Canada Revenue Agency
Fees Report
Fiscal year 2021–22

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

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Minister’s message

I am pleased to present the Canada Revenue Agency’s (CRA) report on fees for 2021–22.

This year’s report once again provides detailed information about the components that comprise CRA service fees, in keeping with the CRA’s ongoing commitment to open and transparent fee management.

Beginning in 2021–22, the CRA began offering remissions, or partial fee refunds, to clients in instances where service standards are not met, in line with the *Service Fees Act*.

In April 2022, an increase to the CRA’s Advanced Income Tax Ruling Fee, based on the CRA’s actual costs of providing this service, went into effect. This update is being phased-in over two fiscal years, with the second half of the fee increase to take effect April 1, 2023.

As well, additional fee groupings were identified through our periodic review and assessment efforts for all types of fee programs. I am pleased to announce that these fees are now included in the report for 2021–22.

I will continue to lead the CRA’s commitment to quality client-focused service delivery and transparency 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], the *Low-Materiality Fees Regulations*[iii], and subsection 4.2.8 of the Treasury Board *Directive on Charging and Special Financial Authorities*[iv], contains information about the fees the Canada Revenue Agency (CRA) had the authority to set in fiscal year 2021–22.

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

For reporting purposes, fees are categorized by fee-setting mechanism. There are three mechanisms:

1. Act, regulation or fees notice
   The authority to set these fees is delegated to a department, minister or Governor in Council pursuant to an act of Parliament.

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
   The authority to set these fees is pursuant to an act of Parliament or a regulation, and the minister, department or Governor in Council has no control over the fee amount.

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

Although the fees the CRA charges under the *Access to Information Act* were subject to the *Service Fees Act*, they are not included in this report. Information on the CRA's access to information fees for 2021–22 is in our annual report to Parliament on the administration of the *Access to Information Act*, which is posted on our webpage: Canada Revenue Agency's Annual Reports to Parliament on the Administration of the *Access to Information Act and the Privacy Act*[v].

Remissions

In 2021–22, the CRA was subject to the requirements to issue remissions under section 7 of the *Service Fees Act* and subsection 4.2.4 of the Treasury Board *Directive on Charging and Special Financial Authorities* to remit a fee, in whole or in part, to a fee payer when a service standard was deemed not met. The CRA's remission policy and procedures, pursuant to the *Service Fees Act*, are on the following web page: Remissions for Service Fees[vi].

Overall totals, by fee-setting mechanism

The following table presents the total revenue, cost and remissions for all fees the CRA had the authority to set in 2021–22, by fee-setting mechanism.

Overall totals for 2021–22, by fee-setting mechanism

Fee-setting mechanism	Revenue ($)	Cost ($)	Remissions ($)
Fees set by contract *	134,595,101	134,595,101	Remissions do not apply to fees set by contract.
Fees set by act, regulation or fees notice	1,889,314	3,325,056	168
Total	**136,484,415**	**137,920,157**	**168**

* The figures presented are the CRA'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

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

This section presents, for each fee grouping, the total revenue, cost and remissions for all fees the CRA had the authority to set in 2021–22 that are set by the following:

- act
- regulation
- fees notice

Advance Income Tax Rulings: totals for 2021–22

Revenue ($)	Cost ($)	Remissions ($)
1,771,608	3,223,661	0

Taxation Statistical Analysis and Data Processing Services: totals for 2021–22

Revenue ($)	Cost ($)	Remissions ($)
41,631	101,395	168

Excise Act Licence Fees: totals for 2021–22

Revenue ($)	Cost ($)	Remissions ($)
75,100	0	0

Examination of Instruments and the Provision of Tables: totals for 2021–22

Revenue ($)	Cost ($)	Remissions ($)
975	The CRA had no mechanism for tracking cost at the fee grouping level	0

