

Canada Revenue Agency

Fees Report

Fiscal year 2018 to 2019

The Honourable Diane Lebouthillier, P.C., M.P.
Minister of National Revenue

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Minister's message

On behalf of the Canada Revenue Agency, I am pleased to present under the *Service Fees Act*, the report on fees for fiscal year 2018 to 2019.

The act provides a modern legislative framework that enables cost-effective delivery of services and, through better reporting to Parliament, improves transparency and oversight.

Last year, a detailed listing of individual fees under the department's authority, along with anticipated increases, was added to the reporting requirements.

This year's report provides more detail on each fee, such as the type and rate of adjustment, the service standard and the performance result. This information provides additional context on each fee, in the spirit of open and transparent fee management.

I welcome the increased transparency and oversight that the *Service Fees Act's* reporting regime embodies, and I am fully committed to transitioning the Agency to this modern framework.

Original signed

The Honourable Diane Lebouthillier, P.C., M.P.
Minister of National Revenue

About this report

This report, which is tabled under section 20 of the *Service Fees Act*ⁱ and section 4.2.8 of the *Directive on Charging and Special Financial Authorities*ⁱⁱ, contains information about the fees that the Canada Revenue Agency (CRA) had the authority to charge in the 2018 to 2019 fiscal year.

This report contains information about all fees that are under the CRA's authority, even if some or all of the fees are collected by another department.

The information reported includes fees that:

- fall under the *Service Fees Act*

The information covers fees set by:

- contract
- act, regulation or fees notice

For fees set by the following mechanism, the report provides totals only:

- contract

For fees set by act, regulation or fees notice, the report provides totals for fee groupings, as well as detailed information for each individual fee.

Although the fees charged by the CRA under the *Access to Information Act*ⁱⁱⁱ are subject to the *Service Fees Act*, they are not included in this report. Information on the CRA's access to information fees for fiscal year 2018 to 2019 can be found in our access to information report, which is posted on [CRA's Annual Reports to Parliament on the Administration of the Access to Information Act and the Privacy Act](#)^{iv}.

Remissions

A remission is a partial or full return of a fee to a fee payer who paid for a service for which a department deemed that the service standard was not met.

Under the *Service Fees Act*, departments must develop policies for determining whether a service standard has been met and for determining how much of a fee will be remitted to a fee payer. This requirement does not take effect until April 1, 2020. This report therefore includes **only** those remissions issued under the CRA's enabling legislation. It does not include remissions issued under the *Service Fees Act*.

Overall totals, by fee type

The following table presents the total revenue, cost and remissions for all fees that the CRA had the authority to charge in fiscal year 2018 to 2019, by fee type.

Overall totals for fiscal year 2018 to 2019, by fee type

Fee type	Revenue (\$)	Cost (\$)	Remissions (\$)
Fees set by contract *	145,397,184	145,397,184	Remissions do not apply to fees set by contract.
Fees set by market base, auction or both	N/A	N/A	Remissions do not apply to fees set by market base, auction or both.
Fees set by act, regulation or fees notice	1,031,089	3,148,464	0
Total	146,428,273	148,545,648	0

* The figures presented are the Agency's totals for services provided on a cost-recovery basis to clients external to the federal government, including provinces, territories, crown corporations and private entities. These services are provided using non-legally binding arrangements, such as memoranda of understanding.

Totals for fees set by act, regulation or fees notice, by fee grouping

The following tables present, for each fee grouping, the total revenue, cost and remissions for all fees that the CRA had the authority to charge in fiscal year 2018 to 2019 that are set by any of the following:

- act
- regulation
- fees notice

A fee grouping is a grouping of all of the fees that a department has the authority to charge for activities relating to a single business line, directorate or program.

