



Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Sherra Profit, Taxpayers' Ombudsman at the *Office of the Taxpayers' Ombudsman* and National Reporter of Canada.

This set of questionnaires comprise the National Reporter's assessment on the country practice during 2019 in the protection of taxpayers' rights (Questionnaire # 1), and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "*The Practical Protection of Taxpayers' Fundamental Rights*" (Questionnaire # 2). These questionnaires were filled in considering the following parameters:

1. *For Questionnaire # 1*, an assertive assessment (yes/no) was required on the effective implementation in domestic law of 82 legal safeguards, guarantees and procedures relevant in 12 specific areas for the practical protection of taxpayers' rights, as identified by Baker & Pistone in 2015. This line of questioning aims to get an overview of the state of protection of taxpayers' rights in the country in 2019.
2. *For Questionnaire # 2*, an impartial, non-judgmental evaluation was required on the developments, either of improvement or of decline, in the level of realisation of 57 minimum standards and 44 best practices, distributed into 87 benchmarks for the practical protection of taxpayers' rights. In this regard, a summary of events occurred in 2019 (legislation enacted, administrative rulings, circulars, case law, tax administration practices), that serve as grounds for each particular assessment, was also required.

IBFD Observatory on the Protection of Taxpayers' Rights

Dear National Reporter,

On behalf of Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone, I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

As you are aware, the OPTR aims to keep track of the developments in the practical protection of taxpayers' rights around the world. We intend to do so through the valuable and timely information you are kindly supplying, as member of your country's group of experts. Practitioners, tax authorities, academics and the judiciary of each surveyed country form national groups, to obtain a neutral, balanced report on the situation of taxpayers' rights in these countries.

Following you will find two questionnaires, of twelve sections each, aiming to compile relevant information regarding the level of practical implementation of the minimum standards and best practices of 12 taxpayers' rights, as identified by Prof. Dr. Baker and Prof. Dr. Pistone in Basel, 2015. We kindly ask you to fill them out completely, according to the instructions provided at the beginning of each questionnaire.

We would be very grateful if you submit us this questionnaire, duly filled out, by no later than 17 January 2020. We remain at your disposal for any clarification you may need.

We look forward to your valuable contribution to what we believe is an extraordinary project!

Kind regards,

Prof. Dr. Carlos E. Weffe
Managing Editor
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

* Required

1. **Email address** *

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Personal info

2. **Name:** *

[Sherra Profit, Office of the Taxpayers' Ombudsman](#)

3. **Country:** *

[Canada](#)

4. Affiliation *

Check all that apply.

- Taxpayers / Tax Practitioners
- Tax Administration
- Judiciary
- (Tax) Ombudsperson
- Academia
- Other: _____

Questionnaire 1 - Country Practice

Note the Office of the Taxpayers' Ombudsman did not complete Questionnaire 1. Please go to Questionnaire 2 which starts on page 16.

Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 23 and Q. 44), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
5. When completed, please submit the survey.
6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
8. An option to quit the survey and save your answers is provided at the end of each section.
9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

I. Identifying taxpayers and issuing tax returns

5. 1. Do taxpayers have the right to see the information held about them by the tax authority?

*

Mark only one oval.

- Yes
- No

6. **2. If yes, can they request the correction of errors in the information? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

7. **3. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? ***

Mark only one oval.

- Yes
- No

8. **4. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

9. **5. Is it possible in your country for taxpayers to communicate electronically with the tax authority? ***

Mark only one oval.

- Yes
- No

10. **6. If yes, are there systems in place to prevent unauthorised access to the channel of communication? ***

Mark only one oval.

- Yes
- No

11. **7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? ***

Mark only one oval.

- Yes
- No

12. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

II. The issue of tax assessment

13. **8. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? ***

Mark only one oval.

- Yes
 No

14. **9. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? ***

Mark only one oval.

- Yes
 No

15. **10. If yes, can the taxpayer request a meeting with the tax officer? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
 Yes
 No

16. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
 No

III. Confidentiality

17. **11. Is information held by your tax authority automatically encrypted? ***

Mark only one oval.

- Yes
 No

18. **12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? ***

Mark only one oval.

- Yes
 No

19. **13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
 Yes
 No

20. **14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? ***

Mark only one oval.

- Yes
 No

21. **15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? ***

Mark only one oval.

- Yes
 No

22. **16. Is information about the tax liability of specific taxpayers publicly available in your country? ***

Mark only one oval.

- Yes
 No

23. **17. Is "naming and shaming" of non-compliant taxpayers practised in your country? ***

Mark only one oval.

- Yes
 No

24. **18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information)? ***

Mark only one oval.

- Yes
 No

25. **19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? ***

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Mark only one oval.

- Yes
 No

26. **20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? ***

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
 Yes
 No

27. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes Stop filling out this form.
- No

IV. Normal Audits

28. **21. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? ***

Mark only one oval.

- Yes
- No

29. **22. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)? ***

Mark only one oval.

- Yes
- No

30. **23. If yes, what is the normal limit in months? ***

Mark only one oval.

- There is no limit (click here if you answered "No" to the previous question)
- 1-3 months
- 4-6 months
- 7-9 months
- 10-12 months
- 13-15 months
- 16-18 months
- 19-21 months
- 22-24 months
- More than 24 months

31. **24. Does the taxpayer have the right to be represented by a person of its choice in the audit process? ***

Mark only one oval.

- Yes
- No

32. **25. May the opinion of independent experts be used in the audit process? ***

Mark only one oval.

- Yes
- No

33. **26. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? ***

Mark only one oval.

Yes

No

34. **27. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? ***

Mark only one oval.

Yes

No

35. **28. If yes, does this mean only one audit per tax per year? ***

Mark only one oval.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

36. **29. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? ***

Mark only one oval.

Yes

No

37. **30. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? ***

Mark only one oval.

Yes

No

38. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

Yes *Stop filling out this form.*

No

V. More intensive audits

39. **31. Is authorisation by a court always needed before the tax authority may enter and search premises? ***

Mark only one oval.

Yes

No

40. **32. May the tax authority enter and search the dwelling places of individuals? ***

Mark only one oval.

- Yes
 No

41. **33. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? ***

Mark only one oval.

- Yes
 No

42. **34. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? ***

Mark only one oval.

- Yes
 No

43. **35. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination)? ***

Mark only one oval.

- Yes
 No

44. **36. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
 Yes
 No

45. **37. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to question 35)
 Yes
 No

46. **38. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? ***

Mark only one oval.

- Yes
 No

47. **39. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

48. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

VI. Review and appeals

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

49. **40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? ***

Mark only one oval.

- Yes
- No

50. **41. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? ***

Mark only one oval.

- Yes
- No

51. **42. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? ***

Mark only one oval.

- Yes
- No

52. **43. Are there time limits applicable for a tax case to complete the judicial appeal process? ***

Mark only one oval.

- Yes
- No

53. **44. If yes, what is the normal time it takes for a tax case to be concluded on appeal? ***

Mark only one oval.

- There is no limit (click here if you answered "No" to the previous question)
- 1-3 months
- 4-6 months
- 7-9 months
- 10-12 months
- 13-15 months
- 16-18 months
- 19-21 months
- 22-24 months
- More than 24 months

54. **45. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? ***

Mark only one oval.

- Yes
- No

55. **46. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt)? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

56. **47. Does the taxpayer need permission to appeal to the first instance tribunal? ***

Mark only one oval.

- Yes
- No

57. **48. Does the taxpayer need permission to appeal to the second or higher instance tribunals? ***

Mark only one oval.

- Yes
- No

58. **49. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? ***

Mark only one oval.

- Yes
- No

59. **50. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? ***

Mark only one oval.

Yes

No

60. **51. Does the loser have to pay the costs in a tax appeal? ***

Mark only one oval.

Yes

No

61. **52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? ***

Mark only one oval.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

62. **53. Are judgments of tax tribunals published? ***

Mark only one oval.

Yes

No

63. **54. If yes, can the taxpayer preserve its anonymity in the judgment? ***

Mark only one oval.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

64. **55. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve secrecy/confidentiality? ***

Mark only one oval.

Yes

No

65. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

Yes *Stop filling out this form.*

No

VII. Criminal and administrative sanctions

66. **56. Does the principle ne bis in idem apply in your country to prevent either: ***

Check all that apply.

- The principle does not apply in my country
- The imposition of a tax penalty and the tax liability
- The imposition of more than one tax penalty for the same conduct
- The imposition of a tax penalty and a criminal liability

67. **57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

68. **58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? ***

Mark only one oval.

- Yes
- No

69. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

VIII. Enforcement of taxes

70. **59. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? ***

Mark only one oval.

