



ESTIMATES

Canada Customs and Revenue Agency

**2001-2002
Estimates**

Part III – Report on Plans and Priorities

Canada

The Estimates Documents

Each year, the government prepares Estimates in support of its request to Parliament for authority to spend public monies. This request is formalized through the tabling of appropriation bills in Parliament. The Estimates, which are tabled in the House of Commons by the President of the Treasury Board, consist of three parts:

Part I – The Government Expenditure Plan provides an overview of federal spending and summarizes both the relationship of the key elements of the Main Estimates to the Expenditure Plan (as set out in the Budget).

Part II – The Main Estimates directly support the *Appropriation Act*. The Main Estimates identify the spending authorities (votes) and amounts to be included in subsequent appropriation bills. Parliament will be asked to approve these votes to enable the government to proceed with its spending plans. Parts I and II of the Estimates are tabled concurrently on or before 1 March.

Part III – Departmental Expenditure Plans which is divided into two components:

- (1) **Reports on Plans and Priorities (RPPs)** are individual expenditure plans for each department and agency (excluding Crown corporations). These reports provide increased levels of detail on a business line basis and contain information on objectives, initiatives and planned results, including links to related resource requirements over a three-year period. The RPPs also provide details on human resource requirements, major capital projects, grants and contributions, and net program costs. They are tabled in Parliament by the President of the Treasury Board on behalf of the ministers who preside over the departments and agencies identified in Schedules I, I.1 and II of the *Financial Administration Act*. These documents are to be tabled on or before 31 March and referred to committees, which then report back to the House of Commons pursuant to Standing Order 81(4).
- (2) **Departmental Performance Reports (DPRs)** are individual department and agency accounts of accomplishments achieved against planned performance expectations as set out in respective RPPs. These Performance Reports, which cover the most recently completed fiscal year, are tabled in Parliament in the fall by the President of the Treasury Board on behalf of the ministers who preside over the departments and agencies identified in Schedules I, I.1 and II of the *Financial Administration Act*.

The Estimates, along with the Minister of Finance's Budget, reflect the government's annual budget planning and resource allocation priorities. In combination with the subsequent reporting of financial results in the Public Accounts and of accomplishments achieved in Departmental Performance Reports, this material helps Parliament hold the government to account for the allocation and management of public funds.

© Her Majesty the Queen in Right of Canada, represented by the Minister of Public Works and Government Services, 2001

Available in Canada through your local bookseller or by mail from Canadian Government Publishing (PWGSC)
Ottawa, Canada K1A 0S9

Telephone: 1-800-635-7943
Internet site: <http://publications.pwgsc.gc.ca>

Catalogue No. BT31-2/2002-III-36

ISBN 0-660-61473-1

Canada Customs and Revenue Agency

**2001-2002
Estimates**

Report on Plans and Priorities

Approved

Minister of National Revenue

Table of Contents

<u>SECTION I</u>	3
<u>Minister’s Message</u>	3
<u>Management Representation</u>	4
<u>SECTION II: AGENCY OVERVIEW</u>	5
2.1 <u>What’s New</u>	5
2.2 <u>Mandate, Roles and Responsibilities</u>	6
2.3 <u>Strategic Foundation</u>	9
2.4 <u>Planning Context</u>	14
2.5 <u>Agency Planned Spending</u>	17
<u>SECTION III: PLANS, RESULTS, ACTIVITIES AND RESOURCES</u>	19
3.1 <u>Business Line Details</u>	20
3.1.1 <u>Tax Services</u>	20
3.1.2 <u>Customs Services</u>	25
3.1.3 <u>Benefit Programs and Other Services</u>	31
3.1.4 <u>Appeals</u>	35
3.1.5 <u>Corporate Management and Direction</u>	38
<u>SECTION IV: JOINT INITIATIVES</u>	44
4.1 <u>Horizontal Initiatives</u>	44
4.2 <u>Collective Initiatives</u>	47
<u>SECTION V : FINANCIAL INFORMATION</u>	48
5.1 <u>Agency Summary - Part II of the Main Estimates</u>	48
5.2 <u>Agency Summary - Standard Objects of Expenditure</u>	48
5.3 <u>Summary of Major Capital Spending by Business Line</u>	49
5.4 <u>Details of Major Capital Projects Spending</u>	49
5.5 <u>Summary of Transfer Payments</u>	50
5.6 <u>Source of Respendable and Non-respendable Revenue</u>	50
5.7 <u>Net Cost of Program for the Estimates Year</u>	54
<u>SECTION VI – OTHER INFORMATION</u>	55
6.1 <u>Business Line Outputs</u>	55
6.2 <u>Establishing and Improving Service Standards</u>	61
6.3 <u>Listing of Statutes</u>	62

Section I

Minister's Message

As we begin our second year as an agency, we find our organization in the midst of a profound transformation. Canadians expect concrete results—in particular, they want a greater variety of service options that are easy to access and easy to use. We are responding to these expectations in large part by expanding our innovative electronic service delivery and promoting greater use of the Internet. We are also taking advantage of opportunities provided by the Government On-Line initiative to improve our interaction with clients, while ensuring the confidentiality of personal information. We will continue to offer our clients the best range of services possible, while making wise investment and management decisions.

I am proud of what we have accomplished so far, in terms of both customs and tax administration. I am happy with the progress made in customs services since I launched the *Customs Action Plan* in April 2000. We developed this action plan with the needs of travellers and the business community in mind. The business transformation of our customs programs is well under way and will continue at an even faster pace over the next few years. Working in partnership with the Royal Canadian Mounted Police and other law enforcement agencies, we strive to ensure the security of Canadians.

In order to serve individual taxpayers and Canadian businesses better, we implemented a program of continuous improvement in tax services several years ago, taking into consideration the feedback of our many advisory committees. We now have many service improvement initiatives under way at the local and national levels. Thanks to the planned development of a well-defined and integrated service strategy, we will administer our tax programs with the client ever more in mind.

Our agenda also entails an ambitious program of management reform developed with the guidance of our Board of Management. This program calls for improved human resources management, administrative reform and renewal, and the improvement of our comptrollership function through transparent management focused on results. I will continue to work closely with the Board of Management to build together a customs and tax administration that meets the highest standards of professionalism.

I am very conscious of the numerous challenges that we have had to meet over the past few years as a result of an increased workload in customs and tax services and the magnitude of change under way. This report details the increasing volumes associated with our ongoing operations and the full extent of our program for change— information that highlights our resource requirements. Becoming an agency was a milestone in the history of our organization; we must now complete our transformation while maintaining the high quality of our services and administering public funds judiciously.

The Honourable Martin Cauchon
Minister of National Revenue

Management Representation

Report on Plans and Priorities: 2001-2002

I submit, for tabling in Parliament, the *2001-2002 Report on Plans and Priorities* (RPP) for the Canada Customs and Revenue Agency (CCRA).

To the best of my knowledge the information:

- Accurately portrays the CCRA's mandate, priorities, strategies and planned results.
- Is consistent with the disclosure principles contained in the *Guidelines for Preparing a Report on Plans and Priorities*.
- Is comprehensive and accurate.
- Is based on sound underlying agency-wide information and management systems.

I am satisfied as to the quality assurance processes and procedures used for the RPP's production.

The Planning, Reporting, and Accountability Structure (PRAS) on which this document is based has been approved by Treasury Board ministers and is the basis for accountability for the results achieved with the resources and authorities provided.

Name: _____

Date: _____

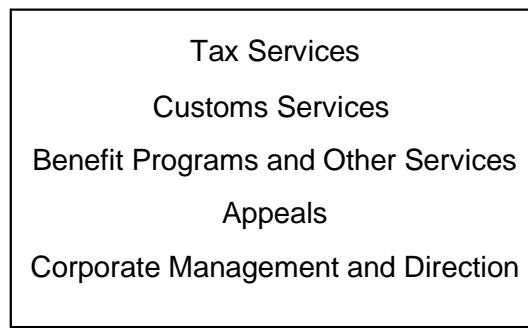
Section II: Agency Overview

2.1 What's New

In last year's *Report on Plans and Priorities*, we made a commitment to finalize a Planning, Reporting and Accountability Structure (PRAS) for the Canada Customs and Revenue Agency (CCRA). After consulting with our key stakeholders, we submitted a PRAS to the Treasury Board and received approval of the CCRA's business lines in August 2000.

Our new business line structure reflects our efforts to communicate with Canadians in a manner that allows them to better understand the ways in which we promote compliance with the laws we administer. It also reflects our commitment to transparent management for results. With this commitment, we have placed an increased focus on producing concrete results, accounting for those results in an open and straight-forward manner, and demonstrating value for taxpayer dollars.

Our five business lines are:



In Section III of this document, we set out our plans and priorities for each of the five business lines. These plans and priorities reflect our key results commitments. These commitments will be fulfilled through our day-to-day business operations, along with an aggressive program of strategic change.

2.2 Mandate, Roles and Responsibilities

The CCRA's mandate flows from the *Canada Customs and Revenue Agency Act* (CRRA Act), enacted on November 1, 1999. In fulfilling our mandate, our overall program objectives are to:

- collect revenues and administer tax laws for the federal government and for certain provinces and territories;
- provide border services and administer legislation governing international trade and travel; and
- deliver certain social and economic benefit programs to Canadians through the tax system.

As an agency, we are also responsible for implementing agreements with other levels of government to carry out activities or administer programs related to our mandate.

The CCRA at a Glance

The CCRA's mandate of revenue collection and border management is broad and far-reaching. Our services are delivered through hundreds of points of service across the country, touching the lives of tens of thousands of Canadians and visitors to our country every day. It is a big business, and a business that is growing. As outlined in section 2.4 of this document (Planning Context), the number of clients and transactions is rising in many cases as a result of favourable economic conditions.

The map on the following page presents a few highlights of our operations and provides some insight into the many ways we interact with Canadians and travellers to our country. It also underscores the essential contribution to the public good that our operations make to ensure the economic and social well-being of Canadians.

CCRA at a Glance



Over 50 agreements with other government departments and agencies for joint program delivery



Over 100 interest groups and 25 advisory committees consulted on a regular basis

\$275 billion in revenue each year-about \$1 billion on average every working day



23.7 million individual and trust tax returns, and 1.2 million corporate tax returns processed in 1999



Customs seizures of some \$625 million in drugs and contraband in 1999



Over 29.3 million public enquiries every year



Agreements to collect about \$37.3 billion annually on behalf of the provinces and territories



44,000 employees at 750 service sites across Canada



\$9 billion in Child Tax Benefit payments and GST/HST credits to 10 million Canadians in 1999



2 million hits on the CCRA's Web site each month during peak tax season; 20,000 forms and guides available on-line

110 million travellers entering Canada annually through 492 customs service locations

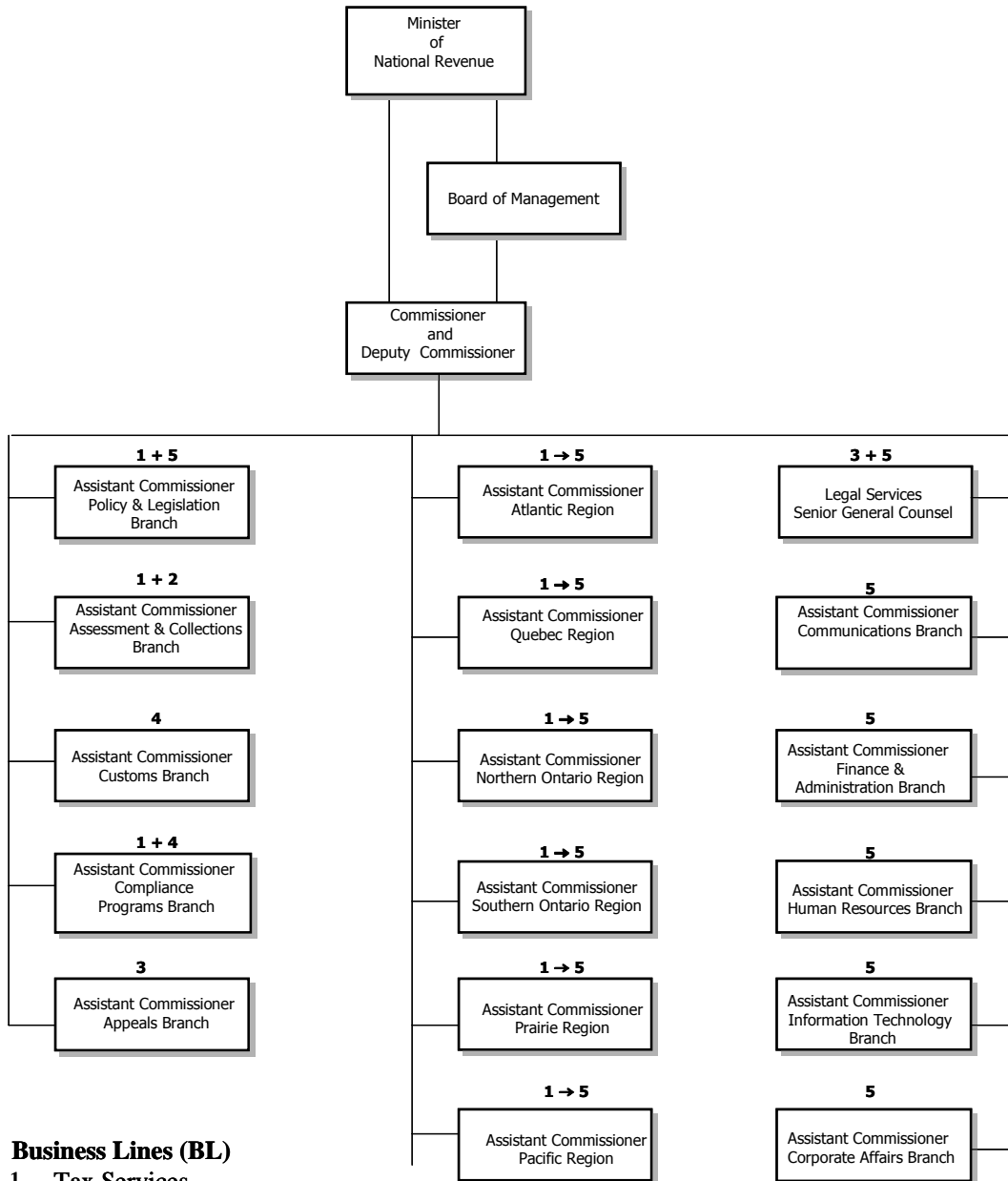


11 million Customs commercial releases processed annually



Organizational Structure

The following chart shows how our organization is structured and how we design, deliver, and manage our programs through five headquarters program branches, six regions, and six corporate branches. As an agency, we continue to report to Parliament and to Canadians through the Minister of National Revenue. We also have a Board of Management consisting of 15 directors, including the Chair and the Commissioner.



