



# Tax Court of Canada

## Performance Report

For the period ending  
March 31, 1998

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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Available in Canada through your local bookseller or by mail from

Canadian Government Publishing — PWGSC

Ottawa, Canada K1A 0S9

Catalogue No. BT31-4/76-1998

ISBN 0-660-60742-5



## Foreword

On April 24, 1997, the House of Commons passed a motion dividing on a pilot basis what was known as the annual *Part III of the Estimates* document for each department or agency into two documents, a *Report on Plans and Priorities* and a *Departmental Performance Report*.

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.

This year, the Fall Performance Package is comprised of 80 Departmental Performance Reports and the government's "*Managing For Results*" report.

This ***Departmental Performance Report***, covering the period ending March 31, 1998, 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 *Part III of the Main Estimates* or pilot *Report on Plans and Priorities* for 1997-98. The key result commitments for all departments and agencies are also included in *Managing for Results*.

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 and develop both managing for and reporting of results. 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/tb/key.html>

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# **TAX COURT OF CANADA**

## **DEPARTMENTAL PERFORMANCE REPORT**

For the period  
ending  
March 31, 1998

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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, prompt and affordable.

On the basis of this avant-garde management philosophy, the Court continued its massive re-engineering of its services throughout 1997-98. This report will enable you to ascertain the progress we have made since beginning this re-engineering exercise, 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.

The implementation of our new appeals management system is central to our efforts to re-engineer our appeal process. This new system, which we began developing in September 1997, will not be operational until December 1998. As a result, we cannot provide any quantitative data on the fulfilment of our main strategic objectives. However, a description of the benefits we expect our clients, our partners and our organization to derive from the implementation of the new system can enlighten readers about the future performance of our re-engineered appeals management process. We are convinced that re-engineering our appeals management process by introducing our new system will make us more efficient and accessible and enable us to provide better, more cost-effective results at all times. We are modernizing our appeals management system and process so that we can meet Canadians' current and future needs more effectively.

We strongly believe that our clients have an important role to play in improving our practices and procedures. We therefore conducted a survey during the year to find out what they had to say about the quality of our services. Their comments served as the basis for recommendations and will be used as yardsticks in developing new service standards.

On the eve of its 15th anniversary, the Tax Court of Canada is preparing for one of the most important moments in its history. Following the Auditor General of Canada's review of the savings that could result from a merger of the Federal Court - Trial Division and the Tax Court of Canada, the Minister of Justice, the Honourable Anne McLellan, announced on June 25 that a Courts Administration Service would be created to meet the administrative needs of the Tax Court of Canada and the Federal Court and that the Tax Court of Canada would be elevated to the status of a superior court, thus moving away from the proposed merger of the courts discussed in the review. Naturally, these organizational changes will have a major impact on the Court's organizational structure and its employees' day-to-day work.

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 major challenges awaiting us in the coming months while honouring our commitments to all Canadians.

R.P. Guenette

## SECTION II: DEPARTMENTAL OVERVIEW

### **Mandate, Vision and Mission**

#### **. 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 jurisdiction to hear and determine appeals on matters arising under the *War Veterans Allowance Act* and the *Merchant Navy Veteran and Civilian War-related Benefits Act* as referred to in section 33 of the *Veterans Review and Appeal Board Act*.

#### **. 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.

#### **. 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.



## **Operating Environment**

The Tax Court of Canada, like the Federal Court of Canada and the Supreme Court of Canada, was established by the federal Parliament pursuant to its power under section 101 of the *Constitution Act, 1867*.

The Tax Court of Canada was created in 1983 as the successor to the Tax Review Board, which had been established in 1970 to replace the Tax Appeal Board created in 1946. These changes had two main objectives: to give the organization greater independence from the government and to ensure that taxpayers continued to have access to justice.

### **. Our Services**

The Court's services include:

- an independent review of Revenue Canada decisions;
- an independent review of applications to extend the time for appealing to the Tax Court of Canada or the Federal Court of Canada;
- at Revenue Canada's request, the interpretation of legislation within the Tax Court of Canada's fields of jurisdiction;
- the awarding to parties of the costs arising out of court proceedings; and
- the provision of information and documents on appeals before the Court and on its past decisions.