- Yes
- No

71. **60. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? ***

Mark only one oval.

- Yes
- No

72. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

IX. Cross-border procedures

73. **61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? ***

Mark only one oval.

- Yes
 No

74. **62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? ***

Mark only one oval.

- Yes
 No

75. **63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? ***

Mark only one oval.

- Not applicable (click here if you answered "No" to either question 61 or question 62)
 Yes
 No

76. **64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? ***

Mark only one oval.

- Yes
 No

77. **65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? ***

Mark only one oval.

- Yes
 No

78. **66. Does the taxpayer have the right to see any information received from another country that relates to him? ***

Mark only one oval.

- Yes
 No

79. **67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? ***

Mark only one oval.

- Yes
 No

80. **68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? ***

Mark only one oval.

Yes

No

81. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

Yes *Stop filling out this form.*

No

X. Legislation

82. **69. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? ***

Mark only one oval.

Yes

No

83. **70. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? ***

Mark only one oval.

Yes

No

84. **71. Is there a prohibition on retrospective tax legislation in your country? ***

Mark only one oval.

Yes

No

85. **72. If no, are there restrictions on the adoption of retrospective tax legislation in your country? ***

Mark only one oval.

Not applicable (click here if you answered "Yes" to the previous question)

Yes

No

86. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

Yes *Stop filling out this form.*

No

XI. Revenue practice and guidance

87. **73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? ***

Mark only one oval.

Yes

No

88. **74. If yes, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? ***

Mark only one oval.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

89. **75. Does your country have a generalised system of advanced rulings available to taxpayers? ***

Mark only one oval.

Yes

No

90. **76. If yes, is it legally binding? ***

Mark only one oval.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

91. **77. If a binding rule is refused, does the taxpayer have a right to appeal? ***

Mark only one oval.

Yes

No

92. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

Yes *Stop filling out this form.*

No

XII. Institutional framework for protecting taxpayer's rights

93. **78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? ***

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Mark only one oval.

Yes

No

94. 79. If yes, are its provisions legally effective? *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

95. 80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *

Mark only one oval.

- Yes
- No

96. 81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? *

Mark only one oval.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

97. 82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? *

Mark only one oval.

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

98. Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

Questionnaire 2 - Standards of protection

Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. All questions are two or three-tiered (namely, either with parts "A" and "B" or "A", "B" and "C"). They comprise a minimum standard and /or a best practice, and a "summary of relevant facts in 2019", a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.
3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a decrease of the level of compliance of the relevant standard/best practice in your country in 2019. If there were no changes, please indicate so by clicking on the corresponding button.
4. In all cases, please refer the relevant novelties in the space provided under "summary of relevant facts in 2019", for each question. Please give a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.

Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please indicate so briefly.

5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2019".
6. Back up your assertions with the relevant documentary materials, if possible. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org.
7. When completed, please submit the survey.
8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
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99. Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Mark only one oval.

- Yes *Stop filling out this form.*
- No

I. Identifying taxpayers and issuing tax returns

100. 1 (A). Implement safeguards to prevent impersonation when issuing a unique identification number *

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

101. 1 (B). Summary of relevant facts in 2019

102. 2 (A). The system of taxpayer identification should take account of religious sensitivities *

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

103. 2 (B). Summary of relevant facts in 2019

104. 3 (A). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes *

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

105. 3 (B). Summary of relevant facts in 2019

106. 4 (A). Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax *

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / match the best practice

107. 4 (B). Summary of relevant facts in 2019

108. **5 (A). Where pre/populated returns are used, these should be sent to taxpayers to correct errors. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

109. **5 (B). Summary of relevant facts in 2019**

[The Canada Revenue Agency \(CRA\) has an Auto-fill my return service that allows taxpayers and their authorized representatives to use certified software to automatically fill in parts of their income tax and benefit returns with information the CRA has available at the time of filing the return. The taxpayer or their authorized representative is responsible for ensuring the accuracy of the information.](#)

110. **6 (A). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

111. **6 (B). Publish guidance on taxpayers' rights to access information and correct inaccuracies ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

112. **6 (C). Summary of relevant facts in 2019**

[See attached document for full text](#)

113. **7 (A). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

114. **7 (B). Summary of relevant facts in 2019**

115. **8 (A). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

116. **8 (B). Summary of relevant facts in 2019**

117. **9 (A). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

118. **9 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

119. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

II. The issue of tax assessment

120. **10 (A). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

121. **10 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

122. **11 (A). Use e-filing to speed up assessments and correction of errors, particularly systematic errors ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

123. **11 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

124. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

III. Confidentiality

125. **12 (A). Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

126. **12 (B). Encrypt information held by a tax authority about taxpayers to the highest level attainable. ***

Mark only one oval.

- No changes
 Shifted away from the best practice
 Shifted towards / matched the best practice

127. **12 (C). Summary of relevant facts in 2019**

The Office of the Privacy Commissioner of Canada (OPC) (<https://www.priv.gc.ca/en/>) and the Privacy Act (<https://laws-lois.justice.gc.ca/eng/acts/P-21/>) govern the personal information handling practices of Canadian federal departments and agencies.

The OPC conducts investigations and audits of personal information handling practices to ensure compliance with the laws and adequate management of personal information. Audits can look at the physical and security controls used to protect personal information; the organization's policies, practices, and procedures; and how privacy incidents are managed. From these audits, the OPC will identify any areas requiring improvement and highlight the good privacy practices of the organization. Where appropriate, the Privacy Commissioner may make recommendations to help prevent issues from recurring.

128. **13 (A). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. ***

Mark only one oval.

- No changes
 Shifted away from the minimum standard
 Shifted towards / improved the minimum standard

129. **13 (B). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. ***

Mark only one oval.

- No changes
 Shifted away from the best practice
 Shifted towards / matched the best practice

130. **13 (C). Summary of relevant facts in 2019**

The Canada Revenue Agency has safeguards in place to restrict access to taxpayer information and ensure the protection of the taxpayer information it holds. Safeguards include: personnel screening, training for employees on security obligations, physical security of taxpayer information (including a prohibition on sending taxpayer information by email or leaving voice mail messages containing taxpayer information), security markings on documents, restricted access to taxpayer information by job according to a need-to-know principle, regular risk assessments and internal audits, and investigation of possible breaches. (See <https://www.canada.ca/en/revenue-agency/corporate/security-taxpayer-information.html#h2>).

131. **14 (A). Audit data access periodically to identify cases of unauthorised access. ***

Mark only one oval.

- No changes
 Shifted away from the minimum standard
 Shifted towards / improved the minimum standard

132. **14 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

133. **15 (A). Introduce administrative measures emphasizing confidentiality to tax officials. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

134. **15 (B). Appoint data protection/privacy officers at senior level and local tax offices. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

135. **15 (C). Summary of relevant facts in 2019**

The Canada Revenue Agency (CRA) has a Chief Privacy Officer at the Assistant Commissioner level who is responsible for overseeing privacy at the CRA, including: overseeing decisions related to privacy, including privacy impact assessments; championing personal privacy rights, including managing internal privacy breaches, according to legislation and policy; and reporting to the CRA's senior management on the state of privacy management at the CRA at least twice a year (see <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/access-information-privacy-canada-revenue-agency/cra-a-annual-reports-parliament-on-administration-access-information-act-privacy-act/2018-2019-annual-report-parliament-on-administration-privacy-act.html#cpo>). Protection of taxpayer information is part of the CRA's Code of integrity and professional conduct, which applies to all employees. The CRA's Integrity Statement includes: "we safeguard taxpayer information and privacy, public funds, programs, data and systems to make sound and responsible, integrity-based decisions. We value stewardship." (<https://www.canada.ca/en/revenue-agency/corporate/careers-cra/information-moved/code-integrity-professional-conduct-we-work.html>).

136. **16 (A). Where pre/populated returns are used, these should be sent to taxpayers to correct errors. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

137. **16 (B). Summary of relevant facts in 2019**

The Canada Revenue Agency (CRA) has an Auto-fill my return service that allows taxpayers and their authorized representatives to use certified software to automatically fill in parts of their income tax and benefit returns with information the CRA has available at the time of filing the return. The taxpayer or their authorized representative is responsible for ensuring the accuracy of the information.

