

**2000**

**Our Programs and Services - Including Order Form**

**Please note**

Information in this publication is up to date as of November 1999.

This document uses plain language to give readers an overview of the Canada Customs and Revenue Agency's services. It is provided for information purposes only and does not replace the law.

**Visually impaired persons can get information on services available to them, and can order publications 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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### ***Customs and Trade Administration Blueprint***

The Blueprint was launched by the Minister of National Revenue on October 21, 1998. Its purpose was to take stock of the customs program, and present a proposed direction for its future. During six months of consultation, we received feedback from staff, and industry, as well as federal and provincial government departments.

In June 1999, we published a report detailing the results of our Blueprint consultations. This report provided an overview of the feedback we received, and established priorities for developing new initiatives. Our highest priority initiatives are those that facilitate the movement of low-risk people and goods, but do not compromise our protection mandate.

Examples of these initiatives include:

- CANPASS for travellers;
- customs self-assessment for traders;
- harmonized initiatives under the Canada-U.S. Accord on Our Shared Border; and
- carrier re-engineering.

Another key priority supporting these and other initiatives is an Administrative Monetary Penalties System that effectively encourages compliance without being unfairly harsh. We are seeking funding and pursuing legislative changes to help us implement the Blueprint priorities, and have recently published a five-year action plan.

### **A new standard of fairness**

At the Canada Customs and Revenue Agency we are taking important, new steps to protect our clients' rights through our *Fairness Initiative*. We pledge to continue to improve our programs and services; address clients concerns in an impartial, flexible, and professional manner; and provide information that is accessible and easy to understand. Information on fairness and clients rights is available in publications, from any of our offices, and on our fairness Web page at [www.ccra-adrc.gc.ca/fairness/](http://www.ccra-adrc.gc.ca/fairness/)

# Foreword

As of November 1, 1999, Revenue Canada became the Canada Customs and Revenue Agency (CCRA).

As the CCRA, we will continue to serve millions of Canadians each year. Our diverse clientele includes individual and business taxpayers, benefit recipients, goods and services tax/harmonized sales tax (GST/HST) registrants, excise licensees, travellers, importers, exporters and their agents, charities, non-profit organizations, provincial and territorial governments, federal departments and agencies, foreign governments, and the general public.

Canadians have the right to expect quality service, and are entitled to be served in the official language of their choice. Whether clients are filing a tax return, claiming a credit or rebate, clearing customs, importing or exporting goods, or collecting and remitting GST/HST or excise duties and taxes, we are committed to providing the best possible service at an affordable cost.

Providing quality service means doing our best to help clients meet their obligations and receive their due entitlements. We are dedicated to helping our clients exercise their rights and meet their obligations with ease. We are also committed to enforcing the laws and regulations for which we are responsible. We believe that, by doing this, we maintain public confidence in the integrity of our administration and Government institutions. Canadians expect and deserve no less.

At the CCRA we want to hear from our clients. Those wishing to offer their views or suggestions can write to:

Communications Branch  
Canada Customs and Revenue Agency  
Ottawa ON K1A 0L5

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# About the Canada Customs and Revenue Agency (CCRA)

## The CCRA's mandate

Our responsibilities include:

- revenue collection;
- trade administration;
- customs border services; and
- various social and economic payments.

We work on behalf of the federal, provincial, and territorial governments as well as individuals and businesses to support Canada's social and economic progress.

We administer the Canada Child Tax Benefit, the GST/HST credit, and numerous provincial and territorial benefit and credit programs, which contribute to the financial and social well-being of Canadians. We also collect federal and some provincial income taxes, goods and services tax (GST), harmonized sales tax (HST), Canada Pension Plan contributions, Employment Insurance premiums, and customs and excise duties. As well, we collect excise taxes and, for provinces with agreements with the federal government, we collect provincial sales tax, tobacco taxes, liquor markups, and levies on non-commercial imports.

We also administer the border and trade aspects of the North American Free Trade Agreement (NAFTA) and the World Trade Organization (WTO) Agreement, as well as Canada's international tax agreements with other countries.

Finally, we work in partnership with law enforcement agencies and federal departments to protect Canadians and society as a whole by preventing illegal and dangerous goods and inadmissible people from entering Canada, and monitoring the movement of controlled and regulated goods.

We continually strive to deliver our programs and services effectively, fairly, and efficiently. Our goals are to:

- provide accessible, responsive, and reliable services at an affordable cost;

- deliver fair, responsible, and effective enforcement programs in a manner that directly responds to changes in the environment;
- minimize the administrative cost and compliance burden on clients through the streamlining and simplifying of our legislation, programs, and operations;
- apply the principles of fairness diligently and consistently in all our programs—to sustain public confidence and encourage voluntary compliance;
- ensure that our staff have the knowledge, skills, and support needed to work effectively in an environment that promotes and recognizes exemplary performance; and
- provide effective support for our programs and initiatives through responsive, modern, and integrated corporate policies, systems, and processes.

### Note

At the CCRA, we are responsible for developing and administering customs legislation. Although we administer tax legislation, the Department of Finance is responsible for developing tax policy and for the wording of the legislation.

## Fairness provisions

On occasion, extraordinary circumstances beyond clients' control prevent them from complying with legal requirements to pay income tax, goods and services tax, harmonized sales tax, and customs duties and taxes.

Fairness provisions allow for the discretionary cancellation, reduction, or waiver of penalties and interest that we have assessed. These provisions provide us with a proper basis for exercising discretion when applying such charges would be unreasonable or unfair.

The provisions also allow us to issue income tax refunds to individuals and testamentary trusts for 1985 and later tax years, or to apply the refund to amounts owing. Previously, clients

had to make claims within three years of the end of the tax year concerned. Clients may also ask us to adjust 1985 or later returns to create a refund, or to reduce an amount owing. As long as the adjustment is allowable, we will normally process these requests.

Clients can also, in specific circumstances, make a late or amended election (or choice), or revoke an original election.

The fairness provisions allow us to help clients resolve problems that arise through no fault of their own. They also allow for a common-sense approach in dealing with clients who, because of personal misfortune or circumstances beyond their control, are unable to comply with the legislation we administer.

Examples of circumstances beyond a client's control include:

- natural or human-made disasters, such as flood or fire;
- civil disturbance or disruptions in services, such as a postal strike;
- serious illness or accident; or
- serious emotional or mental distress, such as the death of an immediate family member.

Clients should address requests involving these provisions to their tax services office. Addresses and telephone numbers appear in Appendix A, on our Internet site ([www.ccra-adrc.gc.ca](http://www.ccra-adrc.gc.ca)), and are listed in the Government of Canada section of the telephone book.

## **Fiscal responsibility**

At the CCRA, we advance the Government's broader economic and social agenda, by helping to maintain the integrity of the Government's resource base and ensuring that all Canadians pay their fair share of tax.

Our comprehensive compliance strategy includes initiatives to combat the underground economy, improve our audit function, and enhance our anti-smuggling initiatives.

We develop compliance strategies on sectoral, industrial, occupational, and geographic bases, and they include verification, service, and enforcement activities. These strategies help

identify compliance problems, and combine information and education to reduce the cost of compliance, clarify the law, and suggest legislative changes.

Through our integrated collections strategy, we continue to identify opportunities to re-engineer the collections function and strengthen our administration of the fairness provisions.

Our commitment to fiscal responsibility balances effective enforcement actions with respect for the rights of the individual. This means informing our clients of their obligations under the law, providing them with information and opportunities to comply voluntarily, encouraging self-assessment, and taking selective enforcement action in a fair, responsible, and professional manner.

## **Privacy and confidentiality**

At the CCRA, we take steps to ensure that clients' personal and financial information is kept confidential. We cannot give this information to anyone outside the CCRA unless authorized by either the client or the law.

To ensure that clients' personal information remains confidential and is not released to unauthorized people, we require written authorization before we provide information to tax practitioners and other representatives, including Members of Parliament.

Business clients have to complete Form RC59, *Business Consent Form*, to authorize us to provide information to a third party (e.g., accountant). Clients have to complete a separate Form RC59 for each designated representative being authorized, or to cancel a previous authorization. Individual clients have to submit a completed Form T1013, *Individual Consent Form*, before we will release confidential income tax information.

Clients can also use a letter of authorization to designate a representative as long as the letter contains the same information required in the previously mentioned forms.

## **Access to information and privacy**

The Access to Information and Privacy Division of the Corporate Affairs Branch is responsible

for administering the *Access to Information Act* and the *Privacy Act* in the CCRA.

This division responds to requests for information contained in our files identified in the Treasury Board Secretariat publication *Infosource*. *Infosource*, which is available in public libraries, public reading rooms, and on the Internet, is a catalogue of government organizations subject to the *Access to Information Act* and the *Privacy Act*. It describes the organizations and their programs and gives details of their record holdings and personal information banks.

## Rights of the taxpayer

We consider it a priority to ensure that all individuals understand and honour their obligations, and that our clients receive all their entitlements.

### *Declaration of Taxpayer Rights*

The self-assessment system works only if clients have full and timely information about the law, if they are treated fairly and courteously, and if the information they provide about their affairs is held in confidence.

We were the first modern income tax administration in the world to formally proclaim the rights of taxpaying Canadians in a *Declaration of Taxpayer Rights*.

The declaration consolidates certain rights found in the *Charter of Rights and Freedoms*, in statutes, and in common law. It summarizes our commitment to treating clients fairly, courteously, and with respect for their rights.

### Double taxation issues

Sometimes Canadian residents, whether individuals or corporations, as well as non-residents subject to Canadian tax, find their income taxed by both Canada and the tax authority of another country. When this happens, they can ask for competent-authority consideration. The competent-authority process looks at double taxation issues under the applicable tax treaty provisions.

Canada has tax treaties with more than 60 countries to avoid double taxation. Without measures to prevent double taxation, clients

involved in international trade could be subject to an unfair income tax burden. To resolve double taxation with countries with which Canada has a treaty, clients can request competent-authority consideration from the CCRA's International Tax Directorate, 5th floor, Canada Building, 344 Slater Street, Ottawa ON K1A 0L5.

In most cases, the competent authorities of both countries use this process to reach an agreement to avoid double taxation. Clients should note that this process is separate from any right of appeal they have under the domestic legislation of either Canada or the other country.

If difficulties or doubts arise in interpreting or applying a particular treaty, clients should consult the CCRA's Policy and Legislation Branch, 22nd floor, Tower A, 320 Queen Street, Ottawa ON K1A 0L5.

## Rights of the traveller and the importer

We want the experience of returning to Canada from abroad to be as pleasant as possible for the travelling public. We also try to move imported goods into Canada as quickly and easily as possible. We serve approximately 110 million travellers and process over 11 million commercial entries a year and, for the most part, duties and taxes on these transactions are dispute-free.

If clients encounter difficulties with the customs process, they should speak to the supervisor on duty who, in many cases, can resolve their concerns immediately.

However, from time to time, travellers or importers disagree with decisions we make. In these cases, the *Customs Act* provides for administrative and judicial reviews of those decisions. If clients have a reason to dispute a decision on the duties and taxes they paid, they can contact the customs office where the goods were accounted for. Consultations with the customs office often resolve the issue quickly and at no cost. If the initial consultation is not satisfactory, customs staff can inform travellers and importers about the appeal process.

## Voluntary compliance

We have designed programs and services to encourage voluntary compliance—the cornerstone of Canada’s self-assessment system. We combine education and service to the public with a comprehensive program of responsible enforcement to maintain public confidence in the integrity of the system.

