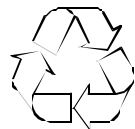


**Revenue Canada**

**Sustainable Development Strategy**

Think recycling!



Printed in Canada

---

---

## **Minister's Message**

---

I am pleased to present Revenue Canada's first sustainable development strategy. Over the years, the Department has worked closely with other federal departments and its stakeholders to meet the challenges presented by modern society.

The sustainable development strategy is our pledge to implement the Government's commitments on sustainable development. Revenue Canada will continue to work with other government departments to manage and protect Canadian economic and natural resources for the benefit of Canadians.

The Honourable Herb Dhaliwal, P.C., M.P.

---



---

## Executive Summary

---

“Managing economic development and human growth without destroying the life-support systems of our planet demands of Canadians a fundamental shift in values and public policy. We must aspire to be less wasteful of our natural and human resources, to place greater worth on the welfare of future generations . . .” <sup>1</sup>

Recent amendments to the *Auditor General Act* require each federal department to table with Parliament a sustainable development strategy that outlines how the department will turn the concept of sustainable development into concrete action. Departments are directed to report on progress annually and update their strategies every three years.

The development and implementation of Revenue Canada’s first sustainable development strategy coincides with preparatory work related to the announcement of the proposed Canada Customs and Revenue Agency.

Revenue Canada sees this transition as an opportunity to reflect on the Department’s many current contributions to a secure and confident society, a sound and prosperous economy, and a safe and healthy environment, while looking forward to future opportunities.

As Revenue Canada prepares for the proposed organizational change, it commits to strengthening internal capacities to contribute to sustainable development and to integrating sustainable development considerations into as many decision-making tools and processes as possible. In addition, the Department commits to reducing the environmental impact of its operations to support sustainable development wherever it is economically and socially feasible. The focus will be on pollution prevention, resource efficiency, and risk management.

The Department's sustainable development strategy is the strategic framework that will guide the development of detailed operational action plans and management systems for specific environmental issues.

---

<sup>1</sup> *Creating Opportunity*, Liberal Party of Canada, 1993, p. 64.

In the interest of administrative efficiency, plans and processes to achieve the strategic goals and objectives will be integrated as much as possible into existing planning, monitoring, and reporting mechanisms.

Through continued efforts to integrate and align sustainable development with other planning goals and objectives, the Department will strengthen its overall capacity for lasting contribution to federal socio-economic and environmental goals.

Any enquiries concerning Revenue Canada's *Sustainable Development Strategy* may be directed to:  
Finance and Administration Branch, Facilities Management Directorate, 191 Laurier Avenue West,  
Ottawa ON K1A 0L5.

---

**Table of contents**

---

	<b>Page</b>
<b>Introduction.....</b>	<b>8</b>
<b>Departmental profile.....</b>	<b>9</b>
<b>Revenue Canada and sustainable development .....</b>	<b>11</b>
A secure and confident society .....	11
A sound and prosperous economy .....	12
A safe and healthy environment.....	13
Responsive and accountable governance .....	14
<b>Challenges and opportunities .....</b>	<b>15</b>
<b>Goals and objectives.....</b>	<b>16</b>
<b>Conclusion.....</b>	<b>23</b>

---

# Introduction

---

The World Commission on the Environment and Development defines sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” <sup>2</sup>

Sustainable development is an international and intergenerational concept founded on the notion that the careful management of our resources and environment can lead to a future which is socially, economically, and environmentally sustainable.

Increasingly, individuals, businesses, the scientific community, governments, and many others are exploring ways to transform the concept of sustainable development into concrete action. This action is needed to respond to a number of critical domestic and global environmental risks. If these risks are not addressed, they will pose a significant threat to Canada’s socio-economic and environmental health in the coming decades.