138. **17 (A). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

139. **17 (B). Summary of relevant facts in 2019**

140. **18 (A). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

141. **18 (B). Summary of relevant facts in 2019**

142. **19 (A). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

143. **19 (B). Summary of relevant facts in 2019**

Section 241 of the *Income Tax Act* provides a general prohibition against the unauthorized disclosure of taxpayer information and allows for certain exceptions (<https://laws-lois.justice.gc.ca/eng/acts/>). That section reads, in part:

Provision of information

241 (1) Except as authorized by this section, no official or other representative of a government entity shall

(a) knowingly provide, or knowingly allow to be provided, to any person any taxpayer information;

(b) knowingly allow any person to have access to any taxpayer information; or

(c) knowingly use any taxpayer information otherwise than in the course of the administration or enforcement of this Act, the *Canada Pension Plan*, the *Unemployment Insurance Act* or the *Employment Insurance Act* or for the purpose for which it was provided under this section. (For the full text of the section 241 of the *Income Tax Act*, see

<https://laws-lois.justice.gc.ca/eng/acts/l-3.3/section-241.html>.)

144. **20 (A). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

145. **20 (B). Summary of relevant facts in 2019**

146. **21 (A). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

147. **21 (B). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

148. **21 (C). Summary of relevant facts in 2019 ***

149. **22 (A). Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

150. **22 (B). Summary of relevant facts in 2019**

Subsection 20(1) of the *Access to Information Act* aims to protect third party information (see <https://laws-lois.justice.gc.ca/eng/acts/>). Prior to releasing such information, the head of a government institution must advise the third party and give them an opportunity to make representations, in accordance with specific requirements set out in the *Access to Information Act*. (See the Government of Canada's published *Access to Information Manual*, chapter 12: <https://www.canada.ca/en/treasury-board-secretariat/services/access-information-privacy/access-information/access-information-manual.html#cha12>.)

151. **23 (A). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

152. **23 (B). Anonymise all tax judgments and remove details that might identify the taxpayer**

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

153. **23 (C). Summary of relevant facts in 2019**

The Canada Revenue Agency does not publish taxpayer-specific information. Court decisions published by Justice Canada are not anonymized (see judgments published by the Tax Court of Canada at <https://decision.tcc-cci.gc.ca/tcc-cci/en/nav.do> and by the Supreme Court of Canada at <https://www.scc-csc.ca/case-dossier/index-eng.aspx>).

154. **24 (A). Legal professional privilege should apply to tax advice. ***

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

155. **24 (B). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. ***

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

156. **24 (C). Summary of relevant facts in 2019 ***

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

In Canada there is a general solicitor-client privilege for legal advice on tax matters, but this is not extended to tax advisors or practitioners who are not lawyers.

157. **25 (A). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. ***

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

158. **25 (B). Summary of relevant facts in 2019 ***

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

159. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

IV. Normal audits

160. **26 (A). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

161. **26 (B). Summary of relevant facts in 2019**

162. **27 (A). In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers. ***

Mark only one oval.

- No changes
 Shifted away from the minimum standard
 Shifted towards / improved the minimum standard

163. **27 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

164. **28 (A). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. ***

Mark only one oval.

- No changes
 Shifted away from the best practice
 Shifted towards / matched the best practice

165. **28 (B). Summary of relevant facts in 2019 ***

[It is possible that taxpayers could be subject to an audit, review or verification, for a previously audited/reviewed/verified issue or period. This occurs generally when the taxpayer has multiple accounts \(for example Goods and Services/Harmonized Sales Tax, income tax, payroll, etc.\) or when new information about an issue becomes available to the Canada Revenue Agency after the completion of an audit/review/verification.](#)

166. **29 (A). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final. ***

Mark only one oval.

- No changes
 Shifted away from the minimum standard
 Shifted towards / improved the minimum standard

167. **29 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

168. **30 (A). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

169. **30 (B). Summary of relevant facts in 2019**

170. **31 (A). Tax audits should follow a pattern that is set out in published guidelines. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

171. **31 (B). Summary of relevant facts in 2019 ***

[See attached document for full text](#)

172. **32 (A). A manual of good practice in tax audits should be established at the global level. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

173. **32 (B). Summary of relevant facts in 2019**

174. **33 (A). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

175. **33 (B). Summary of relevant facts in 2019**

Taxpayers are not entitled to request the start of an audit or to obtain audit finality from the Canada Revenue Agency (CRA). Taxpayers can request advance income tax rulings or a pre-ruling consultation to confirm how the CRA will interpret specific provisions of Canadian income tax law as they apply to a definite transaction or transactions that the taxpayer is contemplating. The rulings services are available for a fee, which may be prohibitive for some taxpayers.

176. **34 (A). Where tax authorities have resolved to start an audit, they should inform the taxpayer ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

177. **34 (B). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.**

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

178. **34 (C). Summary of relevant facts in 2019**

The business audit processes of the Canada Revenue Agency (CRA) include contact by the auditor(s) by mail or phone, or both, to advise of the start and location of the audit process. For verifications or reviews of individual income tax assessments, taxpayers may only be made aware of the review when they receive a request for supporting documentation or a notice of reassessment from the CRA.

179. **35 (A). Taxpayers should be informed of information gathering from third parties. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

180. **35 (B). Summary of relevant facts in 2019**

181. **36 (A). Reasonable time limits should be fixed for the conduct of audits. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

182. **36 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

183. **37 (A). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

184. **37 (B). Summary of relevant facts in 2019**

[The Taxpayer Bill of Rights \(TBR\) includes the right to be represented by a person of your choice \(Article 15\). Information provided on Canada Revenue Agency's \(CRA\) webpage, "What You Should Know About Audits" \(<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4188.html>\), provides a link to information on the TBR, but provides no information to the taxpayer on how a representative or expert of the taxpayer's choosing can participate in the audit process. The cost of representation or technical assistance is borne solely by the taxpayer. This cost may be prohibitive for the taxpayer and could be contrary to Article 10 in the TBR, "to have the costs of compliance taken into account when \[the CRA administers\] tax legislation".](#)

185. **38 (A). The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

186. **38 (B). The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

187. **38 (C). Summary of relevant facts in 2019**

Upon completion of an audit, the Canada Revenue Agency (CRA) sends a final letter to the taxpayer indicating the result of the audit. This letter indicates whether no adjustments will be made to the previous assessment, an adjustment resulting in more tax owing will be made (reassessment), or an adjustment resulting in less tax owing will be made (reassessment resulting in the entitlement to a refund). Prior to this final letter, the auditor sends a proposal letter to the taxpayer with details of the adjustments necessary to resolve the issues identified. Taxpayers are given a prescribed period of time to respond to the letter and may request an extension to respond. The extent to which these established protocols are available to the taxpayer in practice, or the extent to which the information provided by taxpayers is taken into account by auditors before the completion of an audit, is unclear.

For reviews and verifications of a claim in an income tax return, there is no report but the CRA may issue a notice of assessment or reassessment based upon information already held by the CRA, without input from the taxpayer; or may issue a notice of assessment or reassessment based upon the supporting documentation submitted by the taxpayer at the CRA's request.

188. **39 (A). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

189. **39 (B). Summary of relevant facts in 2019**

A taxpayer is issued a letter upon completion of an audit even when the audit does not result in an adjustment.

190. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes Stop filling out this form.
- No

V. More intensive audits

191. **40 (A). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

192. **40 (B). Summary of relevant facts in 2019**

193. **41 (A). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

194. **41 (B). Summary of relevant facts in 2019**

195. **42 (A). Entering premises or interception of communications should be authorised by the judiciary. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

196. **42 (B). Summary of relevant facts in 2019**

197. **43 (A). Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for ex-post ratification. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

198. **43 (B). Summary of relevant facts in 2019**

199. **44 (A). Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

200. **44 (B). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

201. **44 (C). Summary of relevant facts in 2019**

202. **45 (A). Access to bank information should require judicial authorisation. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

203. **45 (B). Summary of relevant facts in 2019**

204. **46 (A). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

205. **46 (B). Summary of relevant facts in 2019**

206. **47 (A). Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

207. **47 (B). Summary of relevant facts in 2019**

208. **48 (A). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

209. **48 (B). Summary of relevant facts in 2019**

210. **49 (A). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

211. **49 (B). Summary of relevant facts in 2019**

212. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

VI. Review and appeals

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

213. **50 (A). E-filing of requests for internal review to ensure the effective and speedy handling of the review process. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

214. **50 (B). Summary of relevant facts in 2019**

The Canada Revenue Agency's (CRA) "Register My Formal Dispute" service, which is available in its online portals, allows taxpayers to electronically file a request for internal review. The CRA also accepts electronic submission of documentation to support the request for review, by individuals, businesses, and representatives who are registered users of the CRA's secure portals. Complaints about service provided by the CRA can also be submitted electronically.

