

Canada Revenue Agency

Fees Report

Fiscal year 2019-2020

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 our report on fees for the 2019-2020 fiscal year.

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

In the spirit of open and transparent fee management, this year's report includes additional details on the components that comprise Canada Revenue Agency fees set by act, regulation, or fees notice. The Agency is also reviewing these fees to ensure the continued relevance of fee amounts, service standards, and associated remissions policies.

I will continue to lead my department's transition to the reporting regime provided under the *Service Fees Act*.

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*ⁱⁱ and section 4.2.8 of the *Directive on Charging and Special Financial Authorities*ⁱⁱⁱ, contains information about the fees that the Canada Revenue Agency had the authority to set in the 2019-2020 fiscal year.

Government of Canada departments may set fees for services, licences, permits, products, the use of facilities; for other authorizations of rights or privileges; or to recover, in whole or in part, costs incurred in relation to a regulatory scheme.

For reporting purposes, fees must be categorized under the following three fee setting mechanisms:

1. Act, regulation or fees notice
 - An act of Parliament delegates the fee setting authority to a department, minister or Governor in Council.
2. Contract
 - Ministers have the authority to enter into contracts, which are usually negotiated between the minister and an individual or organization, and which cover fees and other terms and conditions. In some cases, that authority may also be provided by an act of Parliament.
3. Market-rate or auction or both
 - The authority to set these fees is pursuant to an act of Parliament or regulation, and the minister, department or Governor in Council has no control over the fee amount.

This report contains information about all fees that are under the Agency's authority, including any that are collected by another department.

The information covers fees that are subject to the *Service Fees Act*.

For fees set by contract, fees set by market-rate, auction or both, the report provides totals only. For fees set by act, regulation or fees notice, it provides totals for fee groupings, as well as detailed information for each fee.

Although the fees that the Agency charges under the *Access to Information Act* are subject to the *Service Fees Act*, they are not included in this report. Information on the Agency's access to information fees for the 2019-2020 fiscal year can be found in our access to information report, which is posted on [Canada Revenue Agency'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 if a service standard is not met. This requirement will not take effect until April 1, 2021, so this report does not include remissions issued under the *Service Fees Act*. The report also does not include other remissions.

Overall totals, by fee setting mechanism

The following table presents the total revenue, cost and remissions for all fees that the Agency had the authority to set in the 2019-2020 fiscal year, by fee setting mechanism.

Overall totals for the 2019-2020 fiscal year, by fee setting mechanism

Fee setting mechanism	Revenue (\$)	Cost (\$)	Remissions (\$)
Fees set by contract *	139,286,800	139,286,800	Remissions do not apply to fees set by contract.
Fees set by market-rate, auction or both	0	0	Remissions do not apply to fees set by market-rate, auction or both.
Fees set by act, regulation or fees notice	1,688,789	3,157,424	0
Total	140,975,589	142,444,224	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, by fee grouping, for fees set by act, regulation or fees notice

The following tables present, for each fee grouping, the total revenue, cost and remissions for all fees that the CRA had the authority to set in 2019–20 that are set by any of the following:

- act
- regulation
- fees notice

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

Advance income tax rulings: totals for the 2019-2020 fiscal year

Fee grouping	Advance income tax rulings	
Revenue (\$)	Cost (\$)	Remissions (\$)
1,629,283	3,010,423	0

Taxation statistical analyses and data processing services: totals for the 2019-2020 fiscal year

Fee grouping	Taxation statistical analyses and data processing services	
Revenue (\$)	Cost (\$)	Remissions (\$)
59,506	147,001	0

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

This section provides detailed information on each fee that the Agency had the authority to set in the 2019-2020 fiscal year and that was set by any of the following:

- act
- regulation
- fees notice

Fee grouping	Advance income tax rulings			
Fee	Advance income tax rulings fee			
Fee-setting authority	Financial Administration Act, 19(1)(b)^v ; Advance Income Tax Ruling Fees Order SOR/90-234^{vi}			
Year fee-setting authority was introduced	1970			
Last year fee-setting authority was amended	2000			
Service standard	The service standard target is to issue 80% of advance income tax rulings within 90 business days of receipt of all essential information from the client.			
Performance result	During the 2019-2020 fiscal year, 85% of advance income tax rulings were issued within 90 days of receipt of all essential information from the client.			
Application of <i>Low-Materiality Fees Regulations</i>	Material (formula) - Advance income tax rulings fee			
Fee	2019–20 fee amount (\$)	2019–20 total fee revenue (\$)	Fee adjustment date	Adjusted fee amount in 2021–22 (\$)
The fee payable by a person who requests the Minister of National Revenue to provide an advance income tax ruling is:		1,629,283	April 1, 2021	
\$100 for each of the first 10 hours or part of an hour, and:	102.20 per hour			104.04 per hour
\$155 for each subsequent hour or part of an hour that is spent in preparing the ruling, whether or not the request is withdrawn **	158.41 per hour			161.26 per hour

