



ESTIMATES

# Tax Court of Canada

## Performance Report

For the period ending  
March 31, 2000

Canada

## **Improved Reporting to Parliament Pilot Document**

The Estimates of the Government of Canada are structured in several parts. Beginning with an overview of total government spending in Part I, the documents become increasingly more specific. Part II outlines spending according to departments, agencies and programs and contains the proposed wording of the conditions governing spending which Parliament will be asked to approve.

The *Report on Plans and Priorities* provides additional detail on each department and its programs primarily in terms of more strategically oriented planning and results information with a focus on outcomes.

The *Departmental Performance Report* provides a focus on results-based accountability by reporting on accomplishments achieved against the performance expectations and results commitments as set out in the spring *Report on Plans and Priorities*.

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## Foreword

On April 24, 1997, the House of Commons passed a motion dividing on a pilot basis the *Part III of the Estimates* document for each department or agency into two separate documents: a *Report on Plans and Priorities* tabled in the spring and a *Departmental Performance Report* tabled in the fall.

This initiative is intended to fulfil the government's commitments to improve the expenditure management information provided to Parliament. This involves sharpening the focus on results, increasing the transparency of information and modernizing its preparation.

The Fall Performance Package is comprised of 83 Departmental Performance Reports and the President's annual report, *Managing for Results 2000*.

This ***Departmental Performance Report***, covering the period ending March 31, 2000 provides a focus on results-based accountability by reporting on accomplishments achieved against the performance expectations and results commitments as set out in the department's *Report on Plans and Priorities* for 1999-00 tabled in Parliament in the spring of 1999.

Results-based management emphasizes specifying expected program results, developing meaningful indicators to demonstrate performance, perfecting the capacity to generate information and reporting on achievements in a balanced manner. Accounting and managing for results involve sustained work across government.

The government continues to refine its management systems and performance framework. The refinement comes from acquired experience as users make their information needs more precisely known. The performance reports and their use will continue to be monitored to make sure that they respond to Parliament's ongoing and evolving needs.

This report is accessible electronically from the Treasury Board Secretariat Internet site: <http://www.tbs-sct.gc.ca/rma/dpr/dpre.asp>

Comments or questions can be directed to the TBS Internet site or to:

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**TAX COURT OF CANADA  
(TCC)**

**DEPARTMENTAL PERFORMANCE REPORT**

For the period  
ending  
March 31, 2000

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

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## **SECTION I: MESSAGE FROM THE REGISTRAR**

The Tax Court of Canada has committed itself to participating in improving the Canadian judicial system to ensure that it meets the needs of today's society – in other words, to ensure that it is modern, accessible, timely and affordable.

Over the past years, the Court has focussed its efforts on the implementation of its new automated appeals management system (Appeals System Plus) and on preventing millennium bug problems. In the coming months, the Court will place greater emphasis on making its Internet site even more user-friendly and improving the accessibility of information on the site. Additionally, in order to win the confidence of the Canadian public, the Court shall continue to promote a transparent accountability process while at the same time upholding the fundamental principle of judicial independence.

Neither the creation of a courts administration service to meet the administrative needs of the Tax Court of Canada and the Federal Court of Canada nor the elevation of the Tax Court of Canada to superior court status took place as expected in 1999-2000. The changes resulting from the creation of the courts administration service will of course have a major impact on the Court's organizational structure and on the everyday life of its employees.

As we await the start of the amalgamation process, our greatest challenge is to continue to provide the high quality of services to which our clients are accustomed. This may prove to be difficult, but success will be achieved thanks to the pride, motivation and professionalism which are the hallmarks of TCC employees.

Since its creation in 1983, the Court has been able to make a prominent place for itself in the Canadian judicial system because of its great capacity for adapting to change and the excellence of its staff, who are highly committed to client service. These same qualities will enable us to meet the challenges awaiting us in the coming months while honouring our commitments to all Canadians.

R.P. Guenette

## **SECTION II: DEPARTMENTAL OVERVIEW**

### **1. Mandate, mission, vision**

#### **a) Mandate**

The Tax Court of Canada has exclusive original jurisdiction to hear and determine references and appeals 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 *Unemployment Insurance Act*, the *Employment Insurance Act*, Part IX of the *Excise Tax Act* and the *Cultural Property Export and Import Act*. The Court also has exclusive original jurisdiction to hear and determine appeals on matters arising under the *War Veterans Allowance Act* and the *Civilian War-related Benefits Act* as referred to in section 33 of the *Veterans Review and Appeal Board Act*.

