

Canada Revenue Agency  
Fees Report  
Fiscal year 2023–24

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The Honourable Marie-Claude Bibeau, 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 report on fees for 2023–24.

As in past years, the report gives detailed information about the components of CRA service fees, in keeping with the CRA's ongoing commitment to open and transparent fee management.

Beginning in 2021–22, the CRA started offering remissions in the form of partial fee refunds to clients in instances when it does not meet service standards, in line with the *Service Fees Act*. For 2023–24, the CRA issued only one remission and performance results for most of the CRA's service fee programs met or exceeded service standards. The CRA's consistent service quality underscores its People First philosophy.

Guided by the *Service Fees Act*, I will continue to lead the CRA in its commitment to transparency and quality client-focused service delivery.

Original signed

Hon. Marie-Claude Bibeau, P.C., M.P.  
Minister of National Revenue



## About this report

This report, which is tabled under section 20 of the [Service Fees Act](#), the [Low-Materiality Fees Regulations](#), and subsection 4.2.9 of the Treasury Board [Directive on Charging and Special Financial Authorities](#), contains information about the fees the Canada Revenue Agency (CRA) had the authority to charge in fiscal year 2023–24, including those that were collected by the Canada Border Services Agency.

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 inherent 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 comes from an act of Parliament or a regulation, and the minister, department or Governor in Council has no control in determining 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. The CRA did not have fees set by market rate or auction.

Fees charged by the CRA under the *Access to Information Act* are not subject to the *Service Fees Act* and are not included in this report. Information on the CRA's access to information fees can be found 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](#).

## Remissions

In 2023–24, 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 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](#).

The other sections of this report provide detailed amounts for the CRA’s remissions for 2023–24.

## 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 charge in 2023–24, by fee-setting mechanism.

### Overall totals for 2023–24, by fee-setting mechanism

Fee-setting mechanism	Revenue (\$)	Cost (\$)	Remissions (\$)
<b>Fees set by contract*</b>	148,130,838	148,130,838	Remissions do not apply to fees set by contract.
<b>Fees set by act, regulation or fees notice</b>	2,617,616	4,036,684	277
<b>Total</b>	<b>150,748,454</b>	<b>152,167,522</b>	<b>277</b>

\* 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 charge 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 charge in 2023–24 that are set by the following:

- act
- regulation
- fees notice



**Advance Income Tax Rulings: totals for 2023–24**

Revenue (\$)	Cost (\$)	Remissions (\$)
2,482,651	3,910,873	277

**Taxation Statistical Analysis and Data Processing Services: totals for 2023–24**

Revenue (\$)	Cost (\$)	Remissions (\$)
48,197	110,894	0

**Excise Act Licence Fees: totals for 2023–24**

Revenue (\$)	Cost (\$)	Remissions (\$)
84,825	0	0

**Examination of Instruments and the Provision of Tables: totals for 2023–24**

Revenue (\$)	Cost (\$)	Remissions (\$)
1,943	14,917	0

**Registered Charities Information Returns Fee: totals for 2023–24**

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

**Technical Publication Subscription Services: totals for 2023–24**

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

**Taxation Statistics Diskette Fee: totals for 2023–24**

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

**Excise Special Services: totals for 2023–24**

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 charge in 2023–24 and that was set by the following:

- act
- regulation
- fees notice

### Fee grouping

Advance Income Tax Rulings

### Fee

Advance Income Tax Rulings Fee

### Fee-setting authority

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

### 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 IC70-6, 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 2023–24 fiscal year, 93% of advance income tax rulings were issued within 90 business days of receipt of all essential information from the client.