Over the past decade, sustainable development has emerged as a key consideration in government policy development and implementation. The overall federal government goal for sustainable development is to ensure that the economic, social, and environmental agendas of federal departments point in the same direction. This will ensure a strong future for generations to come. Policies, programs, and operations of federal departments should ensure that the financial or social benefits derived from federal decisions are not achieved at the expense of the environmental resources on which quality of life—present and future—depends.

---

<sup>2</sup> *Our Common Future: World Commission on the Environment and Development*, Oxford University Press, 1987, p. 43.



Some concepts that define a sustainable society

- **A secure and confident society** – well-being and quality of life, dynamic population, peaceful society, strong Canadian identity
- **A sound and prosperous economy** – sustainable standard of living, a high-performing economy, an internationally competitive domestic market
- **A safe and healthy environment** – integrity of ecosystems, human health and safety, renewable resources, non-renewable resources, environmental knowledge
- **Responsive and accountable governance** – responsible service to Canadians, public participation, fiscal integrity, qualified public service

Sustainable development is a complex concept open to wide and varied interpretation. In preparing their sustainable development strategies, each department has been directed to “use the lens of its own mandate when examining the concept . . . and in developing the objectives and action plans that will underpin their strategies.” <sup>3</sup>

Departmental profile

Mission	Revenue Canada’s mission is to promote compliance with Canada’s tax, trade, and border legislation and regulations through education, quality service, and responsible enforcement, thereby contributing to the economic and social well-being of Canadians.
Mandate	Under the <i>Department of National Revenue Act</i> , the Minister of National Revenue is responsible for collecting, controlling, regulating, managing, and supervising internal taxes, including income and consumption taxes, as well as customs and excise duties. The Minister is also responsible for controlling the movement of goods, people, and conveyances into Canada.

<sup>3</sup> *A Guide to Green Government*, Government of Canada, 1995, p. 5.

**Organizational structure  
and key activities**

The Department administers more than 185 acts, regulations, incentives, credits, surtaxes, and international tax treaties, including numerous laws for provincial and territorial governments and federal departments such as Agriculture and Agri-Food Canada, Citizenship and Immigration Canada, Health Canada, Foreign Affairs and International Trade Canada, and Environment Canada.

- Revenue Canada has about 40,000 full-time employees. These employees are organized within 5 Headquarters program branches, 6 corporate support branches, and 6 regional offices that co-ordinate services from approximately 800 locations across Canada.
- Headquarters program branches develop policies, programs, and procedures. They provide functional guidance and direction for matters of policy, legislation, assessment, collections, customs and trade administration, verification, enforcement, and compliance. They also resolve disputes about tax, Canada Pension Plan, and Employment Insurance legislation.
- The corporate branches at Headquarters provide the necessary support for program delivery including communications, finance and administration, human resource management, information technology, legal services, and corporate services.
- Regional offices deliver customs and trade administration and tax services in the Atlantic, Quebec, Northern Ontario, Southern Ontario, Prairie, and Pacific regions. Service locations throughout the regions include inland offices, tax service centres, processing centres, call centres, seasonal kiosks, single-window operations, airports, wharves, docks, bridges, and land border ports.
- In addition to service locations in major cities, small towns, and remote locations, Revenue Canada employees can also be found on the job in clients' homes and businesses, and on the road in roving vehicles and inspection vans.

---

## Revenue Canada and sustainable development

---

Revenue Canada has a profound influence on the lives of all Canadians, the social and economic well-being of their families and communities, the health and prosperity of their businesses, and the affordability and sustainability of social programs.

Referring to the concepts that define a sustainable society shown on page 9, the Department’s programs and operations support sustainable development objectives in the following ways.

**A secure and confident society**

In partnership with law enforcement agencies and other government departments, Revenue Canada provides a full range of services at Canada’s international borders which help protect the safety and well-being of Canadians. These services include:

- monitoring and controlling the importation of firearms, weapons, drugs, and other controlled and restricted goods;
- preventing the entry of prohibited materials and inadmissible persons; and
- inspecting goods and transport vehicles entering Canada on behalf of provincial governments and other federal departments.

