

Your Rights

In your dealings with the Canada Customs and Revenue Agency

Visually impaired persons can get this publication in braille or large print, or on audio cassette or computer diskette, by calling 1-800-267-1267 weekdays from 8:15 a.m. to 5:00 p.m. (Eastern Time).

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Your rights, entitlements, and obligations

The Canada Customs and Revenue Agency (CCRA) operates on the fundamental belief that its clients are more likely to comply with the law if they are treated fairly and have the information, advice, and other services they need to meet their obligations. These obligations may include paying taxes, providing information, and properly declaring goods for import and export.

While we want to make sure you are aware of your obligations, we also want to make sure that you understand and can exercise your rights. That is the purpose of this guide – to outline your rights in your dealings with the CCRA. We have also summarized your rights in declaration form on the back cover of this guide.

For a general description of our programs, see the companion guide called *Our Programs and Services*.

More information is available

This guide contains general information on your rights in your dealings with the CCRA in a wide range of situations. In this guide we refer to other CCRA publications that contain more detailed information on your rights, entitlements, and obligations. You can get copies of these publications on our Web site at www.ccra-adrc.gc.ca or by calling 1-800-959-2221 (English) or 1-800-959-3376 (French). In addition:

- You can get **tax** publications at your tax services office or tax centre. The addresses and telephone numbers are listed in the government section of your telephone book.
- You can get **customs** publications at one of our customs offices, or by calling the Automated Customs Information System (ACIS) and speaking to a client service representative. The telephone numbers for ACIS are listed in the government section of your telephone book.

Your right to fair treatment

Fair treatment of our clients is a priority at the CCRA. It is your right to expect us to apply the law fairly and impartially. If you feel we have not applied the laws fairly, we want you to let us know. You can speak to one of our staff to discuss your situation. If you are still not satisfied, you can speak to an immediate supervisor or to a senior manager. In our tax services offices, the Problem Resolution Program (PRP) is also available to address your concerns.

If you still feel we have not applied the law fairly, you have the right to a formal review. Please see the section on formal reviews beginning at page 10.

Your right to courtesy and consideration

Integrity, professionalism, respect, and co-operation are the CCRA's corporate values. These four values reflect our commitment to giving you the best possible service. When we deliver our services based on these four values, we have an opportunity to show you that we are fully committed to helping you exercise your rights. We are recognized for the high level of professionalism and standards of achievement we apply to every situation. We want to be known for respecting your rights and for building partnerships.

This does not mean that we expect everyone to be happy with us all the time or with the decisions we may have to make. But, at the end of the day, it is important that we have listened to your concerns, that you feel you have understood the process and our decision, and that you feel you were treated with courtesy and consideration.

If you feel you have not been treated with courtesy and consideration in any of your dealings with us, we want you to let us know. You can speak to one of our staff to discuss your situation. If you are still not satisfied, you can speak to an immediate supervisor or to a senior manager.

Your right to privacy and confidentiality

At the CCRA, we protect the confidentiality of client information and manage client information in accordance with:

- the *Privacy Act* and the *Access to Information Act*;
- government and CCRA policies related to security and privacy; and
- various confidentiality provisions of the legislation the CCRA administers.

At the CCRA, we have taken steps to protect our clients' personal and financial information and ensure that it is kept confidential. We do not give your personal or financial information to anyone outside the CCRA, unless:

- you have authorized us in writing to do so;
- specific provisions in the legislation the CCRA administers, which are reflected in agreements between the CCRA and other federal and provincial departments or agencies, allow the information to be released or shared; or
- one or more of the criteria in the *Privacy Act* are met, such as to comply with a subpoena issued by a court of law.

Also, only those CCRA employees who are authorized by law and require the information to administer our programs and legislation have the right to access your personal and financial information.

If you feel your rights to privacy and confidentiality have not been respected, we want you to let us know. You can speak to any one of our staff, an immediate supervisor, or a senior manager within your local CCRA office. If you are still not satisfied, you can contact the CCRA's:

Access to Information and Privacy Coordinator
Canada Customs and Revenue Agency
11th floor, 25 Nicholas Street
Ottawa ON K1A 0L5

Telephone: (613) 957-8821

If you feel that the CCRA has not addressed your concerns, you are entitled to contact the:

Privacy Commissioner of Canada
Place de Ville, Tower B
3rd floor, 112 Kent Street
Ottawa ON K1A 1H3

Telephone: 995-8210 (local calls, Ottawa-Hull)
Toll free: 1-800-282-1376

Your right to bilingual service

The *Official Languages Act* gives members of the public the right to communicate with and to receive services from the federal government in the official language of their choice (English or French) at designated bilingual offices. The CCRA recognizes this right and is committed to providing services in both official languages at all its designated points of service.