Registered Charities Information Returns Fee: totals for 2021–22

Revenue ($)	Cost ($)	Remissions ($)
0	0	0

Technical Publication Subscription Services: totals for 2021–22

Revenue ($)	Cost ($)	Remissions ($)
0	0	0

Taxation Statistics Diskette Fee: totals for 2021–22

Revenue ($)	Cost ($)	Remissions ($)
0	0	0

Excise Special Services: totals for 2021–22

Revenue ($)	Cost ($)	Remissions ($)
0	0	0

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

This section provides detailed information on each fee the CRA had the authority to set in 2021–22 and that was set by the following:

- act
- regulation
- fees notice

Fee grouping

Advance Income Tax Rulings

Fee

Advance Income Tax Rulings Fee prior to April 1, 2022

Fee-setting authority

- *Financial Administration Act*, 19(1)(b)[vii]
- *Advance Income Tax Ruling Fees Order* (SOR/90-234)[viii]

Year fee-setting authority was introduced

1970

Last year fee-setting authority was amended

2021

Service standard

Our objective is to issue an advance income tax ruling (Ruling) to the client within a specified, agreed-upon time period. The service standard is 90 business days commencing with the receipt of all information required from the client as outlined in Information Circular IC 70-6, Advance Income Tax Rulings and Technical Interpretations.

Our objective is to complete a pre-ruling consultation teleconference with the client within a specified, agreed-upon time period. The service standard is within 15 business days from the date the CRA confirms to the client that the Pre-ruling Consultation request has been accepted as outlined in Information Circular IC70-6.

In some cases, achieving the 90 or 15 business days service target may not be possible due to delays outside of the CRA's control. This may arise in situations involving exceptionally complex cases, requests to expand and change the scope of the Ruling or pre-ruling consultation, or cases that require intra-governmental consultation, for example with the Departments of Justice or Finance. In those circumstances, when the service target date needs to be adjusted, the CRA will inform the client in advance and establish an alternate mutually agreed upon service target date.

Performance result

During the 2021–2022 fiscal year, 80% of advance income tax rulings were issued within 90 business days of receipt of all essential information from the client.

During the 2021–2022 fiscal year, 70.6% of pre-ruling consultation teleconferences were completed within 15 business days from the date the CRA confirmed to the client that the pre-ruling consultation request had been accepted.

Application of *Low-Materiality Fees Regulations*

Material (formula): Advance Income Tax Rulings Fee prior to April 1, 2022

Fee	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	Fee adjustment date in 2023–24	2023–24 fee amount ($) **
Advance Income Tax Rulings Fee prior to April 1, 2022: The fee payable by a person who requests the Minister of National Revenue to provide an advance income tax ruling is:		1,771,608	0	Not applicable	
$100 for each of the first 10 hours or part of an hour, and;	104.04				0
$155 for each subsequent hour or part of an hour that is spent in preparing the ruling, whether or not the request is withdrawn.*	161.26				0

* Original fees order text shown.

** This fee has been amended and has a new fee setting authority beginning April 1, 2022, as shown in the next section.

Fee grouping

Advance Income Tax Rulings

Fee

Advance Income Tax Rulings Fee starting on April 1, 2022

Fee-setting authority

- *Financial Administration Act*, 19(1)(b)[vii]
- *Advance Income Tax Ruling Fees Order* (SOR/90-234)[ix]

Year fee-setting authority was introduced

1970

Last year fee-setting authority was amended

2021

Service standard

The fee was introduced on April 1, 2022 therefore no service standard was in place during the reporting period.

Performance result

The fee was introduced on April 1, 2022 therefore no service standard was in place during the reporting period.

Application of *Low-Materiality Fees Regulations*

Material (formula): Advance Income Tax Rulings Fee starting on April 1, 2022

Fee	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	Fee adjustment date in 2023–24	2023–24 fee amount ($)
Advance Income Tax Rulings Fee starting on April 1, 2022: The fee payable by a person who requests the Minister of National Revenue to provide an advance income tax ruling, whether or not the request is withdrawn, is: $221.24 during the period beginning on April 1, 2022 and ending on March 31, 2023, and; $281.22 as of April 1, 2023, for each hour or part of an hour that is spent in preparing the ruling.	0	0	0	April 1, 2023	281.22

Fee grouping

Taxation Statistical Analysis 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)[vii]
- *Taxation Statistical Analyses and Data Processing Services Fees Order* (SOR/92-156)[x]

Year fee-setting authority was introduced

1992

Last year fee-setting authority was amended

Not applicable

Service standard

Due to the complexity and the availability of the data, some requests may take more or less time to complete and deliver. The CRA's service standard is to issue requested statistical information on or before a mutually agreed-upon service target date with a performance target of providing this information on or before this date 90% of the time.