The Department fosters a culture of voluntary compliance to help maintain affordable social programs, and facilitate the fair and equitable distribution of the costs and benefits of development between people, businesses, generations, and nations.

Through the administration of the tax system, the Department also delivers a number of social and economic benefits for the Government of Canada. These include goods and services tax credits, the Child Tax Benefit, and scientific research and experimental development tax credits. The Department also administers rebates and credits for provinces and territories.

---

In administering its many internal programs, the Department strives to ensure employment, linguistic, and gender equity. It also implements alternative work arrangements such as telework and flexible work hours where appropriate.

**A sound and prosperous economy**

Revenue Canada contributes to the country’s economic well-being through tax, customs, and trade administration programs as well as cost-effective operations.

The Department is responsible for the appropriate administration, assessment, and collection of taxes, duties, and levies, including federal income tax, personal income tax on behalf of all provinces except Quebec; corporate income tax on behalf of all provinces except Alberta, Ontario, and Quebec; the harmonized sales tax in three provinces, and the goods and services tax in all remaining provinces except Quebec; commodity taxes; excise duties and import duties; provincial sales, alcohol, and tobacco taxes at the border on behalf of some provinces; various customs fees; employee and employer Canada Pension Plan contributions; and Employment Insurance premiums.

The Department’s client service and compliance strategies are designed to ensure that all Canadians pay their fair share. Initiatives to improve services related to information, education, help, and responsible enforcement support the conviction that voluntary compliance and self-assessment are the most efficient ways to administer tax, customs, and trade systems.

Many of the customs program initiatives are aimed at simplifying transactions and facilitating fast, efficient processing of low-risk commercial goods and travellers. These initiatives help support trade, commerce, and tourism. They enhance the competitiveness of Canadian businesses by reducing compliance costs, and help Canadian businesses create jobs for Canadians.

The Department also has a significant role to play in facilitating trade and supporting the competitiveness of Canadian business in domestic and global markets. The Department helps maintain a level playing field for Canadian businesses by administering multilateral and bilateral international trade agreements such as the

**A safe and healthy environment**

North American Free Trade Agreement, and conventions of the World Trade Organization, domestic trade policy agreements, and duty relief programs.

Revenue Canada is a key participant in the Government's Joint Forum on Paperburden Reduction. Through ongoing consultations with clients and partners, the Department is seeking ways to simplify administrative requirements and increase efficiencies for the benefit of clients, the government, and the environment. This has been assisted over the years by increasing the use of technology.

Continued improvements in providing effective and efficient customs, trade, and revenue administration will ensure lasting contribution to the Government's economic goals.

Programs, operations, and individual actions can all help to protect natural resources from pollution and depletion.

Many of Revenue Canada's programs help Canada meet its obligations under international agreements and reduce negative impacts on resources, human health, and the environment. In partnership with Environment Canada, Agriculture and Agri-Food Canada, Health Canada, and other government departments, the import and export of food and food products, ozone-depleting substances, toxic substances, hazardous goods and wastes, and endangered species are strictly monitored and controlled.

Reducing paper consumption is one of the chief areas in which the Department is having a positive impact on the environment. Significant investment in technology has increased the availability of electronic options to replace paper-based transactions. Electronic taxfiling and remitting, automated revenue and customs information services, direct deposit of employee earnings, and payroll deduction tables on diskette are a few examples of the Department's efforts to reduce the economic and environmental costs of doing business.

Internal operations have been "greened" by many projects and initiatives resulting from the 1990 Canada Green Plan and the Department's Environmental Action Framework.

---

Examples include:

- the increased use of electronic communication;
- ‘just-in-time’ procurement;
- recycling, energy efficiency, and water conservation projects;
- reduction in record holdings; and
- alternative forms of delivery and work arrangements.

The sustainable development strategy provides the opportunity to renew the Department’s commitment to continued progress on these and other environmental goals and objectives.