We encourage voluntary compliance by:

- providing information and help to clients to ensure they understand their rights and obligations, and are able to comply with the law;
- consulting continually with the private sector, individuals, and organizations on ways to streamline procedures to make compliance as simple as possible;
- identifying areas of non-compliance to ensure that everyone, including non-residents, pays a fair share of tax; and
- recommending legislative changes to support the Government’s commitment to ensuring the fairness of the tax system for everyone.

## Voluntary disclosure

In addition, we encourage taxpayers to voluntarily correct any omissions in their past dealings with us. People who have never filed, or who have stopped filing, income tax returns, or registrants who have never filed, or who stopped filing, GST/HST returns, can file these returns voluntarily. As well, clients who sent incomplete returns can provide the missing information. Canadians who move goods internationally can come forward and correct any deficiencies in their reports to customs.

Clients making voluntary disclosures will only have to pay what they owe plus interest. We will not prosecute or impose any other civil penalties, as long as the client discloses the information before we begin an audit, investigation, collection, or other enforcement action, including a request to file a return.

When a client cannot pay the balance owing in full, we will try to work out a mutually satisfactory payment arrangement, based on the client’s ability to pay.

We encourage clients with financial hardship to contact a CCRA office to make payment arrangements or discuss changes to existing arrangements.

## Chapter 1 – General programs and services

### CCRA offices

Clients can get information, pick up publications, make payments, get forms, and conduct other types of business at most CCRA offices across the country. As well, some of these services are available at Government of Canada InfoCentres. Details on the services provided by InfoCentres are on page 13.

For specific information about particular programs, clients should contact the specialized tax centre, customs border services, tax services, or trade administration services office. Offices are listed in Appendices A, B, and C, as well as on our Internet site at: [www.ccra-adrc.gc.ca](http://www.ccra-adrc.gc.ca)

The telephone numbers for these offices are also listed in the Government of Canada section of the telephone book.

### Business windows

Certain of our offices offer a special one-stop service, called the business window, where businesses can use their Business Number for any transactions with us. See page 31 for details on business windows and page 30 for details on the Business Number.

### Customs border services and trade administration services offices

Clients can get customs forms, publications, and information on importing and exporting goods from any customs border services or trade administration services office across Canada.

Employees in these offices handle enquiries and offer assistance on tariff classification, customs

duty rates, accounting documentation, assessing the value of imported goods, methods of payment, import quotas and permits, customs assessments, refunds, duties relief, and appeals of customs seizures.

Generally, we release goods only during regular business hours, Monday to Friday. However, some offices provide commercial services seven days a week, from 8:00 a.m. to midnight (local time). Others provide these services 24 hours a day, and clients using electronic data interchange (EDI) can carry out transactions outside regular business hours. Clients can get more information on hours of service from their local office.

Clients can enquire in writing, by phone, or in person at any customs border services or trade administration services office. Addresses and telephone numbers for these offices are listed in Appendices B and C.

### International Tax Services Office

The International Tax Services Office, located in Ottawa, serves the special needs of clients filing income tax or information returns as non-residents. This office also serves individuals who are factual residents, deemed residents, newcomers to Canada, and emigrants. Factual and deemed residents are people who live outside of Canada, but are considered residents for income tax purposes.

Staff members at the International Tax Services Office process non-resident corporate, trust, and individual tax returns, including returns filed by non-resident pensioners. They answer telephone, counter, and written enquiries; process requests for adjustments; and maintain accounts of individuals and institutions that issue payments to non-residents of Canada.

Non-resident clients can reach the International Tax Services Office by calling:

Ottawa area..... **(613) 952-3741**

Other parts of Canada  
and the U.S. .... **1-800-267-5177**

Outside Canada and the U.S.  
(collect calls accepted) ..... **(613) 952-3741**

Non residents can also find information on our International Web page at:  
[www.ccra-adrc.gc.ca/international/](http://www.ccra-adrc.gc.ca/international/)

### Tax centres

Our tax centres located across the country, process, validate, and store individual, corporate, and GST/HST returns.

Tax centre staff members offer a complete range of client services similar to those at tax services offices, and provide support for processing large volumes of both electronic and paper information. They also process individual, corporate, and employee remittances, and are involved in supporting and delivering federal and provincial social benefit programs.

In partnership with Agriculture and Agri-Food Canada, the Winnipeg site also processes the Net Income Stabilization Account (NISA) applications that farmers file with their income tax returns. For more detailed information on NISA, visit our Web page at:  
[www.ccra-adrc.gc.ca/nisa/](http://www.ccra-adrc.gc.ca/nisa/)

The Summerside Tax Centre also processes requests for refunds under the Visitor Rebate Program (see page 29 for details), and administers the Excise Commercial System Program.

Except for customs payments, and payments clients make on filing, the Ottawa Technology Centre processes all the payments we receive. Clients can send their payments to the Ottawa site for processing and crediting to their accounts.

### Tax services offices

Tax services offices provide information on the filing, payment, and status of income tax and GST/HST returns and refunds, and source deductions. They also explain assessment notices, answer tax questions, and handle enquiries about the GST/HST credit, and the Canada Child Tax Benefit and related provincial and territorial programs.

At these offices, clients can also get the forms and publications they need to complete their income tax returns, their Canada Child Tax

Benefit applications, as well as GST/HST forms, publications, and information.

Technical interpretation services centres are located in some of our larger tax services offices. These centres provide rulings and interpretations as well as other technical information on GST/HST, excise taxes, and special levies. Excise duty information, forms, and publications are available at offices with an excise duty unit. Tax services offices with technical interpretation services centres and excise duty units are identified in Appendix A.

Clients can enquire in writing, in person, or by phone at tax services offices. Appendix A lists the addresses and phone numbers of tax services offices across the country. The numbers are also listed in the Government of Canada section of the telephone book.

Except to get information on GST/HST, clients in Quebec can contact any tax services office for assistance. For information on GST/HST, clients should contact an office of the ministère du Revenu du Québec.

#### Telephone and counter enquiries

Clients receive the telephone numbers of their tax services offices, a separate Problem Resolution Program phone number, and the general and Tax Information Phone Service (T.I.P.S.) enquiries lines with the income tax package we mail them each year. These phone numbers, also listed in the Government of Canada section of the telephone book, make it easier for clients to contact staff for help.

All correspondence from tax services offices includes telephone and fax numbers. This allows a client to directly contact the person who is dealing with the account to get more information, if necessary.

The tax services offices (listed in Appendix A) handle telephone enquiries and offer counter service to clients, in both official languages. Our telephone lines are open from 8:15 a.m. to 5:00 p.m. Monday to Friday. Counter service is available at any of our tax services offices from 8:15 a.m. to 4:30 p.m., Monday to Friday. Client services counters in some offices are open until 5:00 p.m. Clients should ask their local tax services office about counter service hours.

During income tax-filing season, we offer extended hours for both our telephone enquiry lines and our counter service. See page 25 for more information on our filing season services.

## General programs and services Publications

Through a broad network of partners and stakeholders, we ensure that our publications contribute to public confidence in the integrity, accuracy, accessibility, and fairness of our self-assessment system. We write our publications in easy-to-understand plain language and focus test them with our intended clients.

We provide a wide range of information to millions of clients through the various forms and guides we publish. We review these forms and guides every year and update them as necessary. Clients can order many of our publications and forms through our on-line Internet service ([www.ccradrc.gc.ca/forms/](http://www.ccradrc.gc.ca/forms/)). See page 15 for details.

#### Customs publications

We produce publications on customs services for both travellers and commercial clients. These publications are available free of charge from our customs border services and trade administration services offices listed in Appendices B and C.

In addition to these general guides and pamphlets, we also produce technical memoranda and bulletins, as well as advance rulings under the National Customs Rulings Program (see page 50 for details). Technical D memoranda can be ordered through Canadian Government Publishing (CGP) for an annual subscription fee. Clients should address their subscription requests to:

Canadian Government Publishing  
Public Works and Government Services Canada  
Ottawa ON K1A 0S9

Clients can reach CGP by phone at **(819) 956-4800** or toll free at **1-800-565-7757**. They can also fax requests to **(819) 994-1498**.

### Excise duty and tax publications

Clients can get excise duty information, forms, and publications at any tax services office that has an excise duty unit. Technical interpretation services centres, located in some of our larger tax services offices, have information on excise taxes. Offices providing these specialized services are identified in Appendix A.

### GST/HST publications

Publications on GST/HST range from general pamphlets and guides to detailed technical memoranda and bulletins. We also send a quarterly newsletter (*GST/HST News*) to all GST/HST registrants outside Quebec. (The ministère du Revenu du Québec provides equivalent information for Quebec registrants.) All these publications are free.

We offer a complimentary subscription service to tax professionals who want to receive GST/HST technical memoranda and bulletins regularly. These are available from any of the tax services offices listed in Appendix A.

### Income tax publications

An important source of income tax information is the income tax guide that accompanies each tax return. We also publish other guides to meet the needs of specific groups of clients.

In addition, we offer a wide variety of general and technical publications to help clients understand the tax system. Individual copies of information circulars, interpretation bulletins, published tax rulings, and the *Income Tax Technical News* are available free of charge from all tax services offices and tax centres.

We also release two annual publications called *Income Statistics*, and *Tax Statistics on Individuals*, which provide analytical summaries of information found on individual tax returns. This data is also available on our Web page at: [www.ccra-adrc.gc.ca/pts/](http://www.ccra-adrc.gc.ca/pts/)

On request, and for a fee, the Statistics Division also provides special tabulations based on clients' specific needs. For other statistical income tax data, clients can call (613) 957-7387 or fax the Statistics Division at (613) 941-6778.

### Services for clients with disabilities

We provide special services for clients who are blind or visually impaired, or those who are deaf, hard of hearing, or have speech impairments. Publications and forms of special interest to our clients with disabilities are also available on the Internet at: [www.ccra-adrc.gc.ca/disability/](http://www.ccra-adrc.gc.ca/disability/)

#### Clients who are blind or visually impaired

To ensure that everyone has equal access to information, we provide documents in alternate formats: braille, large print, audio cassette, and computer diskettes that can be used with voice synthesizers.

Income tax returns, schedules, and related guides, other tax guides, pamphlets, and common documents are readily available in alternate formats. We provide all other publications, notices, and correspondence in alternate format on request.

Clients can also complete and file their income tax returns using braille, large print, or computer diskette. Although we cannot accept correspondence on audio cassette, we can provide information in this format.

While we do not usually complete tax returns for clients, when asked, we will help individuals with disabilities complete their returns. Whenever possible, we refer clients to the Community Volunteer Income Tax Program. See page 22 for more information on this program.

To order information in alternate formats, clients can call **1-800-267-1267**. This toll-free, bilingual, alternate-format information line operates weekdays between 8:15 a.m. and 5:00 p.m. Eastern Time.

**Clients who are deaf or hard of hearing and clients who have speech impairments**  
Clients who use a Teletypewriter (TTY) can call our general enquiries TTY line, toll-free, at **1-800-665-0354**. A TTY transmits typewritten messages over a telephone line.

Bilingual TTY service is available year round, Monday to Friday (except on statutory holidays). In Alberta, British Columbia, the Northwest Territories, and the Yukon Territory,

clients can call between 8:15 a.m. and 5:00 p.m. Central Time. In Newfoundland, clients can call between 8:15 a.m. and 5:00 p.m. Atlantic Time. In all other locations, clients can call between 8:15 a.m. and 5:00 p.m. local time. This service is also available in the evening, Monday to Thursday, from mid-February to the end of April.

A client who is deaf or hard of hearing can also use an operator-assisted relay service to contact us through our regular enquiry lines. The operator acts as a link by typing as the enquiries agent speaks, so that the words appear on the caller's TTY.