215. **51 (A). The right to appeal should not depend upon prior exhaustion of administrative reviews. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

216. **51 (B). Summary of relevant facts in 2019 ***

The Canada Revenue Agency (CRA) does not allow taxpayers to appeal a decision in Federal Court without prior exhaustion of administrative reviews by the CRA. The use of an internal, administrative review process, followed by an appeal to a court, is consistent with Article 4 of the *Taxpayer Bill of Rights* which states that "you have the right to a formal review and a subsequent appeal."

217. **52 (A). Reviews and appeals should not exceed two years. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

218. **52 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

219. **53 (A). Audi alteram partem should apply in administrative reviews and judicial appeals. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

220. **53 (B). Summary of relevant facts in 2019**

In Canada, taxpayers can be heard directly or through their representatives in the context of administrative reviews and judicial appeals. Taxpayers and their authorized representative can submit supporting documents for consideration to the Canada Revenue Agency before any final decision. This right to be heard is consistent with Article 4 of the *Taxpayer Bill of Rights* which states that "you have the right to a formal review and a subsequent appeal".

221. **54 (A). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

222. **54 (B). An appeal should not require prior payment of tax in all cases. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

223. **54 (C). Summary of relevant facts in 2019**

The Canadian Taxpayer Bill of Rights states that taxpayers “have the right, unless otherwise provided by law, not to pay income tax amounts in dispute before you have had an impartial review” (Article 7). However interest charges still apply to an amount owing while it is in dispute. Taxpayers can choose to pay all or part of the amount in dispute to avoid paying more interest on the amount owed. Given the fact that interest continues to accrue while an amount is in dispute, it may not be in the taxpayer’s best interests to delay paying amounts owing until the end of the review or appeal process.

224. **55 (A). The state should bear some or all of the costs of an appeal, whatever the outcome.**

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

225. **55 (B). Summary of relevant facts in 2019**

226. **56 (A). Legal assistance should be provided for those taxpayers who cannot afford it. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

227. **56 (B). Summary of relevant facts in 2019**

228. **57 (A). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

229. **57 (B). Summary of relevant facts in 2019**

230. **58 (A). Tax judgments should be published. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

231. **58 (B). Summary of relevant facts in 2019**

[In Canada, court cases and decisions are published as a part of the public record. Legislation guides the appeals process, determining the court or tribunal in which the appeal is heard and the process followed. The Canada Revenue Agency \(CRA\) objections and appeals processes are the last step before appeal to Federal Court, and all decisions taken with respect to specific objections or appeals are confidential taxpayer information and protected under section 241 of the *Income Tax Act*. Taxpayer information held by the CRA is considered confidential until it is released publicly by the court.](#)

232. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

VII. Criminal and administrative sanctions

233. **59 (A). Proportionality and ne bis in idem should apply to tax penalties. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

234. **59 (B). Summary of relevant facts in 2019**

The Canada Revenue Agency (CRA) imposes penalties according to the provisions of the *Income Tax Act* or *Excise Tax Act* (<https://laws-lois.justice.gc.ca/eng/acts/>), as applicable. There is no prohibition in the law against applying both civil and criminal penalties. Under the *Income Tax Act*, it is possible that a penalty under subsection 163(1) (applied to taxpayers who failed to report income of \$500 or more on their income tax return) is applicable to a particular amount, while a penalty under subsection 163(2) (applied to taxpayers who made false statements or omissions on their income tax return) is applicable to another amount in the same tax year. However, the CRA indicates that both subsections cannot be applied to the same amount.

235. **60 (A). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

236. **60 (B). Summary of relevant facts in 2019**

237. **61 (A). Voluntary disclosure should lead to reduction of penalties. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

238. **61 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

239. **62 (A). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

240. **62 (B). Summary of relevant facts in 2019**

241. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes *Stop filling out this form.*
- No

VIII. Enforcement of taxes

242. **63 (A). Collection of taxes should never deprive taxpayers of their minimum necessary for living. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

243. **63 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

244. **64 (A). Authorisation by the judiciary should be required before seizing assets or bank accounts ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

245. 64 (B). Summary of relevant facts in 2019

The Canada Revenue Agency (CRA) has the authority to take some legal collections actions, such as set-off and garnishment, without authorization by the judiciary, after providing notice to taxpayers through what is called a legal warning. A legal warning is a statement, given either in writing or verbally, that advises the taxpayer the CRA can take legal action if the amount is not paid in full or if a binding payment arrangement is not made with the CRA. Complaints received by the Taxpayers' Ombudsman indicate that taxpayers may not be fully aware that a legal warning is being issued to them, nor of the consequences.

Legal warnings may not be given to taxpayers in all circumstances. For example, if the risk of non payment is deemed to be too high, the CRA may choose to proceed with legal actions and take debt collection actions immediately. For more information on collections action and authorities of the CRA, see the Ombudsman's report, *Fair Warning* (<https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/special-reports/fair-warning.html>).

246. 65 (A). Taxpayers should have the right to request delayed payment of arrears. *

Mark only one oval.

- No changes
 Shifted away from the minimum standard
 Shifted towards / improved the minimum standard

247. 65 (B). Summary of relevant facts in 2019

The Canada Revenue Agency (CRA) allows taxpayers to enter into payment arrangements to facilitate the payment of a tax debt in a more manageable manner. This arrangement must meet parameters set out by the CRA, but it does take into consideration a taxpayer's financial circumstances. The CRA does not have to accept a payment arrangement, and this option may not always be offered to taxpayers. There is no specific law or policy requiring the use of a payment arrangement.

The CRA's Information Circular IC98-1R7, Tax Collections Policies (January 20, 2017, <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic98-1r7/tax-collections-policies.html>), indicates that if a taxpayer cannot make a payment on their debt due to circumstances beyond their control, the CRA may allow the taxpayer to postpone payment until their financial situation improves. However, during that time, any interest and penalties that apply will continue to accrue on the debt.

248. 66 (A). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. *

Mark only one oval.

- No changes
 Shifted away from the best practice
 Shifted towards / matched the best practice

249. 66 (B). Summary of relevant facts in 2019

250. 67 (A). Temporary suspension of tax enforcement should follow natural disasters. *

Mark only one oval.

- No changes
 Shifted away from the minimum standard
 Shifted towards / improved the minimum standard

251. **67 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

252. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Mark only one oval.

- Yes *Stop filling out this form.*
- No

IX. Cross-border procedures

253. **68 (A). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

254. **68 (B). The taxpayer should be informed that a cross-border request for information is to be made. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

255. **68 (C). Summary of relevant facts in 2019**

256. **69 (A). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

257. **69 (B). Summary of relevant facts in 2019**

258. **70 (A). Provisions should be included in tax treaties setting specific conditions for exchange of information. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

259. **70 (B). Summary of relevant facts in 2019**

260. **71 (A). If information is sought from third parties, judicial authorisation should be necessary. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

261. **71 (B). Summary of relevant facts in 2019**

262. **72 (A). The taxpayer should be given access to information received by the requesting state. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

263. **72 (B). Summary of relevant facts in 2019**

264. **73 (A). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information.**

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

265. **73 (B). Summary of relevant facts in 2019**

266. **74 (A). A requesting state should provide confirmation of confidentiality to the requested state. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

267. **74 (B). Summary of relevant facts in 2019**

268. **75 (A). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

269. **75 (B). Summary of relevant facts in 2019**

270. **76 (A). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

271. **76 (B). Summary of relevant facts in 2019**

272. **77 (A). Taxpayers should have a right to request initiation of mutual agreement procedure. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

273. **77 (B). Summary of relevant facts in 2019**

274. **78 (A). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

275. 78 (B). Summary of relevant facts in 2019

276. Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Mark only one oval.

- Yes *Stop filling out this form.*
- No

X. Legislation

277. 79 (A). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail. *

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

278. 79 (B). Retrospective tax legislation should ideally be banned completely. *

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

279. 79 (C). Summary of relevant facts in 2019

280. 80 (A). Public consultation should precede the making of tax policy and tax law. *

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

281. **80 (B). Summary of relevant facts in 2019**

282. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Mark only one oval.

- Yes *Stop filling out this form.*
- No

XI. Revenue practice and guidance

283. **81 (A). Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

284. **81 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

285. **82 (A). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

286. **82 (B). Summary of relevant facts in 2019**

[Taxpayers can call the Canada Revenue Agency \(CRA\) to request a printed copy of any material published by the CRA be mailed to them or place an order through the online ordering system for a printed copy of the material to be mailed to them. Alternate formats of forms and publications are also available in braille, e-text, large print, or MP3 format. E-text, or electronic text documents, are text files for individuals with visual impairments to receive instruction on how to complete a specific form. As the CRA does not publish court decisions, they do not provide printed copies of such legal materials.](#)

287. **83 (A). Binding rulings should only be published in an anonymised form ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

288. **83 (B). Summary of relevant facts in 2019**

The Canada Revenue Agency (CRA) does not publish taxpayer-specific information. Court decisions published by Justice Canada are not anonymized (see judgments published by the Tax Court of Canada at <https://decision.tcc-cci.gc.ca/tcc-cci/en/nav.do> and by the Supreme Court of Canada at <https://www.scc-csc.ca/case-dossier/index-eng.aspx>).