If you feel your right to be served in the official language of your choice has not been respected, we want you to let us know. Speak to one of our staff to discuss your situation. If you are

still not satisfied, you can speak to an immediate supervisor or to a senior manager.

If, after you speak with us, you feel your concerns are still not addressed, you have the option of contacting the:

Office of the Commissioner of Official Languages
344 Slater Street
Ottawa ON K1A 0T8

Telephone: 996-6368 (local calls, Ottawa-Hull)
Toll free: 1-877-996-6368

Your right to complete, accurate, and clear information

To help you get your entitlements and meet your obligations, we make available a variety of information. You can get information and advice from us by telephone, in person, or in writing. You are entitled to complete, accurate, and clear answers to your questions, as well as courteous and timely responses.

Read our publications

We produce a number of general publications. We have special guides for many client groups, such as specialized tax returns for senior citizens, farmers, benefit recipients, and non-residents. We also have publications that cover specific situations. For example:

- T4060, *Canada Customs and Revenue Agency's Collections Policies*
- RC4188, *What you should know about audits*
- RC4093, *When Customs Seizes Your Goods*
- RC4095, *Customs Examination and Searches*

We widely distribute information and publications through our offices, other federal departments, and postal outlets. We use plain language and routinely test our publications with the public.

Access our automated and electronic services

We provide information through automated and electronic means on systems like the Automated Customs Information Service (ACIS) for travellers, importers, and exporters, and the Tax Information Phone Service (T.I.P.S.), which gives information on tax

refund dates, registered retirement savings plan limits, and other common topics. Importers can get daily updates about tariff rate quotas on our electronic bulletin board. Our Web site at www.ccra-adrc.gc.ca provides access to our guides, brochures, forms, and news releases.

Speak to us

If you do not understand any information we have provided to you, we want you to contact us by telephone, in person, or in writing to let us know. We want to ensure you have the information you need in your dealings with us.

Given the millions of transactions we have with our clients, there will be times when individuals or businesses are not satisfied with the information they receive. You can speak to any one of our staff to discuss your situation. If you are still not satisfied, you can speak to an immediate supervisor or senior manager. In our tax services offices, the Problem Resolution Program (PRP) is also available to address your concerns related to tax matters. When you talk to us, we take your comments seriously and make every effort to address them.

Your right to every benefit allowed under the law

You may have to pay taxes and duties, but the law also entitles you to credits, benefits, refunds, and other entitlements. You have the right to receive the benefits to which you are entitled. We can assist you by providing the information you need.

Information on your entitlements

Information on your entitlements is contained in various publications depending on the type of client you are and the questions you have. For example:

Individuals

- *General Income Tax and Benefit Guide*
- *T4114, Your Canada Child Tax Benefit*

Corporations

- *T4012, T2 Corporation – Income Tax Guide*

Trusts

- *T4013, T3 Trust Return*

Small businesses

- *RC4070, Guide for Canadian Small Businesses*

Employers

- *CPT1, Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan or Employment Insurance Act*

Workers

- *CPT2, Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan or Employment Insurance Act*

Travellers

- *RC4044, I Declare*

Importers

- *RC4041, Guide to Importing Commercial Goods*
- *RC4051, Importing Non-Commercial Goods by Mail*

Charities

- *T4063, Registering a Charity for Income Tax Purposes*
- *RC4108, Registered Charities and the Income Tax Act*

Savings plan sponsors

- *T4099, Registering Your Pension Plan*

Questioning your entitlements

If you do not agree with or do not understand a tax or duty assessment, a credit or benefit determination, or any other decision we have made, contact your tax services office, tax centre, or customs office. Also contact us if you want to request changes or provide more information. We will provide you with a complete explanation and, if changes are needed, we will process a reassessment or re-determination.

If you still are not satisfied, you have the right to discuss the matter with an immediate supervisor or senior manager. In our tax services offices, the Problem Resolution Program (PRP) is also available to address your concerns.

If you still believe you have not received your full benefits under the law, you have the right to request a formal review (see page 10).