2.3 Strategic Foundation

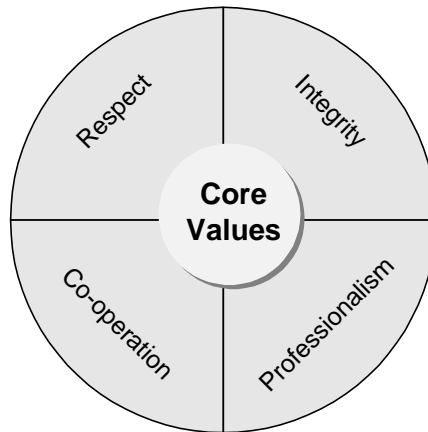
The CCRA's strategic foundation provides reference points to guide the actions we are taking today and those we are planning to take in the future. These reference points include our mission, values, and the staffing principles that we adopted last year as a separate employer. Also included are our vision of the future and the six goals that support attainment of this vision.

Mission

The CCRA's mission is to promote compliance with Canada's tax, trade, and border legislation and regulations through communication, quality service, and responsible enforcement, thereby contributing to the economic and social well-being of Canadians.

Values

A stable, values-based foundation is fundamental to the long-term success of an organization and to the achievement of results. At the CCRA, the way in which we interact with clients, partners, and our colleagues is based on four core values:



We have implemented a new human resources regime that includes a staffing program that is built on eight principles. The staffing principles shown in Exhibit 1 are congruent with the core values of our organization.

Exhibit 1

CCRA Staffing Principles

Non-Partisanship	Representativeness
The workforce must conduct itself in a manner that is free from political and bureaucratic influence. Staffing decisions must also be free from political and bureaucratic influence.	The composition of our workforce reflects the available labour market.
Competency	Fairness
The workforce possesses the attributes required for effective job performance.	Staffing decisions are equitable, just, and objective.
Transparency	Efficiency
Communications about staffing are open, honest, respectful, timely, and clearly understood.	Staffing processes are planned and conducted having regard to time and cost, and linked to business requirements.
Adaptability	Productiveness
Staffing processes are flexible and responsive to the changing circumstances and to the unique or special needs of the organization.	Results in appointment of the necessary number of people for the proper conduct of business.

Vision

Our vision helps describe the type of organization that we are striving to become. Our six strategic goals support this vision.

The CCRA's vision is to be recognized and respected by clients for our integrity, fairness, and innovation in administering high-quality, affordable programs. Our progressive stance will encourage new inter-governmental and international partnerships, fostering greater government efficiency and a stronger economic union.

Strategic Goals

We will earn our good standing with Canadians through the continued pursuit of six strategic goals.

- 1) **Quality services and client communications**
To provide clients with accessible, responsive, and reliable services, and clear and informative communications at affordable costs.
- 2) **Responsible enforcement and border protection**
To deliver fair, responsible, and effective enforcement programs.
- 3) **Fair administration**
To apply the principle of fairness diligently and consistently in all programs to sustain public confidence and encourage voluntary compliance.
- 4) **Simple and efficient processes**
To minimize the administrative cost and compliance burden imposed on our clients.
- 5) **Knowledgeable and skilled people**
To ensure that our people have the knowledge, skills, and support needed to work effectively.
- 6) **Effective management and corporate services**
To support the effective management of our business operations through responsive, modern, and affordable corporate policies, systems, and processes.

Change Objectives

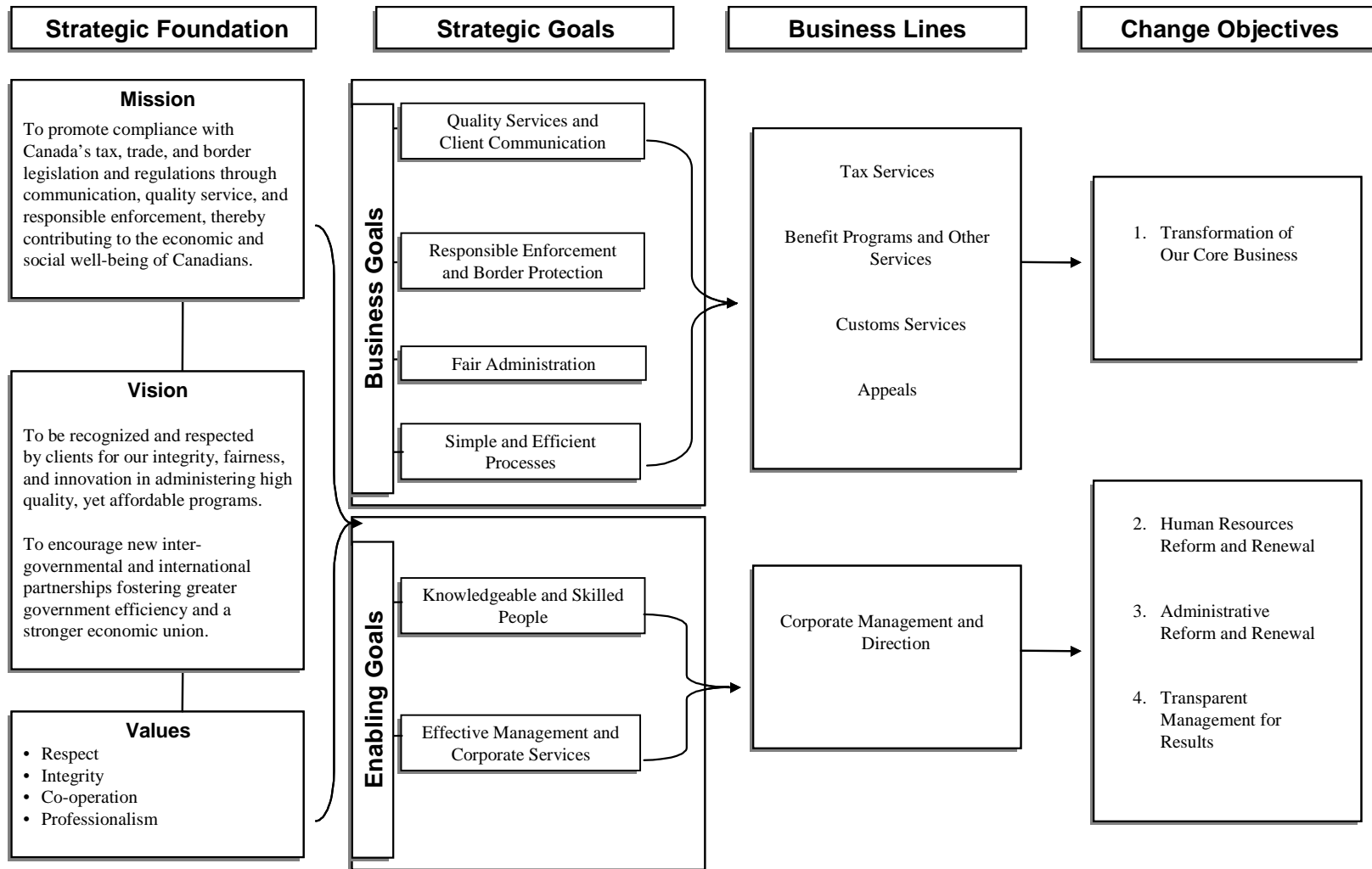
Within the context of our strategic goals, we have developed four strategic change objectives. These change objectives reflect those areas that require heightened management attention and focus during the planning period and will enable us to take advantage of the opportunities that agency status presents. We expect that the extent to which the CCRA achieves these objectives will define our success over the first five years of operation. We also expect that a sustained and agency-wide commitment will be required to enable us to complete the change initiatives already well under way.

The four change objectives are as follows:

1. To transform our core business in a manner that keeps pace with changes in technology, business and management practices, and the expectations of Canadians;
2. To foster human resources reform and renewal by making the CCRA's new Human Resources (HR) regime fully operational;
3. To achieve administrative reform and renewal by having in place policies and practices tailored to meet the needs of the CCRA; and
4. To integrate transparent management for results into the CCRA's planning, decision-making, and accountability processes.

Exhibit 2 provides a quick reference point for our strategic direction for the three-year planning period. The chart brings together the more enduring elements of our direction, i.e. our mission, vision, values, and strategic goals, as well as the four business change objectives noted above. The alignment of the CCRA's five business lines, as confirmed by our recently-approved Planning, Reporting, and Accountability Structure (PRAS), is also depicted in the chart on the next page.

Strategic Direction 2001-2002 to 2003-2004



2.4 Planning Context

The CCRA's planning context is characterized by a complex environment that is rapidly changing and evolving. In this section, we outline a number of trends and internal pressures that are of particular importance to the content of this *Report on Plans and Priorities*.

Public Policy Thrusts

As stated in the January 2001 Speech from the Throne, the policy thrusts of the new mandate are to build a world-leading economy, strengthen Canada's voice in the world, and create a more inclusive society where quality health services are readily available and Canadians enjoy strong and safe communities. The CCRA must remain well-positioned to contribute to the achievement of government priorities throughout the new mandate.

The strong public finances in Canada of the last few years have resulted in significant cuts in tax levels, both at federal and provincial levels. The Five-Year Reduction Plan, launched in the federal budget of February 2000, was accelerated in the Economic Statement and Budget Update of October 2000. There is a growing consensus among Canadians that additional program spending should be in the form of strategic investments in key areas such as health, education and public safety. The investment in border management through the *Customs Action Plan* is an example of how government spending will be targeted to immediate pressures facing core public services.

Provinces are showing a renewed interest in assuming greater control in delivering their services. On January 1, 2001, all Canadian provinces introduced the Tax On Income (TONI), which enables provinces to set their own credits and rates independent of those of the federal government. This provincial/territorial specificity will increase the complexity of our relations with the provinces and territories, as tailored solutions must be found for the delivery of services.

Economic Factors

While the healthy performance of our economy of the last few years has largely been fueled by the U.S. demand for Canadian goods and services, Canada now has a healthy mix of strong fundamentals: fiscal surpluses, low inflation, tax cuts and a growing knowledge economy. The Bank of Canada is forecasting a 3 percent growth in the Gross Domestic Product (GDP) in 2001, an inflation rate of 2 percent (provided crude oil prices stay at or below current levels), and expansion of the U.S. economy by 2 to 2.5 percent in 2001. A vibrant economy translates into increased workloads throughout the agency, including processing income tax returns, responding to client inquiries, and conducting collection and audit activities as well as customs and trade activities. Our ongoing challenge is to manage increasing workloads, while preserving the integrity of our business operations.

Over the last decade, commercial trade has increased 150 percent and is estimated to grow another 50 percent during the next five years. Canada's exports have also grown from 28 to 45 percent of the GDP and have become more diversified, with growth in the telecommunications equipment, auto parts, and services sectors. These increases are largely attributed to the North American Free Trade Agreement (NAFTA) and enhanced international trade rules. The implementation of additional planned trade agreements will likely increase the complexity and the amount of work performed by the CCRA. We must ensure that our customs processes do not impede international trade and tourism but keep pace with global trade patterns.

Social and Demographic Trends

Globalization of criminal activity and its increased sophistication are real challenges facing Canadian security today. Issues around economic security have tremendous implications for revenue collection and compliance levels. Dealing with these security risks involves, among other things, greater levels of domestic and international co-operation, enhanced technical assistance programs with the developing world, and global networks among governments and private sector organizations.

Canada's workforce is aging. A large percentage of the public service workforce will be retiring within the next five years. Our challenge is to maintain a strong capacity to recruit and retain knowledge workers in a highly competitive labour market. Employees need incentives to stay, such as challenging work, competitive financial compensation, training, and development.

Increasingly, citizens are more critical of government actions and want to be engaged in policy formulation. The government's legal authority to collect taxes, and the methods it employs, are being scrutinized by citizens. In some instances, the tax system has been challenged outright by the *de-tax* movement, which purports that citizens have the option of withdrawing from the tax system. We must respond to these challenges in ways that ensure that everyone pays his or her fair share of taxes.