289. **84 (A). Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

290. **84 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

291. **Do you want to save your results and quit? ***

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Mark only one oval.

- Yes Stop filling out this form.
- No

XII. Institutional framework for protecting taxpayers' rights

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

292. **85 (A). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. ***

Mark only one oval.

- No changes
- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

293. **85 (B). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

294. **85 (C). Summary of relevant facts in 2019**

[See attached document for full text](#)

295. **86 (A). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

296. **86 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

297. **87 (A). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. ***

Mark only one oval.

- No changes
- Shifted away from the best practice
- Shifted towards / matched the best practice

298. **87 (B). Summary of relevant facts in 2019**

[See attached document for full text](#)

A copy of your responses will be emailed to the address you provided

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112. 6(C)

Canada's *Access to Information Act* and *Privacy Act*¹ give taxpayers the right to access personal and other information collected and used by the Government of Canada. Taxpayers may obtain access to their personal information held by the Government of Canada, including the Canada Revenue Agency (CRA) by:

- a) calling or writing the CRA or other government institution most likely to be holding that information;
- b) submitting a Personal Information Request Form; or
- c) submitting an Access to Information Request. Generally, people are supposed to be able to get information about themselves through informal methods.

In 2012, the Taxpayers' Ombudsman conducted a systemic investigation on service issues in the CRA's Access to Information and Privacy (ATIP) processes, titled "Acting on ATIP"². This was done as a result of receiving complaints about the CRA not responding promptly, not providing enough information about how to file ATIP requests, not explaining the reasons for delays in providing the requested information, and requiring taxpayers to make formal requests for information pursuant to the *Access to Information Act* or *Privacy Act*, rather than allowing taxpayers to request the information informally by simply asking a CRA employee to provide it. On the basis of the Taxpayers' Ombudsman's recommendations, the CRA has taken steps to: process its backlog of ATIP requests, initiate actions to promote the use of informal disclosure within the CRA, increase training to employees, and provide more complete information publicly to taxpayers about informal requests for information through its website, publications, and telephone enquiry lines.

The Government of Canada has taken steps to modernize the *Access to Information Act*. Bill C-58, An Act to amend the *Access to Information Act* and the *Privacy Act* and to make consequential amendments to other Acts, received Royal Assent on June 21, 2019³. Key changes in the updated *Access to Information Act* include:

- The provision of order-making power to the Information Commissioner, transforming the role from that of an ombudsperson to an authority with the legislated ability to make an order regarding the processing of requests, including the release of records;
- Allowing institutions to seek the Information Commissioner's approval to decline to act on "bad faith" requests, so that services may be delivered more efficiently;
- Requiring that Annual Reports on the administration of the *Access to Information Act* and the *Privacy Act* be tabled within 15 days of the House sitting in the fall;
- New provisions and updates to proactive publication, expanding the types of documentation now required to be proactively published; and
- A full review of the Act, which must start within one year of Bill C-58 receiving Royal Assent and, subsequently, every five years.

¹ <https://laws-lois.justice.gc.ca/eng/acts/>

² <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/special-reports/acting-atip.html>

³ <https://www.parl.ca/DocumentViewer/en/42-1/bill/C-58/royal-assent>

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118. 9(B)

As indicated in last years' survey, the CRA supports large numbers of Canadian volunteers who annually participate in the Community Volunteer Income Tax Program, through which community organizations host free tax clinics where volunteers complete income tax and benefit returns for eligible people. The Taxpayers' Ombudsman will publish a report on the Community Volunteer Income Tax Program (CVITP) in April 2020, with the results of consultation with community groups involved in the program and recommendations to the CRA for improvement in areas such as barriers to accessing services; the scope, duration and resourcing of the program; supporting volunteers and partner organizations to avoid burnout; better training for enhanced service; and public awareness and understanding of the program through improved communication.

Barriers to service remain issues for many people as a result of issues such as: the increasing focus on primarily digital service delivery; the inability to get through to a CRA agent via telephone; inconsistent and incorrect information provided by CRA agents through telephone lines; difficulty obtaining paper forms and guides; not meeting the criteria for assistance services (e.g. the CVITP is only open to taxpayers who have a modest income and simple tax situation; File my Return is only open to people with low or fixed incomes who receive an invitation from the CRA to participate); living in a remote area not serviced by a volunteer clinic or without adequate internet access; language barriers; and difficulty clearing the security questions posed by CRA agents.

Taxpayers also continue to face challenges in meeting their obligations when paying amounts they owe. The Taxpayers' Ombudsman published her report⁴, referenced in the 2018-2019 OPTR survey, *Fair Warning: An examination into service issues related to legal warnings issued by the Canada Revenue Agency during debt collection procedure*. While it was found that almost all taxpayers receive a legal warning prior to the CRA taking legal action to collect debt, many taxpayers do not understand what the legal warning means or the seriousness of the specific measures the CRA can take. The CRA can take legal action against some taxpayers even when they are making payments. The Taxpayers' Ombudsman's found the CRA's information lacked clarity regarding when a legal warning is given, what it means, and what duration it covers; when payments arrangements are binding; and the consequences of defaulting on a payment when a binding payment arrangement has been made.

In 2019, the CRA launched a service transformation initiative. It appointed an external advisory panel comprised of senior Canadian leaders and experts from the public, private, and not-for-profit sectors with expertise in digital services, client-centric service design, delivery and innovation, to support the initiative⁵. The CRA also conducted consultations with Canadians, including the general public and advocates for vulnerable populations, including seniors, newcomers, persons with disabilities, modest income Canadians, youth and students, refugees, and housing insecure individuals, to better understand people's current service experience with the CRA as well as their expectations for service⁶. The CRA

⁴ <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/special-reports/fair-warning.html>

⁵ <https://www.canada.ca/en/revenue-agency/campaigns/serving-canadians-better-cra/external-advisory-panel-service.html>

⁶ https://www.canada.ca/en/revenue-agency/campaigns/serving-canadians-better-cra.html?utm_source=news&utm_medium=email&utm_campaign=CO_DCO+CSO+Service_to_Canadians&utm_content=2019-12-18_0227

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indicates “during the consultations, Canadians made it clear that they would like the CRA to make its programs and services more accessible and to strive to always provide accurate information. They want services that are personal and tailored to their individual needs, easy to understand, consistent, and modern”.

The CRA has committed to introducing “new initiatives that put people at the centre of service delivery”⁷.

121. 10(B)

Taxpayers can contact the Canada Revenue Agency (CRA) to request an explanation of their tax assessment or file a notice of objection if they dispute the assessment. However, among the highest volume of complaints received by the Office of the Taxpayers' Ombudsman for the past several years is unclear and inconsistent information provided by agents of the CRA's individual tax enquiries telephone line to taxpayers with respect to the processing of individual income tax and benefit returns and adjustments. (Office of the Taxpayers' Ombudsman's Annual Report 2018-2019⁸; and Annual Report 2017-2018⁹).

A recent report published by the Canadian Federation of Independent Business (CFIB), on its audit of the CRA's business enquiries call centre, gave the CRA a grade of “D” on the service it provides to small businesses. The CFIB found excessive delays when trying to reach a CRA agent by phone, and states “being unable to get information on rebate eligibility, opportunities that could have saved money, or information that would spare a business owner from being fined for non-compliance all have the potential to negatively impact a business' ability to operate”¹⁰.

As indicated in last years' OPTR survey, the CRA offers a free Liaison Officer service for unincorporated small businesses to help them better understand their tax obligations and a Dedicated Telephone Service (DTS) for free technical help for small and medium income tax service providers. During recent outreach visits with tax practitioners, the Taxpayers' Ombudsman has been advised that the DTS does not always meet their needs. These practitioners indicate they are being told the DTS cannot address calls on matters that are client-specific, only general technical issues. The CRA's website states “The DTS is focused on helping [small or medium income tax service providers] navigate interpretations of the Income Tax Act and is not meant to replace the already comprehensive services available to deal with such issues as individual taxpayer accounts.”¹¹.

