



ESTIMATES

Tax Court of Canada

**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.

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Estimates**

Report on Plans and Priorities

Approved

The Hon. Anne McLellan
Minister of Justice and Attorney General of Canada

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Section I: Registrar's Message

I am pleased to present the Report on Plans and Priorities for fiscal year 2001-02 for the Tax Court of Canada. This report reflects our new Planning, Reporting and Accountability Structure (PRAS) which has been approved by Treasury Board.

This report will enable you to ascertain the progress we have made, assess whether the steps taken thus far are consistent with our mandate, vision, mission and strategic priorities, and determine what remains to be done to meet our goal of providing the citizens of Canada with an accessible, effective, fair and independent Court.

Over the past year, the Tax Court of Canada has enhanced the content of its Internet site by gradually adding its reasons for judgment. The next two years will be devoted primarily to the harmonization of our site based on the standards published by Treasury Board in June 2000. We will also be incorporating any other relevant information that might meet the growing needs of Canadians. We will continue to evaluate technological possibilities as regards the incorporation of the Court's sittings schedule and as regards the electronic exchange of information on appeal files.

To enable the Tax Court of Canada to deliver top-quality services to Canadians at all times, we will also be on the look-out for administrative and legal (rules and procedures) best practices to ensure that the Court is constantly at the forefront in these areas and that it is known for its expertise.

Since its creation in 1983, the Court, through its capacity to adapt to change and its excellent staff who are committed to client service, has been able to carve out a prominent place for itself in the Canadian judicial system. These same qualities will enable us to meet the major challenges awaiting us in the coming months while honouring our commitments to all Canadians.

R. P. Guenette

**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 Tax Court of Canada.

To the best of my knowledge, the information:

- Accurately portrays the TCC's mandate, plans, 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 departmental information and management systems.

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

The Planning and Reporting 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: _____

R. P. Guenette
Registrar

Date: _____

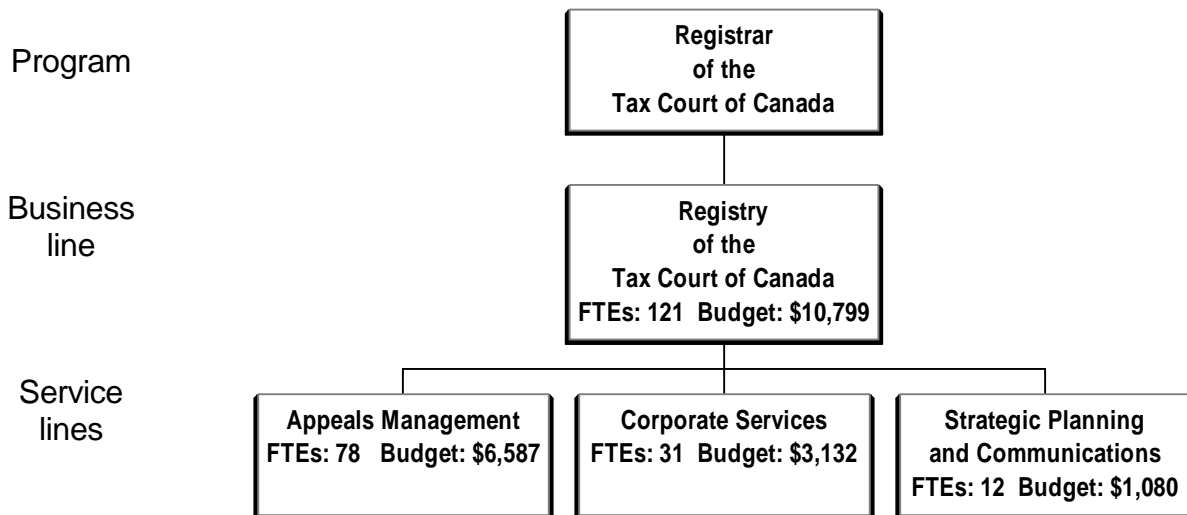
Section II: Tax Court of Canada Overview