The CCRA, given its size and reach, plays a major role in the federal government's push toward client-oriented service delivery. Canadians expect high-quality and cost-effective services; they also want a greater variety of service options that are easy to access and use. Fulfilling these needs and expectations will be done largely through expanded electronic service offerings and increased use of the Internet.

Technology

Canada has the most advanced fibre-optic network in the world and is the first country to connect all schools and libraries to the Internet. As well, Canada has the highest penetration of home computers and the widest access to cable systems in the world. The January 2001 Speech from the Throne reiterated the intention of the federal government to complete the Government On-Line initiative by 2004. The CCRA has introduced Internet- filing of tax returns, NETFILE, and we continue to support the Government On-Line initiative in a variety of ways, while mitigating the potential government revenues.

Inside the CCRA

The addition of the Board of Management to our governance structure brings to the CCRA a private sector perspective that is strengthening the organization's management and accountability. The CCRA's management practices and administrative policies will continue to evolve under the guidance of our Board of Management.

People working at the CCRA are increasingly being called upon to demonstrate to clients, stakeholders and independent review bodies, the effectiveness of our programs and services as well as the efficient management of our resources. In keeping with the Government's management framework, *Results for Canadians*, we are placing an increased focus on producing concrete results, accounting for those results, utilizing resources responsibly, and getting the best value for taxpayer dollars.

The management of human resources has been profoundly affected by our move to agency status. As a separate employer, the CCRA has assumed new risks, challenges and opportunities. A number of changes have occurred since November 1, 1999, but more will come in the next three years, such as competency-based staffing and the introduction of a new classification system. Pressures associated with recruitment, retention, succession planning, management development, and labour relations are expected to continue for the foreseeable future. Failure to implement an efficient, modern and effective human resources regime will put at risk the CCRA's chances of recruiting and retaining high quality staff.

2.5 Agency Planned Spending

Overview

Compared to the Planned Spending of \$4,711.1 million forecast for the current 2000-2001 fiscal year, the CCRA plans to spend about one-third less next year, or only \$3,199.5 million. The difference of some \$1,511.6 million can largely be attributed to the sunsetting of one-time payments associated with the Relief for Heating Expenses (RHE), announced in the October 2000 Economic Statement and Budgetary Update, totaling some \$1,530 million (including administration costs).

Also, the 2000-2001 forecast includes Policy and Legislative approvals which decrease significantly in 2001-2002, for example, the February 1999 Federal Budget and other related tax measures (\$7 million), the 2000 Omnibus Submission for the impact of the February 2000 Federal Budget (\$32 million), the Customs Border Modernization (\$19 million), the Contribution Payments to the Province of Quebec in respect to the joint administration costs of federal and provincial sales taxes (\$15 million), and the GIFI project for Capturing Corporation Financial Information (\$6 million). In addition, this decrease is due to other technical adjustments that are only reflected in the forecast spending for 2000-2001, such as the carry-forward from the previous year (\$91 million), and the impact of pay equity retroactive payments (\$16 million). Also, the CCRA will make significant loan repayments in 2001-2002 (\$51 million) for Y2K, the Universal Classification System (UCS) and business re-engineering which will further reduce planned spending in that year.

Planned spending in 2001-2002 would show an even greater decline in the order of \$254 million if the funds identified through the CCRA Resource and Management Review were not taken into account. This comprehensive review, which was completed in the fall of 2000, demonstrated the need for additional resources associated with four key elements: workload considerations, asset management, business investment, and revenue generation. The impact of the Resource and Management Review is reflected in Sections III and VI of this report; these sections set out the results that we will achieve on a business line with the expected additional resources. By contrast, the financial tables in Section V exclude the impact of Resource and Management Review and relate strictly to the spending authorities and amounts identified in the Main Estimates tabled at the end of February 2001.

Details of the forecast and planned spending are shown on the following pages.

The CCRA's Financial Spending Profile

(\$ millions)	Forecast 2000-2001 ¹	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Planned Spending	2,948.5	2,983.2	2,959.3	2,945.2
Less: Respendable Revenue - Revenue Credited to Vote	140.8	142.0	140.9	140.9
Total Main Estimates	2,807.7	2,841.2	2,818.4	2,804.3
Plus: Adjustments to Planned Spending				
• Supplementary Estimates and Technical Adjustments	1,903.4			
• Collective Agreements		34.9	34.9	34.9
• Omnibus Submission on the 2000 Federal Budget and other Government Priorities		69.0	39.4	36.2
• October 2000 Economic Statement and Budgetary Update		0.5	0.9	0.4
• Resource and Management Review ² :				
a) Workload		33.1	52.2	58.6
b) Asset Management		44.9	54.0	54.0
c) Business Investment		51.1	55.1	65.5
d) Revenue Generating		110.0	202.1	245.8
e) Other Government Departments		14.8	26.6	32.5
Revised Planned Spending	4,711.1	3,199.5	3,283.6	3,332.2
Less: Non-Respendable revenue	256.7	326.3	329.4	332.7
Respendable Revenue - Pursuant to the <i>CCRA Act</i>	31.5	29.7	29.5	29.4
Plus: Cost of Services Received Without Charge	436.7	427.6	429.1	431.0
Total Cost of Program	4,859.6	3,271.1	3,353.8	3,401.1
Full Time Equivalents (FTE) ³	45,945	43,285	42,834	42,597

¹ The 2000-2001 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.

² Funding recommended in the Resource and Management Review, including costs of other government departments.

³ FTEs correspond to the Planned Spending (above) prior to adjustments.

Section III: Plans, Results, Activities and Resources

This section describes the CCRA's strategy for fulfilling its mandate and, more specifically, provides an overview of the CCRA's five business lines. For each business line, information has been included on planned resource investments, key results commitments, planned results and related activities and resources. Detailed information on the ongoing operations within the business lines can be found in Section VI (Other Information). It should be noted that our success in realizing progress on our planned results and activities will depend on a final funding decision that reflects the recommendations of the Resource and Management Review of the CCRA's resource base.

Our Change Objectives

Four objectives have been identified to address areas that require heightened management attention and focus during the planning period. The first and key change objective involves transforming our core business in a manner that keeps pace with changes in technology, business and management practices, and the expectations of Canadians.

The other three change objectives are oriented towards enabling business transformation and putting decision-making more squarely in the hands of managers. These objectives involve new and innovative supporting human resources and administrative management systems and processes that we will allow us to make the changes to our core business that will result in increased effectiveness and efficiency.

Business Transformation Change Objective

The activities or "change initiatives" for the first four business lines discussed, are collectively aimed at achieving our "Transformation of Our Core Business" objective, as indicated earlier in Exhibit 2 of this document. This objective, and its associated activities, clearly acknowledge the importance of our clients, focusing sharply on both developing new services and improving existing ones. The goal is to provide better service to all Canadians – whether individual taxpayers, large corporations, travellers or traders. At the same time, business transformation will help us to realize efficiencies in our operations.

Many of the initiatives to improve service to Canadians also involve delivering services electronically and making more use of the Internet. Accordingly, the CCRA's business transformation efforts also support two of the federal government's key commitments:

- Citizen-centred Service Delivery; and
- Government of Canada On-Line (GOL)

The activities described for the fifth business line relate to the improvements we aim to make in the internal operations of our organization. As mentioned earlier, the efforts in relation to this business line will support the body of work planned with respect to the business transformation change objective.

3.1 Business Line Details

3.1.1 Tax Services

The CCRA is committed to providing the best possible tax service to Canadians. We are also committed to maintaining the integrity of the tax system by delivering a mix of services. This means, among other things, providing information and helping people understand their rights and tax obligations. It also means having an enforcement program that enables the early identification of risks and the targeting of resources to high-risk areas.

Objective

To assist Canadians in receiving their entitlements and meeting their obligations under the taxation system.

Description

The following is a description of the tax services business line based on six key program areas.

Client Services and Communications

Activities that inform clients of their rights and entitlements, and assist them in meeting their obligations.

Registration and processing

Registration, processing and assessment of client returns.

Research and Development

Research in support of tax services including: policy development, risk assessment, legislative change, and the application of technology and new business opportunities.

Collections

Maintains an effective debt management service, which includes accounts receivable and source deductions.

Audit and Verification

Activities that identify and determine underlying causes of non-compliance and the undertaking of corrective actions.

Investigations

Investigates, and as appropriate, prosecutes suspected cases of fraudulent non-compliance.

Planned Spending and Full-time Equivalents *

(\$ millions)	Forecast 2000-2001 ¹	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Planned Spending	1,629.9	1,637.4	1,621.6	1,620.6
Less: Respendable Revenue – Revenue Credited to Vote	104.5	105.4	103.0	103.0
Total Main Estimates	1,525.4	1,532.0	1,518.6	1,517.6
Plus: Adjustments to Planned Spending				
• Supplementary Estimates and Technical Adjustments	204.8			
• Collective Agreements		14.7	14.5	14.5
• Omnibus Submission on the 2000 Federal Budget and other Government Priorities		47.2	24.7	21.9
• October 2000 Economic Statement and Budgetary Update		0.4	0.6	0.3
• Resource and Management Review:				
a) Workload		13.3	29.2	34.8
b) Asset Management		-	-	-
c) Business Investment		38.3	41.3	49.1
d) Revenue Generating		92.2	169.5	205.2
Revised Planned Spending	1,730.2	1,738.1	1,798.4	1,843.4
Less: Non-Respendable revenue				
Respendable Revenue - Pursuant to the <i>CCRA Act</i>	14.3	15.5	15.5	15.7
Plus: Cost of Services Received Without Charge				
Total Cost of Program	1,715.9	1,722.6	1,782.9	1,827.7
Full Time Equivalents (FTE) ²	28,697	26,696	26,386	26,359

¹ The 2000-2001 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.

² FTEs correspond to the Planned Spending (above) prior to adjustments.

* Progress on planned results and activities is dependent on the funding recommended in the Resource and Management Review.

Key Results Commitments

The CCRA is committed to providing Canadians with:

- quality services that help them understand their obligations and pay the correct amount of taxes; and
- fair and responsible enforcement that encourages compliance with tax laws.

We will demonstrate to Canadians our progress on these commitments through key measures that may include the following:

- effectiveness of client communications
- quality of client service
- effectiveness of risk assessment
- quality of verification and enforcement

- value of service to external clients
- value of service to partners and other stakeholder assessments

Planned Results, Related Activities and Resources

The ongoing programs within the tax services business line are numerous and varied, ranging from information and education services, revenue collection, enforcement and verification activities, as well as interpretations and rulings.

Certain of the key results that we expect to achieve in 2001-2002, through the delivery of our day-to-day operations are as follows:

- process 23.7 million individual and 1.4 million corporate tax returns;
- handle over 30 million public enquiries;
- collect revenues in the order of 275 billion dollars;
- audit over 280,000 files and investigate another 2,957 cases;
- conduct verification and enforcement activities with a projected fiscal impact of 5.26 billion dollars;
- issue 153,800 GST/HST interpretations and rulings; and
- complete almost 80,000 CPP/EI rulings.

More details regarding the outputs of the tax services business line are presented in Section VI (Other Information). Along with the ongoing programs outlined above, a number of activities are under way to support the CCRA's agenda of business transformation. This agenda is described in more detail in the section that follows.

Business Transformation

Our priority in 2001-2002 will be to develop and begin implementation of a consolidated service strategy from our clients' perspective. With the implementation of a well-defined and integrated service strategy, we will bring a sharper client focus to the delivery of tax programs that will result in achieving better results for Canadians and significant efficiency improvements. The details of certain initiatives are included in the Planned Results and Related Activities table below. Our success in realizing progress on our planned results and activities will depend on a funding decision that reflects the recommendations of the review of CCRA Resources.

Electronic services will be expanded and integrated with other channels in order to improve all methods of service delivery whether the contact is made in person, by mail, by telephone, over the Internet, or through a wider range of intermediaries such as accountants and volunteer groups. The security of tax information will be first and foremost. All electronic services will be offered in a way that protects client information with suitably robust security.

Clients will benefit from a "No Wrong Door" approach to service delivery that will direct them quickly to the information or transaction they are seeking, no matter how they first contact government. Service will be provided to our clients outside "normal" office

hours through flexible hours of operation that take advantage of the different time zones across Canada. Higher levels of service availability will be achieved with extended hours of telephone service, automated voice response systems outside these hours, Internet transactions 20 hours per day and seven days per week, as well as information available on the Internet 24 hours per day and seven days per week.

With expected additional resources aimed at revenue generation, we will achieve significant benefits through improved collection activities as well as increased audit coverage levels. Responsible levels of enforcement strengthen trust in the voluntary assessment system by providing assurance that all clients are receiving their proper entitlements and paying their fair share of taxes.

The following table details the business transformation initiatives in terms of planned expenditures and results. The activities outlined below support the Key Results Commitments of the tax services business line.