The CRA's service complaints process encourages taxpayers to address service issues at the lowest administrative level. First, the taxpayer is asked to raise their service issue with a CRA agent or their supervisor. Second, if not satisfied, the taxpayer can make a service complaint to have the CRA review the issue. If the taxpayer is unsatisfied with the outcome of the CRA's review, they can submit a service complaint to the Taxpayers' Ombudsman. In cases of compelling circumstances (for example, personal or

⁷ <https://www.canada.ca/en/revenue-agency/news/2019/12/canada-revenue-agency-releases-serving-canadians-better-consultation-report.html>

⁸ <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/annual-reports/annual-report-2018-2019.html>

⁹ <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/annual-reports/annual-report-2017-2018.html#toc20>

¹⁰ <https://www.cfib-fcei.ca/sites/default/files/2020-01/CRA-Report-Card-2020.pdf>

¹¹ <https://www.canada.ca/en/revenue-agency/campaigns/dedicated-telephone-service.html>

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financial hardship), the Taxpayers' Ombudsman can review a complaint prior to the taxpayer submitting their service complaint to the CRA for review. The Taxpayers' Ombudsman facilitates the resolution of service related issues with the CRA and lessens the power imbalance between the individual and the CRA.

123. 11(B)

The Canada Revenue Agency's (CRA) 2017-2018 Departmental Review Report indicates that 88% of individual income tax and benefit returns and 90% of corporate income tax returns were filed online¹².

The CRA's published service standards indicate that a notice of assessment for an individual income tax and benefit return will be sent to the taxpayer within two weeks of the CRA receiving a digitally-filed return and within eight weeks of the CRA receiving a paper-filed return. This timeline is only valid for returns received on or before the filing due date. The CRA aims to meet this standard 95% of the time. The CRA's published service standards indicate that a notice of assessment for a corporate income tax return will be sent to the taxpayer within six weeks of the CRA receiving a digitally-filed return and within sixteen weeks of the CRA receiving a paper-filed return. This timeline is only valid for returns received on or before the corporation's respective filing due date. The CRA aims to meet this standard 95% of the time. The CRA reported that in 2017-2018, it processed 96% of individual returns and 94% of corporate returns within this standard.

A large volume of complaints continue to be received by the Office of the Taxpayers' Ombudsman regarding delays in the processing of individual income tax and benefit returns and adjustment requests for individual income tax, and lack of clear, consistent and accurate information from the CRA regarding delays in the processing of an assessment or reassessment. The Taxpayers' Ombudsman conducted a systemic examination into this issue, to explore why so many complainants were experiencing delays when the CRA was indicating it met or mostly met its service standards, and found a lack of transparency in the CRA's processes and publically available information regarding returns it excludes or cannot generally process within the published service standard. The Office of the Taxpayers' Ombudsman will be publishing a report in February 2020 on the service issues arising from the Canada Revenue Agency's (CRA) delays in processing individual income tax and benefit returns and adjustment requests. Delays in processing a return can result in reduced or delayed payment of benefits, which may in turn lead to personal and/or financial hardship¹³.

132 14(B)

The Canada Revenue Agency (CRA) employs a number of internal controls, including periodic auditing of data access to identify cases of unauthorized access¹⁴.

According to the CRA's 2018-2019 Annual Report to Parliament on the Administration of the Privacy Act, there were 103 incidents of alleged or confirmed improper access, collection, use and disclosure of

¹² <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/departmental-performance-reports/2017-18-departmental-results-report/results-glance.html>

¹³ <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/opened-systemic-examinations/systemic-examination-into-the-canada-revenue-agency-s-delays-in-processing-t1-income-tax-and-benefit-returns-and-adjustments.html>

¹⁴ <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/integrity-security-cra-keeping-taxpayer-information-safe/internal-controls-ensure-privacy-security.html>

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personal information in that year¹⁵. This is down from the previous year; in the CRA's 2017-2018 Annual Report to Parliament on the Administration of the Privacy Act, the CRA reported there were 185 incidents of alleged or confirmed improper access, collection, use and disclosure of personal information in that year¹⁶.

163. 27(B)

In the course of an audit, review or verification, if the Canada Revenue Agency (CRA) requires information in addition to that already submitted by a taxpayer and found on the taxpayer's file, the CRA can request supporting documentation. Taxpayers are given a clear timeframe for providing the requested supporting documentation. The Taxpayers' Ombudsman receives complaints from individuals and stakeholders representing, in particular, vulnerable segments of the population, regarding the feasibility of providing the requested documents within the timeframe provided.

Complainants to our office have also informed us that when substantiating claims for benefits such as the Canada Child Benefit (CCB), providing the type and number of documents requested can create undue burdens (the request for documents is not clear, requested documents are not obtainable due to the time of year, lack of access to services such as a family doctor, precarious housing situation, etc.). Furthermore, reviews requiring substantiating a claim can be triggered by major life events such as a divorce, adjustments to child custody arrangements, or immigration from another country, which can make obtaining requested documents within the timeframe provided even more challenging. In July 2019, the Taxpayers' Ombudsman opened a systemic examination into service issues arising from the administration of the Canada child benefit (CCB), namely difficulties proving entitlement, validation, and information available¹⁷.

Individuals, as well as tax preparers and tax professionals (accountants, tax lawyers) have continued to inform the Office of the Taxpayers' Ombudsman that they are often asked by the CRA to submit the same documents more than once. This creates additional burdens and costs. Requests to provide the same documentation within a tax year, or year-over-year when the information does not change, are inconsistent with Article 10 of the *Taxpayer Bill of Rights* which states that taxpayers have "the right to have the costs of compliance taken into account when administering tax legislation."

167. 29(B)

According to the Canada Revenue Agency (CRA), there are multiple points in an audit (such as initial contact and interview, audit queries, meetings, proposals, and final interview) where a taxpayer is asked to provide information and representations. In the review or verification of a claim in an income tax return, the CRA may request supporting documentation from the taxpayer. According to Article 15 of the *Taxpayer Bill of Rights*, taxpayers have the right to be represented by a person of their choice.

¹⁵ <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/access-information-privacy-canada-revenue-agency/cra-annual-reports-parliament-on-administration-access-information-act-privacy-act/2018-2019-annual-report-parliament-on-administration-privacy-act.html#cpo>

¹⁶ <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/access-information-privacy-canada-revenue-agency/cra-annual-reports-parliament-on-administration-access-information-act-privacy-act/2017-2018-annual-report-parliament-on-administration-privacy-act.html>

¹⁷ <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/memoranda-minister/review-of-the-impact-of-the-administration-of-the-canada-child-benefit.html>

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All CRA audit programs issue a proposal letter to taxpayers and their representatives prior to reassessment and taxpayers have the opportunity to submit representations. The extent to which these established protocols are available to the taxpayer in practice, or the extent to which the information provided by taxpayers is taken into account by auditors before the completion of an audit, is unclear. A 2016 report by Canada's Auditor General on Income Tax Objections¹⁸ found that taxpayers objecting to their reassessments post-audit had the reassessment overturned (in full or in part) in 56.4% of cases.

For reviews and verifications of a claim in an income tax return, the CRA may issue a notice of assessment or reassessment based upon information already held by the CRA, without input from the taxpayer; or may issue a notice of assessment or reassessment based upon the supporting documentation submitted by the taxpayer at the CRA's request.

The Office of the Taxpayers' Ombudsman has received some complaints where taxpayers or their authorized representative(s) are declined a face-to-face meeting with an Appeals officer at the CRA. The CRA's procedures state that face-to-face meetings can happen if the underlying purpose is to have a meaningful conversation with a taxpayer. However, if meeting in person would not change the outcome of a file, Appeals officers have the flexibility to decline a face-to-face meeting.

171. 31(B)

The Canada Revenue Agency (CRA) makes the Large Business Audit Manual and the Income Tax Audit Manual available to the public in the CRA's online virtual reading room. Additional information on the CRA's website provides information on "What you should know about audits", which includes how the CRA chooses a file for audit, how the CRA does an audit, how long it takes to complete an audit, taxpayer rights and responsibilities, and provides contact information if a taxpayer requires further information. There is also a series of videos on the CRA website that explain the CRA's tax audit process.

Two new communiques were issued by the CRA in 2019: "Audit Agreement and Waiver of Objection Rights Guidelines," which provides guidance on negotiating an audit agreement, a condition of which is providing to the CRA a Waiver of Objection Rights¹⁹; and "Obtaining Information for Audit Purposes," which provides guidance on the CRA's policy on obtaining information from taxpayers, registrants, claimants and third parties for the purposes of administering and enforcing the *Income Tax Act*, *Excise Tax Act* and any other applicable legislation for audit purposes²⁰. The CRA has also updated a number of its publications in 2019 including "What You Should Know About Audits²¹", "Business audits²²", and "The audit process for charities²³".

