

INCOME TAX**ASSESSMENT AND REASSESSMENT**

Notice of objection — Consolidated appeals from Federal Court (F.C.) decision (2016 FC 98) allowing judicial review of appellant Minister's refusal to grant respondent waiver to file notice of objection relating to reassessment pursuant to *Income Tax Act*, R.S.C., 1985 (5th Supp.), c. 1, s. 220(2.1) — Respondent, others participating in Syncrude oilsands project — Instituting judicial review of amount determined by appellant under remission order — Appellant issuing reassessment for 2000 taxation year on protective basis prior to resolution of litigation — Respondent paying amount of reassessment, serving notice of objection — Syncrude project participants ultimately unsuccessful, respondent therefore entitled to refund of overpayment of tax made pursuant to protective reassessment — However, appellant refusing to issue refund on ground further reassessment issued for 2000 taxation year on November 7, 2008 against which no notice of objection served — Respondent asserting became aware of this reassessment on April 14, 2010 — Attempting to serve notice of objection on June 7, 2010 — Appellant refusing to consider notice on ground it was out of time — F.C. concluding, *inter alia*, appellant's decision unreasonable, remitting waiver application back to applicant to exercise discretion provided by s. 220(2.1) — Whether general waiver provision in s. 220(2.1) intended to apply to notices of objection — S. 220(2.1) not applying to notices of objection — F.C. erring in not correctly applying modern rule of statutory interpretation — Failing to give due consideration to purpose of other provisions, in particular Act, s. 166.1(7) — Objection scheme under Act, ss. 165-166.2 very detailed, including specific time limits for objecting — Appellant prohibited from granting extension unless conditions specified in Act, s. 166.1(7) satisfied — Respondent seeking relief by using general waiver provision in s. 220(2.1) to engage objection process without having to comply with its statutory conditions — Effect of application of s. 220(2.1) in this manner would give appellant power that appellant has been denied in detailed provision in s. 166.1(7) — General waiver provision cannot be applied in this manner to override more specific provision — This principle, i.e. "implied exception" rule of statutory interpretation, applying herein — Parliament not intending that s. 220(2.1) act as safety value for objections — Specific limitation periods provided for in objections regime having to be applied in this case — Appellant's decision reasonable, correct — Appeals allowed.

CANADA (NATIONAL REVENUE) V. CONOCOPHILLIPS CANADA RESOURCES CORP. (A-66-16, A-73-16, 2017 FCA 243, Woods J.A., judgment dated December 11, 2017, 16 pp.)