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> Tax systems of participating provinces are based on their specific economic and social policy priorities 	<ul style="list-style-type: none"> Continue implementing Tax On Income (TONI) 	29,722	27,430	27,039
<ul style="list-style-type: none"> Reduced processing costs Improved compliance 	<ul style="list-style-type: none"> Automate the processing of T3 Trust returns 	1,200	800	1,200
<ul style="list-style-type: none"> Ability to manage, follow-up, and assign workloads of individual and business Revenue Collections cases at the client level The necessary functionality to satisfy business and operational goals and objectives 	<ul style="list-style-type: none"> Proceed with Phase II of Integrated Revenue Collections 	1,100	1,900	500
<ul style="list-style-type: none"> Improved Collections Call Centre processes 	<ul style="list-style-type: none"> Implement Call Centre enhancements through introducing Collections Multimedia Contact Centre Technologies 	1,300	1,900	2,200
<ul style="list-style-type: none"> An improved matching process that makes more effective use of information slip data 	<ul style="list-style-type: none"> T1 Income Tax and Benefit Return Matching Redesign 	1,700	800	1,400
<ul style="list-style-type: none"> Single window benefits to clients Modernized delivery of excise duty and tax program and the potential to collect other commodity taxes and duties (levies) that CCRA may be asked to deliver A flexible system capable of supporting legislative changes and others required to accommodate the Financial Information Strategy 	<ul style="list-style-type: none"> Implement the Other Levies System (OLS) 	15,363	18,246	4,478

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> Improved quality of service and excise expertise available to support clients Optimized delivery of excise programs through improved technology 				
<ul style="list-style-type: none"> Stronger deterrent resulting from a fair and consistent application of penalties against culpable third parties Annual reports with an assessment of the effect of penalties on compliance levels 	<ul style="list-style-type: none"> Implement and administer the Third Party Penalties Review Committee 	204	199	199
<ul style="list-style-type: none"> Increased client awareness of General Anti-Avoidance Rules (GAAR), tax shelters, or abusive arrangements Fewer tax shelter audits 	<ul style="list-style-type: none"> Develop a tax avoidance Web-site 	110	105	105

3.1.2 Customs Services

Our customs services play a vital role in the lives of citizens by protecting Canadian society and promoting the competitiveness of Canadian business and the tourism industry. We carry out this role with a balanced program aimed at facilitation on the one hand and responsible border management on the other. Our job is to streamline customs processes while at the same time not compromising Canadian values, safety, and sovereignty at the border.

Objective

To protect Canadian society and promote the competitiveness of Canada through the facilitation of international trade and tourism balanced with responsible border management.

Description

The following is a description of the customs services business line based on five key program areas.

Border Management

Facilitating the movement of goods and travellers while protecting Canadian business and society through immigration control, and contraband and other examinations which are based on targeting and risk assessment.

Post Release Verification

On-site compliance audits and other reviews which occur after the goods have entered the country, including exporter origin audits.

Client Services

Client communications, outreach and promotional services, including developing and implementing service standards.

Special Import Measures

Protecting Canadian industries from unfair trade practices and injury caused by the dumping or subsidising of goods imported into Canada.

International

Administering and influencing the development of Canadian laws that govern international trade and travel; administering and contributing to the design and ongoing management of international trade agreements; sharing best practices; and harmonising processes with other countries' Customs administrations; and maintaining and defending Canadian positions in international trade and market access disputes.

Planned Spending and Full-time Equivalents *

(\$ millions)	Forecast 2000-2001 ¹	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Planned Spending	445.2	464.5	446.8	429.8
Less: Respendable Revenue - Revenue Credited to Vote	0.0	0.0	0.0	0.0
Total Main Estimates	445.2	464.5	446.8	429.8
Plus: Adjustments to Planned Spending				
• Supplementary Estimates and Technical Adjustments	42.3			
• Collective Agreements		0.7	0.6	0.6
• Omnibus Submission on the 2000 Federal Budget and other Government Priorities		0.8	0.8	0.8
• October 2000 Economic Statement and Budgetary Update				
• Resource and Management Review:				
a) Workload		13.2	12.7	12.7
b) Asset Management		22.6	31.7	31.7
c) Business Investment				
d) Revenue Generating				
Revised Planned Spending	487.5	501.8	492.6	475.6
Less: Non-respendable revenue				
Respendable Revenue - Pursuant to the <i>CCRA Act</i>	12.8	12.0	11.8	11.8
Plus: Cost of Services Received Without Charge				
Total Cost of Program	474.7	489.8	480.8	463.8
Full Time Equivalents (FTE) ²	7,988	7,902	7,776	7,578

¹ The 2000-2001 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.

² FTEs correspond to the Planned Spending (above) prior to adjustments.

* Progress on planned results and activities is dependent on the funding recommended in the Resource and Management Review.

Key Results Commitments

The CCRA is committed to providing Canadians with:

- a responsive border service that safeguards their health, safety, and security interests; and
- innovative and streamlined customs services that expedite the movement of low-risk people and goods.

We will demonstrate to Canadians our progress on these commitments through key measures that may include the following:

- effectiveness of client communications
- quality of client service
- effectiveness of risk assessment
- quality of verification and enforcement
- value of service to external clients
- value of service to partners and other stakeholder assessments

Planned Results, Related Activities, and Resources

The ongoing effort to deliver the programs for which customs is responsible represents an enormous volume of work.

In 2001-2002, we plan to:

- process over 113 million travellers;
- achieve a client satisfaction rate of 93% for travellers services;
- process over 11 million commercial releases;
- achieve our service standard of a 45-minute turn-around time for electronic data interchange in the commercial stream at all automated commercial offices;
- achieve a 98% compliance rate for travellers using the highway as their mode of transportation; and,
- detect and interdict contraband goods with an estimated value of some \$500 million.

These and other results will be achieved largely through existing programs delivered by our customs services. Within these programs, we will continue to focus on simplifying and streamlining the way we process travellers and commercial imports into Canada. At the same time, we will maintain an enforcement presence as an essential part of our day-to-day operations. In 2000-2001, we developed a Customs *Compliance Improvement Strategy* that will provide an integrated, national approach to managing compliance based on risk assessment. Evaluation of first-year results will allow refinements and improvements to be made in subsequent years.

Details regarding travellers, commercial, and contraband and other Customs services outputs and outcomes are highlighted in the figures presented in Section VI (Other Information).

Business Transformation

A number of initiatives are under way to support the CCRA's agenda for business transformation. The first eight business transformation activities detailed in the table below, form the core of the *Customs Action Plan*. These are being undertaken along with

the Money Laundering Project and the expansion of customs officer powers against the backdrop of the continuing programs in which Customs staff are engaged on a daily basis.

The *Customs Action Plan*, which was launched by Minister Cauchon in April 2000, sets a clear strategic direction that is based on a comprehensive risk management system. Efforts are under way to ensure that the legislative changes required to support the Action Plan initiatives are put in place by the spring of 2001. Certain key initiatives are expected to be ready for implementation in 2001-2002.

Moving forward with the *Customs Action Plan* will result in a significant change in the way we do business without compromising our client focus. Today's practices generally entail processing and verifying all travellers and traders with virtually the same rigour. In future, our services will be less of a "one-size-fits-all" approach, and will reflect different approaches for clients based on how they differ according to risk. Low-risk travellers and traders will benefit from faster service along with reduced compliance costs. We intend to do fewer examinations and audits of our clients who voluntarily comply. Our customs staff will be better equipped with the tools and information they need to help people comply voluntarily.

We will assist clients to comply by replacing transactional verification with customs audits where practical. To address non-compliance in a fair and consistent manner, we will have in place a sanctions regime that provides a wider range of options than exists today. We will also have narrowed the current enforcement gap in border protection with the expansion of customs officers' powers.

As noted earlier, the following table details business transformation activities including eight major initiatives that underpin the *Customs Action Plan* as well as the Money Laundering Project and customs officer powers expansion. The activities outlined below also support the Key Results Commitments of the customs services business line.

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> • \$132M in savings for traders resulting from significant reduction in import release data requirement by fiscal year (FY) 2003-2004 • 36% of release volumes of top 1000 traders under CSA by FY 2003-2004 <ul style="list-style-type: none"> • \$47M increase in projected revenue of duties and taxes by FY 2003-2004 	<ul style="list-style-type: none"> • Implement the Customs Self Assessment (CSA) system in phases, over five years, starting with the U.S. in October 2001 • Expand to other countries pending evaluation 	3,173	1,603	1,518

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> • \$9M (24%) increase in penalty revenues • Possibility to expedite the flow of goods for low-risk travellers and traders • Better enforcement through wider range of sanction options 	<ul style="list-style-type: none"> • Implement the Administrative Monetary Penalty System (AMPS) • Develop and implement an automated system to maintain client histories, and contribute to risk management 	10,043	1,536	n/a
<ul style="list-style-type: none"> • Improved management of high-risk travellers • Facilitated movement of low-risk clients 	<ul style="list-style-type: none"> • Implement the Expedited Passenger Processing System (EPPS) at the border facilities of eight major Canadian international airports 	4,061	2,596	2,440
<ul style="list-style-type: none"> • \$17M in savings to Canadian importers due to the elimination of repeated transmissions of data, by FY 2003-2004 • Reduction of paper burden for importers, greater certainty at point of entry, and a single process • Increase in ability to intercept contraband and health and safety threats • Increased opportunity to focus on unknown and high-risk shipments 	<ul style="list-style-type: none"> • Implement the Carrier Re-engineering (CRI) initiative 	7,069	12,221	2,762
<ul style="list-style-type: none"> • Simpler and more consistent international customs processes and certainty of common data for traders • Approximately \$42M in savings for Canadian importers, by FY 2004-2005 • Increased capacity to meet our international trade goals e.g. Customs Action Plan commitment to one-step service option 	<ul style="list-style-type: none"> • Implement the first four phases of the G7 Standardization and Harmonization initiative, over five years, to harmonize data on imports and exports of commercial goods between G7 countries 	1,424	1,643	1,576
<ul style="list-style-type: none"> • Improved ability to detect, prior to arrival, travellers who may pose a high risk • Facilitating of customs and immigration processing of low-risk travellers 	<ul style="list-style-type: none"> • Design, develop, implement and evaluate the Advance Passenger Information (API) Pilot 	1,546	n/a	n/a

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> Facilitated movement of travellers at the border Increased capacity for protection and risk management 	<ul style="list-style-type: none"> Provide support for the Harmonized Highway Pilot (NEXUS) and Future Expansion Pending evaluation, expand the CANPASS program from 11 to 24 highway border sites 	1,132	2,446	2,804
<ul style="list-style-type: none"> Simpler, quicker and less costly change management process Consistency in customs information and processes 	<ul style="list-style-type: none"> Develop the automated tools for implementing the Integrated Customs System (ICS) framework 	5,532	6,022	6,394
<ul style="list-style-type: none"> Increase in the successful investigation and prosecution of money laundering offences Increase in the interdiction of non-reported importations and exportations of currency and monetary instruments due to increased enforcement efforts 	<ul style="list-style-type: none"> Implement the Money Laundering Project, including designing and implementing policies and procedures to support Bill C-22, the Proceeds of Crime (Money Laundering) Act 	3,600	3,600	3,600
<ul style="list-style-type: none"> Fewer impaired drivers on the road Interception of persons suspected of child abduction Recovery of more stolen property Identification of more subjects of outstanding arrest warrants 	<ul style="list-style-type: none"> Continue implementing the Expanded Powers for Customs Officers initiative though providing training and expanding it to include 30 additional ports of entry 	4,500	TBD	TBD

3.1.3 Benefit Programs and Other Services

An increasingly important aspect of our organization is our role in administering benefit and credit programs on behalf of the federal, provincial, and territorial governments. Key programs such as the Canada Child Tax Benefit, the Children's Special Allowance, other provincial and territorial child and family programs, and the GST/HST credit, assist millions of Canadians each year.

Objective

To provide Canadians with income-based benefits and other services that contribute to their economic and social well-being.

Description

The following is a description of the benefits and other services business line based on three key program areas.

Federal Benefits

The administration and delivery of federal income-based programs to individuals.

Provincial Benefits

The administration and delivery of provincial income-based programs to individuals.

Other Services

The provision of tax and/or customs related services for other levels of government and/or public sector organisations.

Planned Spending and Full-time Equivalents *

(\$ millions)	Forecast 2000-2001 ¹	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Planned Spending	166.5	174.9	185.9	193.6
Less: Respendable Revenue - Revenue Credited to Vote	0.4	0.4	0.4	0.4
Total Main Estimates	166.1	174.5	185.5	193.2
Plus: Adjustments to Planned Spending				
• Supplementary Estimates and Technical Adjustments	1,524.5			
• Collective Agreements				
• Omnibus submission on the 2000 Federal Budget and other Government Priorities		4.7	4.2	4.3
• October 2000 Economic Statement and Budgetary Update				
• Resource and Management Review:				
a) Workload				
b) Asset Management				
c) Business Investment				
d) Revenue Generating				
Revised Planned Spending	1,690.6	179.2	189.7	197.5
Less: Non-Respendable revenue				
Respendable Revenue - Pursuant to the <i>CCRA Act</i>	4.2	2.0	2.0	1.7
Plus: Cost of Services Received Without Charge				
Total Cost of Program	1,686.4 ³	177.2	187.7	195.8
Full Time Equivalents (FTE) ²	1,000	934	914	914

¹ The 2000-2001 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.

² FTEs correspond to the Planned Spending (above) prior to adjustments.

³ Total cost of program includes one-time payment for Home Relief expenses.

* Progress on planned results and activities is dependent on the funding recommended in the Resource and Management Review.

Key Results Commitments

The CCRA is committed to providing Canadians with:

- accessible benefit programs that provide payments and credits on time, in the right amount, and to the right people; and
- a responsive delivery of federal, provincial, and territorial programs that meet the needs of individuals and businesses.