**A responsive and accountable governance**

Revenue Canada is committed to providing Canadians with accessible, dependable, timely, fair, open, and affordable services.

The Department recognizes that listening to clients and stakeholders is essential to providing quality services. For this reason, it consults with many provincial, national, and international organizations representing public and private sector institutions, customs consultants, tax professionals, the business community, and individual taxpayers.

In addition, the Department implemented a number of advisory committees that represent different groups, including seniors and small and large businesses. Participation on other advisory committees with individuals representing charities, disabled persons, customs brokers, customs commercial systems, unions, and other groups ensures that the Department considers the concerns of these groups.

Partnerships are critical to Revenue Canada’s way of doing business. The Department maintains a close working relationship with the Department of Finance Canada, the Department of Foreign Affairs and International Trade, and other government departments to ensure that proposed legislative changes and international trade agreements are feasible and economically viable.

Private sector partnerships are also being explored and implemented, such as the work being done with the automotive industry as part of the initiative to reengineer

border and trade administration services for commercial importers.

The Department's strategic directions reinforce the commitment to provide high-quality service to Canadians, responsible enforcement, fair requirements, efficient processes, knowledgeable and skilled people, and effective and responsive corporate support for its programs and initiatives.

---

## Challenges and opportunities

---

### A climate of change

Revenue Canada operates in an environment of continual change resulting from external pressures that influence what the Department does and, to a large extent, how it does it. The Department must remain sensitive, anticipatory, and responsive to change resulting from federal budgets and priorities, as well as to the priorities of other government departments and other levels of government. It must also respond to changes in the global economy and trade patterns, population, per capita income, interest rates, and labour-force participation.

At best, these changes can represent opportunities for improvement; they can also present challenges to limited resources.

### Operations

Like most federal departments, Revenue Canada establishes operational policy and procedures within the guidelines of central authorities. It acquires and manages facilities, procures goods and services, publishes printed materials, operates a small fleet of vehicles, conducts scientific research, develops and maintains an infrastructure of information technology, and provides training and development to employees and clients.

Opportunities exist in each of these areas to “green” operations in support of the federal policy on greening government operations. There are also challenges to be met. For instance, many of the Department's facilities are small and located in remote locations, which poses challenges to implementing some federal initiatives such as the Federal Buildings Initiative for energy efficiency.

**Partnership opportunities**

In administering tax, customs, and trade legislation and agreements, the Department has contact with almost all Canadians. As such, the Department is the Government’s window on the needs, expectations, and behaviours of clients regarding their understanding of federal tax, trade, and customs policy and legislation.

By using client feedback to the best advantage, the Department has the opportunity to help other federal departments develop and implement policy, legislation, and agreements, many of which are key instruments for advancing the Government’s social, economic, and environmental goals. The Department can also take advantage of its administrative position to adjust its focus on issues which may have direct or indirect implications on sustainable development objectives.

Revenue Canada also has a window on the international administration of tax, customs, and trade policy. Maintaining an awareness of the policies of other countries helps to position Canada's own systems, which in turn affects Canada’s economic and social well-being.

In a continued effort to increase efficiencies and reduce threats against the sustainability of Canadian development, the Department will continue to pursue partnerships and other collaborative ventures with federal departments, the provinces and territories, and international and non-governmental organizations.

---

**Goals and objectives**

---



In 1990, the Government of Canada committed to the principle of sustainable development. This commitment was reflected in the Code of Environmental Stewardship. Revenue Canada adopted the Code and developed its own environmental action framework in response to the Canada Green Plan. The Department's progress under the plan has been significant.

In 1995, the Department joined with other federal departments to renew its commitment by adopting the federal policy on greening government operations. The Department's sustainable development strategy confirms

this commitment. The strategy outlines Revenue Canada's goals to strengthen internal capacities to contribute to sustainable development, to integrate the concept into existing tools and processes, and to continue to reduce the impact of operations on the environment.

