



Canada Revenue Agency Chartered Professional Accountants of Canada Framework Agreement

NOVEMBER 2014

CRA-CPA Canada Framework Agreement

Vision

Establish a framework to foster an enhanced relationship between the Canada Revenue Agency (CRA) and Chartered Professional Accountants of Canada (CPA Canada) that would facilitate the development of a closer collaboration with the object of ensuring a well-running tax system for Canada.

Mandate

The purpose of this document is to lay out a framework of mutual agreement that will provide a forum for continuous engagement and open and collaborative dialogue between key stakeholders within the CRA and the various CPA Canada Tax Committees.

Governance

To support the overall governance of the CRA-CPA Canada Framework, an overarching steering committee has been established to manage the relationship between the CRA and CPA Canada and to provide high level guidance and direction to the various committees established to address specific tax-related matters.

The on-going relationship will be managed through seven committees, under the general headings of Services, Compliance, Tax Administration, Scientific Research and Experimental Development, Commodity Tax, Red Tape Reduction and Training. These committees, each with their own terms of reference, have been established to provide a forum for senior CRA and CPA Canada representatives to engage in constructive dialogue on tax-related matters. These dialogues will ensure that a balanced perspective is applied when streamlining or improving CRA operations, programs, services, etc. and take into account impacts on the taxpayer, the practitioner and the CRA.

Each Committee will be co-chaired by senior representatives from both the CRA and CPA Canada. Committees are expected to meet twice per year or when otherwise warranted. The attendees at a committee meeting will be determined based on the meeting agenda, as set by the committee co-chairs, with representatives from most CRA Branches being involved in most Committees at some point.

These Committees will not be decision making bodies, but issues for discussion will be identified and agreed to, and considered for possible resolution. Generally, dialogue will be undertaken to create efficiencies, and to help facilitate and improve compliance.

Mutual commitment

Both the CRA and CPA Canada commit to working together, cooperatively and collaboratively, over the long-term, to foster an enhanced relationship that will contribute to ensuring that Canada has a well-functioning and world class tax system.

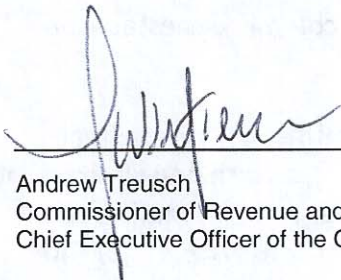
The CRA-CPA Canada Framework's success will be measured in terms of its effectiveness in promoting constructive dialogue and advancing and resolving issues, all of which are expected to lead to enabling and raising levels of compliance, and reducing administrative burden for all stakeholders.

This framework is an administrative arrangement between the CRA and CPA Canada and is not intended to be legally binding or enforceable before the Courts.

We, the undersigned, hereby agree to the terms of the CRA-CPA Canada Framework.

Signed,

FOR THE CANADA REVENUE AGENCY

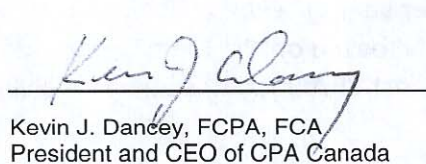


Andrew Treusch
Commissioner of Revenue and
Chief Executive Officer of the CRA

Nov. 26. 14

Date

FOR CHARTERED PROFESSIONAL
ACCOUNTANTS OF CANADA



Kevin J. Dancey, FCPA, FCA
President and CEO of CPA Canada

November 26, 2014

Date