#### **b) Mission**

We are committed to providing the public with an accessible and efficient appeal process and to working together to maintain a fair and independent court.

#### **c) Vision**

We would like the TCC to be recognized nationally and internationally as a self-governing and avant-garde body that distinguishes itself by the excellence of its services, its highly skilled work force, the efficiency with which it communicates with its partners, clients and employees, its use of the most advanced technology and the straightforwardness of its rules and procedures.

### **2. Departmental Organization**

The Court, which has its Headquarters in Ottawa, consists of the Chief Judge, the Associate Chief Judge, 19 other judges and two supernumerary judges. To ensure that appeals are heard, the Chief Judge may appoint deputy judges with the approval of the Governor in Council. There are currently eleven deputy judges.

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 regional offices in Montréal, Toronto and Vancouver and shares accommodations with the Federal Court of Canada in Edmonton, Calgary, Winnipeg, Québec, Halifax and Fredericton. For income tax appeals, the Court may sit in roughly 40 locations across Canada. For employment insurance appeals, it may sit in over 80 locations across Canada.

The Registrar, who is a deputy of the Commissioner for Federal Judicial Affairs as the result of 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 administration of the Court.

**a) Description of the Business Line: The Registry**

The business line structure described below was approved by the Treasury Board under the Planning, Reporting and Accountability Structure (PRAS) document.

The objective of our Business Line 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.

In addition to its main business line, the Court has the following three service lines: the Appeals Management Directorate, the Corporate Services and the Strategic Planning and Communications Directorate.

**b) Description of the sector of services**

1. 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.

2. Corporate Services

This service line provides the Registry with support in the areas of finance, administration, security, library services, facilities management, human resources and information technology.

3. Strategic Planning and Communications

This service line provides the Registry with support relating to strategic planning, communications, legal information, and editing and revising.





## **SECTION III: DEPARTMENTAL PERFORMANCE**

### **1. Societal Context**

#### **a) Objective**

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.

#### **b) Strategic Priorities**

The Tax Court of Canada's program objective revolves around the following four strategic priorities:

- i) to improve the effectiveness of the Court's appeal process;
- ii) to improve public access to the Court and its services;
- iii) to improve service delivery; and
- iv) to ensure the judicial independence of the Court.

#### **c) Key Co-delivery Partners**

Since our objective is to ensure the independence of the Court, the TCC must not be unduly influenced by other sectors of government.

Nonetheless, the TCC works closely with Public Works and Government Services Canada regarding rental of facilities, issuing contracts, and other administrative services. In addition, the Tax Court of Canada shares certain facilities with the Federal Court of Canada.

Since the TCC is subject to the *Financial Administration Act* and the *Public Service Employment Act*, the Court also works closely with central agencies such as the Public Service Commission for the hiring of its employees and the Treasury Board Secretariat for management guidelines and policies.

#### **d) Social and Economic Factors**

Shortly before the House of Commons rose for the summer, the Bill C-40 for the creation of a Courts Administration Service for the Tax Court of Canada, the Federal Court of Canada, the Federal Court of Appeal and the Court Martial Appeal Court passed first reading. The Bill should be passed into law when the House resumes its work in the fall. In the long term, the amalgamation of administrative services will clearly result in substantial savings

mainly from the sharing of facilities and the termination of certain leases. Savings will also be realized from the sharing of corporate services (informatics, finance, administration and human resources).

## 2. Performance Results Expectations

As indicated in our previous departmental performance reports, the re-engineering of the Tax Court of Canada's services has been our ultimate priority since the 1996-97 fiscal year.

In the coming months, the Court will continue its efforts to make its Internet site even more user-friendly and improve the accessibility of information on the site. We shall also be doing more to win the confidence of the Canadian public by promoting a transparent accountability process while at the same time upholding the fundamental principle of judicial independence. The following table concisely shows our major result commitments.