The fairness provisions

Additional ways to ensure fair treatment were added to the *Income Tax Act*, *Customs Act*, and *Excise Tax Act* in the early 1990s. These measures, called the fairness provisions, give the CCRA common-sense ways to help clients who, because of extraordinary circumstances, are unable to meet their tax or duty obligations. The provisions give us the discretion in certain situations to:

- cancel and waive penalties and interest;
- accept late-filed, amended, or revoked income tax elections; and
- issue income tax refunds beyond the normal three-year period (individuals and testamentary trusts only).

Extraordinary circumstances include situations such as:

- a disaster (e.g. a flood or a fire);
- an error in a CCRA publication;
- a disruption in services such as a postal strike; and
- financial hardship.

Making a request under the fairness provisions

If you want to make a fairness request, provide it to your tax services office for tax-related matters, or to one of our customs offices for customs-related matters. Each request should include enough detail and documentation to allow us to verify the facts.

For more information, see the following publications:

- IC92-1, *Guidelines for Accepting Late, Amended, or Revoked Elections*
- IC92-2, *Guidelines for the Cancellation and Waiver of Interest and Penalties*
- IC92-3, *Guidelines for Refunds Beyond the Normal Three-Year Period*
- G500-3-2-1, *Cancellation or Waiver of Penalties and Interest*

The Voluntary Disclosures Program

The purpose of the Voluntary Disclosures Program (VDP) is to promote voluntary compliance with the *Customs Act*, *Customs Tariff*, *Income Tax Act*, and *Excise Tax Act*. The VDP allows clients who meet specific conditions to come forward and correct deficiencies to comply with their legal obligations without being penalized or prosecuted.

Clients can correct inaccurate or incomplete information, or disclose information they never previously reported. For example, clients may not have met their tax or duty obligations if they claimed ineligible expenses, failed to remit source deductions or the GST, or did not file the correct customs accounting information. Clients who make a **valid** voluntary disclosure will only have to pay the taxes and duties owing, plus interest. They will not be penalized or prosecuted.

For a voluntary disclosure to be valid, and penalties to be waived, the disclosure must meet the following four conditions:

- the disclosure must be **voluntary** (for example, the disclosure must not be made in response to an audit, investigation, or other enforcement action);
- the disclosure must be **complete**;
- the disclosure must involve a monetary **penalty**; and
- the disclosure must involve information that is **one year or more overdue** (income tax and GST/HST) or that is **from a prior accounting period** (customs).

Making a voluntary disclosure

If you want to make a voluntary disclosure, provide the details of the disclosure to the CCRA, and show that you have met the four conditions above. If you are unable to provide all supporting information when you first contact us, you may make an interim submission. However, you have to file a final

and complete submission within 90 days. In some cases, you may be entitled to a time extension.

If you are not sure whether you want to make a voluntary disclosure, you are entitled to discuss your situation on a no-name or hypothetical basis with a staff member responsible for handling voluntary disclosures.

For more information, see the following publications:

- IC00-1, *Voluntary Disclosures Program*
- CN-332, *Voluntary Disclosures Program* (customs)

Trade incentives programs

We have a variety of programs that help keep Canadian companies competitive by giving them, under special circumstances, duties relief on imported goods.

Canadian Goods Abroad Program

The Canadian Goods Abroad Program allows duties relief on the Canadian export value of goods when the goods (subject to certain conditions) are returned to Canada after being exported for repairs, equipment additions, or work done abroad.

Duty Deferral Program

The Duty Deferral Program gives you three options, each with particular advantages or purposes:

- **Bonded Warehouse Program**

The Bonded Warehouse Program allows you to defer paying all duties on goods until the goods are released for Canadian domestic consumption or exported. A customs bonded warehouse is a licensed and regulated facility used to store imported goods before customs releases them, and imported and domestic goods destined for export.

- **Duties Relief Program**

The Duties Relief Program may relieve you from having to pay duties on imported goods if you will eventually re-export those goods, either in the same condition or after using, consuming, or expending them to process other goods.

- **Duty Drawback Program**

The Duty Drawback Program has the same advantages and options as the Duties Relief Program, but is for people who have already paid the duty and are asking for a refund.

