



Government
of Canada

Gouvernement
du Canada

Canada Revenue Agency

File a formal dispute (Notice of Objection)

Confirmation

Business number: **758557870RP0001**

Business name: **THE OWNERS, STRATA PLAN EPS3084**

We have received your objection. The Appeals Division will complete the review. Its mandate is to fully and impartially review decisions reached by other Canada Revenue Agency divisions.

If further information is required, an appeals officer will contact you or your authorized representative to review all the facts and discuss your objection.

For an estimate of how long it takes to resolve an objection, go to [Processing times and complexity levels](#).

Any amount assessed is payable as soon as you receive a notice of assessment or reassessment. Filing an objection does not prevent the Canada Revenue Agency (CRA) from collecting unpaid amounts.

If there's a balance owing, interest will continue to grow on the unpaid balance. You can reduce or avoid interest charges by making a payment on your account.

The Canada Revenue Agency will pay interest on any amount it refunds you if your objection is allowed. The Revenue Collections Division has been advised you have filed an objection.



Your case number is: **GB230731453244**

Date and time
received:

**March 14, 2023 at 02:53PM, Eastern Standard
Time**

To Submit Documents supporting your dispute and for future reference, the above case number is required. Please print or save a copy for your records, as this information will not be available after you leave this page.

Please note that the Canada Revenue Agency does not correspond by email on this matter.

Dispute Summary:

Subject area for your dispute: **Appeal of a CPP/EI Ruling or CPP/EI Assessment**

Date of assessment/decision: **2022-12-30**

Number of decision/notice: **223621834380**

Year in dispute: **2022**

Representative telephone: **(604) 689-6940**

Relevant facts and reasons:

EPS3084 - Sequel 138 is a mixed-use strata corporation at 138 East Hastings, consisting of 110 owners of individual apartment units, commercial units and one floor owned by FJL who offers subsidized housing. It was the intent of the strata corporation to sign a contract with Scott Gilbert Co. to complete Building Management and Caretaking services for the shared space areas of the building. This required Scott Gilbert Co. to maintain WSBC coverage, limited liability insurance, and WHMIS. EPS3084 has never hired employees as we do not have management personnel available given that the strata council is a volunteer position of whom many live offsite. Contractors must self manage task prioritization and completion. As a contractor, Mr. Gilbert was required to bid for contracts and have his bid weighed between 2 or more other contractor's bids prior to the contract being awarded. Mr. Gilbert was also required to send invoices for contract completion and he did so through Scott Gilbert Co (his company) of which GST was also assessed.

Thank you for using our online services to file your formal dispute.

If you have any questions please call:

Public Enquiries Line: 1-800-959-5513

Outside Canada: 613-940-8563 (We accept collect calls)