### CHART OF KEY RESULTS COMMITMENTS

<b>Tax Court of Canada (TCC)</b>		
<b>To provide Canadians with:</b>	<b>Demonstrated by:</b>	<b>Achievements reported in:</b>
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.	<p>A timely cost-effective appeal process supported by the most advanced computer technology.</p> <p>Client satisfaction with the efficiency of the appeal process and the ease of consultation of the Court's rules, which will be measured by conducting ad hoc surveys and applying service standards.</p> <p>Equal access for all Canadians who wish to file appeals to the Tax Court of Canada.</p> <p>Effective and efficient administration of the Court.</p>	Section II of the Departmental Performance Report

### 3. Performance Accomplishment

The Tax Court of Canada is committed to providing 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:

**a) A timely cost-effective appeal process supported by the most advanced computer technology.**

In its 1999-2000 Report on Plans and Priorities, the Tax Court of Canada identified as a priority the implementation of electronic transmission of documents between appellants or their representatives and the Court. We had underestimated the resources required to enhance our automated records management system to be able to take full advantage of storing, retrieving and processing electronic documents. Also, a number of questions related to the security and confidentiality of information were raised. We have therefore decided to adopt a multi-year action plan which will allow us to assess technological possibilities that present themselves and to develop a timetable for implementation which will permit us to deal with problems at the appropriate time.

Not only does our automated Appeals System Plus (ASP) significantly improve our appeal process but it also enabled us to overcome problems related to the Year 2000 while promoting the use of user-friendly advanced technology which facilitates access to information concerning appeals.

The ASP constitutes, among other things, a source of data on the number of appeals filed and disposed of by year or other period, by type of procedure, by Act under the TCC's jurisdiction, and so on.

Over the past fiscal year, 4,472 appeals (see **Table 1**) were filed with the Tax Court of Canada. This represents 1,201 fewer appeals than in the previous fiscal year, a situation readily explained however by the fact that over 1,000 appeals filed in October 1999 related to just one case. That was an exceptional situation which did not recur in 1999-2000.

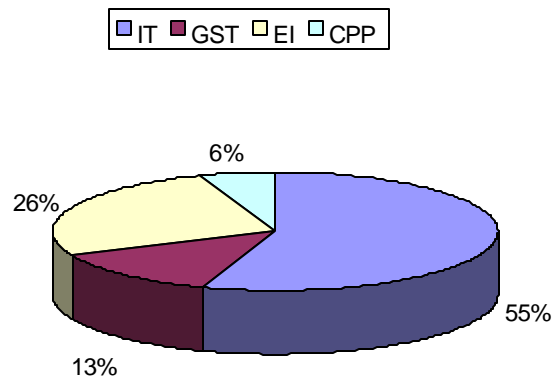
**Table 1** includes as well appeals disposed of in 1999-2000. It should be noted that the figures in the "appeals disposed of" column include not just appeals filed and disposed of in 1999-2000, but also appeals filed in previous years that were disposed of in 1999-2000.

**TABLE 1 APPEALS FILED AND DISPOSED OF  
FISCAL YEAR 1999-2000**

Appeal Types	Appeals Filed	Appeals Disposed of
Income Tax – Informal Procedure	1561	2053
Income Tax – General Procedure	902	1044
Income Tax – Old Procedure	-	20
Goods and Services Tax – Informal Procedure	409	355
Goods and Services Tax – General Procedure	172	115
Employment Insurance	1164	1681
Canada Pension Plan	250	83
Old Age Security Act	12	4
Petroleum and Gas Revenue Act	0	0
War Veterans Allowance Act	0	0
Civilian War-related Benefits Act and the Veterans Review and Appeal Board Act	0	0
Cultural Property Export and Import Act	2	0
<b>Total</b>	<b>4472</b>	<b>5355</b>

**Graph 1**

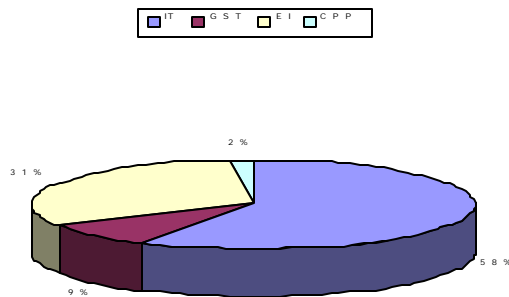
**APPEALS FILED 1999-2000**



As can be seen from **Graph 1**, 55% of the appeals filed with the Tax Court of Canada in 1999-2000 were related to income tax, while 26% were related to employment (formerly unemployment) insurance. These accordingly represent 81% of all appeals filed with the Court.

## Graph 2

APPEALS DISPOSED 1999-2000



Graph 2 shows appeals disposed of in 1999-2000.

Of the 5,355 appeals disposed of by the Tax Court of Canada between April 1, 1999, and March 31, 2000, 295 (5,5%) have been appealed to the Federal Court of Canada.

We note that 58% of the appeals disposed of in 1999-2000 were related to income tax, while 31% were related to employment (formerly unemployment) insurance. These represent 89% of all appeals disposed of during the past fiscal year.

