

Collecting Unpaid Parking Tax

TransLink Tax Bulletin



Bulletin 011

Issued by the South Coast British Columbia Transportation Authority (TransLink)
under the *South Coast British Columbia Transportation Authority Act*

This bulletin provides general information about the collection process when a vendor owes Parking Tax to TransLink. TransLink collects Parking Tax debts and ensures that taxes are administered consistently and fairly throughout Metro Vancouver.

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Overview

WHY HAVE I RECEIVED A NOTICE OF ASSESSMENT?

You have been sent a notice of assessment to advise you of a Parking Tax debt that your company owes to TransLink. The notice explains the details of your assessment or reassessment, indicates how much you owe and the process you need to follow to pay the amount.

The notice you receive may result from an audit, an assessment due to a late Parking Tax return, or any other failure to pay tax, penalty or interest. The notice will contain contact information and possibly a legal warning.

WHAT SHOULD I DO WHEN I RECEIVE A NOTICE?

You should pay the Parking Tax within the time period shown on your notice. Payment can be made at your local bank or credit union or by mailing or delivering a cheque, bank draft, or money order to TransLink. Please include the payment stub portion of your statement of account when making your payment.

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I DID NOT RECEIVE A NOTICE. DO I HAVE TO PAY INTEREST?

Notices and letters are sent to the business mailing address we have on your file. Please notify us if your mailing address changes to ensure that you receive notices, letters or statements. If you did not receive a notice, or if you received a notice late because of an incorrect address, interest will be charged if payment is not received by the due date.

If mail is returned undeliverable, we will make an effort to locate your correct address and send you another statement. However, the responsibility to notify us of address changes is still yours.

What Should I do if I Disagree With the Assessment?

If you disagree with, or you do not understand an assessment or a reassessment, call Parking Tax Services at 778.375.7829. We can explain the assessment to you and discuss your options if you think an error has been made.

I AM APPEALING THE ASSESSMENT. DO I HAVE TO PAY RIGHT AWAY?

An appeal does not extend the time you have to pay the debt. You are required to pay all taxes, penalties and interest on or before the date shown on your notice. Collection action may begin if you do not pay the assessment by the due date.

You may request a delay in collection action if the amount you owe is under appeal to the Parking Tax Administrator and you provide satisfactory security for the debt. Please note that interest will continue to be added to your account while your file is under appeal. If your appeal is successful, you will receive a refund of the disputed amounts paid with interest. If your appeal is not successful, you must pay the full amount due immediately. Appeals to the court do not delay collection action. For appeal procedures, see **Bulletin 008**, *Refunds of Overpayments of Parking Tax*.

Collection Action

Collection action is taken when no response to our requests for payment has been received, and after notice of collection action has been issued. TransLink is committed to working with you to find solutions that will avoid collection actions. Please contact us at the phone numbers provided on the notices and letters we have sent you, or by the contact numbers listed in this bulletin.

It is important to note that TransLink does not routinely call taxpayers before collection action is taken. We rely on the letters and statements mailed to you to advise you of your Parking Tax debt and to provide legal warning for collection actions. It is your responsibility to contact us to avoid collection action.

WHEN DOES COLLECTION ACTION BEGIN?

If you ignore a written notice, fail to contact TransLink within the time stated in our notices, collection action may be initiated.

HERE ARE EXAMPLES OF ACTIONS THAT TRANSLINK MAY TAKE TO RECOVER THE AMOUNTS DUE

- place a lien on your property;
- issue a demand (garnishment) of your wages, bank account or accounts receivable;
- apply for an injunction from British Columbia Supreme Court;

- seize and sell your assets;
- recover any debt by action in a court; or
- hold directors personally responsible for Parking Tax debt under the *South Coast British Columbia Transportation Authority Act*.

Need more info?

Telephone: 778.375.7829

Mon to Fri, 8 a.m. to 4 p.m.

E-mail: parkingtax@translink.ca

Website: translink.ca/parkingtax

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. Any conflict or inconsistency between applicable legislation and this bulletin will be resolved by referring to applicable legislation. Access to the *South Coast British Columbia Transportation Authority Act* and Regulations are available on our website at translink.ca/parkingtax.