After receiving all the information required for the request, the CRA and client will agree on a mutually acceptable date to deliver the requested information (referred to as the "service target date" below).

Completion date for the purposes of this directive will be the date that the requested information is delivered to the client by the CRA.

Performance result

Statistical data was provided to the client on or before a mutually agreed-upon service target date 80% of the time.

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	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	Fee adjustment date in 2023–24	2023–24 fee amount ($)
Computer analyses and programming services	53.53 per hour	0	0	April 1, 2023	59.11 per hour
Use of computer facilities	.05 per resource unit	0	0	April 1, 2023	.06 per resource unit
Customized statistical analyses provided by a member of the Economics, Sociology and Statistics (ES) group	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	40,564	116	April 1, 2023	ES-05: 71.98 per hour ES-04: 65.08 per hour ES-03: 56.41 per hour ES-02: 47.91 per hour ES-01: 42.57 per hour
Data conversion services: a. preparation of work for data conversion	23.30 per hour	0	0	April 1, 2023	25.73 per hour
Data conversion services: b. routing cards	23.93 per thousand cards	0	0	April 1, 2023	26.42 per thousand cards
Data conversion services: c. data conversion	11.44 per hour	0	0	April 1, 2023	12.64 per hour
Data conversion services: d. use of terminal	1.04 per hour	0	0	April 1, 2023	1.15 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: 42.60 per hour CR-04: 31.78 per hour CR-03: 31.26 per hour	1,067	52	April 1, 2023	AS-02: 47.05 per hour CR-04: 35.10 per hour CR-03: 34.52 per hour
Output services: b. printouts	.20 per 1000 lines	0	0	April 1, 2023	.22 per 1000 lines
Output services: c. magnetic tapes	20.81 each	0	0	April 1, 2023	22.98 each
Output services: d. 3480 self-loading cartridges	5.72 each	0	0	April 1, 2023	6.32 each

Fee grouping

Excise Act Licence Fees

Fee

- Excise Act Licence Fee - Bonding warehouse
- Excise Act Licence Fee - Distilling by any process
- Excise Act Licence Fee - Import, manufacture, possession and use of a chemical still
- Excise Act Licence Fee - Pharmacist
- Excise Act Licence Fee - Brewing
- Excise Act Licence Fee - Manufacturing in bond
- Excise Act Licence Fee - Manufacture of tobacco or cigars
- Excise Act Licence Fee - Tobacco packer
- Excise Act Licence Fee - Manufacture of wood alcohol

Fee-setting authority

- *Excise Act* (R.S.C., 1985, c. E-14)[xi]
- *Excise Act Licence Fees Regulations* (C.R.C., c. 571)[xii]

Year fee-setting authority was introduced

1985

Last year fee-setting authority was amended

2006

Service standard

The fees did not have an established service standard.

Performance result

The fees did not have an established service standard.

Application of *Low-Materiality Fees Regulations*

- Low-materiality (<$51) - Excise Act Licence Fee - Bonding warehouse
- Material (>$151) – Excise Act Licence Fee - Distilling by any process
- Low-materiality (<$51) - Excise Act Licence Fee - Import, manufacture, possession and use of a chemical still
- Low-materiality (<$51) - Excise Act Licence Fee - Pharmacist
- Low-materiality (<$51) - Excise Act Licence Fee - Brewing
- Low-materiality (<$51) - Excise Act Licence Fee - Manufacturing in bond

- Low-materiality (<$51) - Excise Act Licence Fee - Manufacture of tobacco or cigars
- Low-materiality (<$51) - Excise Act Licence Fee - Tobacco packer
- Low-materiality (<$51) - Excise Act Licence Fee - Manufacture of wood alcohol