We will demonstrate to Canadians our progress on the commitments through key measures that may include the following:

- effectiveness of client communications
- quality of client service
- effectiveness of risk assessment
- quality of verification and enforcement
- value of service to external clients
- value of service to partners and other stakeholder assessments

Planned Results, Related Activities, and Resources

More than half of Canadian households receive some form of payment from us, payments which are often vital to the well-being of our individual clients. In administering benefit programs, our aim is to provide payments and credits on time, in the right amount and to the right people. Also important is maintaining a strong program delivery capacity able to respond to emerging government priorities. This is no small task if one considers that we will issue 34.3 million Canada Child Tax benefit payments totalling more than 7 billion dollars, and 33 million GST/HST credits amounting to 2.8 billion dollars.

Section VI (Other Information) includes the expected recipient population and the amount of annual child benefits to be paid in 2001-2002 on behalf of the federal government as well as certain provincial and territorial governments.

Business Transformation

Along with the ongoing programs outlined above, a number of initiatives are under way to support the CCRA’s agenda of business transformation. These efforts will ultimately result in an alignment of various benefits and credit payments where recipients will only need to contact the CCRA once to advise us when their individual circumstances change. Benefit and credit payments will be adjusted accordingly, resulting in more fairness and improved payment accuracy.

The following table details the business transformation activities in terms of planned expenditures and results. The activities outlined below support the Key Results Commitments of the benefit programs and other services business line.

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> • New legislative provisions for life-sustaining therapy implemented • Protection of revenues and provision of service through the restructuring of the DTC • Improved validation of claims, while allowing for increased volumes and complexity of workload 	<ul style="list-style-type: none"> • Enhance the Disability Tax Credit (DTC) Program to reflect legislative changes 	3,585	3,364	3,470

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> Improved cash flow for businesses through co-ordinating payment dates and frequencies Simpler administrative processes Wider availability of payment options 	<ul style="list-style-type: none"> Implement the Partnering with Nova Scotia Workers' Compensation Board Initiative 	829	826	826
<ul style="list-style-type: none"> Higher level of tax compliance by Aboriginal- owned businesses Support for Aboriginal community development A process that is flexible and capable of expanding 	<ul style="list-style-type: none"> Implement the First Nations Taxation (FNT) and Self-Government Initiative 	157	61	61

3.1.4 Appeals

A crucial element of the tax and customs system administered by the CCRA is public confidence in its integrity. In order to earn and retain confidence in the system, it is important that there be both the reality and the perception of fairness and the right of redress, which clients may exercise when they believe they have not been treated fairly.

Objective

To provide clients with a fair redress and dispute resolution process.

Description

The appeals business line consists of the four program areas described below.

Dispute Resolution

Providing clients with a fair and impartial review of their disagreements with Agency decisions involving tax, customs, employment insurance, Canada Pension and trade administration issues.

Litigation

Managing (in cooperation with Justice Canada) the handling of cases when clients appeal to court.

Voluntary Disclosures Program

Managing the program which enables clients to voluntarily correct any deficiencies in reporting to the Agency on their tax, duty and tariff obligations.

Fairness Initiatives

Coordinating initiatives which support and strengthen the fairness of Agency programs.

Planned Spending and Full-time Equivalents *

(\$ millions)	Forecast 2000-2001 ¹	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Planned Spending	73.1	74.3	76.2	76.2
Less: Respendable Revenue - Revenue Credited to Vote	6.6	6.8	8.4	8.4
Total Main Estimates	66.5	67.5	67.8	67.8
Plus: Adjustments to Planned Spending				
• Supplementary Estimates and Technical Adjustments	6.5			
• Collective Agreements		1.3	1.3	1.3
• Omnibus Submission on the 2000 Federal Budget and other Government Priorities		1.9	1.9	1.9
• October 2000 Economic Statement and Budgetary Update				
• Resource and Management Review:				
a) Workload		0.6	0.6	0.6
b) Asset Management				
c) Business Investment				
d) Revenue Generating		3.8	6.8	9.1
Revised Planned Spending	73.0	75.1	78.4	80.7
Less: Non-respendable revenue				
Respendable Revenue - Pursuant to the <i>CCRA Act</i>				
Plus: Cost of Services Received Without Charge				
Total Cost of Program	73.0	75.1	78.4	80.7
Full Time Equivalents (FTE) ²	1,217	1,212	1,261	1,261

¹ The 2000-2001 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.

² FTEs correspond to the Planned Spending (above) prior to adjustments.

* Progress on planned results and activities is dependent on the funding recommended in the Resource and Management Review.

Key Results Commitments

The CCRA is committed to providing Canadians with an impartial and timely review of agency decisions, which contributes to the fairness of our tax and customs administration.

We will demonstrate to Canadians our progress on these commitments through key measures that may include the following:

- quality of redress
- value of service to external clients

Planned Results, Related Activities and Resources

Workload intake projections for the appeals business line can be found in the table in Section VI (Other Information). As an illustration, in 2001-2002, we plan to process some 57,000 objections and appeals related to income tax and over 8,000 appeals related to Canada Pension Plan and employment insurance. We are also planning to implement a 30 day initial contact service standard for objections and disputes.

Business Transformation

We are pursuing a number of initiatives in addition to the ongoing body of work under way in the appeals business line. Many of these initiatives build on the foundation that was laid with the Seven-Point Plan for Fairness, a plan that was launched by the Minister in 1999 to achieve greater fairness in the administration of our tax and customs system.

The following exhibit provides information on the major activities that we will be pursuing in the Appeals business line during the period 2001-2002 through 2003-2004. The activities outlined below support the Key Results Commitments of the Appeals business line.

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> • Clients have more understanding of their rights • More consistency in applying legislative provisions • Improved reporting of results through better performance measurement and informatics 	<ul style="list-style-type: none"> • Implement the Fairness Provisions Improvement Strategy 	2,960	2,960	1,707
<ul style="list-style-type: none"> • Improved identification and tracking of high-risk cases • Enhanced monitoring through desk audits and field visits 	<ul style="list-style-type: none"> • Continue the Risk Management Initiative 	280	280	280
<ul style="list-style-type: none"> • Greater consistency and timeliness through a formal policy process • Improved training and working tools for staff 	<ul style="list-style-type: none"> • Initiate the CPP/EI Appeals Program Renewal Project 	420	420	420
<ul style="list-style-type: none"> • Areas for improvement identified • Better information for developing service standards 	<ul style="list-style-type: none"> • Conduct Appeals Branch Client Survey 	25	225	75
<ul style="list-style-type: none"> • Improved accessibility to the redress process • Improved responsiveness 	<ul style="list-style-type: none"> • Assess the feasibility of filing Notices of Objection on the Internet 	100	50	20

3.1.5 Corporate Management and Direction

As illustrated in the preceding pages of this report, the CCRA will continue to deliver a broad range of services to Canadians while at the same time pursuing an ambitious program of business transformation. The business transformation of our core operations cannot happen in isolation, but must be accompanied by high standards of achievement in our internal operations. The Corporate Management and Direction business line is striving to achieve these high standards in ways that directly support the work being done by our other business lines. Our efforts over the planning period will focus on three objectives: human resources reform and renewal combined with administrative reform and transparent management for results.

Objective

To maximize the performance of the CCRA through modern and progressive management, human resources, information technology, financial and administrative policies and practices.

Description

The following is a description of the five key program areas included in the corporate management and direction business line.

Human Resources

Provides strong leadership through the establishment and maintenance of a modern, progressive human resources regime, including the use of leading edge technologies, an integrated business planning and competency-based approach, a new approach to dispute resolution and tailor-made classification standard.

Information Technology

Manages and promotes a cohesive approach to information technology to achieve improved client service and accessibility while contributing to reduced costs by integrating current and new efforts across business lines.

Finance and Administration

Provides strong leadership regarding new finance and administration responsibilities associated with the creation of the Agency while providing direction in the provision of existing financial and resource management services, resource utilization, office systems, security and laboratory services.

Corporate Relations

Supports and strengthens relationships with provinces, territories, other government departments and international agencies while pursuing opportunities to establish new partnerships and alliances.

Corporate Management and Direction

Maintains and strengthens our management framework including modern comptrollership, planning, decision-making, review and accountability practices. Leads and directs efforts to enhance the effectiveness of our management systems and processes and the quality of corporate information, all of which support transparent management for results.

Planned Spending and Full Time Equivalents *

(\$ millions)	Forecast 2000-2001 ¹	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Planned Spending	633.8	632.1	628.8	625.0
Less: Respendable Revenue - Revenue Credited to Vote	29.3	29.4	29.1	29.1
Total Main Estimates	604.5	602.7	599.7	595.9
Plus: Adjustments to Planned Spending				
• Supplementary Estimates and Technical Adjustments	125.3			
• Collective Agreements		18.2	18.5	18.5
• Omnibus Submission on the 2000 Federal Budget and other Government Priorities		14.4	7.8	7.3
• October 2000 Economic Statement and Budgetary Update		0.1	0.3	0.1
• Resource and Management Review:				
a) Workload		6.0	9.7	10.5
b) Asset Management		22.3	22.3	22.3
c) Business Investment		12.8	13.8	16.4
d) Revenue Generating		14.0	25.8	31.5
Revised Planned Spending	729.8	690.5	697.9	702.5
Less: Non-respendable revenue	256.7	326.3	329.4	332.7
Respendable Revenue - Pursuant to the <i>CCRA Act</i>	0.2	0.2	0.2	0.2
Plus: Cost of Services Received Without Charge	436.7	427.6	429.1	431.0
Total Cost of Program	909.6	791.6	797.4	800.6

Full Time Equivalents (FTE) ²	7,043	6,541	6,497	6,485
---	-------	--------------	-------	-------

¹ The 2000-2001 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.

² FTEs correspond to the Planned Spending (above) prior to adjustments.

* Progress on planned results and activities is dependent on the funding recommended in the Resource and Management Review.

Key Results Commitment

The CCRA is committed to providing Canadians with:

- a progressive and innovative agency that exercises sound management of its employees, resources and assets.

We will demonstrate to Canadians our progress in fulfilling this commitment through key measures that include:

- workforce capability and fit
- cost efficiency
- achievement of business growth
- efficiency in cash management

Planned Results, Related Activities, and Resources

The following pages address the planned results, related activities and resources for the three main areas of focus for the planning period, namely human resources reform and renewal, administrative reform and renewal, and transparent management for results. These three areas are enablers of the CCRA's drive toward business transformation.

Human Resources

A new approach to human resource management is being instituted that will emphasize the role of managers and provide them with increasing levels of authority and responsibility in order to meet their business objectives. Building on the framework and program foundation already in place for the new Human Resources (HR) regime, change will continue during the planning period. This will allow us to take advantage of the flexibilities of separate employer status.

Innovative external recruitment strategies will be developed to face the challenges of workload increases, high rates of retirement, and skill shifts. Training programs will be updated and learning programs will be developed to address the increasing complexity of the CCRA's business. Building on our strong employment equity record, we will use our new human resources authorities to develop innovative approaches and tools to advance employment equity within the organization.

A number of initiatives related to changes in our approach to human resource management are being pursued based on the framework and program foundation that have been put in place. Efforts are being concentrated first on transforming core HR functions (staffing, recourse, labour relations, and classification). We will also make the necessary preparations to encompass the remaining HR elements (human resources planning, training and learning, official languages and employment equity).

The following table provides information on the major activities we will be pursuing in the HR portion of the corporate management and direction business line during the period 2001-2002 through 2003-2004.

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> Improved speed and quality of recruitment Implementation of the Performance Management System A Career Management Strategy Pre-qualified pools established in high demand areas 	<ul style="list-style-type: none"> Continue the implementation of the Staffing (Resourcing) Initiative 	8,500	7,300	6,200
<ul style="list-style-type: none"> Training sessions for managers, facilitators and employees Faster and more economical resolutions of disputes Increased trust in the workplace 	<ul style="list-style-type: none"> Continue implementing the Recourse (Dispute Management) Initiative 	2,000	2,000	2,000
<ul style="list-style-type: none"> Negotiated collective agreements A more productive labour relations climate An impact analysis on salaries and benefits 	<ul style="list-style-type: none"> Continue implementation of the Labour Relations Initiative 	3,600	3,600	3,100
<ul style="list-style-type: none"> Potential savings from re-engineering 	<ul style="list-style-type: none"> Prepare for the implementation of a new service delivery model for Compensation 	5,200	5,200	5,200
<ul style="list-style-type: none"> Managed conversion to the Agency Classification Standard Fewer occupational groups including the creation of a new Management Group Simplification and overall reduction in the administrative burden for managers 	<ul style="list-style-type: none"> Finalize and implement the Agency Classification System 	4,900	5,900	6,900
<ul style="list-style-type: none"> New Management Group New Management Development Program Accountable, motivated and coherent leadership 	<ul style="list-style-type: none"> Enhance Management Capability 	5,200	5,100	5,000

Administrative Reform and Renewal

As an agency, we have been given more flexibility than have traditional government departments to manage our resources. In our first year of operation, we focused on our human resources regime and carried over many pre-agency administrative policies and practices. In 2001-2002, we will fundamentally re-examine them. The result will be new policies and practices that reflect the best way to do business within a revised accountability framework. We will make sound financial management and efficient administration an agency wide priority.

The following table provides information on the major activities that we will be pursuing in terms of administrative reform and renewal during the planning period.