For more information, see the following publications:

- D8-2-1, *Canadian Goods Abroad*
- D7-4-4, *Customs Bonded Warehouse*
- TAB-9, *Importing in a Bonded Warehouse*
- D7-4-1, *Duty Deferral Program*
- D7-4-2, *Duty Drawback Program*
- D7-4-3, *NAFTA Requirements for Drawback and Duty Deferral*
- TAB-8, *Duty Deferral Program*

Your right to a formal review

You have the right to every benefit the law allows. If you believe you have not received your full entitlements under the law, and you have been unable to reach an agreement with us on a tax, duty, or penalty matter, you have the right to a formal review of your file. In these situations, appeals representatives who were not involved in the original decision are available to conduct a formal and impartial review.

How do we ensure our redress processes are impartial?

The CCRA's Appeals Branch deals with disputes that develop about customs matters, assessments of income tax, excise tax, goods and services tax, and harmonized sales tax, as well as Canada Pension Plan and Employment Insurance rulings and assessments. The Appeals Branch operates independently in relation to other CCRA branches.

Appeals Branch staff have a mandate to resolve disputes between clients and the CCRA by impartially reviewing previous CCRA decisions. Appeals staff are trained to review the client's and the CCRA's facts and reasons.

The role of the appeals representative who reviews your case is to carry out a complete, professional, and impartial review. This representative reviews your case by:

- interpreting acts administered by the CCRA and reviewing CCRA policies;
- considering your point of view; and
- when necessary, asking for a technical opinion from CCRA experts or seeking legal advice from the Department of Justice.

The representative who reviews your case will not have been involved in the original assessment, determination, or ruling of a tax, duty, penalty, credit, or other matter. You can discuss your case with an appeals representative, and you have the right to obtain certain documents related to your case. For income tax and GST/HST objections, see

pamphlet RC4168, *Resolving Your Dispute: A more open, transparent process*, which explains what documents you are entitled to have while your case is being handled by an appeals representative.

The CCRA does not charge you for a review. The non-adversarial nature of the process allows many of our clients to represent themselves.

If you are not satisfied with the Appeals Branch's review, you can appeal to the appropriate court or, for certain matters, to the Canadian International Trade Tribunal.

Your rights to redress

This section describes some of the various types of redress available. Other CCRA publications cover these matters in greater detail, and provide time limits for requesting a formal review. These publications are listed at the end of each description.

Income tax

If you think we have misinterpreted the facts or applied the law incorrectly, you have the right to object to most:

- income tax assessments and reassessments; and
- determinations and re-determinations of the goods and services tax/harmonized sales tax (GST/HST) credit and the Canada Child Tax Benefit (CCTB).

Filing an objection is the first step in the formal process of resolving a dispute. You can file an objection by:

- writing to the Chief of Appeals at your tax services office or tax centre; or
- using Form T400A, *Objection – Income Tax Act*.

In all cases, you have to provide the reasons for the disagreement as well as all the relevant facts and documentation.

Filing an appeal to the courts

If you disagree with our decision resulting from an objection, you can appeal your assessment or determination to the Tax Court of Canada, either under the Informal Procedure or the General Procedure. These procedures are explained in pamphlet P148, *Your Appeal Rights Under the Income Tax Act*. If you are not satisfied with the judgment of the Tax Court of Canada and you have used:

- the Informal Procedure, you can apply to the Federal Court of Appeal for a judicial review of the Tax Court of Canada judgment.
- the General Procedure, you can appeal the Tax Court of Canada judgment to the Federal Court of Appeal, and a Federal Court of Appeal judgment to the Supreme Court of Canada, with that court's permission.

Amounts owing that are under a formal review

In most cases, you do not have to pay income tax amounts that are in dispute until you have had a formal review by the CCRA or, if you have filed an appeal, until the Tax Court of Canada issues its decision or you withdraw your appeal. In addition, if you file an objection, and have previously paid an amount towards an assessment or reassessment, you may request that we repay the amount you have paid that is in dispute. If you are entitled to a repayment, we will first apply the amount to reduce or clear any other amounts you owe that are not in dispute. We will refund the remainder.

It is important to note that interest charges apply during any period that an amount in dispute is not paid.

For more information, see the following publication:

- P148, *Your Appeal Rights Under the Income Tax Act*

Goods and services tax/harmonized sales tax (GST/HST)

If you think we have misinterpreted the facts or applied the law incorrectly, you have the right to object to most assessments and

reassessments of the goods and services tax (GST) and the harmonized sales tax (HST). Filing an objection is the first step in the formal process of resolving a dispute. To file an objection:

In the province of Quebec:

The ministère du Revenu du Québec (MRQ) administers the GST in Quebec. To get information on time limits and how to file an objection to a GST assessment or reassessment, contact the MRQ directly.