A. Mandate, Roles and Responsibilities

The Tax Court of Canada has exclusive original jurisdiction to hear and determine references and appeals to it on matters arising under the *Income Tax Act*, the *Canada Pension Plan*, the *Old Age Security Act*, the *Petroleum and Gas Revenue Tax Act*, the *Employment Insurance Act* (formerly the *Unemployment Insurance Act*), Part IX of the *Excise Tax Act*, and the *Cultural Property Export and Import Act*. The Court also has exclusive jurisdiction to hear and determine appeals on matters arising under the *War Veterans Allowance Act* and the *Civilian War-related Benefits Act* and referred to in section 33 of the *Veterans Review and Appeal Board Act*.

The Tax Court of Canada is committed to providing the public with an accessible and efficient appeal process and to working together to maintain a fair and independent Court. In order to be able to perform its functions adequately, the Court consists of one business line, the Registry, which is divided into three service lines: the Appeals Management Directorate, the Corporate Services Directorate and the Strategic Planning and Communications Directorate.

Business Line of the Tax Court of Canada



B. Program Objective

The program objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

The Tax Court of Canada's program objective is linked to the following four strategic priorities:

1. to improve the effectiveness of the Court's appeal process;
2. to improve public access to the Court and its services;
3. to improve service delivery; and
4. to ensure the judicial independence of the Court.

C. External Factors Influencing the Tax Court of Canada

Over the next few months, various external factors will have a decisive impact on the Court.

We will have to respond to a growing number of requests from our clients and from the Canadian public to be able to access information through our Internet site. Canadians would like to be able to consult the Court's judgments "on line". They would also like to be able to consult the Court's sitting schedule and to have access to a wider variety of information on the Court.

Finally, the uncertainty surrounding the creation of a new courts administration service for the Tax Court of Canada, the Trial Division of the Federal Court of Canada, the Federal Court of Appeal and the Court Martial Appeal Court is one of the challenges the Tax Court of Canada will face over the next few months. Due to the adjournment of the House and to the fall 2000 federal election, the bill to create the Courts Administration Service did not pass second reading in the House of Commons. We hope that the consolidation bill will be passed quickly once the House of Commons resumes its work in February 2001.

D. Planned Spending

(\$ thousands)	Forecast Spending 2000-2001*	Planned Spending 2001-2002	Planned Spending 2002-2003	Planned Spending 2003-2004
Budgetary Main Estimates	11,471	10,799	10,414	10,429
Non-Budgetary Main Estimates	-	-	-	-
Less: Respendable revenue	-	-	-	-
Total Main Estimates	11,471	10,799	10,414	10,429
Adjustments to Planned Spending**	619	-	-	-
Net Planned Spending	12,090	10,799	10,414	10,429
Less: Non-respendable revenue	550	550	550	550
Plus : Cost of services received without charge	3,510	3,047	3,500	3,200
Net Cost of Program	15,050	13,296	13,364	13,079
Full Time Equivalents	116	120	121	121

* Reflects the best forecast of total planned spending to the end of the fiscal year.

** Adjustments are to accommodate approvals obtained since the Annual Reference Level Update (ARLU) exercise and include Budget initiatives.

Section III: Plans, Results and Resources

A. Business Line Objective

The Tax Court of Canada consists of a single business line: the Registry. The objective of this business line is to ensure the operation of an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

B. Business Line Description

Registry of the Tax Court of Canada

This main business line provides Canadians with the right to an accessible court of record for hearing cases in areas involving taxation and other federal programs such as the Canada Pension Plan, Employment Insurance and Old Age Security.

Provides a range of services to the Court through the following services lines:

- Appeals Management – This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate Services – This service line provides the Registry with support in the areas of finance, administration, security, library, human resources and information technology. Corporate Services must be able to provide its clients with effective, low-cost management and administrative services capable of supporting the Court's strategic policies.
- Strategic Planning and Communications – This service line provides the Registry with support in the areas of strategic planning, communications, legal information services and editing and revising services. Through various reports to Parliament, Strategic Planning and Communications measures and monitors the extent to which the Court has honoured its principal results-based commitments to Canadians. The Canadian public is informed of results in this area through the effective and efficient communication of information using state-of-the art technology.