When notified in advance, we can have a sign language interpreter at an interview or meeting.

Help may also be available through our Community Volunteer Income Tax Program. See page 22 for more information on this program.

### **Small business information seminars**

We offer free seminars to inform new or prospective businesses about "need-to-know" information on their rights and obligations under customs, excise, GST/HST, and income tax legislation, and about the services and help available to them. For more information on these seminars, see page 37.

### **Objections and appeals**

Our Appeals Branch deals with disputes arising from assessments or determinations under the *Income Tax Act*, the *Excise Tax Act* (GST/HST), and the *Customs Act*, as well as rulings issued under the *Canada Pension Plan* and the *Employment Insurance Act*.

An appeals Web page is currently under development and will be available at: [www.cca-adrc.gc.ca/appeals/](http://www.cca-adrc.gc.ca/appeals/)

### **Canada Pension Plan and Employment Insurance**

At the CCRA, we administer the coverage provisions of the *Employment Insurance Act* and *Canada Pension Plan* (CPP) programs. This involves deciding which employment is

insurable or pensionable, and collecting the payments that finance the two programs.

We do not decide who should get Employment Insurance (EI) or CPP benefits. That is the responsibility of Human Resources Development Canada. However, since we establish which employment is covered under the two programs, our decisions can affect an individual's right to benefits.

An employer or any other person affected by a ruling or assessment we made at an earlier stage can ask the Appeals Branch for a final decision. Then a CPP/EI appeals officer conducts an impartial review, which includes contacting all parties involved.

If a person affected by a decision disagrees with it, that person can then appeal the decision to the Tax Court of Canada under the informal procedure. A Tax Court of Canada judgement is usually final and conclusive. However, a person can take a decision to the Federal Court of Appeal for a judicial review, and even to the Supreme Court of Canada with that court's permission.

### **Customs seizures and forfeitures**

When travellers or commercial importers do not report goods, or report goods falsely to customs, the *Customs Act* allows us to seize the goods. In cases where the goods have already been consumed domestically or cannot be found, we can assess an amount of money in lieu of a seizure.

Clients can ask our Adjudications Division to review an action taken in these situations up to 30 days after the date of the seizure or the service of notice (assessment in lieu of seizure). If clients do not ask for a review of the seizure or assessment within this time, their claims will be legally disqualified.

During the review, an adjudicator thoroughly reviews the facts of the case and the client's representations before recommending a final decision. The adjudicator evaluates the legality of the seizure, ensures the terms of the assessment are in keeping with our policy, and considers all mitigating factors.

The Adjudications Division then decides on the case on behalf of the Minister. The division also informs the client whether we will uphold or overturn the seizure or assessment, and whether we will maintain, eliminate, or reduce the amount of the assessment. Once we issue a decision, we have no further authority to review the case.

If clients do not agree with our decision, they can appeal it to the Federal Court – Trial Division within 90 days of the date of the decision.

Clients have to submit all requests for a review in writing to the customs office where the seizure took place, or to the following address:

Adjudications Division  
Appeals Branch  
Canada Customs and Revenue Agency  
Ottawa ON K1A 0L5  
Tel.: (613) 954-7274

## Income tax and GST/HST

When differences arise between our clients and us, the *Income Tax Act* gives them the right to object. The *Declaration of Taxpayer Rights* affirms this right. Also, the *Excise Tax Act* gives clients the right to object when differences over GST/HST arise.

To support these rights, we have instituted a straightforward objection and appeal process for clients who want to contest their assessments.

### Step 1

Taxfilers or registrants who do not understand their assessments, or who disagree with an assessment or reassessment notice, or a determination or redetermination notice, should first contact their tax services office. They can do so by telephone, in writing, or in person. A CCRA representative will explain the notice.

Since most concerns result from misunderstandings about such things as the explanations we gave concerning an assessment, clients usually receive satisfactory answers from these offices and avoid using the objection process. A large number of cases are resolved in this way.

### Step 2

If clients are not satisfied after discussions with their tax services offices, they can file objections. An appeals officer will contact the client to discuss the issues and conduct an impartial review of the case. Appeals officers make sure that clients understand the basis of their assessments and will offer to provide them with copies of documents that support the disputed items.

### Step 3

If clients are still not satisfied, they can appeal to the Tax Court of Canada. The court hears appeals under two distinct procedures: the informal and the general procedures. Each procedure has specific advantages as well as restrictions and rules. Clients can choose the procedure most appropriate for their cases.

We will usually postpone collection of an account until 90 days after we mail the decision on the objection or appeal to the Tax Court. However, we begin collection, notwithstanding an objection or appeal for:

- scientific research and experimental development tax credits;
- amounts deemed to be held in trust (e.g., source deductions and GST/HST);
- non-resident tax;
- penalties and interest; and
- 50% of any disputed amount owed by a large corporation.

Clients can get more information on collection policies on accounts under objection and/or appeal from Information Circular 98-01, *Collection Policies*.

### Other options

Both we and the client have the right to take the Tax Court's decision to the Federal Court of Appeal. The appeal court's ruling, in turn, can be challenged through the Supreme Court of Canada, with that court's permission.

## **Origin, tariff classification, and value for duty**

Importers who disagree with decisions concerning the origin, tariff classification, or value for duty of imported goods can ask for a review of the decision by filing a notice of dispute. This notice has to include a full explanation of why the decision is being disputed and has to be filed within 90 days of the decision notice.

An appeals officer will conduct an impartial review of the case and issue a decision on behalf of the Commissioner of the Canada Customs and Revenue Agency.

Importers who are not satisfied with this decision can, in most cases, appeal to the Canadian International Trade Tribunal (CITT). CITT decisions can be appealed to the Federal Court of Appeal.

## **Other taxes**

The Appeals Branch also deals with outstanding issues on the former federal sales tax, transitional rebates, and the former *Softwood Lumber Products Export Charge Act*, as well as with disputes on general excise taxes and the former air transportation tax.

Clients who want to contest an assessment or determination of these taxes or charges can follow the process outlined for income tax and GST/HST, with one exception. Clients who are still not satisfied after receiving a decision on their objection can appeal the assessment or determination to the Canadian International Trade Tribunal (CITT), whose decision can be challenged in the Federal Court – Trial Division. Clients also have the option of appealing directly to the Federal Court – Trial Division without a prior appeal to the CITT.

Finally, they can appeal judgements of the Trial Division to the Federal Court of Appeal, and from there they can challenge the judgements through the Supreme Court of Canada, with that court's permission.

## **Government of Canada offices Canada Business Service Centres**

The Canada Customs and Revenue Agency is an active partner in the Canada Business Service Centre initiative, designed to help business clients through a single point of contact. These centres offer businesses access to information about the programs and services of various federal organizations, including the CCRA and Industry Canada, and economic development agencies such as the Atlantic Canada Opportunities Agency, Western Economic Diversification Canada, and Canada Economic Development for Quebec Regions. Other partners include provincial and non-government agencies.

Ten Canada Business Service Centres operate across the country. They are in Charlottetown, Edmonton, Fredericton, Halifax, Montréal, Saskatoon, St. John's, Toronto, Vancouver, and Winnipeg.

## **Government of Canada InfoCentres**

The CCRA is working with many federal government departments and agencies to improve service to Canadians in smaller communities, by offering a variety of Government information and services in a single location. These sites are called Government of Canada InfoCentres, and are usually located in Human Resources Centres of Canada.

## Chapter 2 – Electronic programs and services

### Automated information systems

#### Automated Customs Information Service (ACIS)

The Automated Customs Information Service (ACIS) is a computer-based system that automatically answers incoming telephone enquiries and provides recorded information on a wide variety of customs-related topics. Callers using ACIS during office hours can transfer their calls to a customs officer if they need more specific information. ACIS is available in both official languages 24 hours a day, and is accessible from both touch-tone and rotary dial telephones.

The system has information on personal imports and travellers' exemptions, commercial imports and exports, postal imports, CANPASS, trade agreements, and customs news and current events.

Clients can access ACIS in the following cities by calling these numbers:

Edmonton	<b>(403) 495-3400</b>
Halifax	<b>(902) 426-2911</b>
Hamilton	<b>(905) 308-8715</b>
Moncton	<b>(506) 851-7020</b>
Montréal	<b>(514) 283-9900</b>
Ottawa	<b>(613) 993-0534</b>
Québec	<b>(418) 648-4445</b>
Toronto	<b>(905) 612-7937</b>
Vancouver	<b>(604) 666-0545</b>
Windsor	<b>(519) 257-6400</b>
Winnipeg	<b>(204) 983-6004</b>

Clients can also call toll free from other locations in Canada by dialing **1-800-461-9999**.

#### Electronic Document Distribution System (EDDS)

Clients can get electronic copies of many of our forms and publications from the Electronic Document Distribution System (EDDS)—a bulletin board available through telecommunication lines.

EDDS has all of our income tax and benefit guides, forms, information circulars, interpretation bulletins, advance tax rulings,

*Income Tax Technical News*, tables on diskette, and pamphlets; all news releases; excise duties and taxes forms, notices, circulars, and memoranda; some GST/HST publications and forms; and some customs publications and forms. Documents are often available on EDDS up to six weeks before we distribute printed copies. Clients with access to EDDS can then redistribute our forms and information electronically, or reformat the information for their own publications without having to rekey it. Copies of the draft versions of all income tax forms are available in August, so that software developers and other interested parties can prepare for the upcoming tax-filing season.

Access to EDDS is through The Net, a nation-wide public network operated by Mediatel, a Bell Canada subsidiary. For information on user fees and how to subscribe, clients can call Mediatel at **1-800-267-8480**.

#### Interactive Voice Response (IVR) System

Our IVR system helps us handle the high volume of enquiries in large urban areas. Clients in Montréal, Toronto, Vancouver, and surrounding areas have access to the IVR through their touch-tone telephones.

Clients can use the system to get general information, as well as information about the Canada Child Tax Benefit and related provincial and territorial benefits and credits, the GST/HST credit, and income tax refunds.

The system is available 7 days a week, 24 hours a day. Callers using the IVR during regular business hours can transfer their calls to an agent if they need more information. Clients with rotary dial telephones can also use the system during regular business hours when an agent will be available to help them.

To ensure that personal information is kept confidential, clients who ask for specific personal information have to supply their social insurance numbers, dates of birth, and the amounts from line 150 on their income tax returns. Clients calling before May 1 will need the amounts they entered on line 150 of last

year's returns. If they call after April 30, they will need the amounts they entered on line 150 of this year's returns.

Clients with access to the IVR system will find the telephone number included in their income tax packages.

## Internet access

Since 1994, we have been making publications and forms available on the Internet. Our Internet address is: [www.cca-adrc.gc.ca](http://www.cca-adrc.gc.ca)

Clients can access general information about the CCRA and most of our publications, including interpretation bulletins; information circulars; guides; pamphlets; excise duties and taxes forms, notices, circulars, and memoranda; and income tax rulings. In addition, the Internet has on-line versions of most forms and news releases, a listing of our tax services offices, newsletters, and the interactive tables on diskette (TOD), which the public can download.