Table 3 presents a range of appeals disposed of during the 1999-2000 fiscal year. It indicates the fiscal years in which the appeals disposed of in 1999-2000 were filed. To sum up, it can be concluded that 60% of the appeals disposed of were filed in either the current or the preceding fiscal year.

Table 3

	Disposed of 1999-2000	Disposed of in 1999-2000 but Filed in			
		1999-2000	1998-1999	1997-1998	Prior to 1997-1998
Income Tax – General	1044	27 (3%)	301 (29%)	466 (45%)	250 (23%)
Income Tax – Informal	2053	257 (13%)	1227 (60%)	463 (23%)	106 (4%)
GST – General	115	10 (9%)	31 (27%)	51 (44%)	23 (20%)
GST – Informal	355	59 (17%)	192 (54%)	80 (23%)	24 (6%)
Employment Insurance	1681	257 (15%)	779 (46%)	532 (32%)	113 (7%)
Canada Pension Plan	83	43 (52%)	40 (48%)		

It can be seen that in total approximately 60% of appeals disposed of were filed during either the current or the previous fiscal year. An important point to bear in mind is that appeals under the general procedure are more complex and take longer to reach their conclusion than appeals under the informal procedure. However, if one considers only appeals disposed of under the informal procedure, it is apparent that 68% of those appeals were filed during either the current or previous fiscal year. These relatively low percentages may be explained chiefly by the fact that several vacant judge's positions have only quite recently been filled. It is important to note that we still have three vacant judge's positions.

**b) Client satisfaction with the efficiency of the appeal process and the case of consultation of the Court's rules, which will be measured by conducting ad hoc surveys and applying service standards.**

Following our first client satisfaction survey, we produced, during the 1999-2000 fiscal year, a brochure explaining the procedure for bringing appeals in employment insurance and Canada Pension Plan matters. This is in addition to the brochure on income tax and GST appeals which we published in 1998-99. So far, the feedback from appellants or their representatives concerning these two brochures has been very positive. We are currently working on a third brochure the subject entitled "A Day at the Tax Court of Canada" which will be aimed primarily at appellants who are representing themselves and are unfamiliar with the legal milieu. The first client satisfaction survey also permitted us to develop more meaningful performance indicators and our service standards (see pages 11 and 12 of this report).

A second client satisfaction survey presently underway at the TCC will enable us to determine the usefulness of the steps taken following the first survey. The new survey will also put us in a position to better assess the appropriateness of our performance indicators and our service standards.

**c) Equal access for all Canadians who wish to file appeals to the Tax Court of Canada.**

In the interest of faster and equal access by all Canadians who are contemplating an appeal to the Tax Court of Canada, the Court's judgments are now available on our Internet site. The electronic publication of our judgments meets a strong demand expressed by Canadians.

In spite of the fact that the Tax Court of Canada has taken steps to ensure ease of access to its premises by persons with disabilities, there was a complaint lodged against the Court in 1999-2000. This complaint was from a hearing-impaired lawyer who required a real-time court reporter and computer monitor which could not be provided on time for the hearing. The case is now in front of the Canadian Human Rights Tribunal.

**d) Effective and efficient administration of the Court.**

i) Commitment to Leadership

The Registrar of the Court favours a performance-based system of management characterized by enthusiastic and visible leadership. He is also responsible for guiding his senior managers toward strategic management and performance of the Tax Court of Canada's mandate, vision and mission.

The Registrar must also ensure that his senior managers succeed in obtaining the commitment of all employees in order to maintain a high level of motivation and encourage full attainment of our strategic objectives and honour our result commitments.

(ii) Performance Indicators

The development and implementation of our performance indicators is an undertaking that was launched by the Court in the 1997-1998 fiscal year. Tax Court of Canada managers have been able to analyse, test and implement performance indicators that are the most appropriate for the Court in such areas as the accountability process, the meeting of deadlines, access to justice, client service, equality and integrity, and adherence to the principle of judicial independence (see the following two tables).