The sustainable development strategy sets out the broad, strategic framework for action that will take place over the next three years. The framework will guide the development of detailed action plans for operational issues which will form a major part of the Department's environmental management system.

The development of the environmental management system will commence with the launch of the sustainable development strategy. First year efforts will focus on implementing the communications strategy, conducting needs analyses, co-ordinating the development of action plans, putting tools in place, and benchmarking performance levels against which progress will be evaluated in future years.

The goals, objectives, action framework, and targets that follow have been developed in consultation with the Department's corporate branches, program branches, regional offices, and partners in the Interdepartmental Network for Sustainable Development Strategies.

Revenue Canada, in consultation with provincial partners and other stakeholders, will continue to encourage dialogue on its sustainable development issues and opportunities over the coming years.



---

**Goal 1 – Strengthen internal capacities to contribute to sustainable development**

Objective	Action Framework
<b>1.1 commitment:</b>  renew commitment to sustainable development	<div>1.1.1 renew senior management commitment to sustainable development</div> <div>1.1.2 confirm roles and responsibilities</div> <div>1.1.3 finalize draft policy on environment in support of the sustainable development strategy</div> <div>Targets:<ul style="list-style-type: none"><li>– senior management launch of the sustainable development strategy</li><li>– confirmed roles, responsibilities, and expectations</li><li>– finalized policy on environment</li></ul></div>
<b>1.2 internal communications:</b>  enhance internal communications to support co-ordinated contributions to sustainable development	<div>1.2.1 identify opportunities to integrate sustainable development concepts into existing corporate communications tools</div> <div>1.2.2 identify new networking opportunities</div> <div>1.2.3 develop and implement action plans</div> <div>Targets:<ul style="list-style-type: none"><li>– corporate communications strategy</li><li>– communications action plan</li></ul></div>
<b>1.3 understanding:</b>  enhance understanding of the linkages between decisions, activities, and sustainable development	<div>1.3.1 identify opportunities to increase understanding of sustainable development linkages</div> <div>1.3.2 develop plan for continued consultations with key external stakeholders</div> <div>Targets:<ul style="list-style-type: none"><li>– continued participation in relevant workshops, committees</li><li>– strategy for increasing understanding</li><li>– consultations strategy and plan</li></ul></div>

**1.4 knowledge and skills:**

provide management and employees with knowledge and skills to support sustainable development

1.4.1 identify training and awareness needs

1.4.2 develop strategy and action plans

1.4.3 identify and develop training tools

Targets:

- needs analysis
- strategy and action plan for environmental training
- training tools

**1.5 performance monitoring:**

enhance the internal capacity to measure, and monitor the effects of decisions and activities on socio-economic and environmental responsibilities

1.5.1 increase capacity to identify appropriate performance indicators and measures for impacts on sustainable development

1.5.2 identify and develop audit criteria and plans

1.5.3 co-ordinate monitoring of information management systems

1.5.4 strengthen performance reporting for sustainable development

Targets:

- performance indicators for impacts
- audit criteria and plan
- plan for co-ordinated monitoring, records management, and performance reporting

**1.6 continuous improvement:**

promote continuous improvement

1.6.1 develop and implement communications strategy for promoting progress

1.6.2 recognize achievements

1.6.3 update strategy and action plan every three years

Targets:

- communications strategy
- recognition program
- updated sustainable development strategy

**1.7 partnerships:**

enhance partnerships in support of sustainable development

- 1.7.1 identify opportunities to enhance existing or develop new partnerships for increased contribution to socio-economic and environmental objectives
- 1.7.2 encourage dialogue on sustainable development considerations during regular consultations

Targets:

- enhanced or new partnerships that increase opportunities to contribute to socio-economic and environmental objectives
- increased number of consultations agenda addressing the potential socio-economic and environmental implications of proposals

**1.8 leadership:**

facilitate and encourage contributions to sustainable development from clients, employees, partners