Advance income tax rulings: totals for fiscal year 2018 to 2019

Fee grouping	Advance income tax rulings	
Revenue (\$)	Cost (\$)	Remissions (\$)
970,771	3,020,145	0

Taxation statistical analyses and data processing services: totals for fiscal year 2018 to 2019

Fee grouping	Taxation statistical analyses and data processing services	
Revenue (\$)	Cost (\$)	Remissions (\$)
60,318	128,319	0

Details on each fee set by act, regulation or fees notice

This section provides detailed information on each fee that the CRA had the authority to charge in fiscal year 2018 to 2019 and that was set by any of the following:

- act
- regulation
- fees notice

Fee grouping	Advance income tax rulings
Fee	Advance income tax ruling fee
Fee-setting authority	Advance Income Tax Ruling Fees Order SOR/90-234^v
Year introduced	1970
Last year fee-setting authority was amended	2000
Fee type	Service
Fee amount (\$)	100 per hour for each of the first 10 hours or part of an hour and 155 per hour for each subsequent hour or part of an hour
Total fee revenue (\$)	970,771
Adjustment type	Section 17 of the <i>Service Fees Act</i> (Consumer Price Index)
Adjustment rate (% or formula)	2
2020 to 2021 fee amount (\$)	104.24 per hour for each of the first 10 hours or part of an hour and 161.57 per hour for each subsequent hour or part of an hour
Future fee-adjusted amount (\$)	Not applicable
Adjustment date	April 1, 2020
Fee-adjustment authority	<i>Service Fees Act</i>
Service standard	The service standard target is to issue 85% of advance income tax rulings within 90 business days of receipt of all essential information from the client.
Performance result	During 2018 to 2019, 90% of advance income tax rulings were issued within 90 days of receipt of all essential information from the client.

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Fee grouping	Taxation statistical analyses and data processing services
Fee	Taxation statistical analyses and data processing services fees
Fee-setting authority	Taxation Statistical Analyses and Data Processing Services Fees Order SOR/92-156^{vi}
Year introduced	1992
Last year fee-setting authority was amended	Not applicable
Fee type	Service
Fee amount (\$)	Based on various rates ¹
Total fee revenue (\$)	60,318
Adjustment type	Section 17 of the <i>Service Fees Act</i> (Consumer Price Index)
Adjustment rate (% or formula)	2
2020 to 2021 fee amount (\$)	Based on various rates ²
Future fee-adjusted amount (\$)	Not applicable
Adjustment date	April 1, 2020
Fee-adjustment authority	<i>Service Fees Act</i>
Service standard	Provide statistical data to taxpayers within an average of 30 calendar days of receipt of all essential information.
Performance result	Statistical data was provided within an average of 6 days upon receiving the essential information from the external clients. The CRA is currently reviewing this service standard.

¹ Due to technological advances, several of the rates in the original fees order are no longer relevant. Rates charged for 2018-19 are as follows:

A) Computer analyses and programming services: \$51.45 per hour

B) Customized statistical analyses and output services:

(i) ES 05: \$62.65 per hour

(iv) ES 02: \$41.70 per hour

(ii) ES 04: \$56.65 per hour

(v) ES 01: \$37.05 per hour

(iii) ES 03: \$49.10 per hour

(vi) AS 02: \$40.95 per hour

² 2020-21 fee amounts reflect application of the all-items Consumer Price Index rate for Canada, April 2019 (2%). Rates to be charged for 2020-21 are as follows:

A) Computer analyses and programming services: \$53.63 per hour

B) Customized statistical analyses and output services:

(i) ES 05: \$65.31 per hour

(iv) ES 02: \$43.47 per hour

(ii) ES 04: \$59.06 per hour

(v) ES 01: \$38.63 per hour

(iii) ES 03: \$51.18 per hour

(vi) AS 02: \$42.69 per hour

Endnotes

- ⁱ *Service Fees Act*, <https://laws-lois.justice.gc.ca/eng/acts/S-8.4/index.html>
- ⁱⁱ Directive on Charging and Special Financial Authorities, <https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32502>
- ⁱⁱⁱ *Access to Information Act*, <https://laws-lois.justice.gc.ca/eng/acts/A-1/index.html>
- ^{iv} CRA's Annual Reports to Parliament on the Administration of the *Access to Information Act* and the *Privacy Act*, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/access-information-privacy-canada-revenue-agency/cra-annual-reports-parliament-on-administration-access-information-act-privacy-act.html>
- ^v Advance Income Tax Ruling Fees Order SOR/90-234, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-90-234/FullText.html>
- ^{vi} Taxation Statistical Analyses and Data Processing Services Fees Order SOR/92-156, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-92-156/FullText.html>