Strategic Objectives	Key Results	Priority Activities	Performance Indicators	Performance Measures
To improve the effectiveness of the Court's appeals process	Ensure that files relating to the Court's decisions as well as its administrative documents contain only the appropriate information and are properly conserved.	Managing an information management system for the Court's records that is compatible with the new technologies.	The Court's information management system is effective, flexible and timely.	Review a sample of the Court's files.
To improve public access to the Court and its services	Provide clients with access to an appeal process characterized by efficiency and accessibility.	Assessing the impact of the costs of access to the Court's proceedings and records.	The costs of access to the Court's proceedings and records, whether measured in terms of money, time or the procedures to be followed, are reasonable, fair and affordable.	Review observations (e.g. comments received from clients) and Court files to ensure that the costs of access to the Court's proceedings and records are reasonable, fair and affordable.
	Ensure that accessibility of the Court's services is of superior quality from the point of view of official languages, equity and human rights.	Provide the Court's employees and clients with the necessary information on official languages, equity and human rights.	Appellants can appear before the Court without facing discrimination or inconvenience.	Measure the quality of services provided on the basis of: <ul style="list-style-type: none"> <li>. client satisfaction surveys; and</li> <li>. the number of complaints relating to official languages, equity and human rights.</li> </ul>

**TAX COURT OF CANADA – PERFORMANCE INDICATORS (CONTINUED)**

<b>Strategic Objectives</b>	<b>Key Results</b>	<b>Priority Activities</b>	<b>Performance Indicators</b>	<b>Performance Measures</b>
<b>To improve service delivery</b>	Provide clients with services of superior quality.	Managing and approving the implementation of service standards for the Court as a whole.	The Court's staff are courteous and attentive to the public's needs.	Use client satisfaction survey questionnaires to evaluate the quality of the service provided by the Court's employees.
<b>To ensure the judicial independence of the Court</b>	Ensure that the public and employees clearly understand the Court's mandate, mission and vision.	Approving the communications materials needed to enable the Court's employees and the public to understand the Court's mandate, mission and vision.	The Court is perceived to be an independent organization that is not unduly influenced by other parts of the government.	Where judicial independence is concerned, the Court's performance is evaluated on the basis of reactions from representatives of the legal community, media coverage and the general public's perception (comments received via the Internet, newspaper articles, etc.).

## Presentation of Financial Information

<b>Tax Court of Canada</b>	
<b>Planned Spending</b>	<b>\$ 12,156,000</b>
<b>Total Authorities</b>	<b>\$ 12,807,457</b>
1999-2000 Actuals	\$ 11,763,266

The summary financial information presented above are intended to show the following:

- . what the plan was at the beginning of the year (Planned Spending);
- . what additional spending parliament has been fit to approve (Total Authorities); and
- . what was actually spent (1999-2000 Actuals).

The difference of \$651,457 between the Planned Spending of \$12,156,000 and Total Authorities of \$12,807,457 included funding for:

	\$=000's
A rollover from the 1998-99 fiscal year	241
Funds for signed collective agreements	247
Employee Benefit Plan Adjustment	163
<b>Total</b>	<b>651</b>

## SECTION IV: CONSOLIDATED REPORTING

### 1. Modernizing Comptrollership

The application of modern comptrollership at the Tax Court of Canada means refining and revisiting some of our management practices. Modern comptrollership is synonymous with improving our management abilities and capabilities. Being a smaller organization, Tax Court of Canada managers are provided more and more with integrated financial and non-financial performance information, a mature approach to risk management, appropriate control systems, and a shared set of values and ethics.

We have closely linked the planning, management and reporting of results or outcomes to the in-time availability of both financial and non-financial information. One example will be full implementation of the Financial Information Strategy (FIS) on April 1, 2001 which will upgrade the financial side of the performance information equation. We are constantly challenging our management philosophy to develop and apply a risk management approach in the management of our main business line as well as service lines of the Court. Rigorous stewardship is being applied to safeguard public assets; develop key control systems including management processes and measures of success. The Court already has a statement of values which are based on respect, professionalism, teamwork and client-orientation.

This sound management framework will enable our Managers to make and communicate appropriate choices thereby leading to a better service to the general population and honouring our commitment to **effective and efficient administration** of the Court.

### 2. Universal Classification System

The Human Resources Services Division is on target with the UCS deadline established by the Treasury Board Secretariat. All work descriptions have been written, evaluated in UCS format and the UCS Steering Committee has done internal and external relativity studies. Management Committee have been fully consulted and implicated during the entire process. We will meet the October 31 deadline for stable data. The TCC is now preparing the Communications Strategy Plan in order to brief Managers on how to provide employees with the Advanced Personal Notification of their work description sometime in the Fall.



## SECTION V: FINANCIAL PERFORMANCE

The following tables apply to the Tax Court of Canada. They provide a brief summary of our financial performance.