Clients can also order printed copies of our publications and forms through our on-line order service at [www.cca-adrc.gc.ca/forms/](http://www.cca-adrc.gc.ca/forms/)

We also have numerous Web pages designed for specific audiences:

## Anti-dumping and Countervailing Directorate [www.cca-adrc.gc.ca/sima/](http://www.cca-adrc.gc.ca/sima/)

- publications
- frequently asked questions
- *Special Import Measures Act* legislation and regulations
- selected D memoranda
- SIMA monthly index
- historical listing of SIMA cases and their disposition

## Appeals

[www.cca-adrc.gc.ca/appeals/](http://www.cca-adrc.gc.ca/appeals/)

- currently under development

## Business registration on-line (BRO)

[www.cca-adrc.gc.ca/bro/](http://www.cca-adrc.gc.ca/bro/)

- information about the BRO workstations

## Canada Customs and Revenue Agency [www.cca-adrc.gc.ca/agency/](http://www.cca-adrc.gc.ca/agency/)

- documents and publications relating to the creation of the Canada Customs and Revenue Agency

## Carrier and cargo policy section

[www.cca-adrc.gc.ca/carrier/](http://www.cca-adrc.gc.ca/carrier/)

- information for bonded highway carriers
- application for customs post-audit system
- information on marine vessels

## Charities

[www.cca-adrc.gc.ca/charities/](http://www.cca-adrc.gc.ca/charities/)

- general and technical publications
- forms
- charities newsletter

## Child and family benefits

[www.cca-adrc.gc.ca/cctb-gstc/](http://www.cca-adrc.gc.ca/cctb-gstc/)

- Canada Child Tax Benefit
- GST/HST credit
- related provincial and territorial benefit and credit programs
- National Child Benefit
- Benefit Programs Report
- publications
- frequently asked questions

## Community Volunteer Income Tax Program

[www.cca-adrc.gc.ca/volunteer/](http://www.cca-adrc.gc.ca/volunteer/)

- information for people who need a hand with their taxes as well as for those willing to lend a hand to others

## Contract payment reporting system

[www.cca-adrc.gc.ca/contract/](http://www.cca-adrc.gc.ca/contract/)

- regulations
- fact sheet
- frequently asked questions

## Corporate income tax redesign

[www.cca-adrc.gc.ca/t2return/](http://www.cca-adrc.gc.ca/t2return/)

- what's new
- frequently asked questions
- articles and publications
- Corporate EFILE
- General Index of Financial Information (GIFI)

Customs and Trade Administration Blueprint  
[www.ccr-aadrc.gc.ca/blueprint/](http://www.ccr-aadrc.gc.ca/blueprint/)

- survey results
- consultation report
- publications
- fact sheets
- Customs 2000 report card
- Blueprint response form

Disabilities

[www.ccr-aadrc.gc.ca/disability/](http://www.ccr-aadrc.gc.ca/disability/)

- publications and forms

EFILE

[www.ccr-aadrc.gc.ca/efile/](http://www.ccr-aadrc.gc.ca/efile/)

- frequently asked questions
- publications and forms
- *Electronic Filers Manual*
- list of developers of certified EFILE software
- national EFILE transmitters
- tax centre realignment
- EFILE news and updates

Electronic commerce and  
Canada's tax administration

[www.ccr-aadrc.gc.ca/ecom/](http://www.ccr-aadrc.gc.ca/ecom/)

- report of the Minister's Advisory Committee on Electronic Commerce
- Minister's response to the Advisory Committee Report
- biographies of committee members

Events

[www.ccr-aadrc.gc.ca/events/](http://www.ccr-aadrc.gc.ca/events/)

- upcoming events of interest

Fairness Initiative

[www.ccr-aadrc.gc.ca/fairness/](http://www.ccr-aadrc.gc.ca/fairness/)

- 7-point plan for fairness
- fairness pledge
- *At the Heart of Fairness* (The Conference Board of Canada)

Film tax credit program

[www.ccr-aadrc.gc.ca/ftc/](http://www.ccr-aadrc.gc.ca/ftc/)

- program summary
- frequently asked questions
- forms
- contact list

Flow-through share program

[www.ccr-aadrc.gc.ca/fts/](http://www.ccr-aadrc.gc.ca/fts/)

- what's new
- forms and guide

Forms ordering service

[www.ccr-aadrc.gc.ca/forms/](http://www.ccr-aadrc.gc.ca/forms/)

- on-line form and publication order service

GST/HST electronic filing and remitting

[www.ccr-aadrc.gc.ca/gsthst-edi/](http://www.ccr-aadrc.gc.ca/gsthst-edi/)

- frequently asked questions
- publications and forms

IT recruiting

[www.ccr-aadrc.gc.ca/itreruit/](http://www.ccr-aadrc.gc.ca/itreruit/)

or

Job opportunities

[www.ccr-aadrc.gc.ca/job/](http://www.ccr-aadrc.gc.ca/job/)

- career opportunities in our Information Technology Branch

Information Technology Branch

[www.ccr-aadrc.gc.ca/itb/](http://www.ccr-aadrc.gc.ca/itb/)

- information on the ITB work environment for potential employees

International (non-residents)

[www.ccr-aadrc.gc.ca/international/](http://www.ccr-aadrc.gc.ca/international/)

- frequently asked questions
- International Tax Services Office
- publications
- information for visitors to Canada
- CANPASS program

Magnetic media filing

[www.ccr-aadrc.gc.ca/magmedia/](http://www.ccr-aadrc.gc.ca/magmedia/)

- frequently asked questions
- publications and forms
- technical information

Marine Container Examinations

[www.ccr-aadrc.gc.ca/container/](http://www.ccr-aadrc.gc.ca/container/)

- information on container examinations
- frequently asked questions

## Net Income Stabilization Account

[www.ccra-adrc.gc.ca/nisa/](http://www.ccra-adrc.gc.ca/nisa/)

- guide and forms
- commodity list
- program payment list

## NETFILE

[www.netfile.gc.ca](http://www.netfile.gc.ca)

- information on our NETFILE project – filing of personal income tax returns by Internet (**Note:** NETFILE is currently available by invitation only)

## Registered plans

[www.ccra-adrc.gc.ca/rpd/](http://www.ccra-adrc.gc.ca/rpd/)

- what's new
- guide and forms
- technical information
- frequently asked questions

## Report on plans and priorities

[www.ccra-adrc.gc.ca/rppe/](http://www.ccra-adrc.gc.ca/rppe/)

- 1999-2000 estimates

## Scientific research and experimental development

[www.ccra-adrc.gc.ca/sred/](http://www.ccra-adrc.gc.ca/sred/)

- what's new
- general and technical publications
- forms
- regional news and contacts
- steering committee

## Seniors

[www.ccra-adrc.gc.ca/seniors/](http://www.ccra-adrc.gc.ca/seniors/)

- index with links to topics of interest to seniors
- Community Volunteer Income Tax program
- office addresses and telephone numbers

## Small Business

[www.ccra-adrc.gc.ca/business/](http://www.ccra-adrc.gc.ca/business/)

- publications and forms
- fact sheets
- small business information seminars
- small business advisory committee

## Speeches

[www.ccra-adrc.gc.ca/speeches/](http://www.ccra-adrc.gc.ca/speeches/)

- text of speeches by the Minister of National Revenue

## Tables on Diskette (TOD)

[www.ccra-adrc.gc.ca/tod/](http://www.ccra-adrc.gc.ca/tod/)

- frequently asked questions
- TOD for downloading

## Tax statistics

[www.ccra-adrc.gc.ca/pts/](http://www.ccra-adrc.gc.ca/pts/)

- individual income tax statistics

## TELEFILE

[www.ccra-adrc.gc.ca/telefile/](http://www.ccra-adrc.gc.ca/telefile/)

- general information
- frequently asked questions

## Valuation Policy Division

[www.ccra-adrc.gc.ca/valuation/](http://www.ccra-adrc.gc.ca/valuation/)

- policy statements
- D13 memoranda

## Virtual Customs Office

[www.ccra-adrc.gc.ca/vco/](http://www.ccra-adrc.gc.ca/vco/)

- import/export procedures
- *Customs Tariff* and Tariff Wizard
- *Customs Act*
- exchange rates
- Form B3 Assistant
- technical publications
- electronic forms

## Visitors to Canada

[www.ccra-adrc.gc.ca/visitors/](http://www.ccra-adrc.gc.ca/visitors/)

- visitor rebate program
- information for convention organizers and tour operators

## Year 2000 Project

[www.ccra-adrc.gc.ca/y2k/](http://www.ccra-adrc.gc.ca/y2k/)

- tax and customs information relating to Year 2000

## Youth

[www.ccra-adrc.gc.ca/youth/](http://www.ccra-adrc.gc.ca/youth/)

- who we are and what we do
- how your tax dollars are spent
- filing your taxes
- Teaching Taxes program
- starting your own business
- young families
- travel tips for youth
- retirement savings for youth
- careers in the CCRA
- employment opportunities

To protect the confidentiality of our clients' personal information, we do not accept requests or questions through the Internet. For information, clients can contact any tax services office. The addresses and telephone numbers are listed in Appendix A, and on our Internet site, as well as in the Government of Canada section of the telephone book.

## Legislation Access Database (LAD)

LAD contains all material that the Income Tax Rulings and Interpretations Directorate has released under the *Access to Information Act* and the *Privacy Act* since 1989. This includes technical interpretations, tax conference questions and answers, speeches, etc. It also contains edited (cleansed) advance income tax rulings issued after 1996. Clients can access LAD in the reading rooms of some of our tax services offices. Clients should contact their tax services office to confirm that this service is available.

## NAFTA electronic information service

This bulletin board can be accessed via modem by calling **1-800-267-5979**. For more details, see page 49.

## Tax Information

### Phone Service (T.I.P.S.)

T.I.P.S. is a computerized, voice-response service. By using this service, clients can get information on selected tax topics, the status of their income tax refunds, their RRSP deduction limits, and whether they are eligible for the GST/HST credit and the Canada Child Tax Benefit, as well as related provincial and

territorial benefits and credits. The number for T.I.P.S. is **1-800-267-6999**.

Clients calling T.I.P.S. for personal tax information are asked for their social insurance numbers, months and years of birth, and the total income from line 150 of their income tax returns. If they call before May 1, they will need the amounts they entered on line 150 of last year's tax returns. If they call after April 30, they will need the amounts they entered on line 150 of this year's returns.

The following services are available on T.I.P.S.:

### ■ **Telerefund**

T.I.P.S. (Telerefund) lets clients know if we have processed their current-year income tax returns, and when they can expect to receive their refund. When clients phone, they should be ready to provide their social insurance numbers, their months and years of birth, and the total income they entered on line 150 of their income tax returns.

This service is available from mid-February until the end of December.

### ■ **GST/HST Credit**

The T.I.P.S. (GST/HST credit) service tells clients if they are eligible for the GST/HST credit and the date they can expect to receive their payment. To get information, clients have to provide their social insurance numbers, their months and years of birth, and the total income they entered on line 150 of their income tax returns.

This service is available for three weeks before and two and one half weeks after we issue the July, October, January, and April GST/HST credit payments.

### ■ **CCTB and related provincial and territorial benefits and credits**

The T.I.P.S. (CCTB) service lets clients know if they are eligible for the Canada Child Tax Benefit and any related provincial or territorial benefit or credit, and the date they can expect to receive their payment. To get information, clients have to provide their social insurance numbers, their months and years of birth, and the total income they entered on line 150 of their income tax returns.

This service is available one week before and one week after we issue each combined CCTB and provincial/territorial payment. The CCRA generally issues these payments the 20th of each month.

- **RRSP**  
The T.I.P.S. (RRSP) service tells clients their RRSP deduction limits, which represent the amount of contributions they can deduct on their income tax returns. If applicable, it also lets clients know the amount of contributions they made in previous years that they have not deducted. To get their RRSP deduction limits, clients will have to provide their social insurance numbers, their months and years of birth, and the total income they entered on line 150 of their income tax returns.