The Court, with its Headquarters in Ottawa, ordinarily consists of the Chief Judge, the Associate Chief Judge and 20 other judges. At present, however, two judgeships are vacant. In addition, to ensure the expeditious hearing of appeals, the Chief Judge may, with the approval of the Governor in Council, appoint deputy judges. There are currently 10 deputy judges at the Court. Finally, the Court has three supernumerary judges at present.

The Chief Judge is responsible for the apportionment of work among the judges and the assignment of individual judges to specific sittings of the Court. The Court

has its own court accommodations in Vancouver, London, Toronto, Ottawa and Montreal, and shares accommodations with the Federal Court of Canada in Edmonton, Calgary, Winnipeg, Quebec City, Halifax and Fredericton. In other locations, the Court uses provincial court accommodations, where available, leases commercial accommodation or partners with other levels of government.

The Registrar, as deputy to the Commissioner for Federal Judicial Affairs through a delegation of authority under subsection 76(2) of the *Judges Act*, is the deputy head of the Tax Court of Canada. The Commissioner for Federal Judicial Affairs reports to the Minister of Justice. The Registrar, as the principal officer of the Court, is responsible for the executive direction of the Court.

The Registry provides administrative services to the Tax Court of Canada. It provides internal services in drawing up the hearings schedule, which it discusses with the Chief Judge and the other judges of the Court. The Registry also provides the public and litigants with information and advice relating to the Court's rules of procedure.

C. Key Results Commitments, Planned Results, Related Activities and Resources

The Tax Court of Canada is committed to provide Canadians with a fair treatment of litigants and the effective stewardship of public funds through an efficient court of record for hearing cases related to income tax and other federal programs, such as the Canada Pension Plan, Employment Insurance and Old Age Security.

This commitment is demonstrated by:

1. A timely, cost-effective appeal process supported by the most advanced computer technology;
2. Client satisfaction with the efficiency of the appeal process and the appeal process and the ease of consultation of the Court's rules, which will be measured by conducting ad hoc surveys and applying services standards;
3. Equal access for all Canadians who wish to file appeals to the Tax Court of Canada;
4. Effective and efficient administration of the Court.

Key Results Commitments

- . A timely, cost-effective appeal process supported by the most advanced computer technology
- . Equal access for all Canadians who wish to file appeals to the Tax Court of Canada

Planned Results

a) Government on Line – Court's Internet Site

In 2000, the Court's judgments were gradually incorporated into our Internet site in response to a very high demand from our clients. Over the next few years, we will continue to incorporate judgments rendered between 1997 and 2000.

Furthermore, to comply with the new standards published by Treasury Board in June 2000 for the standardization of the federal government's Internet sites, the "look" of the Court's Internet site will be modified between now and December 31, 2002.

The unit of the Court responsible for communications will take advantage of this opportunity to diversify the information at our Internet site. We intend to add information on the history of the Court, the Court's performance indicators, reports of public interest, such as the Report on Plans and Priorities and the Court's Departmental Performance Report, and information on the Law Clerk Program.

Over the next few months, we will be giving priority to the expansion of our Internet site. All the Court's service lines will be co-ordinating their efforts:

1. to evaluate the technological possibilities and draw up a timetable for incorporating the sitting schedule into our site so that Canadians from all parts of the country will be able to consult it and find out when the TCC will be sitting in their region;
2. to evaluate the technological possibilities and draw up a timetable for implementing the electronic transmission of documents between the TCC and appellants or their representatives, which will enable us to improve the service we provide to Canadians by accelerating the administrative process and enabling the Court to dispose of cases more expeditiously; and
3. to ensure that any other relevant information is quickly incorporated into our site.

At the Court, it is our opinion that as a result of equal access to this information, all Canadians who are considering an appeal to the Tax Court of Canada will benefit from easier and quicker access to our services.