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> Integrated action plan providing a focus for initiatives 	<ul style="list-style-type: none"> Develop and implement Administrative Reform and Renewal (ARR) Project 	2,000	TBD	TBD
<ul style="list-style-type: none"> Elimination of duplicate handling; reduction of paper; e-commerce enabling; cost efficiencies 	<ul style="list-style-type: none"> Implement CAS Stabilization and Upgrade 	3,900	4,800	n/a
<ul style="list-style-type: none"> Integration of Sustainable Development Strategy (SDS) with business initiatives 	<ul style="list-style-type: none"> Implement a new Sustainable Development Strategy 	1,200	1,200	1,200
<ul style="list-style-type: none"> Strategic costing to facilitate more effective decision-making 	<ul style="list-style-type: none"> Explore Activity Based Costing (cost attribution) 	1,000	TBD	TBD

Transparent Management for Results

The CCRA is improving the management of its internal operations by building a greater capacity for transparent results-based management. In so doing, we will be better able to demonstrate to Canadians the integrity, performance and value of our programs. At the heart of this effort is the Balanced Scorecard, an approach or framework for measuring performance which will provide a common basis for communicating expectations and tracking results. By providing timely, objective, and accurate performance information, the Balanced Scorecard will strengthen planning, resourcing, monitoring, and continuous improvement throughout the CCRA

In 2001-2002, an interim Balanced Scorecard system will be put in place, which will generate performance reports using available data. Scorecards for all key programs will be developed; data quality and availability issues will be identified; and action plans to eliminate gaps will be put in place. A significant awareness and learning campaign will also be launched across the organization.

Combined with this effort, we will pursue our service standards agenda to ensure greater consistency and rigour across the organization. Our renewed service standards agenda will provide essential support to the Balanced Scorecard by placing an even stronger focus on service delivery and results-based management. More information on the work planned in relation to service standards can be found in Section VI of this report.

The following table provides additional information on the Balanced Scorecard Project.

Planned Results	Related Activities	Resources (\$000s)		
		2001-02	2002-03	2003-04
<ul style="list-style-type: none"> Strengthened linkages between plans, accountability instruments and performance reports A common, multi-dimensional performance measurement framework, and improved rigour in performance management 	<ul style="list-style-type: none"> Put in place a performance measurement system based on the Balanced Scorecard methodology 	5,000	6,800	5,100

Section IV: Joint Initiatives

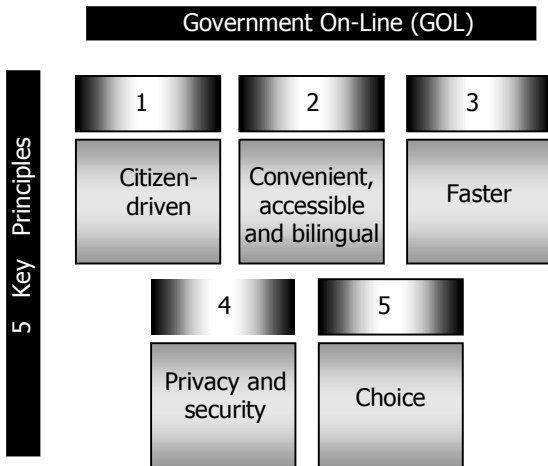
In this section of the Plan, information is provided on those initiatives being pursued that are government-wide in nature. In addition, collective initiatives are identified in which the agency has partnered with another government department towards the accomplishment of a common objective.

4.1 Horizontal Initiatives

Regulatory

<i>Legislation and Regulations</i>	<i>Expected Results</i>
<p><i>Customs Legislation</i> - The CCRA wishes to modernize certain business processes and requirements to provide for alternative means, times and information for reporting persons and goods, and to address certain enforcement gaps. In addition, the <i>Customs Act</i> would be amended to provide for a more flexible release and accounting process suited to today's diversified business needs as well as to extend time periods for filing disputes and appeals.</p>	<ul style="list-style-type: none"> • clarifying obligations for the reporting of travellers, goods and mail • allowing self-assessment of duties and taxes • expanding the CCRA's fairness provisions • ensuring consistency of the redress process between the various Appeals programs • permitting re-engineering of border processes
<p><i>Customs Legislation</i> - The <i>Customs Act</i> will be amended in order to harmonize the collection provisions with those of other CCRA programs.</p>	<ul style="list-style-type: none"> • harmonizing collection tools • clarifying collection rules
<p><i>Customs Legislation</i> - The CCRA wishes to replace the current penalty provisions in the <i>Customs Act</i> with a new administrative penalty regime which will allow enforcement actions taken to be more proportionate to the severity of the infraction and reflective of the client's compliance history. Major infractions will be set out in the regulation.</p>	<ul style="list-style-type: none"> • addressing compliance shortfalls in the present penalty regime • supporting custom's new re-engineering and business initiatives
<p><i>Excise Legislation</i> – The current <i>Excise Act</i> and parts of the <i>Excise Tax Act</i> impose excise duties and taxes on alcohol and tobacco products. The Ministers of National Revenue and Finance plan to table new excise legislation that will replace the current legislation and allow for a more modern administration of this tax program. To expand on the provisions of the new Act, the CCRA will be requesting the passage of about 18 new regulations.</p>	<ul style="list-style-type: none"> • a modern legislative approach that ensures a stable tax base for the Government while minimizing the intrusion into the manufacturers' business practices • uniform reporting and payment periods, consistent with those of the Goods and Services Tax

Government On-Line



Business transformation at the CCRA is consistent with the federal government's objective of having Canada recognized as the most citizen-connected government. By 2004, the Government intends to provide Canadians with access to all government information and services at the time and place of their choosing. Government On-Line is to be achieved according to five key principles shown in the adjacent diagram.

To enable our business transformation agenda outlined in the preceding section of this report, we will play a leadership role in the government-wide initiative to put services on-line. It is our intention to help Canadians and Canadian businesses benefit from developments in electronic commerce, and to co-operate with other agencies in bundling congruent services while respecting privacy legislation. We intend to build upon the Government of Canada's "Connecting Canadians" agenda and to continue to serve our clients with the technology that best suits their needs.

While the CCRA has already made large investments in electronic service delivery, such as making all of our forms available on-line, much more needs to be done. For individuals, we will be developing an authentication management service that will be available to a large number of Canadians, which will enable secure self-serve options such as changes of address. For businesses, we will be expanding our joint registration with the provinces. We will also be piloting the Internet filing of T4 slips, GST and HST returns, and facilitating payment options through the introduction of pre-authorized debits, and introducing an electronic enquiries service.

Treasury Board funding in the order of \$18.7 million has been allocated to accelerate this initiative. Of these funds, the planned expenditure for 2001-2002 is \$15.3 million.

Sustainable Development

Sustainable development (SD) calls for individuals, institutions, and organizations - both public and private - to conduct their activities and operate their businesses in a way that promotes a prosperous economy, a vibrant and just society, and a healthy environment for current and future generations.

At the CCRA, work on SD began in 1997, when our first strategy was tabled in Parliament. Since that time, we have been building awareness and understanding of SD, greening our operations, and developing management tools to help measure and monitor our progress.

Goals

Building on this fundamental foundation, we have established the following four goals for the CCRA's Sustainable Development Strategy 2001-2004:

- Prepare managers: Managers have a critical responsibility to bring SD into the corporate culture, by promoting, communicating, mentoring and becoming role models for SD.
 - Enable employees: Employees at all levels are our greatest asset in terms of achieving our objectives. We will provide more opportunities for employees to contribute to our SD Strategy.
 - Green operations: Our Environmental Management System (EMS), is being further developed to ensure that CCRA operational activities, products, and services are managed in a way to prevent negative environmental impacts.
 - Enhance programs: Our programs serve all Canadians and Canadian businesses. As we plan and deliver our services to the public we want to ensure that we do so in a manner that strikes a balance between the economic, social and environmental considerations. The SD Strategy 2001-2004 will explore the potential to achieve further SD results in conjunction with our vast network of cooperative agreements and partnerships.

The results we hope to achieve are: strengthened leadership; an increasingly skilled, and motivated workforce; enhanced compliance with environmental legislation, and regulations; reduced impacts on the environment; resource efficiencies; increased employee; and client satisfaction, and an enhanced corporate image.

Partnerships and collaborative efforts have an important role to play in implementing the SD Strategy. We will work with other government organizations to implement a co-ordinated approach to integrating SD into government operations and to help achieve Canada's climate change and other commitments where possible.

More information on the CCRA Sustainable Development Strategy 2001-2004 may be obtained by visiting the CCRA Web site at: www.ccra-adrc.gc.ca/sds-sdd.

4.2 Collective Initiatives

Collective Initiative	Key Results Commitment	List of Partner(s)	Money Allocated by Partners (\$millions)	Planned Results
<ul style="list-style-type: none"> Joint Regulatory Table of the Voluntary Sector¹ 	<ul style="list-style-type: none"> Quality services that help Canadians understand their obligations and pay the correct amount of taxes Fair and responsible enforcement that encourages compliance with tax laws 	<ul style="list-style-type: none"> CCRA Finance Canada Justice Canada Public Works and Government Services Canada 	<ul style="list-style-type: none"> 4.6 .436 .675 .293 	<ul style="list-style-type: none"> Improve the relationship with the voluntary sector and enhance the capacity of the sector to partner with the Government of Canada
<ul style="list-style-type: none"> Administration of <i>Firearms Act</i> 	<ul style="list-style-type: none"> A responsive border service that safeguards Canadians' health, safety and security interests Innovative and streamlined customs services that expedite the movement of low-risk people and goods 	<ul style="list-style-type: none"> Justice Canada CCRA 	<ul style="list-style-type: none"> TBD² 19.4 	<ul style="list-style-type: none"> Better protection and safer communities for Canadians
<ul style="list-style-type: none"> Appeals Mediation Pilot Project 	<ul style="list-style-type: none"> To provide Canadians with an impartial and timely review of agency decisions which contributes to the fairness of our tax and customs administration 	<ul style="list-style-type: none"> Justice Canada CCRA 	<ul style="list-style-type: none"> .3 .150 	<ul style="list-style-type: none"> Determination on the viability of mediation as an alternative to the existing objections process in specific types of cases
<p>¹ Officials of the following departments/organizations are also present at the table: Treasury Board, Industry Canada, Privy Council Office, Health Canada</p> <p>² To be determined by the Department of Justice</p>				

Section V : Financial Information

5.1 Agency Summary - Part II of the Main Estimates

Vote	(Thousands of dollars)	2001-2002 Main Estimates	2000-2001 Main Estimates
	Canada Customs and Revenue Agency		
1	Operating Expenditures	2,188,113	2,187,612
5	Capital Expenditures	13,727	13,727
10	Contributions	110,326	95,000
(S)	Minister of National Revenue – Salary and Motor Car Allowance	52	52
(S)	Spending of Revenues Received Through the Conduct of its Operations Pursuant to Section 60 of the <i>Canada Customs and Revenue Agency Act</i>	29,664	23,866
(S)	Contributions to Employee Benefit Plans	374,347	369,398
(S)	Children's Special Allowance Payments	125,000	118,000
	Total	2,841,229	2,807,655

5.2 Agency Summary - Standard Objects of Expenditure

(Thousands of dollars)	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Personnel				
Salaries and Wages	2,069,436	1,919,757	1,902,351	1,889,821
Contributions to Employee Benefit Plan	403,530	374,347	370,952	368,509
<i>Sub Totals:</i>	2,472,966	2,294,104	2,273,303	2,258,330
Goods and Services				
Transportation and Communications	180,498	129,353	128,158	126,060
Information	39,292	28,370	27,898	27,442
Professional and Special Services	153,868	106,319	105,054	103,335
Rentals	12,279	8,903	8,718	8,575
Purchased Repair and Maintenance	56,482	40,295	40,104	39,447
Utilities, Materials and Supplies	49,729	35,531	35,309	34,731
Other Subsidies and Payments	1,563,567	29,814	29,642	29,157
Minor Capital	85,951	61,532	61,027	60,028
<i>Sub Totals:</i>	2,141,666	440,117	435,910	428,775
Capital				
Controlled Capital	13,733	13,727	3,727	3,727
Transfer Payments				
Grants (Statutory Payments)	106,000	125,000	136,000	144,000
Contributions	121,655	110,326	110,326	110,326
<i>Sub Totals:</i>	227,655	235,326	246,326	254,326
Gross Budgetary Expenditures	4,856,020	2,983,274	2,959,266	2,945,158
Less: Revenues Credited to the Vote	144,969	142,045	140,889	140,889
Net Budgetary Expenditures	4,711,051	2,841,229	2,818,377	2,804,269

5.3 Summary of Major Capital Spending by Business Line

<i>(Thousands of dollars)</i>	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
<i>Customs Services</i>				
New Facilities Projects	10,527	11,727	2,727	2,727
Existing Facilities	3,206	2,000	1,000	1,000
Total	13,733	13,727	3,727	3,727

5.4 Details of Major Capital Projects Spending

<i>(Thousands of dollars)</i>	Current Estimated Total Cost	Forecast Expenditures to March 31, 2001 ¹	Planned Expenditures 2001-2002	Planned Expenditures 2002-2003	Planned Expenditures 2003-2004	Future Years' Requirements
Customs Services						
New Facilities Projects:						
Andover, N.B.	5,761	221	948	584	529	3,479
Armstrong, Quebec	7,076	2	602	969	405	5,098
Coutts, Alberta	16,596	5,592	3,500	600	-	6,904
Coutts Animal Inspection	1,600	1,600	-	-	-	-
Emerson West Lynn, Man.	12,200	12,200	-	-	-	-
Emerson East Lynn, Man.	425	50	-	-	-	375
Little Gold Creek, Y.T.	1,745	1,745	-	-	-	-
Osoyoos, B.C.	17,030	2,625	4,627	411	500	8,867
Douglas, B.C.	15,215	1,314	1,600	527	1,537	10,237
Rock Island, Quebec	5,012	-	450	-	-	4,562
Nelway, B.C.	852	852	-	-	-	-
Existing Facilities Projects:						
Health and Safety Projects	20,656	9,745	1,800	500	500	8,111
Other Projects	38,358	4,356	200	136	256	33,410
Total Spending Planned for Major Capital Projects	142,526	40,302	13,727	3,727	3,727	81,043

¹ Total spending (all years) to March 31, 2001.