Fee	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	Fee adjustment date in 2023–24	2023–24 fee amount ($)
Excise Act Licence Fee - Bonding warehouse	50.00	0	This fee was not subject to remissions	April 1, 2023	51.10
Excise Act Licence Fee - Distilling by any process	250.00	0	0	April 1, 2023	287.22
Excise Act Licence Fee - Import, manufacture, possession and use of a chemical still	2.00	0	This fee was not subject to remissions	April 1, 2023	2.04
Excise Act Licence Fee - Pharmacist	2.00	0	This fee was not subject to remissions	April 1, 2023	2.04
Excise Act Licence Fee - Brewing	50.00	75,100	This fee was not subject to remissions	April 01, 2023	51.10
Excise Act Licence Fee - Manufacturing in bond	50.00	0	This fee was not subject to remissions	April 1, 2023	51.10
Excise Act Licence Fee - Manufacture of tobacco or cigars	50.00	0	This fee was not subject to remissions	April 1, 2023	51.10
Excise Act Licence Fee - Tobacco packer	50.00	0	This fee was not subject to remissions	April 1, 2023	51.10
Excise Act Licence Fee - Manufacture of wood alcohol	1.00	0	This fee was not subject to remissions	April 1, 2023	1.02

Fee grouping

Examination of Instruments and the Provision of Tables

Fee

- Examination of an instrument under subsection 148(2) of the Excise Act, 2001
- Provision of Canadian Alcoholometric Tables, 1980, copyright by the Minister of Supply and Services, published under the authority of the Minister of National Revenue
- Provision of Canadian Alcoholometric Laboratory Table, 1996, copyright by the Minister of Public Works and Government Services, published under the authority of the Minister of National Revenue
- Provision of Canadian Alcoholometric Obscuration Equivalent Tables, 1993, copyright by the Minister of Supply and Services, published under the authority of the Minister of National Revenue
- Provision of Tables referred to above on compact disc

Fee-setting authority

- *Excise Act, 2001* (S.C. 2002, c. 22)[xiii]
- *Regulations Respecting the Fees for the Examination of Instruments and the Provision of Tables* (SOR/2003-207)[xiv]

Year fee-setting authority was introduced

2003

Last year fee-setting authority was amended

Not applicable

Service standard

The fees did not have an established service standard.

Performance result

The fees did not have an established service standard.

Application of *Low-Materiality Fees Regulations*

- Low-materiality (<$51) - Examination of an instrument under subsection 148(2) of the Excise Act, 2001
- Low-materiality (<$51) - Provision of Canadian Alcoholometric Tables, 1980, copyright by the Minister of Supply and Services, published under the authority of the Minister of National Revenue

- Low-materiality (<$51) - Provision of Canadian Alcoholometric Laboratory Table, 1996, copyright by the Minister of Public Works and Government Services, published under the authority of the Minister of National Revenue
- Low-materiality (<$51) - Provision of Canadian Alcoholometric Obscuration Equivalent Tables, 1993, copyright by the Minister of Supply and Services, published under the authority of the Minister of National Revenue
- Low-materiality (<$51) - Provision of Tables referred to above on compact disc

Fee	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	Fee adjustment date in 2023–24	2023–24 fee amount ($)
Examination of an instrument under subsection 148(2) of the Excise Act, 2001	25.00	975	This fee was not subject to remissions	April 1, 2023	25.55
Provision of Canadian Alcoholometric Tables, 1980, copyright by the Minister of Supply and Services, published under the authority of the Minister of National Revenue	50.00	0	This fee was not subject to remissions	April 1, 2023	51.10
Provision of Canadian Alcoholometric Laboratory Table, 1996, copyright by the Minister of Public Works and Government Services, published under the authority of the Minister of National Revenue	15.00	0	This fee was not subject to remissions	April 1, 2023	15.33
Provision of Canadian Alcoholometric Obscuration Equivalent Tables, 1993, copyright by the Minister of Supply and Services, published under the authority of the Minister of National Revenue	15.00	0	This fee was not subject to remissions	April 1, 2023	15.33
Provision of Tables referred to above on compact disc	10.00	0	This fee was not subject to remissions	April 1, 2023	10.22