This service is available from mid-September until the end of April.

Clients can get Telerefund, GST/HST credit, CCTB, and RRSP information:

weekdays	7:00 a.m. to 11:00 p.m.
Saturdays	8:00 a.m. to 4:00 p.m.
Sundays	8:00 a.m. to 1:00 p.m.

- **Bulletin Board**  
The bulletin board contains recent tax and benefit information that may be of interest to clients.

This service is available 24 hours a day, 7 days a week, year-round.

- **Info-Tax**  
Info-Tax gives recorded information on a number of tax topics to help clients file their income tax returns.

Info-Tax is available 24 hours a day, 7 days a week, from mid-January until September.

- **Business Information**  
Business Information gives recorded information to help people who currently operate, or are thinking of starting a business.

This service is available 24 hours a day, 7 days a week, year-round.

Clients who access the Bulletin Board, Info-Tax or Business Information service do not need to provide identification information.

## Virtual Customs Office (VCO)

The VCO provides information on customs topics like import/export procedures, the *Customs Act*, and exchange rates. For more details on the VCO, see page 54 or visit the VCO Web page at: [www.ccra-adrc.gc.ca/vco/](http://www.ccra-adrc.gc.ca/vco/)

## Electronic data interchange programs

We have a number of electronic data interchange (EDI) programs that are making our operations more efficient, improving the quality and timeliness of our service to taxpayers, and saving money.

EDI means that businesses need less time to comply with regulations, and that both we and our clients use less paper.

Other benefits include:

- timely updating of client accounts;
- faster processing;
- improved productivity; and
- better protection of the Canadian society and economy.

## Business registration on-line (BRO)

BRO workstations are self-help personal computers located in many of our tax services offices. Clients can use these interactive workstations to register for a Business Number and open various business accounts. See page 30 for details or visit the BRO Web page at: [www.ccra-adrc.gc.ca/bro/](http://www.ccra-adrc.gc.ca/bro/)

## Customs commercial systems

The CCRA has a number of EDI systems to streamline the customs commercial process:

- Accelerated Commercial Release Operations Support System (ACROSS) allows importers and brokers to exchange cargo and release information with customs electronically before the goods arrive at the border.

- Canadian Automated Export Declaration (CAED) lets exporters report their exports electronically. The CAED software is free and there is no registration fee. Clients can download it from the Internet at: [www.statcan.ca/english/exports/](http://www.statcan.ca/english/exports/)
- Casual Refund Electronic Data Interchange Transaction System (CREDITS) allows authorized customs brokers to send electronic requests for refunds of duties and taxes for processing when the goods are returned to the sender
- Commercial Cash Entry Processing System (CCEPS) lets clients complete their Form B3, *Canada Customs Coding Form*, at a computer workstation located in a customs office.
- Customs Automated Data Exchange (CADEX) System lets importers and brokers electronically send and receive customs transactions for accounting and entry.
- Customs Declaration (CUSDEC) Message is similar to CADEX but with a message that is an approved international standard.
- Release Notification System (RNS) electronically notifies importers, brokers, warehouse operators, and carriers of customs releases.

For more information on these EDI systems for customs, see the section called “Electronic data interchange (EDI)” on page 46.

### Direct deposit program

Direct deposit has replaced cheques as the federal government’s standard method of issuing payments. Direct deposit has a number of advantages over the traditional method of payment. It offers clients a safe, convenient, dependable, and time-saving way to receive payments, and saves the Government money through reduced fees and postage.

All individual taxfilers can have their income tax refunds, GST/HST credits, and Canada Child Tax Benefit payments (including any related provincial and territorial payments we administer), deposited directly to their bank accounts at any financial institution in Canada.

Business clients can also have their income tax refunds and GST/HST refunds and rebates deposited directly.

### Electronic filing of income tax returns

Clients now have several electronic alternatives to filing a paper return.

With the help of an approved EFILE service provider, taxpayers can use EFILE to file their personal tax returns electronically. EFILE saves paper and money and speeds up processing of returns. For more details, see page 22.

TELEFILE is an automated service that allows certain clients to file their personal income tax returns using a touch-tone telephone. For more details, see page 23.

Starting in 2000, some clients will be able to use NETFILE to file their personal income tax returns through the Internet. For more details see page 23.

With the implementation of our redesigned corporate income tax return system, businesses will be able to file their returns electronically using Corporate EFILE. See page 32 for more details.

### Electronic tax payments

Financial institutions are now offering services that allow businesses and individuals to make various payments to us electronically. Through some financial institutions, businesses and individuals can pay tax bills by telephone, by computer, and through the Internet.

These services allow individuals to make payments such as quarterly instalments, or payments towards amounts owing, without writing a cheque or having to mail their payments to us. Businesses can use these services to send in their corporate instalments or payroll deductions. Clients can use most of these services 24 hours a day, 7 days a week, without leaving their residences or places of business.

### Facsimile communications

Most of our offices across the country are accessible by fax. The numbers are listed in the Government of Canada section of the telephone

book. Since confidentiality cannot be guaranteed, this fax process is only for non-sensitive general business correspondence, not for filing returns.

### **GST/HST electronic filing and remitting**

Filing GST/HST returns and remitting GST/HST payments electronically saves businesses time and money as well as cutting paperwork and administrative costs. For more details, see page 33.

### **Magnetic-media filing**

Businesses as well as service bureaus can use diskettes, tapes, or cartridges to file their year-end tax data such as T3, T4, T4A, T4A-NR, T4RIF, T4RSP, T5, T5008, and NR4. See page 35 for more details.

### **Tables on diskette (TOD)**

TOD is a computer program that automatically calculates payroll deductions, including income tax, Canada Pension Plan contributions, and Employment Insurance premiums. For more information on TOD, see page 37.

## **Chapter 3 – Tax programs and services**

### **Individuals**

#### **Canada Child Tax Benefit (CCTB)**

The Canada Child Tax Benefit, which includes the National Child Benefit Supplement makes tax-free monthly payments to eligible families to help them with the cost of raising children under the age of 18. Canada Child Tax Benefit payments are based on net family income and number of children. They are gradually phased out at higher income levels.

The National Child Benefit Supplement of the CCTB is the federal government's contribution to the National Child Benefit initiative. This initiative is a multi-year co-operative partnership among the federal, provincial, and territorial governments.

We calculate the CCTB using information from income tax returns filed by the parent who is the child's primary caregiver, and the spouse, if any. Each July, we recalculate benefits to reflect the changes in family income reported on the most recent income tax returns.

Parents have to apply to us after the birth or adoption of each child to receive benefits. Parents also have to file income tax returns each year to continue receiving their benefits. They should complete the marital status area of their returns to ensure they receive the proper benefit amount.

Parents receiving the Canada Child Tax Benefit also have to let us know if:

- they change their address;
- their marital status changes;
- they are no longer the primary caregiver for the child;
- they no longer live with the child;
- the child dies; or
- they or their spouses are no longer Canadian residents.

Individuals who have questions about the program or their own entitlement to benefits can call, toll free, **1-800-387-1193**. Information is also available on our child and family benefits Web page at: [www.ccr-aadrc.gc.ca/cttb-gstc/](http://www.ccr-aadrc.gc.ca/cttb-gstc/)

#### **Related provincial and territorial child benefit and credit programs**

We also deliver income support or benefit programs on behalf of provinces and territories. We administer the following programs on behalf of the sponsoring province or territory:

- Alberta Family Employment Tax Credit
- BC Family Bonus (including the BC Earned Income Benefit)
- New Brunswick Child Tax Benefit (including the New Brunswick Working Income Supplement)

- Newfoundland and Labrador Child Benefit
- Northwest Territories Child Benefit (including the Territorial Workers' Supplement)
- Nova Scotia Child Benefit
- Nunavut Child Benefit (including the Territorial Workers' Supplement)
- Saskatchewan Child Benefit
- Yukon Child Benefit

Clients don't need to apply separately to qualify for payments under these provincially/territorially-funded programs. We use the information from the Canada Child Tax Benefit application to establish eligibility, and calculate the payments based on information from clients' income tax returns.

Clients using the direct deposit service (see page 20 for details) for their Canada Child Tax Benefit payments will automatically have their related provincial/territorial payments deposited into the same account.

More information about the Alberta Family Employment Tax Credit is available by calling, toll free, **1-800-959-2809**. Information on the other benefit and credit programs we administer is available toll free at **1-800-387-1193**.

#### Sharing data with provinces and territories

The CCRA also plays a support role by transferring data every month to the appropriate federal and provincial agencies for the administration of the:

- Ontario Child Care Supplement for Working Families;
- Quebec Family Allowance; and
- Employment Insurance Family Supplement

We also transfer necessary National Child Benefit Supplement (NCBS) data to allow provinces and territories to adjust individual family social assistance entitlements based on the NCBS. Based on this adjustment, provinces and territories also calculate social assistance savings available for re-investment in improved

benefits and services for low-income families with children.

### Children's Special Allowances Program

The Children's Special Allowances Program makes payments to approximately 280 federal and provincial agencies and institutions (e.g., children's aid societies and individual foster parents) that care for about 48,000 children. These payments replace ones that we would otherwise make to parents under the Canada Child Tax Benefit.

### Community Volunteer Income Tax Program

During income tax-filing season, about 16,000 volunteers help more than 352,000 taxfilers prepare their income tax returns.

Through our tax services offices across the country, we provide training sessions for representatives of community organizations and other interested people on how to complete basic income tax returns.

The CCRA also runs a joint volunteer program with the ministère du Revenu du Québec, to make it easier for Quebec taxfilers to complete both their federal and provincial tax returns.

People who want to become volunteers, or who need help from volunteers, should call **1-800-959-8281** and ask for the Community Volunteer Income Tax Co-ordinator. Clients can find more information on our Web page at: [www.ccra-adrc.gc.ca/volunteer/](http://www.ccra-adrc.gc.ca/volunteer/)

### Electronic filing of personal income tax returns

Now our clients have three alternatives to filing a paper return: EFILE, NETFILE, and TELEFILE.

The advantages of electronic filing include:

- improved accuracy of tax data;
- reduced postage and handling costs;
- reduced paper use;
- fast processing of returns;

- an electronic acknowledgement that we received your return; and
- ease of payment (file early and pay by April 30).

For more information on any of these electronic filing options, clients can contact the EFILE Co-ordinator at any tax services office.

## EFILE

EFILE is one way for individuals to electronically file their personal income tax returns.

Taxpayers have to use the services of accountants, tax preparers, employers, or others who offer EFILE, to send their income tax return data to us electronically. These individuals have been approved by us as EFILE service providers, and they use encryption devices to ensure that tax information remains confidential.

Most service providers charge a small fee for EFILE services. In many cases, tax professionals and accountants include the cost of filing electronically in the cost of preparing a tax return.

Taxpayers who prepare their own tax returns on diskette have to show the EFILE service provider all their supporting documents before the service provider can transmit their returns. Clients of the International Tax Services Office, such as non-residents, cannot use the EFILE system.

For more information, clients can look for an approved EFILE service provider displaying the EFILE logo or they can contact any tax services office. The addresses and telephone numbers for tax services offices appear in Appendix A. They are also listed in the Government of Canada section of the telephone book.

Clients can also get information about EFILE on our Web page at: [www.ccra-adrc.gc.ca/efile/](http://www.ccra-adrc.gc.ca/efile/)

For information on Corporate EFILE for business returns, see page 32.