### **. Our Clients**

#### *Outside Clients*

Our outside clients, namely the public, include:

the parties

- appellants or applicants
- interveners
- respondents

representatives

- lawyers
- accountants
- agents

interested individuals and groups

- corporations (suppliers, experts)
- individuals (taxpayers)
- government departments, agencies and officials
- the media

#### *In-house Clients*

- judges
- employees

### **Program 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.

### **. Strategic Objectives**

The Tax Court of Canada's mission statement is comprised of four commitments to our clients on behalf of all Canadians. It is from these commitments that we derive our strategic objectives:

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 enhance the judicial independence of the Court.

As was noted in last year's departmental performance report, these objectives are **also** aimed at ensuring the achievement of our ultimate priority for 1997-98, namely completing the re-engineering of our services.

### **Challenges in Managing Change**

The creation of the new Service announced on June 25 by the Minister of Justice, the Honourable Anne McLellan, and the implementation of our new appeals management system will have a major impact on the Court's structure and employees. We expect that this transition period will greatly disrupt the Court's operations and create a climate of insecurity within the organization. We will have to be vigilant if we are to stay the course and provide a minimum degree of stability during this period of organizational change. We will establish an effective change management program to help us meet the challenges awaiting us over the coming months. The program will include strategies to make the transition to the new organization easier for employees and detailed human resources and communication plans.

## **Organization of the Department**

The Court, which has its Headquarters in Ottawa, consists of the Chief Judge, the Associate Chief Judge, 19 other judges and three 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 ten 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.

### **. Description of Business Lines**

#### *Introduction*

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

The Court consists of one main business line (the Registry) and two service lines: Appeals Management and Corporate Services.

#### *Description*

The Registry of the Tax Court of Canada provides a range of services to the Court through the following service lines: **Appeals Management** and **Corporate 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.

## Section III: DEPARTMENTAL PERFORMANCE

### Tax Court of Canada

Planned Spending	\$ 10,900,000
<i>Total Authorization</i>	<i>\$ 11,200,000</i>
<b>Actual Expenditures 1997-1998</b>	<b>\$ 11,200,000</b>

### Performance Expectations

In 1995, as was noted in our last departmental performance report, constant budget reductions and an automated appeals management system that was both outdated and costly to maintain led the Court to conduct a strategic study on the efficiency of its information management. The findings of that study confirmed that operations had to be improved if the Court were to honour its commitment of **providing the public with an accessible and efficient appeal process**. The re-engineering of the Court's services has thus been our highest priority since the 1996-97 fiscal year. The Court will continue to focus on this priority during the coming year. For this purpose, we will attempt to find innovative processes and systems that will enable us to continue to make fair, efficient decisions and provide expeditious services. We will endeavour to make our information and processes more comprehensive and accessible by investing wisely in state-of-the-art technology. We will strive to enhance public trust in the judicial system by achieving greater accountability without compromising the fundamental principle of judicial independence. We will implement a complete performance measurement and service standards system that should help foster a culture based on results and client service within the Court. The following table provides a brief account of our major result commitments.

## **Table of Major Result Commitments**

### **Tax Court of Canada (TCC)**

<b>to provide Canadians with:</b>	<b>demonstrated by:</b>	<b>achievements reported in:</b>
A contribution to fair treatment and 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	<ul style="list-style-type: none"><li>♦ a timely cost-effective appeal process</li><li>♦ a level of client satisfaction, in terms of agreed service standards, with the appeal process and expert counselling on court practices and procedures</li><li>♦ equal access for all who file appeals to the Tax Court of Canada</li><li>♦ effective and efficient administration of the Court</li></ul>	<p>Sections II and III of the Departmental Performance Report</p> <p>Sections II and III of the Departmental Performance Report</p> <p>Section III of the Departmental Performance Report</p> <p>Sections II, III and IV of the Departmental Performance Report</p>

## **Departmental Performance Accomplishments**

### **. Re-engineering the Appeal Process**

Technology has become essential to the achievement of the Court's mission. Our current Appeals Management System has become outdated and is not Year 2000 compatible. It has been placed on the Government of Canada's Mission Critical List. The Court urgently needs reliable, accurate information to make its operations more efficient and assess the impact of future amendments to legislation and to the Court's rules of procedure. In addition, our system makes it almost impossible to gather reliable data on the fulfilment of our main commitments. In connection with our top priority of re-engineering our services, we determined that a new Integrated Appeals Processing System had to be acquired to make our appeal process more affordable, more productive and more responsive to clients' needs. The Treasury Board granted our request by providing us with the necessary funds.