5.5 Summary of Transfer Payments

<i>(Thousands of dollars)</i>	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Grants				
<i>Benefit Programs and Other Services</i>				
Children's Special Allowance Payments	106,000	125,000	136,000	144,000
Contributions				
<i>Tax Services</i>				
Contributions to the Province of Quebec in Respect of the Joint Administration Costs of Federal and Provincial Sales Taxes	121,655	110,326	110,326	110,326
Total Transfer Payments	227,655	235,326	246,326	254,326

5.6 Source of Respendable and Non-respendable Revenue

5.6.1 Respendable Revenue – Revenues Credited to the Vote

<i>(Thousands of dollars)</i>	Forecast Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
Canada Pension Plan	62,819	61,472	63,676	63,676
Employment Insurance	82,150	80,573	77,213	77,213
Total Revenues Credited to the Vote	144,969	142,045	140,889	140,889

5.6.2 Respendable Revenue – Pursuant to the *CCRA Act*

<i>(Thousands of dollars)</i>	Forecast Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
Statutory Non-tax Revenue				
User Charges Made and Collected Under Agency — Enabling Statutes				
Access to Information	25	25	25	25
User Charges Made and Collected Under Program-Specific Statutes				
Alcohol Laboratory Obscuration Tables	0	0	0	0
Annual License Fees (Excise)	26	26	26	26
Customs Bonded Warehouse License Fees	750	400	200	200
Customs Brokers' Examination Fees	5	5	5	5
Customs Brokers' License Fees	396	372	360	354
Customs Priority Post Handling Fees	20	20	20	20
Customs Sufferance Warehouse Fees	600	600	600	600
Fees for Information and Documentation	15	15	15	15
Land Border and Airport Duty-free License Fees	5,400	5,400	5,400	5,400
Queen's and Frontier Warehouse Fees	30	30	30	30
Customs Special Service Fees	800	800	800	800
Excise Special Service Fees	52	52	52	52
User Charges Made and Collected Under Section 19 of the <i>Financial Administration Act (FAA)</i>				
Advance Income Tax Rulings Fees	1,800	3,100	2,900	2,900
Registered Charities Information Return Photocopy Fees	18	18	18	18
Taxation Statistical Analysis and Data Processing Fees	112	113	113	114

5.6.2 Respendable Revenue – Pursuant to the *CCRA Act* (continued)

<i>(Thousands of dollars)</i>	Forecast Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
Non-statutory Non-tax Revenue				
User Charges Made and Collected Under Treasury Board Approval				
Foreign Travel to Audit Taxpayers' Records	220	230	230	230
IONSCAN Technology	109	100	100	100
User Charges Made and Collected Under Use of Minister's Authority to Contract				
Advance Pricing Agreement Program	270	300	300	300
Alberta Family Employment Tax Credit	1,751	1,400	1,400	1,400
BC Family Bonus and Earned Income Benefit	758	0	0	0
CANPASS	175	175	175	175
Chronological File License	6	6	6	6
International Relations Coordination Office	365	365	365	365
New Brunswick Child Tax Benefit	950	0	0	0
Newfoundland Seniors' Benefit	411	210	200	200
Northwest Territories Child Benefit and Workers' Supplement	33	12	12	12
Nova Scotia Workers' Compensation Payment Processing System	390	390	390	0
Nunavut Child Benefit	32	12	12	12
Ontario Child Care Supplement for Working Families	777	400	400	400
Provincial Refund Set-off	355	360	365	370
Provincial Sales Tax Agreement	3,177	3,177	3,177	3,177
Provincial Tax Credit Fees	10,723	10,830	10,950	11,130
Provincial Tobacco and Alcohol Mark-ups / Levies	704	704	704	704
Letters Forwarding	25	25	25	25
Customs Special Service Fees (Contracts)	1,000	1,000	1,000	1,000
Visitors' Rebate Program	975	975	1,075	1,125
Less: Treasury Board – Employee Benefit Plan	1,556	1,806	1,774	1,747
Less: Justice Canada Costs	153	177	174	171
Total Respendable Revenue Pursuant to the <i>CCRA Act</i>	31,546	29,664	29,502	29,372

5.6.3 Respendable Revenue Summary

<i>(Thousands of dollars)</i>	Forecast Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
Respendable Revenue – Revenues Credited to the Vote	144,969	142,045	140,889	140,889
Respendable Revenue – Pursuant to the <i>CCRA Act</i>	31,546	29,664	29,502	29,372
Total Respendable Revenue	176,515	171,709	170,391	170,261

5.6.4 Non-respondable Revenue

<i>(Thousands of dollars)</i>	Forecast Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
Statutory Tax Revenue				
Excise Tax -				
Goods and Services Tax (including the Harmonized Sales Tax):				
Interest and Penalties	137,573	138,948	140,338	141,741
Other Excise Taxes:				
Interest and Penalties	12,583	12,708	12,835	12,964
Customs Act -				
Customs Import Duties:				
Interest and Penalties	3,028	3,058	3,088	3,119
Statutory Non-tax Revenue				
User Charges Made and Collected Under Various Statutes				
Recoveries from EI for Employee Benefits	138,549	139,934	141,333	142,746
Recoveries from CPP for Employee Benefits	8,774	8,831	8,919	9,008
User Charges Made and Collected Under Treasury Board Approval				
Parking Fees	289	291	294	297
Other	4,384	4,427	4,472	4,516
Accounts Having Special Authorities:				
Refunds of Previous Years Expenditures	4,943	4,992	5,042	5,092
Adjustments of Previous Years Accounts Payable	2,293	2,315	2,339	2,362
Restricted Spending Authorities				
Proceeds from Disposal of Crown Assets	381	384	388	392
Other Statutory Accounts:				
Court Cost Awards (Non-tax)	157	158	160	161
Court Cost Awards (Tax)	360	380	400	420
Non-statutory Non-tax Revenue				
User Charges Made and Collected Under Minister's Approval				
Other	0	0	0	0
User Charges Made and Collected Under Use of Contracts				
Other	0	0	0	0
All Other Non-tax Revenue:				
Rental of Land and Buildings	360	363	367	370
Seizures	9,063	9,153	9,245	9,337
Other	205	207	209	211
Total Non-respondable Revenue	322,942	326,149	329,429	332,736

5.6.5 Total Respendable and Non-respendable Revenue

<i>(Thousands of dollars)</i>	Forecast Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
Respendable Revenue – Revenues Credited to the Vote	144,969	142,045	140,889	140,889
Respendable Revenue – Pursuant to the <i>CCRA Act</i>	31,546	29,664	29,502	29,372
Non-respendable Revenue	322,942	326,149	329,429	332,736
Total Respendable and Non-respendable Revenue	499,457	497,858	499,820	502,997

5.7 Net Cost of Program for the Estimates Year

<i>(Thousands of dollars)</i>	Total
Main Estimates	2,983,274
Plus: Adjustments to Planned Spending ¹	358,300
Gross Planned Spending	3,341,574
Plus: Services Received Without Charge	
Accommodation Provided by Public Works and Government Services Canada (PWGSC) ²	220,000
Employer's Share of Employee Benefit Costs and Insurance Premiums Provided by Treasury Board Secretariat	143,978
Legal Services Provided by Justice Canada	56,162
Audit Services by the Office of the Auditor General	5,000
Workers' Compensation Benefits coverage Provided by Human Resources Development Canada	2,492
Total Services Received Without Charge	427,632
Less: Respendable Revenue ³	171,709
Less: Non-respendable Revenue	326,149
2001-2002 Net Program Cost (Total Planned Spending)	3,271,348
¹ For details, see the Financial Spending Plan table.	
² The responsibility for accommodation will be transferred to the CCRA from PWGSC. The resources associated with the transfer are currently under negotiation.	
³ Includes Respendable Revenue — Pursuant to the <i>CCRA Act</i> .	

Section VI – Other Information

6.1 Business Line Outputs

Tax Services

Figure 1: Public Enquiries

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Public Enquiries by Agents (000's)	19,122	19,295	19,014	19,245
Public Enquiries via Automation (000's)	9,927	11,000	11,000	11,000
Total Enquiries (000's)	29,049	30,295	30,014	30,245
Associated FTE's	2,654	2,678	2,639	2,671

Figure 2: Tax Filers by Type

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
(000's)				
Individuals and Trusts ¹	23,405	23,776	24,128	24,485
Corporations	1,294	1,423	1,481	1,536
Goods and Services ²	2,102	2,244	2,393	2,548
Total Tax Filers	26,801	27,443	28,002	28,569
Associated FTE's	6,358	5,875	5,686	5,731
Tax Filers per FTE	4,215	4,671	4,926	4,985

1 Includes Trust Returns: 450,000 in 2000-2001; 500,000 in 2001-2002, in 550,000 2002-2003 and 600,000 in 2003-2004.

2 Excludes tax filers registered in the province of Quebec: 2000-2001 – 523; 2001-2002 - 540; 2002-2003 - 556; 2003-2004 —572.

Figure 3: Processing Review of Individual Returns, Additional Tax Assessed ¹

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Returns Reviewed (000's)	720	720	720	720
Additional Tax Assessed (\$000's)	85,000	85,000	85,000	86,700

1 Includes additional federal and provincial taxes assessed.

Figure 4: Matching of Individual Returns, Additional Tax Assessed ¹

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003 ³	Planned 2003-2004 ³
Returns Reviewed (000's)	1,590	1,590	1,790	1,790
Additional Tax Assessed (\$000's) ²	230,000	230,000	270,000	270,000

1 Includes both manual and computer assisted and fully automated matching.

2 Includes additional federal and provincial taxes assessed.

3 The introduction of T3 Matching will result in an additional 200,000 reviews and an estimated \$40M in recoveries

Figure 5: Call Centre Planned Production and Resource Utilisation

	Forecasted 2000-01	Planned 2001-02	Planned 2002-03	Planned 2003-04
Calls placed/answered (000s)	2,037	2,037	2,037	2,037
Number of accounts resolved/arranged (000s)	617	617	617	617
Value of accounts resolved/arranged (\$000s)	1,600,000	1,600,000	1,600,000	1,600,000
Associated FTEs	251	251	251	251

Figure 6: Annual Intake and Closing of Accounts Receivable ¹

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
<u>Annual Intake</u>				
Number of Accounts	538,190	548,954	559,933	571,132
Total Amount (\$000's)	8,997,640	10,322,500	10,838,625	11,380,556
<u>Annual Closings</u>				
Collections:				
Number of Accounts	181,676	172,368	168,538	165,984
Total Collections (\$000's)	7,592,747	7,394,291	7,468,234	7,542,917
Other Closings: ²				
Number of Accounts	272,513	258,552	252,806	248,976
Total Amount (\$000's)	750,931	731,304	738,617	746,003
Total Closings:				
Number of Accounts	454,189	430,920	421,344	414,960
Total Amount (\$000's)	8,343,678	8,125,595	8,206,851	8,288,919
Associated FTE's	3,606	3,192	3,192	3,192
Total Closings (Number of Accounts) per FTE	126	135	132	130
Total Collections per FTE (\$000's)	2,106	2,317	2,340	2,363
¹ Tax services office accounts only; excludes routine accounts actioned by way of computerized collection notices, the Collections Call Centre, and Ministère du revenu du Québec activities with respect to GST. ² "Other Closings" include accounts written off as uncollectible; and other sundry work disposal measures.				

Figure 7: Employer Accounts Program

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004	Planned 2004-2005
Number of Employer Accounts	1,399,000	1,446,000	1,494,000	1,544,000	1,683,000
Gross Employer Remittances of Income Tax, Canada Pension Plan Contributions, and Employment Insurance Premiums (\$000)	146,021,160	148,941,583	151,920,415	154,958,823	158,058,000
Number of Field Examinations/Office Reviews ¹	556,958	556,958	641,607	657,095	677,666
Coverage Rate	39.8%	38.5%	42.9%	42.5%	40.3%
Associated FTE's (includes overtime)	758	809	962	991	1,026
Additional Amounts Assessed (\$000)	653,501	653,501	809,838	831,683	856,755
Additional Amounts Assessed per FTE (\$000)	862	808	842	839	835
Taxable Benefits and Unreported Salary Income (\$000)	112,813	112,813	112,813	112,813	112,813
Routine Account Support FTE	268	268	268	268	268
Number of Accounts Reviewed at Tax Centre	230,022	230,022	230,022	230,022	230,022
Number of Pension Audits Completed	7,107	7,107	7,107	7,107	7,107
Number of Amended Statements of Earnings (T4s)	58,436	58,436	58,436	58,436	58,436
Associated FTE's (includes overtime)	35	35	35	35	35
Audits per FTE	205	205	205	205	205
¹ Includes payroll examinations carried out in the field as well as tax services office enforcement actions.					