In all other provinces and territories:

You have to use Form GST159, *Notice of Objection (GST/HST)*. You also have to explain why you disagree and include all the relevant facts and documentation.

Filing an appeal to the courts

If you disagree with our decision resulting from an objection, you can appeal your assessment or determination to the Tax Court of Canada, either under the Informal Procedure or the General Procedure. These procedures are explained in GST/HST Memoranda series, Chapter 31, *Objections and Appeals*. If you are not satisfied with the judgment of the Tax Court of Canada and you have used:

- the Informal Procedure, you can apply to the Federal Court of Appeal for a judicial review of the Tax Court of Canada judgment.
- the General Procedure, you can appeal the Tax Court of Canada judgment to the Federal Court of Appeal, and a Federal Court of Appeal judgment to the Supreme Court of Canada, with that court's permission.

For more information, see the following publication:

- GST/HST Memoranda series, Chapter 31, *Objections and Appeals*

Canada Pension Plan and Employment Insurance

If you think we have misinterpreted the facts or applied the law incorrectly, you have the right to appeal most assessments and rulings related to the Canada Pension Plan (CPP) and Employment Insurance (EI). You can file an

appeal to the Minister by writing to the Chief of Appeals at your tax services office. If you prefer, you can use Form CPT100, *Appeal Under the Canada Pension Plan and/or Employment Insurance Act*. Filing an appeal is the first step in the formal process of resolving a dispute.

Filing an appeal to the courts

If you disagree with the Minister's decision, you have the right to file an appeal to the Tax Court of Canada. You can also apply to the Federal Court of Appeal for a judicial review of the Tax Court of Canada judgment and appeal a Federal Court of Appeal judgment to the Supreme Court of Canada, with that court's permission.

For more information, see the following publication:

- P133, *Your Appeal Rights: Employment Insurance and Canada Pension Plan Coverage*

Excise taxes and special levies

If you think we have misinterpreted the facts or applied the law incorrectly, you have the right to object to an assessment or determination of excise taxes and special levies. Filing an objection is the first step in the formal process of resolving a dispute. Complete Form E413, *Notice of Objection (Excise Tax Act)*, and send it to the Appeals Division of your tax services office.

Filing an appeal to the courts

If you have filed an objection and disagree with the Minister's decision about your objection, you have the right to file an appeal to the Canadian International Trade Tribunal (CITT). You can appeal the CITT decision to the Federal Court – Trial Division. It is also possible to bypass the CITT process and appeal directly to the Federal Court – Trial Division. You can appeal the Federal Court – Trial Division's decision to the Federal Court of Appeal. In turn, you can challenge this ruling through the Supreme Court of Canada, with that court's permission.

For more information, see the following publication:

- Excise Taxes and Special Levies Memoranda Series, 6.3, *Objections and Appeals for Other Taxes*

Customs seizures, penalties, and ascertained forfeitures

If you think we have misinterpreted the facts or applied the law incorrectly, you have the right to request a review of most customs seizures, penalty assessments, and ascertained forfeitures. You don't need a special form to request a review. Just write your request and send it to:

- the customs office where the seizure took place or the notice of penalty or ascertained forfeiture was issued (the address is on the form); or
- to your nearest customs office.

Filing an appeal to the courts

If you disagree with our decision, you can appeal the decision to the Federal Court of Canada – Trial Division. You can appeal the Federal Court – Trial Division's decision to the Federal Court of Appeal. This ruling can, in turn, be challenged through the Supreme Court of Canada, with that court's permission.

For more information, see the following publication:

- RC4044, *I Declare*

Importations

We may re-determine or further re-determine the tariff classification, value for duty, and origin you have reported for your shipment. In most cases, we have four years from the date of accounting to issue a re-determination. If you do not understand or agree with a notice of decision on the tariff classification, value for duty, or origin for goods you have imported, first contact the staff member who issued the notice. Many concerns are resolved this way.

If you still think we have misinterpreted the facts or applied the law incorrectly, you have the right to ask the Commissioner of the CCRA to review a notice of decision concerning tariff classification, origin, or value for duty of goods. Filing a dispute notice is the first step in the formal process of resolving a dispute. To file a dispute notice, complete Form B2, *Canada Customs – Adjustment Request*, and send it to the Appeals Division of any customs office in Canada.