Fee grouping

Registered Charities Information Returns Fee

Fee

Registered Charities Information Returns Fee

Fee-setting authority

- *Financial Administration Act*, 19(1)(b)[vii]
- *Registered Charities Information Return Fee Order* (SOR/90-763)[xv]

Year fee-setting authority was introduced

1990

Last year fee-setting authority was amended

Not applicable

Service standard

The fee did not have an established service standard.

Performance result

The fee did not have an established service standard.

Application of *Low-Materiality Fees Regulations*

Low-materiality (photocopies): Registered Charities Information Returns Fee

Fee	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	Fee adjustment date in 2023–24	2023–24 fee amount ($)
Registered Charities Information Returns Fee: A person who requests a copy of a return shall pay to Her Majesty $0.30 per page for each copy of the return supplied to the person.	.30 per page	0	This fee was not subject to remissions	April 1, 2023	.31 per page

Fee grouping

Technical Publication Subscription Services

Fee

- Subscription services in respect of technical publications – one-year subscription
- Subscription services in respect of technical publications – two-year subscription
- Complete set of technical publications

Fee-setting authority

- *Financial Administration Act*, 19(1)(b)[vii]
- *Revenue Canada Technical Publication Subscription Service Fees Order* (SOR/93-48)[xvi]

Year fee-setting authority was introduced

1993

Last year fee-setting authority was amended

Not applicable

Service standard

The fees did not have an established service standard.

Performance result

The fees did not have an established service standard.

Application of *Low-Materiality Fees Regulations*

- Low-materiality (<$51): Subscription services in respect of technical publications – one-year subscription
- Low-materiality (<$51): Subscription services in respect of technical publications – two-year subscription
- Low-materiality ($51-$151): Complete set of technical publications

Fee	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	*Fee adjustment date in 2023–24*	2023–24 fee amount ($)
Subscription services in respect of technical publications – one-year subscription: Any person to whom the Department provides, at that person's request, subscription services in respect of technical publications published in the year or two years immediately following the request shall pay to the Receiver General a fee of: $20.00 for a one-year subscription, or	20.00	0	This fee was not subject to remissions	April 1, 2023	20.44
Subscription services in respect of technical publications – two-year subscription: $35.00 for a two-year subscription, as the case may be.	35.00	0	This fee was not subject to remissions	April 1, 2023	35.77
Complete set of technical publications: Any person to whom the Department provides, at that person's request, the complete set of current technical publications published prior to the request shall pay to the Receiver General a fee of $65.00.	65.00	0	This fee was not subject to remissions	April 1, 2023	66.43

Fee grouping

Taxation Statistics Diskette Fee

Fee

Taxation Statistics Diskette Fee

Fee-setting authority

- *Financial Administration Act*, 19(1)(b)[vii]
- *Taxation Statistics Diskette Fee Order* (SOR/91-94)[xvii]

Year fee-setting authority was introduced

1991

Last year fee-setting authority was amended

Not applicable

Service standard

The fee did not have an established service standard.

Performance result

The fee did not have an established service standard.

Application of *Low-Materiality Fees Regulations*

Low-materiality (<$51): Taxation Statistics Diskette Fee

Fee	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	*Fee adjustment date in 2023–24*	2023–24 fee amount ($)
Taxation Statistics Diskette Fee: A person who makes a request to the Minister of National Revenue for a computer diskette containing taxation statistics shall pay a fee of $27 for each diskette supplied to the person.	27.00	0	This fee was not subject to remissions	April 1, 2023	27.59

Fee grouping

Excise Special Services

Fee

- Excise Special Service Fee - for the first two hours or portion thereof
- Excise Special Service Fee - for each additional hour or portion thereof

Fee-setting authority

- *Excise Act* (R.S.C., 1985, c. E-14)[x]
- *Special Services (Excise) Regulations* (SOR/87-689)[xviii]

Year fee-setting authority was introduced

1987

Last year fee-setting authority was amended

Not applicable

Service standard

The fees did not have an established service standard.