Key Result Commitment

Client satisfaction with the efficiency of the appeal process and the appeal process and the ease of consultation of the Court's rules, which will be measured by conducting ad hoc surveys and applying services standards

Planned Results

a) Service to Clients

Now that we have developed our performance indicators, we will be drafting and implementing our service standards, which will be based on the results of our client satisfaction survey.

Key Result Commitment

Effective and efficient administration of the Court

Planned Results

a) Strategic Planning

The Tax Court of Canada will continue to work on improving its strategic planning and decision-making processes by developing operational plans that are closely linked to the achievement of its strategic objectives and to specific priorities.

b) Administration – Comptrollership

The Financial Information Strategy (FIS) implementation is on schedule and will be implemented on April 1, 2001.

c) Resources

The Court will be dealing with the appointment of new judges to positions that have been vacant for some time. As we approach a full complement of judges, additional resources will be required to handle the associated increase in support costs such as: court reporter and registrar contracts, translation of decisions and office accommodation.

A November 1999 Federal Court decision has resulted in a requirement for the Tax Court of Canada to translate all of its decisions. Previously, a priority system was utilized so that not all decisions were available quickly. This new translation requirement will begin in earnest during the 2001-2002 fiscal year and will require funding.

Section IV: Financial Information

Table 4.1: Source of Non-Respendable Revenue

(\$ thousands) Registry of the Tax Court of Canada	Forecast Revenue 2000-2001*	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
Appeal fees	520	430	530	530
Sale of judgments	30	20	20	20
Total Non-Respendable Revenue	550	550	550	550

* Best estimate of total planned revenue to the end of the fiscal year.

Table 4.2: Net Cost of Program for 2001-2002

	Registry of the Tax Court of Canada
(\$ thousands)	
Net Planned Spending	10,799
Plus: Services Received without Charge	
Accommodation provided by Public Works and Government Services Canada (PWGSC)	2,639
Contributions covering employees' share of employees' insurance premiums and expenditures paid by TBS	408
	13,846
Less: Respendable Revenue	---
Less: Non-respendable Revenue	550
2001-2002 Net Cost of Program	13,296

Section V: Other Information

Table 5.1: Legislation Administered by the Tax Court of Canada

The Tax Court of Canada has authority to hear cases on matters arising under the following Acts:	
<i>Income Tax Act</i>	R.S.C. 1985, c. 1 (5th Supp.), as amended
<i>Canada Pension Plan</i>	R.S.C. 1985, c. C-8, as amended
<i>Old Age Security Act</i>	R.S.C. 1985, c. O-9, as amended
<i>Petroleum and Gas Revenue Tax Act</i>	R.S.C. 1985, c. P-12, as amended
<i>Unemployment Insurance Act (repealed)</i>	R.S.C. 1985, c. U-1, as amended
<i>Employment Insurance Act (Part IV)</i>	S.C. 1996, c. 23, as amended
<i>Excise Tax Act (Part IX)</i>	R.S.C. 1985, c. E-15, as amended
<i>Cultural Property Export and Import Act</i>	R.S.C. 1985, c. C-51, as amended
<i>War Veterans Allowance Act</i>	R.S.C. 1985, c. W-3, as amended
<i>Civilian War-related Benefits Act</i>	R.S.C. 1985, c. C-31, as amended
<i>Veterans Review and Appeal Board Act</i>	S.C. 1995, c. 18, as amended

Table 5.2: Contacts for Further Information

Further information on the strategic planning portion of this document can be obtained by contacting:
<p>Diane Potvin Director, Strategic Planning and Communications Directorate Tax Court of Canada 200 Kent Street, 4th Floor Ottawa, Ontario K1A 0M1</p>
Further information on the financial portion of this document can be obtained by contacting:
<p>Bruce Shorkey Director, Finance and Materiel Management Services Corporate Services Directorate Tax Court of Canada 200 Kent Street, 4th Floor Ottawa, Ontario K1A 0M1</p>