Figure 8: Goods and Services Tax/Harmonized Sales Tax Program – Tax Service Offices

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004	Planned 2004-2005
Number of GST/HST Registrants	2,138,648	2,257,226	2,385,785	2,523,300	2,750,397
Number of GST/HST Office Reviews	284,985	284,985	422,830	422,830	438,494
Associated FTE's (includes overtime)	148	169	228	228	239
Reviews per FTE	1,926	1,686	1,855	1,855	1,835
Additional Amounts Collected (\$000)	423,268	423,268	502,562	502,562	520,277
Additional Amounts Collected per FTE (\$000)	2,860	2,505	2,204	2,204	2,177
Number of GST/HST Examinations	20,819	20,819	28,765	28,765	30,140
Dollars Collected (\$000)	30,576	30,576	38,807	38,807	40,232
Associated FTE's	70	77	104	104	110
Additional Amounts Collected per Examination (\$000)	1,469	1,469	1,349	1,349	1,335

Figure 9: Canada Pension Plan and Employment Insurance Rulings

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Rulings Intake ¹	82,460	80,538	80,933	81,339
Completions	81,635	79,733	80,124	80,526
Closing Inventory	7,882	7,882	8,691	8,691
Associated FTE's	326	302	304	304
Completions per FTE	250	264	264	265
Completions as a % of Intake	99%	99%	99%	99%

¹ Tax services office and tax centre workloads only.

Figure 10: Income Tax Rulings and Interpretations

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Advance Rulings Completed	325	350	350	350
Written Interpretations	3,000	3,150	3,250	3,400
Telephone Interpretations	19,000	19,500	20,000	20,500
Total Rulings and Interpretations	22,325	23,075	23,690	24,305
Associated FTE's (includes overtime)	96	100	100	100
Fees Collected from Advance Rulings (\$Ms)	1.5	2.0	2.0	2.0

Figure 11: GST/HST Rulings and Interpretations

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Written Interpretations and Rulings	4,500	3,800	3,800	3,800
Verbal Interpretations	147,000	150,000	150,000	150,000
Total Interpretations and Rulings	150,500	153,800	153,800	153,800
Associated FTE's (includes overtime)	274	297	297	286

Figure 12: Verification and Enforcement

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
FTEs	9,258	9,639	10,280	10,752
Files audited (Cases Audited)	273,001	286,106	309,675	329,119
Investigations	2,466	2,957	3,390	3,818
Non-Filers - Returns Obtained	537,451	-	-	-
Non-Resident Returns Processed	336,455	384,700	384,700	384,700
Other International Tax Actions	352,211	454,421	539,731	539,731
GST Domestic Rebates Processed	250,000	-	-	-
Total Fiscal Impact (\$ millions) ¹	5,572.6	5,262.4	5,612.9	5,873.6

- 1 The Non Filer, Registrant Identification, Benefits from Employment Income Audit and GST rebates programs have migrated to the Assessment and Collections Branch as of April 1, 2001. Please refer to Figure 13 for data related to these programs.
- 2 Total fiscal impact includes federal and provincial tax (participating provinces only), federal tax refunds offset or reduced, interest and penalties, and present value of future tax assessable. It should be noted that actual amounts billed or refunded may be different due to availability of taxpayer requested adjustments, or appeals or write-offs of uncollectable amounts.
- 3 Full Time Equivalent (FTE) utilization represents all FTE's utilized to conduct direct and indirect program activities.

Figure 13 : Non-filer/Non-registrant Program

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Non-filer Program - number of returns/claims obtained	537,451	537,451	537,451	537,451
Associated FTE	653	653	653	653
Returns/claims per FTE	823	823	823	823
Net fiscal impact of compliance action (\$000)	549,183	549,183	549,183	549,183
Non-registrant Program - number of returns/claims obtained	6,792	6,792	6,792	6,792
Associated FTE	85	85	85	85
Returns/claims per FTE	80	80	80	80
Net fiscal impact of compliance action (\$000)	43,307	43,307	43,307	43,307

Customs Services

Figure 14: Travellers

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Travellers Processed (000's) ¹	111,674	113,167	114,752	116,435
Compliance Rate: ²				
Air	93%	93%	93%	93%
Highway	98%	98%	98%	98%
Client Satisfaction ³	93%	93%	93%	93%

- 1 Individuals entering Canada and reporting to customs by any mode.
- 2 Travellers, by mode, who comply with the laws administered by Customs. This measure is a result of statistical sampling carried out systematically at the points of entry across the country.
- 3 Travellers who, when surveyed, indicate that they are reasonably to very satisfied with the service they received.

Figure 15: Percentage of Traveller Volumes Processed at CANPASS Highway¹

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
CANPASS Highway	26%	28%	30%	32%

- 1 National expansion of CANPASS will be dependent on the outcome of the Harmonized Highway Pilot Project (NEXUS) which is being implemented in fiscal year 2000-2001. An evaluation of this pilot project will be completed 6 - 12 months after implementation, and National expansion will be based on the findings and recommendations in this evaluation report.

Figure 16: Commercial

(000's)	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Releases Processed ¹	10,747	11,113	11,479	11,844
Entry Accounting Documents Processed ²	13,336	14,018	14,699	15,381
Postal Shipments Assessed ³	1,900	1,900	1,900	1,900
Courier Shipments Released ⁴	10,312	11,133	11,953	12,774
Courier Shipments Released less than \$20	14,426	15,212	15,998	16,783
<p>1 Commercial shipments arriving by highway, air, rail, and marine modes and presented for release, including all release requests received and Advanced Shipping Notifications (ASN's).</p> <p>2 Customs Accounting forms (B3s) processed.</p> <p>3 Customs Postal Import forms (E14s) processed.</p> <p>4 Courier shipments released with a value greater than \$20 and less than \$1,600, and all courier shipments released under Order-in-Council.</p>				

Figure 17: Percentage of Electronic Data Interchange Machine Releases

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
ACROSS Machine Releases	60%	70%	70%	70%

Figure 18: Contraband

(\$000's)	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Contraband Seizures ¹ Value	450,000	500,000	500,000	500,000
1 Contraband Seizures Value includes drugs, alcohol, jewellery, and tobacco.				

Figure 19: Appraisal and Adjustment

(000's)	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Number of Entry Accounting Documents	13,336	14,018	14,699	15,381
Number of Commodity Declarations Presented	40,131	42,204	44,274	46,347
Adjustments Processed	173	173	173	170

Figure 20: Interpretative Policy Determination and Appeals - Acceptance of Final CCRA Decisions ¹

Percentage (%)	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Accepted	96	96	96	96
Upheld by External Tribunal	2	2	2	2
Overtured by External Tribunal	2	2	2	2
1 Includes decisions which are potentially appealable to an external body, where the final CCRA decision does not fully agree with the appellant's contention.				

Benefit Programs and Other Services**Figure 21: Federal Benefit Programs**

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Canada Child Tax Benefit -Millions of Payments	34.6	34.3	33.9	33.6
Canada Child Tax Benefits - \$ Billion	6.8	7.4	8.0	8.6
GST/HST Credit - Millions of Payments	33	33	33	33
GST/HST Credit - \$ Billion	2.8	2.8	2.8	2.8

Figure 22: Provincial and Territorial Programs

Provincial/Territorial Program	2000-2001 Forecast Total Recipients (000)	2000-2001 Forecast Benefits Paid (\$ million)
Alberta Family Employment Tax Credit	319	78.2
British Columbia Family Bonus	2,434	233.9
New Brunswick Child Tax Benefit	455	19.1
Newfoundland and Labrador Child Benefit	249	8.2
Newfoundland Harmonized Sales Tax Credit	115	10.9
Northwest Territories Child Benefit	34	2.2
Nova Scotia Child Benefit	414	19.6
Nunavut Child Benefit (July '99 - Mar '00)	33	2.2
Saskatchewan Child Benefit	502	60.8
Saskatchewan Sales Tax Credit	549	26.0
Yukon Child Benefit (Oct '99 - Mar '00)	15	0.6
Totals	5,119	461.7

Figure 23: Disability Tax Credit (DTC)

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
DTC new claims processed (000)	180	269	274	279
Associated FTE	120	188	194	200
Net Claims for DTC on tax return (000)	600	620	620	620
Net Value of Federal Tax - (\$000s)	275,000	310,000	310,000	310,000

Appeals

Figure 24: Summary of Annual Intake of Objections, Determinations, Adjudications and Appeals, and Associated FTE

	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Income Tax Objections and Appeals	52,500	57,000	62,000	64,000
GST/Excise Objections and Appeals	4,800	5,100	5,300	5,400
CPP-EI Appeals	7,300	8,200	9,300	9,300
Customs Adjudications	3,300	3,600	4,500	4,500
Trade Administration Disputes ¹	4,100	3,600	3,100	3,100
Voluntary Disclosures	2,200	2,300	2,300	2,300
Associated FTE	1,196	1,293	1,350	1,390

¹ Forecast reductions from the anticipated impact of tariff simplification, reduction in duty rates and move to a single level of appeal.

6.2 Establishing and Improving Service Standards

Through our service standards, we publicly state the level of performance the CCRA is committed to and, correspondingly, that Canadians can reasonably expect to encounter when dealing with us. From the length of time it takes to process a tax return or a traveller at the border, to how long it takes us to contact a client after an enquiry, the CCRA must have the mechanisms in place to clearly report back to Canadians how well we are meeting the expectations set out in our 31 existing service standards and those we have under development. It is our intention to ensure a consistent and co-ordinated approach to the design, development, implementation, reporting, and review of service standards in the agency.

Service Standards in 2001-2002

	New Standards	Improvements to existing standards
Tax Services	<p>Process 85% of T2 Corporation Income Tax returns and T2 taxpayer requested adjustments within 25 days</p> <p>Process the remaining 15% of T2 returns and T2 taxpayer requested adjustments within 50 days</p> <p>Issue monthly statement of accounts to corporations</p> <p>Review pension plan amendments for compliance with the <i>Income Tax Act</i> within nine months</p> <p>Review employer requests for funding of registered pension plans within nine months</p>	
Customs Services	Pilot developmental standards for First Tier Automated Customs Information System (ACIS)	Pre-Arrival Review System/Electronic Data Interchange – revisions to ensure coherence between performance monitoring and wording of standard
Benefit Programs and Other Services	Account maintenance (written correspondence) and Validation and Control service standards under development will be completed	
Appeals	30-day meaningful first contact for objections and disputes	

6.3 Listing of Statutes

(Acts under the responsibility of the Minister of National Revenue, including certain acts for which the Minister of National Revenue has a role.)

Canada-Chile Free Trade Agreement Implementation Act	S.C. 1997, c. 14
<i>Canada Customs and Revenue Agency Act</i>	<i>S.C. 1999, c. 17</i>
Canada-Israel Free Trade Agreement Implementation Act	S.C. 1996, c. 33
<i>Canada Pension Plan</i>	<i>R.S., c. C-8 (Part I)</i>
<i>Canada-United States Free Trade Agreement Implementation Act</i>	<i>S.C. 1988, c. 65</i>
<i>Children's Special Allowances Act</i>	<i>S.C. 1992, c. 48 (Schedule)</i>
<i>Copyright Act</i>	<i>R.S., c. C-42 (s. 44.1)</i>
<i>Customs Act</i>	<i>R.S., c. 1 (2nd Supp.)</i>
<i>Customs Tariff</i>	<i>S.C. 1997, c. 36</i>
<i>Customs and Excise Offshore Application Act</i>	<i>R.S., c. C-53</i>
<i>Employment Insurance Act</i>	<i>S.C. 1996, c. 23</i> <i>(Parts IV and VII)</i>
Excise Act	R.S., c. E-14
<i>Excise Tax Act (includes GST/HST)</i>	<i>R.S., c. E-15</i>
<i>Export Act</i>	<i>R.S., c. E-18</i>
<i>Export and Import Permits Act</i>	<i>R.S., c. E-19</i>
<i>Federal-Provincial Fiscal Arrangements Act</i>	<i>R.S., c. F-8</i>
<i>Firearms Act</i>	<i>S.C., 1995, c.39</i>
<i>Foreign Missions and International Organizations Act</i>	<i>S.C. 1991, c. 41</i>
<i>Importation of Intoxicating Liquors Act</i>	<i>R.S., c. I-3</i>
<i>Income Tax Act</i>	<i>R.S., c. 1 (5th Supp.)</i>
<i>Income Tax Application Rules</i>	<i>R.S., c. 2 (5th Supp.)</i>
<i>Income Tax Conventions Interpretation Act</i>	
<i>North American Free Trade Agreement Implementation Act</i>	<i>S.C. 1993, c. 44</i>
<i>Petroleum and Gas Revenue Tax Act</i>	<i>R.S., c. P-12</i>
<i>Privileges and Immunities (North Atlantic Treaty Organisation) Act</i>	<i>R.S., c. P-24</i>
<i>Proceeds of Crime (Money Laundering) Act</i>	<i>S.C. 2000, c. 17 (ss. 25 to 39)</i>
<i>Special Import Measures Act</i>	<i>R.S., c. S-15</i>
<i>Tax Rebate Discounting Act</i>	<i>R.S., c. T-3</i>
<i>Trade-marks Act</i>	<i>R.S., c. T-13 (ss. 53 to 53.3)</i>
<i>World Trade Organization Agreement Implementation Act</i>	<i>S.C. 1994, c. 47</i>