¹⁸ http://www.oag-bvg.gc.ca/internet/English/parl_oag_201611_02_e_41831.html#appa

¹⁹ <https://www.canada.ca/en/revenue-agency/services/tax/technical-information/audit-waiver-objection-rights.html>

²⁰ <https://www.canada.ca/en/revenue-agency/services/tax/technical-information/acquiring-information-taxpayers-registrants-third-parties.html>

²¹ <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4188.html>

²² <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/changes-your-business/business-audits.html>

²³ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/compliance-audits/audit-process-charities.html>

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182. 36(B)

The Canada Revenue Agency (CRA) does not have published service standards for the completion of audits, verifications or reviews, as the time spent can vary significantly based on various factors, such as the complexity of the issues identified or the books and records maintained by the taxpayer.

The Office of the Taxpayers' Ombudsman agrees that reasonable time limits should be established for audit, verification, and review processes, while acknowledging the importance of collaboration on the part of the taxpayer to ensure audits, verifications, and reviews are conducted in a timely manner.

The Auditor General of Canada (AG) released a report in Fall 2018 on the CRA's Compliance Activities²⁴. The AG found that the CRA did not consistently apply tax rules when it audited or reviewed taxpayers' files, even though the *Taxpayer Bill of Rights* includes the right to have the law applied consistently. The AG indicated a number of reasons for the inconsistencies, including the judgment of the CRA "staff conducting compliance activities; the region where the file was reassessed; and the type of taxpayer - for example, a small business or a large corporation". According to the report, "taxpayers in one region waited an average of 7 months longer than those in another region for the [CRA] to complete an audit. In one region, it took the [CRA] more than 40 weeks to process taxpayers' requests for adjustments, while in another region, the Agency took 12 weeks". With respect to timelines, the AG recommended the CRA "set time limits for all audit workloads to provide information requested and should consistently enforce the provisions of the *Income Tax Act*²⁵ to compel taxpayers to produce information once those time limits have passed".

The CRA agreed with the recommendation and committed to "set timelines for information to be provided, criteria for extensions, and more formal deadlines, past which the [CRA] would move to the courts to compel cooperation, by March 2020".

218. 52(B)

In the 2016 report by the Auditor General of Canada (AG) on Income Tax Objections²⁶, the AG recommended the Canada Revenue Agency (CRA) provide taxpayers with the timeframes in which it expects to resolve their objection and these timeframes should be based on the objection's level of complexity. The AG also recommended the CRA define what it considers the timely resolution of an objection. To assist in this determination, the AG recommended the CRA look to other comparable organizations to help it determine what is reasonable.

Since the AG's report, the CRA has taken steps to improve the timely processing of objections by introducing new service standards for resolving low-complexity objections within 180 days, 80% of the time, and medium-complexity objections with 365 days, 80% of the time. The CRA reported that it met this service standard 81% of the time for low-complexity objections in 2017-2018²⁷. The service standard

²⁴ https://www.oag-bvg.gc.ca/internet/English/parl_oag_201811_07_e_43205.html

²⁵ <https://laws-lois.justice.gc.ca/eng/acts/l-3.3/>

²⁶ http://www.oag-bvg.gc.ca/internet/English/parl_oag_201611_02_e_41831.html

²⁷ <https://www.canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/service-standards-cra/service-standards-2017-2018.html#dspt2>

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for medium-complexity objections was introduced externally in 2018-2019 and the CRA has not yet reported on this standard²⁸.

Beginning in May 2017, the CRA changed its methodology for calculating resolution timeframes to include the entire time the dispute falls within the Government of Canada's control, but excludes the time periods where the CRA has requested and is waiting on documentation from taxpayers.

Additionally, the CRA changed its process for addressing low-complexity and some medium-complexity objections to include taxpayer/representative contact within 30 days of receiving the objection. This expedites the process of requesting additional information or supporting documentation and improves service.

Where a taxpayer disagrees with a decision letter from the CPP/EI Rulings Division or a notice of assessment for payroll source deductions, they can file an appeal with the Minister of National Revenue. There is no service standard for the timeframe within which the appeal should be completed.

Valid circumstances may exist where an objection or appeal takes longer than two years. In these cases, it is important for taxpayers to receive regular communication about the status of the objection or appeal.

238. 61(B)

The Canada Revenue Agency (CRA) has a Voluntary Disclosure Program (VDP) to support a taxpayer's ability to self-report and self-correct any lapse in compliance with the Canadian income tax system.

For a disclosure to be valid, it must be: voluntary; complete; involve the application or potential application of a penalty; include information that is at least one year past due; and include the payment of the estimated taxes owing. If the taxpayer is aware of, or has knowledge of an enforcement action(s) against them or a person associated or related to them, or the CRA already has knowledge of the information regarding the non-compliance, the request cannot be "voluntary". For a "complete" disclosure, the taxpayer must provide full information for all of the relevant tax years for which there was previously inaccurate or unreported information.

As of March 1, 2018, the VDP introduced two new tracks, the Limited Program and the General Program. For the most part, taxpayers accepted under the VDP are placed in the General Program track. In this track, taxpayers are not charged penalties and are not referred for criminal prosecution related to the disclosure. The CRA will also provide partial interest relief for years preceding the three most recent years of income tax returns needed to be filed. Generally, this interest relief will be 50% of the applicable interest for those periods. Full interest charges will be assessed for the three most recent years of income tax returns required to be filed.

The Limited Program track is different and applies to those situations where the facts suggest an element of intentional conduct by the taxpayer or a closely related party. As such, while the taxpayer will not be referred for criminal prosecution related to the disclosure and will not be charged a gross negligence penalty, they will be charged other penalties and interest as applicable.

²⁸ <https://www.canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/service-standards-cra/service-standards-2018-2019.html#sslnk2>

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The Taxpayers' Ombudsman has heard from taxpayers and tax professionals that they are confused and uncertain about the potential outcome of a file under the new VDP rules. Such concerns have also been reported in the Canadian media. The basis of the concerns raised is uncertainty as to under which track the CRA will accept an application, based on the unclear information provided by CRA in its publications and the emphasis placed on the CRA's discretion to accept or reject VDP applications. The Taxpayers' Ombudsman has recommended to the CRA that it provide greater clarity, across all VDP-related information sources.

243. 63(B)

Taxpayers in collection status with the Canada Revenue Agency (CRA) are provided the opportunity to report their income and expenses to the CRA on a financial questionnaire in an effort to identify a mutually agreeable payment arrangement to resolve their debt. The questionnaire includes information on: the essential nature of the taxpayer's expenses; whether the arrangement will put the taxpayer into financial hardship; allows for reasonable expenses and costs for that taxpayer's circumstances; asks taxpayers to restructure their finances to meet the payment expectations of the CRA; and ensures the taxpayer prioritizes their CRA debt over such things as loan payments on second vehicles and vacations.

The CRA has the power to enforce the collection of debts through legal actions, such as statutory set-offs (using money owed to a taxpayer by any federal department or agency to apply to the taxpayer's debt), garnishment of wages, certifying a debt with the Federal or Provincial Court (which has the same force and effect as a court judgment and renders the debt a matter of public record which can be attached to an asset), seizing and selling assets, and holding another party jointly and severally responsible for the debt. The Taxpayers' Ombudsman regularly receives complaints from taxpayers involved in the collections process, regarding the fairness of this process. Research into the collections process indicates that in most cases, the CRA provides taxpayers with legal warning, when required, prior to taking legal action to collect a debt. However, there is a lack of understanding by taxpayers about the consequences.

251. 67(B)

The Canada Revenue Agency (CRA) regularly invokes its Taxpayer Relief Provisions in cases of natural disaster, such as flood or fire. In such cases, the Minister of National Revenue has the authority, under the *Income Tax Act*²⁹, to grant taxpayers relief from penalties and/or interest; accept certain late, amended or revoked income tax elections; and in certain cases, refund or reduce the amount payable beyond the normal three-year period.

After a 2017 examination of the Taxpayer Relief Program by the Taxpayers' Ombudsman, and subsequent publication of a systemic examination report, titled *Without Delay*³⁰, the CRA implemented a 180 calendar day processing standard for taxpayer requests for relief, to be met 85% of the time. The CRA reported that in 2017-2018 this standard was met 87% of the time³¹.