Performance result

The fees did not have an established service standard.

Application of *Low-Materiality Fees Regulations*

- Low-materiality (<$51-151): Excise Special Service Fee - for the first two hours or portion thereof
- Low-materiality (<$51): Excise Special Service Fee - for each additional hour or portion thereof

Fee	2021–22 fee amount ($)	2021–22 total fee revenue ($)	2021–22 total remissions issued for the fee ($)	Fee adjustment date in 2023–24	2023–24 fee amount ($)
Excise Special Service Fee - for the first two hours or portion thereof: (1) Every person for whom a special service is performed by an officer shall pay, for the performance of that service, (a) $54 for the first two hours or portion thereof spent in the performance of that service; and	54.00	0	This fee was not subject to remissions	April 1, 2023	55.19
Excise Special Service Fee - for each additional hour or portion thereof: (b) $27 for each additional hour or portion thereof spent in the performance of that service. (2) Any meal or rest breaks taken by an officer during the performance of a special service shall not be included in the calculation of the time spent by the officer in the performance of the service. (3) Where more than one officer is required to perform a special service, the chargeable time in respect of that service shall be the aggregate of the time spent by all the officers in the performance of that service.	27.00	0	This fee was not subject to remissions	April 1, 2023	27.59

Endnotes

[i] Government of Canada, https://www.canada.ca/

[ii] *Service Fees Act*, https://laws-lois.justice.gc.ca/eng/acts/S-8.4/FullText.html

[iii] *Low-Materiality Fees Regulations*, https://laws-lois.justice.gc.ca/eng/regulations/SOR-2019-109/index.html

[iv] *Directive on Charging and Special Financial Authorities*, https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32502

[v] 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

[vi] Canada Revenue Agency Remissions for Service Fees, https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/fees-reports-remissions-information/remissions-for-service-fees.html

[vii] *Financial Administration Act*, 19(1)(b), https://laws-lois.justice.gc.ca/eng/acts/F-11/

[viii] *Advance Income Tax Ruling Fees Order*, (SOR/90-234), (prior to April 1, 2022) https://laws-lois.justice.gc.ca/eng/regulations/SOR-90-234/section-2-20060322.html

[ix] *Advance Income Tax Ruling Fees Order*, (SOR/90-234), (starting on April 1, 2022) https://laws-lois.justice.gc.ca/eng/regulations/SOR-90-234/page-1.html

[x] *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

[xi] *Excise Act* (R.S.C., 1985, c. E-14), https://laws-lois.justice.gc.ca/eng/acts/E-14/index.html

[xii] *Excise Act Licence Fees Regulations* (C.R.C., c. 571), https://laws-lois.justice.gc.ca/eng/regulations/C.R.C.%2C_c._571/FullText.html

[xiii] *Excise Act, 2001* (S.C. 2002, c. 22), https://laws-lois.justice.gc.ca/eng/acts/e-14.1/

[xiv] *Regulations Respecting the Fees for the Examination of Instruments and the Provision of Tables* (SOR/2003-207), https://laws-lois.justice.gc.ca/eng/regulations/SOR-2003-207/page-1.html

[xv] *Registered Charities Information Return Fee Order* (SOR/90-763), https://laws-lois.justice.gc.ca/eng/regulations/SOR-90-763/page-1.html

[xvi] *Revenue Canada Technical Publication Subscription Service Fees Order* (SOR/93-48), https://laws-lois.justice.gc.ca/eng/regulations/sor-93-48/FullText.html

[xvii] *Taxation Statistics Diskette Fee Order* (SOR/91-94), https://laws-lois.justice.gc.ca/eng/regulations/SOR-91-94/FullText.html?wbdisable=true

[xviii] *Special Services (Excise) Regulations* (SOR/87-689), https://laws-lois.justice.gc.ca/eng/regulations/SOR-87-689/page-1.html