Canada Revenue Agency
Fees Report
Fiscal year 2025–26

The Honourable François-Philippe Champagne, P.C., M.P.
Minister of Finance and National Revenue

© His Majesty the King in Right of Canada, represented by the Minister of Finance and National Revenue, 2026

Catalogue No. Rv1-38E-PDF

ISSN 2562-6019

This document is available on the Government of Canada website at www.canada.ca.

This document is available in alternative formats upon request.

Table of contents

Minister's message 5

About this report 7

Overall totals, by fee-setting mechanism 8

Totals, by fee grouping, for fees set by act, regulation or fees notice 9

Details on each fee set by act, regulation or fees notice 10

Minister’s message

I am pleased to present the report of the Canada Revenue Agency (CRA) on fees for fiscal year 2025–26.

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 fiscal year 2021–22, the CRA started offering remissions in the form of partial fee refunds to clients when it did not meet service standards, in line with the *Service Fees Act*. For fiscal year 2025–26, the CRA issued no remissions.

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

The Honourable François-Philippe Champagne, P.C., M.P.
Minister of Finance and 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 CRA had the authority to charge in fiscal year 2025–26, 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. For the CRA, there are two 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.

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.

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*. You can find that annual report at CRA's Annual Reports to Parliament on the administration of the *Access to Information Act* and the *Privacy Act*.

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 2025–26, by fee-setting mechanism.

Overall totals for 2025–26, by fee-setting mechanism

Fee-setting mechanism	Revenue ($) in 2025–26	Cost ($) in 2025–26	Remissions ($) in 2025–26
Fees set by contract*	166,274,266	166,274,266	Remissions do not apply to fees set by contract.
Fees set by act, regulation or fees notice	3,578,011	5,125,882	0
Total	**169,852,277**	**171,400,148**	**0**

* 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. The CRA provides these services 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 2025–26 that are set by the following:

- act
- regulation
- fees notice

Fee grouping	Revenue ($) in 2025–26	Cost ($) in 2025–26	Remissions ($) in 2025–26
Advance Income Tax Rulings	3,449,889	4,750,438	0
Taxation Statistical Analysis and Data Processing Services	45,978	111,959	0
Excise Act Licence Fees	79,716	240,771	Not applicable.
Examination of Instruments and the Provision of Tables	2,428	22,714	Not applicable.
Registered Charities Information Returns Fee	0*	0*	Not applicable.
Technical Publication Subscription Services	0*	0*	Not applicable.
Taxation Statistics Diskette Fee	0*	0*	Not applicable.
Excise Special Services	0*	0*	Not applicable.

* The CRA is not currently charging these four fee groupings, and they are pending repeal.

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 2025–26.

Fee grouping: Advance Income Tax Rulings

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 $281.22 as of April 1, 2023 for each hour or part of an hour that is spent in preparing the ruling.

Fee-setting authority

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

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 2025–26 fiscal year, 95% of advance income tax rulings were issued within 90 business days of receipt of all essential information from the client.

During the 2025–26 fiscal year, 78% 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.

* In all cases where the applicable service standard was not met in 2025-26, no billable hours were worked after the applicable service target date. Consequently, no remissions were paid.

Fee	2025–26 fee amount ($)	2026–27 fee amount ($)	2027–28 fee amount ($)	Annual fee adjustment date
Advance Income Tax Rulings Fee	301.50 per hour	306.50 per hour	315.00 per hour	April 1

Fee grouping: Taxation Statistical Analysis and Data Processing Services

Any person to whom the CRA provides a service described in the applicable fees order shall pay the related fee.

Fee-setting authority

- *Financial Administration Act*, paragraph 19(1)(b)
- *Taxation Statistical Analyses and Data Processing Services Fees Order* (SOR/92-156)

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.

Fee	2025–26 fee amount ($)	2026–27 fee amount ($)	2027–28 fee amount ($)	Annual fee adjustment date
Computer analyses and programming services	63.25 per hour	64.25 per hour	66.25 per hour	April 1
Use of computer facilities	0.06 per resource unit	0.06 per resource unit	0.06 per resource unit	April 1
Customized statistical analyses provided by a member of the Economics, Sociology and Statistics (ES) group	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	ES-05: 78.25 per hour ES-04: 70.75 per hour ES-03: 61.50 per hour ES-02: 52.00 per hour ES-01: 46.41 per hour	ES-05: 80.50 per hour ES-04: 72.75 per hour ES-03: 63.00 per hour ES-02: 53.50 per hour ES-01: 47.71 per hour	April 1