Thanks to a \$1,300,000 loan for 1998-99 and a \$900,000 loan for 1999-2000, we have been actively working on the development of a new appeals management system for several months now. Our new system, known as the Appeals System Plus (ASP), is to become operational in December 1998. It will enable us to overcome Year 2000-related technical problems while affording us an opportunity to re-engineer our services. The use of state-of-the-art, user-friendly technology will ensure that we have better access to information on appeals.

We expect the implementation of our new appeal process to generate significant benefits for our clients, our partners and the organization. The expected benefits are:

#### *1. For Our Clients*

##### **. Electronic Filing and Transmission of Documents**

The Tax Court of Canada will soon be able to receive documents sent electronically and to file such documents electronically.

##### **. Electronic Access to Our Services**

Our clients will be able to obtain general information on the appeal process and file appeals either electronically over the Internet, by fax or at one of the Court's service counters.

#### *2. For Our Partners*

The Tax Court of Canada is committed to working with its partners (the Department of Justice, Revenue Canada and Human Resources Development Canada) without compromising its judicial independence. Working together means better and more frequent interaction with our partners and constant improvements to our consultation and communication processes.

The benefits of such co-operation include a more accessible, affordable and efficient appeals service that better meets our clients' needs.

Our new Appeals System Plus will enable us to improve our labour relations and provide our clients with better services.

### *3. Sharing Basic Information on Appellants*

One of the main advantages of the new system is that it allows us to send the Court's decisions to the appellants, to Revenue Canada and the Department of Justice, and to interveners electronically.

### *4. Access to the Tax Court of Canada's Sitting Schedule*

The Court will eventually be able to give Department of Justice lawyers and appellants' representatives electronic access to its sitting schedule. This information will include the location of the sitting and the appeal ledger.

### *5. Federal Court of Canada*

It will also be possible to receive final Federal Court decisions electronically.

### *6. For the Organization*

- enhancing employee productivity by reducing the risk of system failure
- being quicker in providing managers with more precise management information that will improve the quality of decision making
- reducing the risk of errors and duplication, and streamlining work
- eliminating delays caused by distance and a lack of access to information between Headquarters and the regional offices
- making maximum use of available technology

### **. Compliance with Prescribed Deadlines**

We estimate that disposing of income tax disputes may generate about \$1.3 billion in tax revenue. One of the Court's priorities is to deal efficiently with the greatest possible number of appeals in the shortest possible time and at a lower cost. We are thus helping to free up these funds for the Government of Canada while ensuring that taxpayers' money is used wisely.

To make sure that appeals are disposed of expeditiously, the *Tax Court of Canada Act* and the Rules made thereunder prescribe deadlines to ensure a minimum of delay for appeals under the informal procedure. On average, such appeals are heard and disposed of within approximately six months of the date of filing of the reply to the notice of appeal. Under the general procedure, the Court schedules status hearings when an appeal has been inactive for six months after the

closing of the pleadings. At the status hearing, the Court sets time limits for the remaining steps of the appeal and fixes a hearing date.

Our new automated appeals system will enable us to collect data to track the duration of an appeal. Using those data, we will be able to accurately determine the extent of compliance with the prescribed deadlines and to better identify the steps in the appeal process that can be simplified or eliminated in future.

## **. Litigation**

As noted in our last departmental performance report, the Court has undertaken a special project to decrease the inventory of unemployment insurance appeals. The project began in 1995-96 and has since received additional funding. The number of appeals received seems to have peaked in 1995-96, but the decrease in intake has been slower than expected. The inventory level will be 900 appeals lower at the end of the 1998-99 fiscal year than it was at the beginning of the project. In February 1998, the Treasury Board renewed its support for this project by approving additional funding of \$827,000 for 1998-99 so that the Court can further reduce the number of employment insurance cases and hear them within a reasonable time. The Treasury Board has also, subject to certain conditions, approved the funding of this project until the 2000-01 fiscal year. In addition, combining the functions of court reporter and court registrar has resulted in savings of about \$100,000. This initiative was undertaken to reduce litigation costs.

