

Canada's Taxpayers' Ombudsman  
Upholding your service rights

5<sup>th</sup> Anniversary  
2008 to 2013

Independence  
Fairness  
Impartiality  
Confidentiality



Government  
of Canada

Gouvernement  
du Canada

Canada

## WHO WE ARE

The Taxpayers' Ombudsman is an independent and impartial officer committed to ensuring transparency, accountability, and the fair treatment of taxpayers by the Canada Revenue Agency (CRA).

The vision of the Taxpayers' Ombudsman is to see that in every interaction between a taxpayer and the CRA, the taxpayer is treated fairly and served professionally.

“ [The Taxpayers' Ombudsman] is a well-known, effective voice for Canadians. The people who turn to the Taxpayers' Ombudsman come from all walks of life, and [the Ombudsman] has worked hard to ensure that each of their individual cases are dealt with fully by both [the Office of the Taxpayers' Ombudsman] and the CRA. ”

The Honourable Gail Shea  
Former Minister of National Revenue

# WHAT WE DO

The Office of the Taxpayers' Ombudsman (OTO) ensures that Canadians receive the professional service and fair treatment to which they are entitled by:

- facilitating access to CRA redress mechanisms;
- upholding the Taxpayer Bill of Rights;
- providing independent and impartial reviews of unresolved service or fairness complaints;
- conducting investigations of systemic service or fairness issues;
- making recommendations for corrective action; and
- raising awareness of the role of the Taxpayers' Ombudsman.

“The Canadian Federation of Independent Business applauds the appointment of Paul Dubé as the new Taxpayers' Ombudsman [...] The Ombudsman, combined with the Taxpayer Bill of Rights, will help ensure fairness and accountability for all taxpayers, including businesses, who will be able to voice their concerns over taxation issues more easily.”

Canadian Federation of Independent Business

# HOW WE DO IT

The four standards that are essential to conducting the work of the OTO and, in turn, making a difference for Canadians are:

1. Independence

- The Taxpayers' Ombudsman operates at arm's length from the CRA.

2. Impartiality

- The Taxpayers' Ombudsman is neither an advocate for taxpayers, nor a defender of the CRA. The Taxpayers' Ombudsman considers the position of both parties when investigating a complaint.

3. Fairness

- The Taxpayers' Ombudsman acts with equity and justice.

4. Confidentiality

- The Taxpayers' Ombudsman holds communications with taxpayers seeking assistance in strict confidence and does not disclose confidential communications unless given permission to do so.



“ I wish to thank the many taxpayers, tax practitioners, and representatives who bring matters to our attention and provide us with valuable knowledge and insight. The contribution of external stakeholders is crucial to learning about issues and affecting positive change. ”

J. Paul Dubé  
Taxpayers' Ombudsman

# OUR PROCESS

Generally, the OTO only reviews a complaint after all of the CRA's internal resolution mechanisms have been exhausted. If a taxpayer is not satisfied with the way their service complaint was handled by the CRA, they can submit the details of the issue to the OTO.

The OTO strives to ensure that all taxpayers receive the service to which they are entitled from the CRA. It does not deal with matters for which other redress mechanisms exist, such as:

- the administration or enforcement of program legislation (other than to the extent that the review relates to service matters);
- Government of Canada legislation or CRA policy (other than to the extent that they relate to service matters);
- matters that are before the courts;
- service complaints that arose more than one year prior to the appointment of the Taxpayers' Ombudsman on February 21, 2008; or
- complaints that other statutory bodies are mandated to deal with.

## OUR GUIDING PRINCIPLE

The work conducted by the OTO is driven by one guiding principle: **fairness**. This means that every taxpayer should know what is expected of them, have the chance to be heard, and be judged impartially.

In upholding fairness, the OTO examines the decisions made or actions taken by the CRA in relation to each service complaint it receives from taxpayers. To determine if those decisions or actions are fair, the OTO evaluates whether the CRA:

- has the authority to make the decision or take the action;
- was free from bias when making the decision or taking the action;
- used relevant information to determine the decision or action;
- notified the taxpayer of the decision or action; and
- provided the taxpayer with an adequate explanation of the reasoning for the decision or action.

“ We seek to resolve disputes at the lowest level possible. When necessary, the Taxpayers’ Ombudsman makes recommendations on how to resolve a matter and how to prevent it from recurring. ”

J. Paul Dubé  
Taxpayers’ Ombudsman

## C I F ACCOMPLIS<A 9B HG

In five years, the Taxpayers' Ombudsman and his team have built a new organisation from the ground up and established a respectable track record in bringing about positive changes at the CRA. The OTO helps settle disputes and often its intervention leads to taxpayers and tax professionals getting results they could not obtain on their own.

In addition to responding to thousands of enquiries, requests for assistance, and complaints from taxpayers, the OTO has investigated several of the systemic service and fairness issues faced by taxpayers in their dealings with the CRA. Those investigations have resulted in an *Observation Paper*, six *Special Reports*, and 24 recommendations for corrective action. To date, all of the Taxpayers' Ombudsman's recommendations to the Minister of National Revenue have been accepted and are in various stages of implementation by the CRA.

“ I am pleased to see the Office's clear record of success in representing the interests of Canadian taxpayers and working with the Canada Revenue Agency. ”

The Honourable Gail Shea  
Former Minister of National Revenue

If Canadians are now receiving adequate written reasons for the decisions of the CRA's Appeals Branch, if there is better information more readily available about the Canada Child Tax Benefit, if taxpayers are more informed about the tax consequences of the Tax-Free Savings Account, if the CRA is misallocating fewer taxpayer payments, if students who study abroad receive a more fair determination of their application for the Tuition Tax Credit, and if the CRA is reducing the number of Access to Information and Privacy Requests received and processing the requests it does receive more efficiently, those improvements are due in no small measure to the work of the OTO.

# HOW TO CONTACT US

The OTO can be contacted by telephone, fax, or mail, Monday to Friday from 8:15 a.m. to 4:30 p.m., Eastern Standard Time.

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To stay informed on the activities of the OTO:

-  follow it on Twitter @OTO\_Canada;
-  subscribe to its RSS feed; or
-  subscribe to its electronic mailing list.