**Table 1. Summary of voted appropriations**

**Table 2. Comparison of total planned spending with actual expenditures**

**Table 3. Historical comparison of total planned spending with actual expenditures**

**Table 4. Non Respendable Revenues**

The difference between the Planned Spending and Total Authorities amounts in Tables 1 and 2 is mainly due to a \$241,000 rollover from the 1998-99 fiscal year, \$247,000 in salary funds received for signed collective agreements and a \$163,000 adjustment to employee benefit plans.

The revenues in Table 4 consist of hearing fees (\$520,000 in 1999-2000) and sales of copies of judgments (\$32,000) in 1999-2000.

**Table 1 – Summary of voted appropriations**

<b>Financial Requirements by Authority (\$ millions)</b>			
		<b>1999-2000</b>	
Voted		<b>Planned Spending</b>	<b>Total Authorities</b>
	<b>Actual</b>		
50	<b>Program – Registry of the Tax Court of Canada</b>		
	Operating Expenditures <sup>1</sup>	12,2	11,8
	<b>Total Department</b>	<b>12,2</b>	<b>11,8</b>

<sup>1</sup> Total Authorities are Main Estimates plus Supplementary Estimates plus other authorities.

**Table 2. Comparison of Total Planned Spending to Actual Spending, 1999-2000  
(millions of dollars)**

<b>Departmental Planned versus Actual Spending</b>			
	<b>1999-2000</b>		
	<b>Planned</b>	<b>Total Authorities</b>	<b>Actual</b>
<b>Registry of the Court</b>			
FTEs	120	120	111
Operating <sup>1</sup>	12,2	12,8	<b>11,8</b>
Capital	-	-	-
Grants and contributions	-	-	-
<b>Total Gross Expenditures</b>	<b>12,2</b>	<b>12,8</b>	<b>11,8</b>
Less:			
Respendable Revenues	-	-	-
<b>Total Net Expenditures</b>	<b>12,2</b>	<b>12,8</b>	<b>11,8</b>
<b>Other Revenues and Expenditures</b>			
Non-respendable Revenues <sup>2</sup>	(0,4)	(0,4)	(0,6)
Cost of services provided by other Departments <sup>3</sup>	3,2	3,2	3,5
<b>Net Cost of the Program</b>	<b>15,0</b>	<b>15,6</b>	<b>14,7</b>

<sup>1</sup> Operating includes contributions to employee benefit plans

	\$=000's
Salaries and Wages	5,433
Other Operating	5,100
Spending of Proceeds from Disposal of Crown Assets	5
<b>Sub-total</b>	<b>10,538</b>
Contribution to Employee Benefit Plans	1,225
<b>Total Actual Expenditures</b>	<b>11,763</b>

<sup>2</sup> Non-respendable revenues include Appeal Fees (520 000 \$) and sales of photocopies of judgments (32 000 \$)

<sup>3</sup> Services provided by other government departments includes:

	\$=000's
Accommodation provided by Public Works and Government Services Canada (PWGSC)	3,150
Contributions covering employees share of insurance premiums and costs paid by Treasury Board Secretariat	310
<b>Total</b>	<b>3 460</b>

**Table 3. Historical Comparison of Total Planned Spending to Actual Spending (millions of dollars)**

<b>Business Line</b>	<b>Actual 1997-1998</b>	<b>Actual 1998-1999</b>	<b>1999-2000</b>		<b>Actual</b>
			<b>Total Planned</b>	<b>Total <i>Authorities</i></b>	
<b>Registry of the Court</b>	11,2	13,0	<b>12,2</b>	<b>12,8</b>	<b>11,8</b>
<b>Total</b>	11,2	13,0	<b>12,2</b>	<b>12,8</b>	<b>11,8</b>

Total Authorities are Main Estimates plus Supplementary Estimates plus other authorities.

**Table 4. Non-Respendable Revenues (millions of dollars)**

	<b>Actual 1997-1998</b>	<b>Actual 1998-1999</b>	<b>1999-2000</b>	
			<b>Planned</b>	<b>Actual</b>
<b>Registry of the Court</b>	0,4	0,5	<b>0,4</b>	<b>0,6</b>
<b>Total Non-Respendable Revenues</b>	0,4	0,5	<b>0,4</b>	<b>0,6</b>

Non-respendable Revenues in 1999-2000 include Appeal Fees (520 000 \$) and Sales of photocopies of Judgments (32 000 \$).





## **SECTION VI: OTHER INFORMATION**

### **Contacts for Further Information**

Further information on the strategic planning portion of this document can be obtained by contacting:

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## 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 III)</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