During the 2023–24 fiscal year, 73% 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

Fee	2023–24 fee amount (\$)	2023–24 total fee revenue (\$)	2023–24 total remissions issued for the fee (\$)	Fee adjustment date in 2025–26	2025–26 fee amount (\$)
Advance Income Tax Rulings Fee: 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 \$293.59 as of April 1, 2024 for each hour or part of an hour that is spent in preparing the ruling.	281.22	2,482,651	277	April 1, 2025	301.50

**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](#), paragraph 19(1)(b)
- [Taxation Statistical Analyses and Data Processing Services Fees Order](#) (SOR/92-156)

**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 the 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 100% 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

Fees Report for 2023-24

Fee	2023–24 fee amount (\$)	2023–24 total fee revenue (\$)	2023–24 total remissions issued for the fee (\$)	Fee adjustment date in 2025–26	2025–26 fee amount (\$)
Computer analyses and programming services	59.11 per hour	0	0	April 1, 2025	63.25 per hour
Use of computer facilities	.06 per resource unit	0	0	April 1, 2025	.06 per resource unit
Customized statistical analyses provided by a member of the Economics, Sociology and Statistics (ES) group	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	46,886	0	April 1, 2025	ES-05: 77.00 per hour ES-04: 69.75 per hour ES-03: 60.25 per hour ES-02: 51.25 per hour ES-01: 45.64 per hour
Data conversion services: a. preparation of work for data conversion	25.73 per hour	0	0	April 1, 2025	27.59 per hour
Data conversion services: b. routing cards	26.42 per thousand cards	0	0	April 1, 2025	28.33 per thousand cards
Data conversion services: c. data conversion	12.64 per hour	0	0	April 1, 2025	13.55 per hour
Data conversion services: d. use of terminal	1.15 per hour	0	0	April 1, 2025	1.23 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: 47.05 per hour CR-04: 35.10 per hour CR-03: 34.52 per hour	1,311	0	April 1, 2025	AS-02: 50.44 per hour CR-04: 37.63 per hour CR-03: 37.02 per hour
Output services: b. printouts	.22 per 1000 lines	0	0	April 1, 2025	.23 per 1000 lines
Output services: c. magnetic tapes	22.98 each	0	0	April 1, 2025	24.64 each
Output services: d. 3480 self-loading cartridges	6.32 each	0	0	April 1, 2025	6.77 each

**Fee grouping***Excise Act Licence Fees***Fee***Excise Act Licence Fee - Brewing***Fee-setting authority**

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

**Year fee-setting authority was introduced**

1985

**Last year fee-setting authority was amended**

2006

**Service standard**Not subject to service standard requirement of the *Service Fees Act*.**Performance result**Not subject to service standard requirement, pursuant to the *Service Fees Act*.**Application of *Low-Materiality Fees Regulations***

- Low-materiality (<\$51): *Excise Act Licence Fee - Brewing*

Fee	2023–24 fee amount (\$)	2023–24 total fee revenue (\$)	2023–24 total remissions issued for the fee (\$)	Fee adjustment date in 2025–26	2025–26 fee amount (\$)
<i>Excise Act Licence Fee – Brewing</i>	51.10	84,825	This fee was not subject to remissions.	Not applicable.	51.10

**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)
- [\*Regulations Respecting the Fees for the Examination of Instruments and the Provision of Tables\*](#) (SOR/2003-207)

**Year fee-setting authority was introduced**

2003

**Last year fee-setting authority was amended**

Not applicable.

**Service standard**Not subject to service standard requirement of the *Service Fees Act*.**Performance result**Not subject to service standard requirement, pursuant to the *Service Fees Act*.**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	2023–24 fee amount (\$)	2023–24 total fee revenue (\$)	2023–24 total remissions issued for the fee (\$)	Fee adjustment date in 2025–26	2025–26 fee amount (\$)
Examination of an instrument under subsection 148(2) of the <i>Excise Act, 2001</i>	25.55	1,943	This fee was not subject to remissions.	Not applicable.	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	51.10	0	This fee was not subject to remissions.	Not applicable.	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	15.33	0	This fee was not subject to remissions.	Not applicable.	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	15.33	0	This fee was not subject to remissions.	Not applicable.	15.33
Provision of Tables referred to above on compact disc	10.22	0	This fee was not subject to remissions.	Not applicable.	10.22

**Fee grouping**

Registered Charities Information Returns Fee

**Fee**

Registered Charities Information Returns Fee

**Fee-setting authority**

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

**Year fee-setting authority was introduced**

1990

**Last year fee-setting authority was amended**

Not applicable.