Fee	2025–26 fee amount ($)	2026–27 fee amount ($)	2027–28 fee amount ($)	Annual fee adjustment date
Data conversion services – a. preparation of work for data conversion	27.59 per hour	28.06 per hour	28.85 per hour	April 1
Data conversion services – b. routing cards	28.33 per 1,000 cards	28.81 per 1,000 cards	29.62 per 1,000 cards	April 1
Data conversion services – c. data conversion	13.55 per hour	13.78 per hour	14.17 per hour	April 1
Data conversion services – d. use of terminal	1.23 per hour	1.25 per hour	1.29 per hour	April 1
Output services – a. administrative support services provided by a member of the Administrative Services (AS) or Clerical and Regulatory (CR) group	AS-02: 50.44 per hour CR-04: 37.63 per hour CR-03: 37.02 per hour	AS-02: 51.25 per hour CR-04: 38.27 per hour CR-03: 37.65 per hour	AS-02: 52.50 per hour CR-04: 39.34 per hour CR-03: 38.70 per hour	April 1
Output services – b. printouts	0.23 per 1,000 lines	0.24 per 1,000 lines	0.24 per 1,000 lines	April 1
Output services – c. magnetic tapes	24.64 each	25.06 each	25.76 each	April 1
Output services – d. 3480 self-loading cartridges	6.77 each	6.89 each	7.08 each	April 1

Fee grouping: *Excise Act* Licence Fees

Every person to whom a licence is granted under the *Excise Act* for a purpose set out in the applicable regulations shall pay the related annual fee.

Fee-setting authority

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

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*.

Fee	2025–26 fee amount ($)	2026–27 fee amount ($)	2027–28 fee amount ($)	Annual fee adjustment date
Excise Act Licence Fee – Brewing	51.10	51.10	51.10	Not applicable.

Fee grouping: Examination of Instruments and the Provision of Tables

The fee to be paid for the examination of an instrument under subsection 148(2) of the *Excise Act, 2001* is $25.

The fee for each copy of the tables is set out in the applicable regulations. No fee is payable for copies of tables provided to an alcohol licensee or licensed user at the time their licence is issued.

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)

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*.

Fee	2025–26 fee amount ($)	2026–27 fee amount ($)	2027–28 fee amount ($)	Annual fee adjustment date
Examination of an instrument under subsection 148(2) of the *Excise Act, 2001*	25.55	25.55	25.55	Not applicable.
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	51.10	51.10	Not applicable.
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	15.33	15.33	Not applicable.
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	15.33	15.33	Not applicable.
Provision of Tables referred to above on compact disc	10.22	10.22	10.22	Not applicable.

The CRA is not currently charging the remaining four fee groupings, and they are pending repeal. These fees all qualify under the *Low-Materiality Fees Regulations*. As a result, they are not subject to the requirements for service standards (or performance results), the issuance of remissions prescribed by the *Service Fees Act*, or the ongoing annual consumer price index-based fee increases.

Fee grouping: Registered Charities Information Returns Fee	**Fee-setting authority**	**Fee amount ($)**
Registered Charities Information Returns Fee: A person who requests a copy of a return shall pay to His Majesty $0.30 per page for each copy of the return supplied to the person.	*Financial Administration Act*, paragraph 19(1)(b) *Registered Charities Information Return Fee Order* (SOR/90-763)	0.31 per page
Fee grouping: Technical Publication Subscription Services	**Fee-setting authority**	**Fee amount ($)**
Subscription services in respect of technical publications – one-year subscription: Any person to whom the CRA 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	*Financial Administration Act*, paragraph 19(1)(b) *Revenue Canada Technical Publication Subscription Service Fees Order* (SOR/93-48)	20.44
Subscription services in respect of technical publications – two-year subscription: $35.00 for a two-year subscription, as the case may be.		35.77
Complete set of technical publications: Any person to whom the CRA 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 $65.00.		66.43
Fee grouping: Taxation Statistics Diskette Fee	**Fee-setting authority**	**Fee amount ($)**
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.	*Financial Administration Act*, paragraph 19(1)(b) *Taxation Statistics Diskette Fee Order* (SOR/91-94)	27.59

Fee grouping: Excise Special Services	Fee-setting authority	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	*Excise Act* (R.S.C., 1985, c. E-14) *Special Services (Excise) Regulations* (SOR/87-689)	55.19 per hour
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.		27.59 per hour