternates.

The Tax Appeals Commissioner's authority is under the following Manitoba Statutes:

- The Tax Appeals Commission Act (C.C.S.M. c. T3)
- The Tax Administration and Miscellaneous Taxes Act (C.C.S.M. c. T2)

Membership:

One or more appeal commissioners among persons other than civil servants. One serves as the chief commissioner, and any additional serve as alternates to the chief commissioner. The minister may designate one of the members as chief commissioner

and another as deputy chief commissioner. The deputy chief commissioner may act in place of the chief commissioner if the chief commissioner is absent or unable to act or the office of chief commissioner is vacant.

Length of Terms:

A member shall be appointed to hold office for the term fixed by the minister and shall continue to hold office until the member is reappointed, the member's successor is appointed or the member's appointment is revoked.

Desirable Experience:

Members of the Commission should have extensive experience in tax matters and are typically professional accountants or lawyers.

Additionally, members should have experience in financial systems, legal frameworks and evidence-based decision-making, and processes of administrative tribunals; be able to read and interpret policies/legislation; adhere to a high degree of confidentiality, be fair and impartial (must have no conflicts of interest); have active listening skills; and use plain language.

Time Commitment:

No meetings, submissions reviewed independently.

Meetings:

The commissions does not meet. Appeals are typically written submissions that the TAC reviews them on his/her schedule.

Remuneration:

Chief Commissioner	\$270 (half day)
	\$470 (full day)

Alternate Chief Commissioners: \$285/hour