**Service standard**

Not subject to service standard requirement of the *Service Fees Act*.

**Performance result**

Not subject to service standard requirement, pursuant to the *Service Fees Act*.

**Application of *Low-Materiality Fees Regulations***

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

Fee	2023–24 fee amount (\$)	2023–24 total fee revenue (\$)	2023–24 total remissions issued for the fee (\$)	Fee adjustment date in 2025–26	2025–26 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.	Not applicable.	.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](#), paragraph 19(1)(b)
- [Revenue Canada Technical Publication Subscription Service Fees Order](#) (SOR/93-48)

### **Year fee-setting authority was introduced**

1993

### **Last year fee-setting authority was amended**

Not applicable.

### **Service standard**

Not subject to service standard requirement of the *Service Fees Act*.

### **Performance result**

Not subject to service standard requirement, pursuant to the *Service Fees Act*.

### **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

Fees Report for 2023-24

Fee	2023-24 fee amount (\$)	2023-24 total fee revenue (\$)	2023-24 total remissions issued for the fee (\$)	Fee adjustment date in 2025-26	2025-26 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 for a one-year subscription, or	20.44	0	This fee was not subject to remissions.	Not applicable.	20.44
Subscription services in respect of technical publications – two-year subscription: \$35 for a two-year subscription, as the case may be.	35.77	0	This fee was not subject to remissions.	Not applicable.	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.	66.43	0	This fee was not subject to remissions.	Not applicable.	66.43

**Fee grouping**

Taxation Statistics Diskette Fee

**Fee**

Taxation Statistics Diskette Fee

**Fee-setting authority**

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

**Year fee-setting authority was introduced**

1991

**Last year fee-setting authority was amended**

Not applicable.

**Service standard**Not subject to service standard requirement of the *Service Fees Act*.**Performance result**Not subject to service standard requirement, pursuant to the *Service Fees Act*.**Application of Low-Materiality Fees Regulations**

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

Fee	2023–24 fee amount (\$)	2023–24 total fee revenue (\$)	2023–24 total remissions issued for the fee (\$)	Fee adjustment date in 2025–26	2025–26 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.	27.59	0	This fee was not subject to remissions.	Not applicable.	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)
- [Special Services \(Excise\) Regulations](#) (SOR/87-689)

### **Year fee-setting authority was introduced**

1987

### **Last year fee-setting authority was amended**

Not applicable.

### **Service standard**

Not subject to service standard requirement of the *Service Fees Act*.

### **Performance result**

Not subject to service standard requirement, pursuant to the *Service Fees Act*.

### **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

Fees Report for 2023–24

Fee	2023–24 fee amount (\$)	2023–24 total fee revenue (\$)	2023–24 total remissions issued for the fee (\$)	Fee adjustment date in 2025–26	2025–26 fee amount (\$)
<p>Excise Special Service Fee - for the first two hours or portion thereof:</p> <p>(1) Every person for whom a special service is performed by an officer shall pay, for the performance of that service,</p> <p>(a) \$54 for the first two hours or portion thereof spent in the performance of that service; and</p>	55.19	0	This fee was not subject to remissions.	Not applicable.	55.19
<p>Excise Special Service Fee - for each additional hour or portion thereof:</p> <p>(b) \$27 for each additional hour or portion thereof spent in the performance of that service.</p> <p>(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.</p> <p>(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.</p>	27.59	0	This fee was not subject to remissions.	Not applicable.	27.59