## **. Client Service**

### *Client Satisfaction*

The Court has always recognized the significant contribution made by clients to improvements to its processes and practices. That is why, as part of our efforts to improve our services and develop high-quality products, we conducted a mini-survey of our clients during the year. The purpose of the survey was to assess (a) the importance of services provided by the Court, (b) the level of satisfaction with the services we provide and (c) our overall performance in processing our clients' files. The results reveal that as a general rule, our clients see the Court's judicial independence as a very important factor; in addition, they expressed considerable satisfaction with the Court's services.

This mini-survey will enable us to refine our data-gathering techniques over the coming year so as to iron out the problems with our questionnaire and improve the feedback process. We will then be better able to develop service standards that will take our clients' real needs into account.

### *Access to Information*

In the past few years, our clients have increased their demands for access to legal information. To improve the quality, accessibility and effectiveness of its services and meet its clients' needs, the Court now has a Web site that provides users with rapid access to Court-related information. Our



site is visited an average of over 7,500 times a month. The Court's decisions should be available on the Internet starting in April 1999. As well, our clients will soon be able to file appeals through our Internet site.

We are also working on the development of a broad range of communication tools, such as a bulletin on Court business, an information package setting out the Court's mandate, vision and mission and describing the services it provides, and a pamphlet on the general and informal procedures. These communication tools will enable the Court to be more effective in providing information to its clients and to members of international delegations visiting Canada.

The Tax Court of Canada also recognizes the tremendous role that technology plays in improving access to justice by allowing speedier recourse to the courts and thus generating savings for clients and the courts generally. As part of our top-priority service re-engineering project, the Court has set itself the goal of implementing a system for the electronic filing of Court documents within the next three years. Electronic filing will improve the flow of information between the Court and its clients and generate significant savings for us. It will also reduce costs for appellants, accelerate the exchange of information between parties and make information readily available to all Canadians. The Court's ability to respond to requests for information will thus be greatly enhanced at a reduced cost. This will afford us new possibilities for streamlining and improving our appeal process and the Court's internal administrative process. Amendments to the *Income Tax Act* and the Tax Court of Canada Rules are required before we can proceed with this initiative.

### **. Performance Management Framework**

The Tax Court of Canada is committed to increasing its effectiveness and efficiency through greater accountability. As a follow-up to the commitment it made in its performance report of last fall to provide more extensive performance information in its future annual reports and to foster within the Court a culture based on performance measurement, the Tax Court of Canada developed a Performance Management Framework during a work session of senior management. As part of this initiative, the main performance areas and related indicators were identified. The Performance Management Framework will be implemented over a period of two to three years.

The indicators and related measurement strategies will be refined as we implement our new Integrated Appeals Processing System and gain more experience in monitoring and reporting on our performance. The Court will not be able to provide quantitative data on the fulfilment of its main commitments until this new system has been implemented in December 1998. The performance information given for the 1997-98 fiscal year is thus primarily qualitative. However, as part of its objective of improving the accountability process, the Court will start collecting data on its accomplishments in these performance areas at the beginning of the 1999-2000 fiscal year. The data will be used by management to systematically identify the organization's weaknesses and vulnerabilities and then determine what corrective action to take. In future performance reports, the data will also provide an indication of the extent to which the Court is honouring the main results-related commitments it has made to Canadians.

The Tax Court of Canada is a Common Departmental Financial System (CDFS) user and expects to have access to the new central systems during the 1999-2000 fiscal year. We should be developing accrual accounting policies during the 1999-2000 fiscal year and implementing the new system on or before April 1, 2001. Staff will be given the necessary accounting and financial management training and will learn to use the departmental systems connected to the new central system as courses become available. Due to our small size, we may need the central agencies or the largest departments to assist us in training our staff.

## **. Administration of the Court**

### *Office Automation*

Since most management functions will be incorporated into the new Appeals System Plus (ASP), it is important that the ASP technical environment be properly supported by the Court's overall technical environment. To this end, we are currently changing from a Banyan LAN (ZRL) to the Microsoft NT LAN, which will enhance our capacity to communicate with our regional offices to make the operation of the new ASP easier and ensure that it can be constantly improved. This change will ensure better integration of our products and lasting support, better performance and greater flexibility in the future.