## NETFILE

Starting in 2000, we will be running a NETFILE project. This will allow about 3.5 million Canadians to file their income tax returns using the Internet. Eligible participants will receive an invitation and an access code with their personalized tax package. Clients can get more details on our Web page at: [www.netfile.gc.ca](http://www.netfile.gc.ca)

## TELEFILE

With TELEFILE, clients can file their personal income tax returns by phone. Seniors who receive personalized T1S-A returns, wage earners who receive T1S-B and T1 Special returns, credit filers who receive T1S-C returns, and clients who receive the new package for computer software users, may be able to TELEFILE. These clients will find a TELEFILE information sheet, an access code, and step-by-step instructions in their tax packages.

Using TELEFILE is easy. Once clients complete their tax returns, they call the toll-free number. An automated telephone interview prompts them to provide their income tax information by pressing the numbers on the keypad of their touch-tone telephones. When they are finished, clients are asked to confirm that they want to file the information as their income tax returns. We immediately give them confirmation numbers and begin to process their returns. They will receive their assessment notices, and any refund that applies, about two weeks after the tax centres start processing returns in mid-February.

TELEFILE allows clients who do not want to use a third party, to file their income tax returns electronically from home. The service is free, available seven days a week, and takes only a few minutes.

Clients can also get information about TELEFILE from our Web page at: [www.ccra-adrc.gc.ca/telefile/](http://www.ccra-adrc.gc.ca/telefile/)

## Employee and partner GST/HST rebate

Certain employees and partners can claim rebates for GST/HST paid on expenses they deduct from employment income for income tax purposes. Employees can find more information on this rebate in the publication called *Employment Expenses*, and partners can get information from *GST/HST Rebate for Partners*. These publications are available at any tax services office listed in Appendix A.

## Federal Excise Gasoline Tax Refund Program

Through the Federal Excise Gasoline Tax Refund Program, qualified claimants can get a refund of part of the federal excise tax on gasoline at a rate of \$0.015 a litre or \$0.0015 a kilometre. These claimants are:

- people certified by a qualified medical practitioner as suffering from an impairment of mobility to such a degree that using public transportation would be hazardous; and
- registered Canadian amateur athletic associations and registered charities as defined in the *Income Tax Act*.

Clients have to complete Form XE8, *Application for Refund of Federal Excise Tax on Gasoline*, to get a refund. They have up to two years to file claims and can file monthly, semi-annually, or annually.

For more information on this program, clients can contact any tax services office, or call the Gasoline Tax Refund Unit at **1-877-432-5472**.

## GST/HST credit

The GST/HST credit helps families with low and modest incomes offset all or part of GST/HST that they pay. The Government pays the GST/HST credit four times a year: in July, October, January, and April. We calculate the credit using information from income tax returns filed by applicants and their spouses, if applicable.

To apply for, or to continue to receive the credit, individuals have to file income tax returns each year. They have to complete the

area on the return for the GST/HST credit application and the area that shows marital status. Details on the GST/HST credit are available in income tax packages, or from the tax services offices listed in Appendix A.

Information is also available on our child and family benefits Web page at: [www.cca-adrc.gc.ca/cctb-gstc/](http://www.cca-adrc.gc.ca/cctb-gstc/)

## Related provincial benefit and credit programs

The CCRA also administers the following programs on behalf of the province of Newfoundland and Labrador:

- Newfoundland Harmonized Sales Tax Credit; and
- Newfoundland Seniors' Benefit

## GST/HST general rebate for individuals

Individuals may qualify for a rebate when:

- a person pays GST/HST in error on a transaction;
- a non-registrant sells taxable real property;
- a non-resident exports goods;
- a person leases land for residential purposes;
- an unregistered non-resident sells goods on an installed basis to a GST/HST registrant, and has contracted with a registered supplier to install the goods in real property located in Canada, and has paid GST/HST on the installation service;
- a resident of a participating province pays HST on imported goods that will be consumed or used in a non-participating province;
- a person pays HST on intangible personal property or services that are for consumption, use, or supply in a non-participating province;
- a resident of a participating province manages an investment plan or fund for residents of a non-participating province;

- a person pays HST on a printed book; or
- a person pays GST/HST for special features or adaptations on specially-equipped vehicles for persons with disabilities. (Note: This is a proposed amendment that has not yet received Royal Assent.)

Clients can find more information in the publication called *GST/HST General Rebate Application*, available from any tax services office. These offices are listed in Appendix A.

Certain foreign representatives and officials may also be eligible for a rebate. They can get more information by asking any tax services office for a copy of Form GST498E, *Application for Rebate of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) for Diplomatic and Foreign Services*.

Visitors to Canada can also apply for a refund of GST/HST they pay on certain goods and services. See page 29 for details.

### **GST/HST new housing rebate**

GST/HST new housing rebates may be available to qualifying purchasers of newly constructed or substantially renovated homes, purchasers of shares in co-operative housing, and to people who construct or substantially renovate their own homes, or hire another person to do so. A substantial renovation includes a major addition, as well as the rebuilding of a home destroyed by fire. If the home is located in Nova Scotia, the owner may be entitled to an additional rebate.

Clients can get more information on the rebate in the publication called *GST/HST New Housing Rebate* available through any tax services office.

### **Home Buyers' Plan**

Under the Home Buyers' Plan, individuals may borrow up to \$20,000 from their RRSPs to buy their first home. In some cases, individuals may be able to participate in the plan more than once. To be eligible, participants must have repaid any outstanding Home Buyers' Plan balance and meet certain conditions.

People with disabilities can participate in the plan to buy or build a more accessible home. Individuals can also use it to let a relative with a disability buy or build a more accessible home, without having to meet the first-time home buyer criteria. For more details, get a copy of the current year's Home Buyers' Plan guide, at any of the tax services offices listed in Appendix A.

Generally, clients have to repay amounts withdrawn under the Home Buyers' Plan over a period of no more than 15 years. To make a repayment under the plan, participants have to contribute to their RRSPs and designate, on their income tax returns for the year, the portion of the contribution that is to be considered a repayment. They have to start designating repayments on the income tax return filed for the second year after the year they withdrew an amount.

Participants make this designation on Schedule 7, *RRSP Unused Contributions, Transfers, and HBP or LLP Activities*, and file Schedule 7 with their returns. All participants have to file an income tax return to make a repayment, even if they do not have tax to pay.

### **Income tax-filing season services**

#### **Extended hours of telephone and counter services**

During the filing season, every tax services office offers extended hours for their bilingual public enquiries telephone and counter services. This annual service makes it easier and more convenient for clients to get the help they need to complete and file their returns.

Since the dates for the extended hours change each year, people who want to use this service should check the information included in their income tax packages.

#### **Information sessions**

During the filing season, tax services offices offer information sessions for specific groups—usually seniors, people with employment income, and people filing only to receive the GST/HST credit, the Canada Child Tax Benefit, and related provincial or territorial benefits and credits.

## Tax clinics

Every year during the filing season, we open tax clinics in various communities. These clinics are in convenient places, such as shopping malls and public buildings that are easily accessible to clients who need information and advice about their tax returns. These clinics have a variety of forms, guides, and pamphlets that clients may need.

We may also set up clinics in Government of Canada InfoCentres, which are often in Human Resources Centres of Canada in some smaller communities.

Our tax services offices inform people in their areas about the tax clinics by:

- advertising in local newspapers;
- displaying posters near the tax clinic; or
- making announcements on radio and on community cable channels.

For clients in Quebec whose provincial income taxes are administered by the Quebec government, we operate most clinics jointly with the ministère du Revenu du Québec.

Tax clinics can be open from as little as one day to two-and-a-half months in the period leading up to the April 30 filing deadline.

## Income verification programs

In addition to transferring data for the administration of various child and family-related benefit programs, the CCRA also provides federal, provincial, and territorial agencies with the data they need to administer seventeen different income-based, social service and education-related programs.

## Instalment payments for income tax

Instalments are payments of income tax made directly to us at the CCRA. People who receive income that has little or no tax withheld at source may have to pay a large amount of tax when they file their returns. If their net tax owing for the current year and either of the two preceding years is more than \$2,000 (\$1,200 in Quebec), they may have to pay their income tax by instalments. We issue reminders to people who may have to make instalment payments.

We offer three options for calculating the payment amounts:

- **No calculation**  
Taxfilers pay the amount shown on the instalment reminder that we send them by the due date indicated on the reminder.
- **Prior year**  
Taxfilers pay one quarter of the prior year's net tax owing and any Canada Pension Plan (CPP) contribution payable on March 15, June 15, September 15, and December 15.
- **Current year**  
Taxfilers pay one quarter of the current year's estimated net tax owing and any CPP contribution payable on March 15, June 15, September 15, and December 15.

Clients who choose the no-calculation option do not have to calculate the amount of their quarterly income tax payments. People who pay the amount that appears on each reminder on time will not be charged any instalment interest or penalties, even if the payments are less than the total amount of tax they owe for the year.

## International tax

Non-residents earning income in Canada and Canadian residents who receive foreign income, have Canadian tax obligations associated with these amounts.

### Non-resident withholding taxes

Non-resident individuals and businesses that receive fees, commissions, or other amounts for services they perform in Canada (other than employment services), are subject to a 15% withholding tax on these payments. Non-resident individuals who receive salaries and wages for employment services they perform in Canada have income tax deducted in the same way as Canadian residents.

We consider these withholdings as payments on account of a non-resident's potential Canadian tax liability. We may waive or reduce these withholdings if non-residents can demonstrate that, because of tax-treaty protection, or estimated income and expenses,

the withholding is more than their tax liability to Canada.

Non-residents who owe Canadian taxes, have to file Canadian income tax returns. Non-resident businesses that carry on business in Canada have to file Canadian income tax returns regardless of whether they have tax payable to Canada or whether they are exempt from tax because of a bilateral tax treaty. Once we have assessed their returns, we inform non-residents of their tax liability to Canada, or we refund any amounts owed to them.

Non-residents who receive income from interest, dividends, rents, or pensions are taxed at 25%. We may reduce this amount under the provisions of a bilateral tax treaty.

Non-residents who receive rental or pension income may choose to file an income tax return to reduce their final tax liability. They may also apply for a reduction of the withholding tax on these sources of income.

Clients can get more information on non-resident withholding taxes from any tax services office. The addresses and telephone numbers for these offices are listed in Appendix A.

### **Resident withholding taxes**

Canadian residents who have foreign income such as interest, dividends, or pensions, can ask any tax services office or tax centre for certification of their Canadian residency. They need this certification to apply for a refund of excess income tax other countries withhold when the rate of withholding tax is reduced under a convention (or agreement) between Canada and the foreign country.

### **Lifelong Learning Plan (LLP)**

Eligible individuals can withdraw up to \$10,000 a year from their RRSPs to finance full-time training or education in a qualifying educational program for themselves or their spouses. These withdrawals, which have to be repaid to their RRSPs, are not taxable as long as participants meet certain conditions.

Individuals can withdraw a maximum of \$20,000 over a four-year period and can spread the repayment over 10 years. For details, pick

up a copy of *Lifelong Learning Plan (LLP)* at any of the tax services offices listed in Appendix A.

### **Preretirement seminars**

Through our tax services offices, we can arrange special seminars that explain how the tax system affects retirement. These seminars are geared to people preparing for retirement. Interested individuals should contact any tax services office to find out what is available. A list of addresses and telephone numbers for these offices appears in Appendix A.

### **Problem Resolution Program**

We can resolve most clients' questions and concerns quickly through our general enquiries service. However, we also have a Problem Resolution Program to handle cases that need special attention.

The Problem Resolution Program handles—on a priority basis—cases that cannot be resolved through usual channels. The program co-ordinators look at any concerns brought to their attention, trace the problem to its source, and decide whether the case is isolated or part of a larger trend that needs attention.