Filing an appeal to the courts

If you disagree with the Commissioner's decision, you have the right to appeal to the Canadian International Trade Tribunal (CITT). You can appeal a CITT judgment to the Federal Court of Appeal. This ruling can, in turn, be challenged through the Supreme Court of Canada, with that court's permission.

For more information, see the following publications:

- D11-6-7, *Importers' Dispute Resolution Process for Origin, Tariff Classification, and Value for Duty of Imported Goods*
- RC4041, *Guide to Importing Commercial Goods*

Charities

Before we make a final decision to refuse or revoke a registration, we will send you a letter to explain why. You then have an opportunity to make further submissions to us. If you do not understand or agree with our decision to refuse or revoke registration, first contact the Charities Directorate for an explanation. We resolve most concerns this way. You can reach the Charities Directorate at the following telephone numbers:

In Ottawa-Hull

Telephone: 954-0410 (English)
954-6215 (bilingual)

Outside Ottawa-Hull

Toll free: 1-800-267-2384 (English)
1-888-892-5667 (bilingual)

Filing an appeal to the courts

If you still think we have misinterpreted the facts or applied the law incorrectly, you have the right to file an appeal to the Federal Court of Appeal. This ruling can, in turn, be challenged through the Supreme Court of Canada, with that court's permission.

For more information, see the following publications:

- T4063, *Registering a Charity for Income Tax Purposes*
- RC4108, *Registered Charities and the Income Tax Act*

Savings plans

Registered savings plans include employer-sponsored pension plans, retirement savings plans, retirement income funds, education savings plans, and deferred profit sharing plans. Before we make a final decision to refuse or revoke a registration, we will send you a letter to explain why. You then have an opportunity to make further submissions to us. If you do not understand or agree with our decision to refuse or revoke registration, first contact the Registered Plans Directorate for an explanation. We resolve most concerns this way. You can reach the Registered Plans Directorate at the following telephone numbers:

Telephone: (613) 954-0419 (English)
(613) 954-0930 (bilingual)

Filing an appeal to the courts

If you still think we have misinterpreted the facts or applied the law incorrectly, you have the right to file an appeal to the Federal Court of Appeal. This ruling can, in turn, be challenged through the Supreme Court of Canada, with that court's permission.

For more information, see the following publications:

- T4040, *RRSPs and Other Registered Plans for Retirement*
- T4099, *Registering Your Pension Plan*
- IC72-22, *Registered Retirement Savings Plans*
- IC78-18, *Registered Retirement Income Funds*
- IC77-1, *Deferred Profit Sharing Plans*
- IC93-3, *Registered Education Savings Plans*

Fairness provisions and voluntary disclosures

If you are not satisfied with the outcome of a decision made under the fairness provisions or the voluntary disclosures program because your request was denied or only partially approved, you can make a written request for a second review of the decision. Your request should include your reasons for asking for a review and all the relevant facts and documentation. Send your request as follows:

- For a tax-related decision, send your request to the Director of your tax services office. You can get the address and phone number in the government section of your telephone book.
- For a customs-related decision send your request to the Director of the Import Process Division in the Headquarters Customs Branch at the following address:

8th floor, Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L5

During the second review, a director, designated manager, or committee impartially reviews the original decision. We let you know by letter the results of the review.

Judicial review

If you feel that discretion was not properly exercised during the CCRA's review of your request for relief, you can apply to the Federal Court for a judicial review. The Federal Court does not overturn CCRA decisions; its review is restricted to determining whether the CCRA has exercised its discretion in a reasonable and fair manner. If the Federal Court rules that discretion was not exercised in a reasonable and fair manner, it refers the request back to the CCRA for reconsideration.

For more information on the judicial review process and how to apply, phone the Registry of the Federal Court of Canada office nearest you. You can get the phone number in the government section of your telephone book.

For more information, see the following publications:

- IC92-1, *Guidelines for Accepting Late, Amended, or Revoked Elections*
- IC92-2, *Guidelines for the Cancellation and Waiver of Interest and Penalties*
- IC92-3, *Guidelines for Refunds Beyond the Normal Three-Year Period*
- G500-3-2-1, *Cancellation or Waiver of Penalties and Interest*
- IC00-1, *Voluntary Disclosures Program*
- CN-332, *Voluntary Disclosures Program (Customs)*