### *Organizational Changes*

The re-engineering of our services has led us to rethink how we do things and review our existing structures. The review has shown us that legal research is important if the Court is to be constantly aware of what is happening in this field for the ultimate purpose of making its appeal process more efficient and cost-effective. A new legal research unit has just been created. Over the past few months, we have changed our organizational structure to conform to this new philosophy. The changes will be reflected in the next update to the Planning, Reporting and Accountability Structure.

The creation of the new Courts Administration Service will have a major impact on the Tax Court of Canada's structure and employees. To minimize the impact of the changes on our employees and clients during this period of transition and insecurity, strategies for effective change management have been decided on and will be implemented during the coming months.

## Section IV: FINANCIAL PERFORMANCE

**Table 1. Summary of voted appropriations**

**Authorities for 1997-98 - Part II of the Estimates**

**Financial Requirements by Authority (\$ millions)**

Vote		1997-98 Main Estimates	1997-1998 <i>Total Authorization</i>	1997-98 <b>Actual</b>
45	Program - Registry of the Tax Court of Canada Operating Expenditures <sup>1</sup>	10.9	11.2	<b>11.2</b>
<b>Total Department</b>		10.9	11.2	<b>11.2</b>

**Table 2. Comparison of total planned spending with actual expenditures, 1997-98**

**(\$ millions)**

	FTEs	Operating <sup>1</sup>	Capital	Voted Grants and Contri- butions	Subtotal: Gross Voted Expendi- tures	Statutory Grants and Contri- butions	Total Gross Expendi- tures	Less: Revenue Credited to the Vote	Total Net Expendi- tures
<b>Registry of the Tax Court Of Canada</b>									
Registry	126	10.9	—	—	10.9	—	10.9	—	10.9
<i>total authorities</i>	126	11.2	—	—	11.2	—	11.2	—	11.2
<b>actuals</b>	<b>119</b>	<b>11.2</b>	—	—	<b>11.2</b>	—	<b>11.2</b>	—	<b>11.2</b>
Totals	126	10.9	—	—	10.9	—	10.9	—	10.9
<i>total authorities</i>	126	11.2	—	—	11.2	—	11.2	—	11.2
<b>actuals</b>	<b>119</b>	<b>11.2</b>	—	—	<b>11.2</b>	—	<b>11.2</b>	—	<b>11.2</b>
Other Revenues and Expenditures									
Revenues Credited to the Consolidated Revenue Fund									(0.5)
<i>total authorities</i>									(0.4)
<b>actuals</b>									<b>(0.4)</b>
Cost of Services Provided by Other Departments									3.1
<i>total authorities</i>									3.1
<b>actuals</b>									<b>3.1</b>
Net Cost of the Program									13.5
<i>total authorities</i>									13.9
<b>actuals</b>									<b>13.9</b>

Note: Bolded numbers denote actual expenditures/revenues in 1997-98.

1. Operating includes contributions to employee benefit plans.

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

(\$ millions)

Business Line	Actual 1995-96	Actual 1996-97	Total Planned 1997-98	Total Authorization 1997-1998	Actual 1997-98
Registry of the Tax Court of Canada	11.4	11.4	10.9	11.2	11.2
Total	11.4	11.4	10.9	11.2	11.2

Tables 4 and 5 do not apply to the Tax Court of Canada.

**Table 6. Revenues to the consolidated revenue fund (crf)**

(\$ millions)

Business Line	Actual 1995-96	Actual 1996-97	Total Planned 1997-98	Actual 1997-1998
Registry of the Tax Court of Canada	0.5	0.5	0.5	0.4
<b>Total Revenues to the CRF</b>	0.5	0.5	0.5	0.4

Tables 7 to 15 do not apply to the Tax Court of Canada.

## **Section V: ADDITIONAL INFORMATION**

### **Contacts for Further Information**

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

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

Bruce Shorkey  
Director, Finance and Materiel Management  
Corporate Services Directorate  
Tax Court of Canada  
200 Kent Street, 4th Floor  
Ottawa, Ontario  
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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</i> (repealed)	R.S.C. 1985, c. U-1, as amended
<i>Employment Insurance Act</i> (Part III)	S.C. 1996, c. 23, as amended
<i>Excise Tax Act</i> (Part IX)	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>Merchant Navy Veteran and 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