- 1.8.1 increase understanding of shared roles and responsibilities in contributing to sustainable development
- 1.8.2 strengthen internal capacity to collaborate and consult with clients, partners, and other stakeholders on opportunities to enhance contributions to sustainable development
- 1.8.3 identify opportunities to demonstrate Canadian and the Department’s values and efforts towards sustainable development

Targets:

- defined role in collaborating with partners
- progress reports
- action plan for increased visibility

Goal 2 – Integrate sustainable development considerations into decision-making plans and processes

Objective	Action Framework
<b>2.1 management frameworks:</b>  integrate socio-economic and environmental factors into overall corporate frameworks and decision-making processes	<div>2.1.1 incorporate sustainable development responsibilities and accountabilities into new management plans and processes where appropriate</div> <div>2.1.2 review existing management frameworks for opportunities to integrate sustainable development considerations</div> <div>Targets: sustainable development considerations incorporated into:<ul style="list-style-type: none"><li>– strategic overview and business plans</li><li>– standards and guidelines</li><li>– internal audit plans and processes</li><li>– performance reporting</li></ul></div>
<b>2.2 programs and operations:</b>  integrate socio-economic and environmental considerations into decision-making plans and processes for programs and operations	<div>2.2.1 review program strategies and plans for integration opportunities</div> <div>2.2.2 integrate sustainable development into operational plans, processes, and tools</div> <div>Targets: sustainable development considerations incorporated into:<ul style="list-style-type: none"><li>– program strategies, plans, policies</li><li>– employee/leadership orientation plans</li><li>– standards, procedures, guidelines, training</li><li>– agreements, memoranda of understanding</li><li>– project, services, product specifications and contracts</li></ul></div>

Goal 3 – Reduce the environmental impact of operations in support of sustainable development objectives

- administration
  - facilities and land use
  - procurement
  - publishing
- human resources
  - fleet
  - scientific research
  - information management

Objective	Action Framework
<b>3.1 pollution prevention:</b>  promote pollution prevention related to: <ul style="list-style-type: none"><li>– solid wastes</li><li>– storage tanks</li><li>– hazardous/toxic goods, substances, wastes</li><li>– ozone depleting substances</li><li>– emissions</li></ul>	<div>3.1.1 review opportunities for increased contribution to pollution prevention on priority issues</div> <div>3.1.2 identify tools required for measuring and monitoring progress</div> <div>3.1.3 develop and implement environmental management systems with action plans</div> <div>Targets:<ul style="list-style-type: none"><li>– environmental management plans for priority issues</li><li>– tools</li><li>– environmental management systems with action plan</li></ul></div>
<b>3.2 resource conservation:</b>  promote the efficient use of resources for economic and environmental benefit: <ul style="list-style-type: none"><li>– water</li><li>– energy</li><li>– paper</li></ul>	<div>3.2.1 review opportunities for increased contribution to resource conservation priority issues</div> <div>3.2.2 identify tools required for measuring and monitoring progress</div> <div>3.2.3 develop and implement environmental management systems with action plans</div> <div>Targets:<ul style="list-style-type: none"><li>– environmental management plans for priority issues</li><li>– action plan</li><li>– tools</li></ul></div>
<b>3.3 risk management:</b>  confirm and manage risks responsibly	<div>3.3.1 identify and assess environmental risks</div> <div>3.3.2 develop and implement appropriate risk management strategies</div> <div>Targets:<ul style="list-style-type: none"><li>– inventory of environmental risks</li><li>– risk management strategies and action plans</li></ul></div>

---

## Conclusion

---

Achieving the Government’s sustainable development objectives is a long-term goal that requires a firm foundation of commitment, skills, tools, and processes.

Revenue Canada has made significant progress on its commitments to sustainable development over the years and it acknowledges that there is still much work to be done.

In tabling its first sustainable development strategy, the Department renews its commitment to work with federal partners in aligning socio-economic and environmental agendas through improved decision-making.