This program is not meant to replace our general enquiries service, nor bypass procedures established to resolve client problems or enquiries on the spot. Our goal under this program is to provide clients with solutions within 15 working days. If the issue is too complex to be resolved within this time limit, we contact our clients to discuss their cases, and let them know when they can expect a reply.

If, after giving regular channels a chance to work, clients feel their problems have not been resolved, they can contact the problem resolution co-ordinator at any tax services office. The phone numbers are listed in the Government of Canada section of the telephone book.

### **Registered education savings plans (RESPs)**

For details about income tax changes that affect RESPs, ask for the information sheet called *Registered Education Savings Plans (RESPs)* at

any tax services office, or visit the registered plans Web page at: [www.c CRA-adrc.gc.ca/rpd/](http://www.c CRA-adrc.gc.ca/rpd/)

For information about the Canada Education Savings Grant, call Human Resources Development Canada, toll free at **1-888-276-3624**

## Registered retirement savings plans (RRSPs)

We inform individual taxpayers of their RRSP deduction limits on the assessment notices they receive after they file their income tax returns. We also inform them of the amount of any RRSP contributions they have not previously deducted.

For any given year, clients can deduct RRSP contributions up to their limit. The contributions that they can deduct include amounts contributed during the year or within 60 days after the end of the year, as well as any amounts they contributed after 1990, as long as these amounts were not deducted in a previous year. Clients can deduct contributions they made to their own RRSPs or to spousal RRSPs.

Clients who want to check their RRSP deduction limits, or the amount of their undeducted contributions can call the automated T.I.P.S. (RRSP) service (see page 18) or any tax services office.

Clients can make deductible contributions to their own RRSPs up to the end of the year in which they turn 69. They can also make deductible contributions to their spouses' RRSPs up to the end of the year in which their spouses turn 69.

When clients reach the age of 69, they have to convert their RRSP to a Registered Retirement Income Fund (RRIF), or an annuity by December 31 of that year, and begin drawing retirement income from it the following year. Clients who do not convert their RRSPs by the end of the year in which they turn 69, will have to include the entire value of the RRSP in their income the following year.

## Residency determination

Sometimes people entering or leaving Canada need information about their Canadian residency for income tax purposes. To help them, all our tax services offices have access to an expert computer system called the Residency Determination Advisor. This system helps CCRA staff review and process individual residency applications quickly and accurately.

## Simplified income tax packages

In addition to the General and Special income tax packages, we produce simplified income tax packages that take into account clients' tax situations based on their filing histories. These tax packages include a simpler return for individuals with less complex tax situations.

We mail these packages to taxfilers such as:

- individuals who complete a tax return solely to establish their eligibility for the Canada Child Tax Benefit, the GST/HST credit, and related provincial and territorial benefits or credits;
- seniors; and
- wage earners and others with straightforward tax situations.

These simplified tax packages have allowed us to significantly reduce the amount of paper we use.

Clients can still get a complete tax package at tax services offices, Government of Canada InfoCentres, and at postal outlets across the country. In addition, clients can choose to take the booklet containing only tax forms. This booklet allows clients to get the forms they need without having to take an income tax guide at the same time.

## Teaching Taxes Program

Every year we supply Teaching Taxes kits free of charge to about 2,000 teachers and 75,000 students. High schools and colleges across the country use the program in economics, accounting, business, mathematics, consumer education, social studies, and even language courses.

Any teacher can order the *Teacher's Manual* and the *Student's Workbook* from a tax services office (see Appendix A for addresses and telephone numbers).

## Visitor Rebate Program

Under the Visitor Rebate Program, non-resident visitors to Canada can claim a refund of some of the tax they pay on short-term accommodation (less than one month), and on eligible goods that they export or take home within 60 days of purchase. To be eligible for this rebate, non-resident visitors must have original receipts totalling at least CAN\$200 (before taxes), and each individual receipt has to show a minimum eligible purchase of CAN\$50 (before taxes). For more information, visitors can pick up a copy of the publication called *Tax Refund for Visitors to Canada* or visit our Web page at: [www.ccra-adrc.gc.ca/visitors/](http://www.ccra-adrc.gc.ca/visitors/)

Non-resident businesses can claim a refund for some of the tax they pay on short-term accommodation for their employees travelling on business in Canada. Clients can get more information in the publication called *Tax Refund for Business Travel to Canada*.

Non-residents can use a single application form to claim refunds for GST/HST, Manitoba provincial sales tax (PST), and Quebec sales tax (TVQ). Visitors should complete Form GST176E, *Application for Visitor Tax Refund*, while business travellers should fill out Form GST510E, *Application for Business Travel Refund of Goods and Services Tax/Harmonized Sales Tax (GST/HST), Manitoba Provincial Sales Tax (PST), and Quebec Sales Tax (TVQ)*.

Since February 1, 1999, visitors claiming a refund need to provide us with proof of export. Visitors who leave by plane, train, non-charter bus, or ferry have to include an original ticket or boarding pass with their refund claim as proof they left the country. Visitors leaving by private vehicle or chartered bus can have their receipts validated by staff at duty-free shops that participate in the Visitor Rebate Program, or by customs staff at the land border crossing.

To claim a refund, visitors have to submit their application, along with their original, validated receipts, or original ticket or boarding pass, within one year of the day they paid for eligible

accommodation or exported goods they purchased. Claimants should mail their applications to:

Visitor Rebate Program  
Summerside Tax Centre  
Canada Customs and Revenue Agency  
Suite 104, 275 Pope Road  
Summerside PE C1N 6C6  
CANADA

For immediate cash rebates of up to CAN\$500, non-resident visitors can present their original receipts at participating Canadian duty-free shops. Visitors must have their eligible goods readily available for inspection. More information on duty-free shops appears on page 42.

Non-resident visitors who have questions about the rebate can contact us at 1-800-66VISIT (1-800-668-4748) from within Canada, or (902) 432-5608 if they are calling from outside Canada. They can also email us at: [visitors@ccra-adrc.gc.ca](mailto:visitors@ccra-adrc.gc.ca) or visit our Web page at: [www.ccra-adrc.gc.ca/visitors/](http://www.ccra-adrc.gc.ca/visitors/)

## Businesses

We are committed to providing businesses with the support they need to meet their fiscal obligations and receive their entitlements. Our business enquiries staff, auditors and specialists in international transactions, electronic data processing, industry-specific sectors and tax avoidance, help us provide quality service to the business community.

We develop compliance strategies in consultation with industry, provincial governments, and professional associations, as well as advisory groups like the Large Business Advisory Committee, and the Scientific Research and Experimental Development Advisory Committee. These strategies, developed on a sector or issue basis, combine information, education, clarification of the law, proposals for legislative change, and responsible enforcement to ensure everyone complies with the law.

We also consult with the Small Business Advisory Committee when we are developing products, policies, services, programs, and procedures. Their input helps ensure that our

small business clients get the products and services they need, and that their compliance burden is kept to a minimum.

By ensuring that all Canadians pay their fair share of tax, we help the Government stay fiscally sound.

### **Advance Pricing Agreement (APA) service**

The Advance Pricing Agreement (APA) service helps Canadian taxpayers establish, for income tax purposes, acceptable transfer pricing for future cross-border transactions between related businesses. (An example of related businesses is parent companies and their subsidiaries.) These transactions are between related businesses that operate in Canada and in another country.

The APA service also helps Canadian taxpayers eliminate potential double taxation from transfer pricing with related foreign operations in countries with which Canada has an income tax treaty. Canada has developed procedures for establishing bilateral agreements with our major trading partners. We manage these agreements with the other countries' tax administrations.

This service gives business clients more certainty about the income tax implications of transfer pricing in cross-border transactions. The APA service carries a user charge. For more information about this service, clients can contact our International Tax Directorate, 5th floor, Canada Building, 344 Slater Street, Ottawa ON K1A 0L5.

For information about possible implications of customs valuation, see "Trade administration – Valuation" on page 53.

### **Advance rulings**

At the CCRA, we offer a binding advance rulings service for proposed transactions. We interpret the provisions of the *Income Tax Act*, the *Excise Tax Act*, and related statutes, and establish our interpretation. Advance rulings state how we will interpret specific provisions of tax law for transactions a client is contemplating in the near future. This service has a cost-recovery fee for income tax.

Clients can mail written requests for advance income tax rulings or technical interpretations on complex issues to:

Income Tax Rulings  
and Interpretations Directorate  
Canada Customs and Revenue Agency  
16th Floor, Tower A  
320 Queen Street  
Ottawa ON K1A 0L5

They can also fax requests to **(613) 957-2088**.

For GST/HST interpretations or to ask for GST/HST binding application rulings, clients should speak to a GST/HST technical interpretation services officer in any tax services office. For advance GST/HST rulings, clients can mail written requests to their nearest technical interpretation services centre. Addresses for these centres are available in Appendix A.

For information on advance customs rulings, see the section called "National Customs Ruling Program" on page 50.

### **Business Number**

The Business Number (BN) is an identifier that assigns each business a single number that remains the same no matter how many accounts it has. The BN includes the major accounts most businesses have: corporate income tax, GST/HST, import/export, and payroll deductions. All new businesses registering for any one of these accounts receive a BN. Canadian amateur athletic organizations, charities, and national arts service organizations registered with the CCRA also use the BN.

Businesses can call **1-800-959-5525** to register a new business. We automatically route the call to the appropriate business window.

### **Business registration on-line (BRO)**

Business registration on-line workstations are self-help personal computers available in most of our tax services offices. Clients starting a new business can use the workstation to register for a Business Number and the four major CCRA accounts:

- GST/HST;
- payroll deductions;
- import/export; and
- corporate income tax.

Clients with an existing business can use the workstation to add new accounts. Clients with a business address in Quebec can use the workstation to register for all accounts except GST/HST. Quebec-based businesses should contact the ministère du Revenu du Québec on all matters related to GST/HST.

The workstation features a user-friendly, interactive screen that prompts users to enter the necessary information. Through a series of simple questions, the system will help clients determine what programs they have to register for. In most cases, users receive their Business Number at the end of their sessions, followed by a written confirmation from us.

Clients will soon be able to use the workstation to register for some provincial government programs.

For more information about the workstation, clients can visit our Web page at: [www.ccra-adrc.gc.ca/bro/](http://www.ccra-adrc.gc.ca/bro/)

## Business windows

Business windows, located in most of our tax services offices, are the initial point of contact for most of our business clients.

This special one-stop service simplifies contact for small businesses. Clients can get a Business Number and register for any of our four main programs: GST/HST, payroll, corporate income tax, and import/export. Clients can access our business window service in person, by phone, or in writing. Our business window staff are familiar with a broad range of legislation, policies, and procedures that business clients have to understand so they can comply with the law. When our staff gets enquiries outside the scope of their knowledge, they will direct clients to a program expert who can help them.

Clients can get more information about the business window from the business enquiries section of any tax services office. The number is

listed in the Government of Canada section of the telephone book.

## Community visits

Community visits were initiated as an efficient way to help deal with the underground economy. These visits, offered as an education and service activity, help to:

- educate businesses on the impact of the underground economy;
- encourage and help businesses to voluntarily comply with their tax obligations;
- enhance our visibility and demonstrate that we are taking action to ensure a level playing field for all businesses; and
- gain support from groups harmed by the underground economy.

The visits, which started in the fall of 1994, have already reached more than 37,000 businesses in 216 communities.

