



## Taxpayer Bill of Rights

The Taxpayer Bill of Rights builds upon the Canada Revenue Agency's (CRA) corporate values of professionalism, respect, integrity and cooperation. It describes the treatment you are entitled to when dealing with the CRA. You can expect that the CRA will serve you with high standards of accuracy, professionalism, courteousness and fairness. The Taxpayer Bill of Rights also sets out the CRA Commitment to Small Business to ensure their interactions with the CRA are conducted as efficiently and effectively as possible.

### **1. You have the right to receive entitlements and to pay no more and no less than what is required by law.**

You can expect to receive the benefits, credits and refunds to which you are entitled under the law and to pay no more and no less than the correct amount required under the law.

### **2. You have the right to service in both official languages.**

You can expect us to communicate with you and provide services in the official language of your choice (English or French) on the Internet, by telephone, in writing or at our designated bilingual offices.

### **3. You have the right to privacy and confidentiality.**

You can expect us to protect the confidentiality of the information that you provide. Your information will be used only for purposes allowed by law. Only those persons who are authorized by law and who require the information to administer programs and legislation have the right to access your personal and financial information.

### **4. You have the right to a formal review and a subsequent appeal.**

You are entitled to a formal review of your file if you believe that we have not applied the law correctly or that you have not received your full entitlements. Appeals officers who were not involved in the original decision will conduct a formal and impartial review. Filing an objection (an appeal in the case of assessments and rulings related to the Canada Pension Plan or Employment Insurance) will start the review by Agency appeals officers. If they do not resolve the matter to your satisfaction, you are entitled to appeal to the courts.

### **5. You have the right to be treated professionally, courteously, and fairly.**

You can expect we will treat you courteously and with consideration at all times, including when we request information or arrange interviews and audits. Integrity, professionalism, respect and co-operation are our core values and reflect our commitment to giving you the best possible service. You can also expect us to listen to you, take your circumstances into account, and treat you fairly to make fair and impartial decisions in accordance with the law. We will explain our decision and inform you about your rights and obligations with respect to that decision.

### **6. You have the right to complete, accurate, clear, and timely information.**

You can expect us to provide you with complete, accurate and timely information that will explain in plain language the laws and policies that apply to your situation, to help you get your entitlements and meet your obligations.

### **7. You have the right, as an individual, not to pay income tax amounts in dispute before you have had an impartial review.**

You are entitled to withhold payment of assessed income tax amounts that you are disputing in a formal objection, other than source deductions, until you have had a formal review by the CRA or, if you have filed an appeal, until the Tax Court of Canada has issued its decision. If you appeal to a higher court, you will be able to provide equivalent security instead of paying the amount in dispute. However, in certain circumstances that are specified in the legislation, the CRA can exercise its authority to take collection action even though an objection or appeal has been filed.

**8. You have the right to have the law applied consistently.**

You can expect us to apply the law consistently so everyone gets their entitlements and pays the right amount. We will take your particular circumstances into account to the extent that the legislation we administer allows us to do so.

**9. You have the right to lodge a service complaint and to be provided with an explanation of our findings.**

You can expect that if you lodge a complaint about the service you receive from us, you will be listened to and given the opportunity to explain your situation. We will deal with your complaint promptly, impartially and in confidence, and we will provide you with an explanation of our findings.

**10. You have the right to have the costs of compliance taken into account when administering tax legislation.**

We recognize the need to keep to a minimum your costs, including your time and effort, that are incurred to comply with the tax and benefit legislation we administer while balancing our responsibility to administer the legislation efficiently and economically. We strive to make our dealings with you as straightforward and convenient as possible.

**11. You have the right to expect us to be accountable.**

You have the right to expect us to be accountable for what we do. When we make a decision about your tax or benefit affairs, we will explain that decision and inform you about your rights and obligations in respect of that decision. We are also accountable to Parliament, and through Parliament to Canadians, for what we do. We report to Parliament on our performance with respect to tax services and benefit programs and the results we achieve against our published service standards.

**12. You have the right to relief from penalties and interest under tax legislation because of extraordinary circumstances.**

You can expect us to consider your request to waive or cancel in whole or in part any penalty and interest charges if you were prevented from complying with your tax obligations because of circumstances beyond your control, e.g. a disaster such as a flood or fire, or if penalty or interest arose primarily because of erroneous actions of the CRA, e.g. material available to the public contained errors which led you to file incorrect returns or make incorrect payments based on incorrect information.

**13. You have the right to expect us to publish our service standards and report annually.**

You have the right to expect us to make our service standards publicly available for you to consult. Our service standards state the level of performance that you can reasonably expect to encounter in your dealings with us under normal circumstances. You can also expect us to measure our performance against our service standards and publish the results in the CRA Annual Report that is tabled in Parliament every year.

**14. You have the right to expect us to warn you about questionable tax schemes in a timely manner.**

You can expect the CRA to provide timely and relevant information about questionable tax schemes that the CRA intends to scrutinize so that you can recognize and avoid falling into tax schemes that could put you at odds with Canada's tax laws. We strive to provide information that will help you understand how to protect yourself against tax schemes and understand the consequences you may face as a result of your participation in tax schemes.

**15. You have the right to be represented by a person of your choice.**

You can get advice about your tax and benefit affairs from and be represented by a person of your choice. If you provide us with authorization, we will discuss your situation with the representative of your choice. However, it is important for you to be aware that you are legally responsible for your tax and benefit affairs even if you choose to obtain assistance or have someone act on your behalf.

## **The Canada Revenue Agency Commitment to Small Business**

We endeavour to support the competitiveness of the Canadian business community by ensuring that your interactions with the Canada Revenue Agency (CRA) are conducted as efficiently and effectively as possible.

### **1. The CRA is committed to administering the tax system in a way that minimizes the costs of compliance for small businesses.**

We recognize the need to keep to a minimum the time, effort and costs you incur to comply with tax and benefit legislation we administer, while balancing our responsibility to administer the legislation efficiently and economically. We strive to make our dealings with you as straightforward and convenient as possible.

### **2. The CRA is committed to working with all governments to streamline service, minimize cost, and reduce the compliance burden.**

We work with other federal departments and provincial and territorial governments to determine areas where we can administer tax and benefit programs on their behalf or co-ordinate service delivery to reduce costs for both businesses and governments. We are committed to working with all governments to reduce the administrative and paper burden on small businesses to assist them to become more competitive.

### **3. The CRA is committed to providing service offerings that meet the needs of small businesses.**

We strive to ensure that your interaction with the CRA is as quick, simple and effective as possible. We are continually improving our service offerings to businesses and the variety of channels through which these services are made available to businesses. Small businesses can now access CRA services on a 21/7 basis on the Internet or on a 24/7 basis through our comprehensive automated response systems.

### **4. The CRA is committed to conducting outreach activities that help small businesses comply with the legislation we administer.**

We conduct community visits and other outreach programs to promote awareness of tax obligations and entitlements and help you comply with the requirements of the legislation we administer. Some specific outreach programs are designed to provide assistance targeted to particular sectors or businesses. These educational and outreach activities enhance communication between the CRA and small businesses.

### **5. The CRA is committed to explaining how we conduct our business with small businesses.**

We will clearly explain the steps we will follow when we conduct business with you. We will help you understand what to expect when we conduct an audit, undertake collection action, provide a ruling, review an objection in respect of a tax assessment, or conduct other program activities relating to the administration of tax and benefit legislation.