** Note: Original fees order text (last updated in 2000) is shown.

Fee grouping	Taxation statistical analyses and data processing services			
Fee	Computer analyses and programming services Use of computer facilities Customized statistical analyses provided by a member of the Economics, Sociology and Statistics (ES) group Data conversion services: a. preparation of work for data conversion Data conversion services: b. routing cards Data conversion services: c. data conversion Data conversion services: d. use of terminal Output Services: a. administrative support services provided by a member of the Administrative Services (AS) or Clerical and Regulatory (CR) group Output Services: b. printouts Output Services: c. magnetic tapes Output Services: d. 3480 self-loading cartridges			
Fee-setting authority	Financial Administration Act, 19(1)(b)^v ; Taxation Statistical Analyses and Data Processing Services Fees Order SOR/92-156^{vii}			
Year fee-setting authority was introduced	1992			
Last year fee-setting authority was amended	Not applicable			
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 10 calendar days upon receiving the essential information from the external clients. The CRA is currently in the process of updating the service standard.			
Application of Low-Materiality Fees Regulations	Material (formula) - Computer analyses and programming services			
	Material (formula) - Use of computer facilities			
	Material (formula) - Customized statistical analyses provided by a member of the Economics, Sociology and Statistics (ES) group			
	Material (formula) - Data conversion services: a. preparation of work for data conversion			
	Material (formula) - Data conversion services: b. routing cards			
	Material (formula) - Data conversion services: c. data conversion			
	Material (formula) - Data conversion services: d. use of terminal			
	Material (formula) - Output Services: a. administrative support services provided by a member of the Administrative Services (AS) or Clerical and Regulatory (CR) group			
	Material (formula) - Output Services: b. printouts			
	Material (formula) - Output Services: c. magnetic tapes			
	Material (formula) - Output Services: d. 3480 self-loading cartridges			
Fee	2019–20 fee amount (\$)	2019–20 total fee revenue (\$)	Fee adjustment date	Adjusted fee amount in 2021–22 (\$)
Computer analyses and programming services	52.58 per hour	0.00	April 1, 2021	53.53 per hour
Use of computer facilities	.05 per resource unit	0.00	April 1, 2021	.05 per resource unit

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Customized statistical analyses provided by a member of the Economics, Sociology and Statistics (ES) group	ES 05: 64.03 per hour ES 04: 57.90 per hour ES 03: 50.18 per hour ES 02: 42.62 per hour ES 01: 37.87 per hour	57,330	,April 1, 2021	ES 05: 65.18 per hour ES 04: 58.94 per hour ES 03: 51.08 per hour ES 02: 43.38 per hour ES 01: 38.55 per hour
Data conversion services: a. preparation of work for data conversion	22.89 per hour	0.00	April 1, 2021	23.30 per hour
Data conversion services: b. routing cards	23.51 per 1000 cards	0.00	April 1, 2021	23.93 per 1000 cards
Data conversion services: c. data conversion	11.24 per hour	0.00	April 1, 2021	11.44 per hour
Data conversion services: d. use of terminal	1.02 per hour	0.00	April 1, 2021	1.04 per hour
Output Services: a. administrative support services provided by a member of the Administrative Services (AS) or Clerical and Regulatory (CR) group	AS 02: 41.85 per hour CR 04: 31.22 per hour CR 03: 30.71 per hour	2,176	April 1, 2021	AS 02: 42.60 per hour CR 04: 31.78 per hour CR 03: 31.26 per hour
Output Services: b. printouts	0.19 per 1000 lines	0.00	April 1, 2021	0.20 per 1000 lines
Output Services: c. magnetic tapes	20.44 each	0.00	April 1, 2021	20.81 each
Output Services: d. 3480 self-loading cartridges	5.62 each	0.00	April 1, 2021	5.72 each

Endnotes

- ⁱ Government of Canada, <https://www.canada.ca/home.html>
- ⁱⁱ *Service Fees Act*, <https://laws-lois.justice.gc.ca/eng/acts/S-8.4/index.html>
- ⁱⁱⁱ Directive on Charging and Special Financial Authorities, <https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32502>
- ^{iv} Canada Revenue Agency'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 *Financial Administration Act*, <https://laws-lois.justice.gc.ca/eng/acts/F-11/>
- ^{vi} Advance Income Tax Ruling Fees Order SOR/90-234, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-90-234/FullText.html>
- ^{vii} 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>