²⁹ <https://laws-lois.justice.gc.ca/eng/acts/>

³⁰ <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/special-reports/without-delay.html>

³¹ <https://www.canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/service-standards-cra/service-standards-2017-2018.html#dspt3>

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It is our understanding, based on anecdotal information, that the CRA can also suspend collection actions for individuals residing in areas affected by natural disasters. However, this is not confirmed in the information publically available on CRA's website.

284. 81(B)

According to Article 6 of the *Taxpayer Bill of Rights*, taxpayers "have the right to complete, accurate, clear, and timely information" from the Canada Revenue Agency (CRA). The CRA publishes much information, forms, guides, pamphlets, information circulars and interpretation bulletins to assist taxpayers in complying with their tax obligations. In Canada, all federal legislation is available on the website of the Department of Justice³².

Not all CRA manuals are available to the public. The CRA maintains a Forms and publications website where the public can search for and select forms and publications which can be downloaded, or ordered online through the website or by phone³³.

The CRA also provides income tax technical interpretations (Technical Interpretations), advance income tax rulings (Rulings), and consultations in advance of a Ruling request (Pre-ruling Consultations). A Technical Interpretation is generic in nature and provides the CRA's interpretation of specific provisions of Canadian income tax law; however, it may not extend to all situations and is not determinative of the tax treatment of a specific taxpayer's situation. No fee is charged for a Technical Interpretation. A Ruling is a written statement confirming how the CRA's interpretation of specific provisions of Canadian income tax law applies to a definite transaction or transactions that a taxpayer is contemplating. Rulings are generally requested by tax professionals on behalf of their clients. A fee is charged for a Ruling (\$102 plus applicable tax for each of the first 10 hours, or part of an hour, and \$158 plus applicable tax for each hour, or part of an hour, thereafter). Some Rulings are distributed through various publishers of tax information (some information is severed or anonymized to protect the identity/confidentiality of the taxpayer).

290. 84(B)

Tax assessments are subject to reassessment if they are found to contain inaccuracies according to the parameters laid out in the *Income Tax Act*³⁴, regardless of the source of the error, and the resulting taxes owed as a result of a reassessment are payable by the taxpayer. This applies both prospectively and retroactively. The Canada Revenue Agency (CRA) will consider waiving or cancelling penalties and/or interest, in some situations, in accordance with the Taxpayer Relief Provisions (Information Circular IC07-1R1, Taxpayer Relief Provisions, paragraph 26³⁵), when penalties and/or interest result mainly because of: actions of the CRA, such as errors in CRA material which led a taxpayer to file an income tax return or make a payment based on incorrect information; incorrect information provided to a taxpayer by the CRA; errors in processing; or delays in providing information, resulting in taxpayers not being able to meet their tax obligations in a timely manner.

³² <https://laws-lois.justice.gc.ca/eng/acts/>

³³ <https://www.canada.ca/en/revenue-agency/services/forms-publications.html>

³⁴ <https://laws-lois.justice.gc.ca/eng/acts/>

³⁵ <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic07-1r1/taxpayer-relief-provisions-1r1.html>

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Income tax rulings issued by the CRA are binding with respect to the specific situation which is considered in the ruling, to the extent there is no material omission or misrepresentation of the relevant facts or the proposed transaction, by the taxpayer. The CRA is not bound to a ruling if any supplemental information provided by the taxpayer or their representative after the ruling was issued results in a change. If legislation is amended after a ruling is issued, and the ruling ceases to be supported by legislation due to the amendment(s), the CRA is no longer bound by the ruling, on the effective date of the amendment(s).

294. 85(C)

The *Taxpayer Bill of Rights* (TBR) was introduced by the Canada Revenue Agency (CRA) in 2007. It defined 15 administrative and service rights and described the treatment to which taxpayers are entitled when dealing with the CRA. It also set out the CRA's commitment to small business. In 2013, a sixteenth right was added on the request of the Taxpayers' Ombudsman, to protect taxpayers' right to lodge a service complaint and request a formal review without fear of reprisal. The Taxpayers' Ombudsman is responsible for upholding eight of the sixteen rights in the TBR, being the rights deemed to be specifically related to service.

There is no separate statement of taxpayers' rights under audit. The rights outlined in the TBR apply to taxpayers with respect to all of their interactions with the CRA, including audit. The CRA does not provide taxpayers with a statement of their rights during an audit, nor during any other interaction with taxpayers.

The TBR is not legislated. There is no specified repercussion, recourse or remedy if the rights in the TBR are not respected, other than:

- filing a service complaint with the CRA
- filing a service complaint with the Taxpayers' Ombudsman
- filing a complaint with the Privacy Commissioner regarding breach of privacy or confidentiality
- filing a complaint with the Information Commissioner regarding a problem with obtaining information
- filing a complaint with the Commissioner for Official Languages regarding the failure of the CRA to provide service in one's official language of choice.

The Taxpayers' Ombudsman will publish a report in 2020 on her examination into whether and how the CRA integrates the rights outlined in the TBR as the foundation of its daily activities, as well as its accountability to report publicly against upholding these rights³⁶.

296. 86(B)

Order in Council P.C. 2007-0828³⁷ created the position of Taxpayers' Ombudsman in Canada and outlines the mandate, limitations, and accountability of the Taxpayers' Ombudsman. The Taxpayers' Ombudsman reports directly to the Minister of National Revenue (an elected official responsible for the Canada Revenue Agency (CRA)), issues an annual report tabled in the Parliament of Canada, examines complaints

³⁶ <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/opened-systemic-examinations/systemic-examination-into-the-reporting-on-and-effective-integration-of-the-taxpayer-bill-of-rights-throughout-the-canada-revenue-agency.html>

³⁷ <https://www.canada.ca/en/taxpayers-ombudsman/corporate/about-us/order-council.html>

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about and issues with the CRA's service, and makes recommendations to the Minister of National Revenue on the corrective actions needed to improve the services delivered to taxpayers by the CRA. The Taxpayers' Ombudsman is responsible for upholding eight of the sixteen rights in the *Taxpayer Bill of Rights*, being the rights deemed to be specifically related to service.

The Taxpayers' Ombudsman, being an objective third party, is neither an advocate for taxpayers nor a defender of the CRA. The Taxpayers' Ombudsman assists in levelling the imbalance of power between the individual taxpayer or benefit recipient and the CRA. The Taxpayers' Ombudsman operates under the following guiding principles: independence, objectivity, fairness, and confidentiality. The Taxpayers' Ombudsman makes decisions on how service-related issues should be resolved; however, those decisions and any recommendations are not binding upon the CRA.

The Order in Council does not permit the Taxpayers' Ombudsman to review:

- the provision of an administrative interpretation by the CRA of a provision set out in the program legislation;
- any decision of, proceeding in, or matter before a court;
- legal advice provided to the Government of Canada; and
- confidences of the Queen's Privy Council for Canada.

298. 87(B)

The Taxpayers' Ombudsman is mandated to address service-related issues with the Canada Revenue Agency (CRA). Eight of the rights in the Taxpayer Bill of Rights are specifically named in the mandate of the Taxpayers' Ombudsman. The work of the Office of the Taxpayers' Ombudsman (OTO) is centralized in Ottawa, Ontario, Canada but services are available to anyone who interacts with the CRA. Part of the mandate of the Taxpayers' Ombudsman is to raise awareness of the role of the Taxpayers' Ombudsman and that of the OTO. Therefore, the Taxpayers' Ombudsman and employees of the OTO conduct outreach activities across Canada, reaching out to taxpayers, tax professionals, vulnerable populations, community support organizations, and employees and management within the regional and headquarter offices of the CRA, to raise awareness and to learn about service issues being experienced by these stakeholders. In doing so, the OTO is able to identify trends in CRA service issues affecting taxpayers across the country.

For the taxpayer right relating to confidentiality, there is a federal Privacy Commissioner as well as Privacy Commissioners at the provincial and territorial levels. For the taxpayer right relating to access to information, there is a federal Information Commissioner as well as Information Commissioners at the provincial and territorial levels. For the taxpayer right relating to service in both official languages, there is a federal Commissioner of Official Languages and two provinces have similar positions.

In Canada, there are two levels of income or revenue taxes: federal and provincial/territorial. In all cases, except for the province of Québec, the CRA administers both the federal and the provincial/territorial taxes. In the province of Québec, Revenu Québec administers the provincial income or revenue taxes. The Taxpayer Bill of Rights applies to all interactions with the CRA. Revenu Québec also has the Charter of Taxpayers' and Mandataries' Rights (not legislated). In Québec, the Bureau de la protection des droits de la clientèle (within Revenu Québec) deals with complaints by taxpayers about Revenu Québec. The mandate of the Protecteur du Citoyen (the ombudsman for the province of Québec) includes handling complaints about Revenu Québec.