## Co-ordinated audits

Our new approach to large corporate audits offers a tailored agreement, or protocol, to streamline the audit of a company's business activities. These protocols establish multi-year plans and improve communication and co-operation. The audit plan describes the issues we will audit, and the mechanism for resolving outstanding matters.

Another feature of the new approach is real-time audits, where we audit issues before businesses file their relevant tax returns. Teams of specialists from various areas conduct the audits. Also, at the client's request, we can audit books and records for customs duties and provincial taxes along with other taxes—all at the same time.

To help smaller businesses, we have developed a co-ordinated approach to audit. For many small businesses, it is more efficient to have us conduct GST/HST and income tax audits simultaneously. This saves the business time and money, and is also more effective for us. Even when auditors select one tax for auditing,

they also review the total federal tax profile of the business.

## Co-ordinated collections

By co-ordinating the collection of all our accounts, clients or practitioners can deal with just one official. This approach allows us to provide more efficient service that is responsive to individual business circumstances.

Clients who need more information about the collection of amounts owing to the Crown should get a copy of Information Circular 98-1, *Collections Policies*. This circular is designed to help clients understand their rights and responsibilities as they relate to amounts owing to the Crown.

## Corporate EFILE

In co-operation with the provinces of Alberta and Ontario, we are developing a common electronic filing process for businesses that file corporate income tax returns.

You can find out more about Corporate EFILE on our Web page at:  
[www.ccra-adrc.gc.ca/t2return/](http://www.ccra-adrc.gc.ca/t2return/)

For information on electronic filing options for personal income tax returns, see page 22.

## General Index of Financial Information (GIFI)

For businesses to file their corporation returns electronically, they have to be able to supply their financial information in a codified format. To answer this need, we developed the GIFI, a listing of the most common elements found on balance sheets, income statements, and statements of retained earnings. For more information on the GIFI, pick up the publication called *Guide to the General Index of Financial Information (GIFI) for Corporations*, or visit our Web page at:  
[www.ccra-adrc.gc.ca/t2return/](http://www.ccra-adrc.gc.ca/t2return/)

## Excise duties and taxes

At the CCRA, we administer excise duties on alcohol, beer, and tobacco products, as well as excise taxes on petroleum products, wine, tobacco, jewellery, and other goods. The manufacture, sale, importation, shipment, and

distribution of these goods are governed by the *Excise Act*, non-GST provisions of the *Excise Tax Act*, the *Customs Act*, the *Customs Tariff*, and the *Importation of Intoxicating Liquors Act*.

## Film tax credit programs

At the CCRA, we co-administer the Canadian Film or Video Production Tax Credit (FTC) and the Film or Video Production Services Tax Credit (PSTC) programs with the Heritage Canada. We also administer the British Columbia Film and Television Tax Credit (BCFTC), and the British Columbia Production Services Tax Credit (BCPSTC) programs on behalf of the British Columbia Ministry of Finance.

### Canadian film or video production tax credit (FTC) program

Under the FTC program, the federal government provides refundable tax credits to qualified corporations. These tax credits are based on a rate of 25% of qualified labour expenditures incurred after 1994, for the production of Canadian films or videos. This expenditure cannot exceed 48% of the production cost at the end of the year, minus any government or non-government assistance. This means the credit is limited to 12% of the production cost, minus any assistance. We have developed a prescribed form and a guide to help clients making claims under this program.

We currently have a target of 120 days for issuing refunds to corporations in cases where we perform an audit, and 60 days where no audit is performed. These target dates apply from the date we receive a complete claim.

We are working closely with our clients to streamline paperwork, clarify technical and administrative issues, and facilitate access to this program. CCRA staff also attend conferences and seminars to answer clients' questions and increase their awareness of the FTC program.

Clients can get copies of the publication called *Claiming a Canadian Film or Video Production Tax Credit – Guide to Form T1131*, and Form T1131, *Claiming a Canadian Film or Video Production Tax Credit*, from any tax services office, or from our Web page at: [www.ccra-adrc.gc.ca/ftc/](http://www.ccra-adrc.gc.ca/ftc/)

### **Film or video production services tax credit (PSTC) program**

Under the PSTC program, the federal government provides refundable tax credits to production services corporations. These tax credits are based on a rate of 11% of qualified Canadian labour expenditures incurred after October 1997, minus any government and non-government assistance they received for an accredited production. These expenditures have to be for amounts paid to Canadian residents for services rendered in Canada. We have developed a prescribed form for this credit and are currently working on a guide to help clients making claims under the program.

We currently have a target of 120 days for issuing refunds to corporations in cases where we perform an audit, and 60 days where no audit is performed. These target dates apply from the date we receive a complete claim.

We are working closely with our clients to streamline paperwork, and facilitate access to this program. CCRA staff also attend conferences, seminars and trade shows to answer clients' questions and increase their awareness of the PSTC program.

Clients can get copies of Form 1177, *Claiming a Film or Video Production Services Tax Credit*, from any tax services office, or from our Web page at: [www.cca-adrc.gc.ca/pstc/](http://www.cca-adrc.gc.ca/pstc/)

### **GST/HST annual filing**

Small businesses with annual revenues of \$500,000 or less can file their GST/HST returns annually, instead of quarterly, but still may have to make quarterly instalment payments.

If the net tax remittable in the current or previous year is \$1500 or more, businesses have to pay this tax in four equal instalments. Businesses can base these instalments on the net tax for the previous year, or the estimated net tax for the current year, whichever is less. However, if instalment payments based on an estimate of the current year's net tax are less than the actual tax owing, penalties and interest may be payable.

If the net tax remittable in the previous year (or estimated amount for the current year) is less than \$1,500, businesses only have to send in the net tax once, usually when they file their annual returns. Individuals with business income who are annual filers and have a December 31 fiscal year end have until June 15 to file their GST/HST returns. However, they have to send in any net tax owing by April 30.

### **Branch or division returns**

Businesses and public-sector bodies can apply to have their branches or divisions file separate GST/HST returns or rebate applications if the branches or divisions meet certain conditions (i.e., separate accounting records, and either separate locations or separate activities). Clients can get details in the information guides for GST/HST registrants and public-sector bodies, or from any tax services office.

### **GST/HST electronic filing and remitting**

The GST/HST Electronic Filing and Remitting Program allows registrants to file their returns and remit their payments electronically using electronic data interchange (EDI) technology.

Registrants can file directly with us using EDI technology they develop themselves, or software they buy. Registrants who use EDI technology they develop themselves have to complete testing to ensure that their software meets our specifications. Registrants can also file electronically through a financial institution or other organization offering EDI services.

Information about the GST/HST Electronic Filing and Remitting Program is available at any tax services office or in the publication called *GST/HST Electronic Filing and Remitting – Information and Application Forms for Registrants*. Clients can also contact our EDI Operations at (613) 952-8746, toll free in Canada at 1-800-279-5394, or visit our Web page at: [www.cca-adrc.gc.ca/gsthst-edi/](http://www.cca-adrc.gc.ca/gsthst-edi/)

## GST/HST general rebate for business

A rebate may be available to a business:

- in certain real property transactions;
- when it pays amounts in error;
- as a non-resident, when it acquires short-term accommodation in Canada for non-resident employees travelling on business;
- as an unregistered, non-resident when it sells goods on an installed basis to a registrant;
- when it pays HST on intangible personal property or services that are for consumption, use, or supply in a non-participating province;
- when it pays HST on intangibles and services which are to be used or consumed in managing an investment plan or fund for residents of a non-participating province; or
- when it pays HST on a printed book.

A GST/HST rebate may also be available to:

- Indian bands, tribal councils, and band-empowered entities; and
- legal-aid plans.

More information appears in the publication called *GST/HST General Rebate Application*, available from any tax services office. These offices are listed in Appendix A.

Certain foreign representatives and officials may also be eligible for a rebate. They can contact any tax services office and ask for a copy of Form GST498E, *Application for Rebate of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) for Diplomatic and Foreign Services*.

## GST/HST in the province of Quebec

The province of Quebec administers GST/HST on behalf of the federal government. The single administration of GST/HST and all provincial taxes and revenues by the ministère du Revenu du Québec (MRQ) allows individuals and businesses in Quebec to register, file returns and rebate applications, and get information on

both GST/HST and the Quebec sales tax from MRQ district offices. Quebec-based businesses can call the MRQ toll free at **1-800-567-4692**.

We provide services and administer other excise taxes and duties in the province of Quebec through our Montréal tax services office.

## GST/HST Quick Method of accounting

Small businesses can use a simplified accounting option known as the Quick Method to calculate GST/HST they owe. Because businesses using this method do not track GST/HST they pay, they cannot generally claim input tax credits.

Businesses with worldwide annual taxable sales (including zero-rated sales) of \$200,000 or less, including GST/HST and annual taxable sales of all associated businesses, can use this method, with some exceptions. Exceptions include accountants, tax consultants, lawyers, financial consultants, and charities.

Businesses that use this method calculate their net tax by applying the appropriate Quick Method remittance rate to their taxable sales. These rates take into account GST/HST payable on most business purchases. Generally, businesses affected by the HST have to separate sales taxed at the 15% HST rate from those taxed at the 7% GST rate. Details on this method are in the booklet called *Quick Method of Accounting for GST/HST*, available from any tax services office.

Details on the Special Quick Method available to various public-sector organizations and the simplified tax calculation for charities can be found on page 38.

## GST/HST simplified method for claiming input tax credits or rebates

Small businesses and public-sector bodies that qualify for the simplified method for calculating input tax credits do not have to keep track of GST/HST they pay on each invoice. However, businesses have to separate their purchases that are taxable at the 7% GST rate from those taxable at the 15% HST rate. To qualify for this method, in the last fiscal year

small businesses and public-sector bodies must have had:

- worldwide taxable sales of \$500,000 or less, including sales by associated businesses, but excluding sales of capital real property and financial services; and
- taxable purchases, either in Canada or imported to Canada, of less than \$2 million, including purchases by associated businesses.

For public-sector bodies, it must be reasonable to expect that their taxable purchases will not exceed \$2 million in their current fiscal year.

Public-sector organizations meeting these conditions can also use the simplified method for claiming rebates. However, listed financial institutions cannot use the simplified method for claiming input tax credits or rebates.

Clients can get more information on these simplified methods, as well as general information on GST/HST in the guide called *General Information for GST/HST Registrants*, available at any tax services office. Information on the simplified methods available to public-sector organizations is available in the publications called *GST/HST Information for Charities*, *GST/HST Information for Non-Profit Organizations*, and *GST/HST Information for Municipalities*.

### **Income tax returns for smaller corporations**

At the CCRA, we offer a T2 Short corporate income tax return for corporations with gross revenues of \$500,000 or less, and with no taxable income. The return, which is two pages instead of the usual six, reduces the time it takes small corporations to complete their returns.

### **Magnetic-media filing**

Magnetic-media filing is a computerized way for businesses and service bureaus to file their T3, T4, T4A, T4A-NR, T4RIF, T4RSP, T5, T5008, and NR4-related information returns. Instead of sending paper copies of this information, clients can send diskettes, tapes, or cartridges. A single diskette, tape, or cartridge streamlines the

process, and allows error-free data capture and faster data processing. Magnetic-media filing saves clients time, paper, and money on their year-end filing.

Since there are certain specifications for filing on magnetic media, we provide instruction guides and a testing facility. Our staff members will be pleased to answer any questions.

For more details on the magnetic-media filing program, call toll free **1-800-665-5164** or visit our Web page at:

[www.ccra-adrc.gc.ca/magmedia/](http://www.ccra-adrc.gc.ca/magmedia/)

### **New Employer Visit Program**

CCRA officials are available, on request, to visit new employers on their own premises. This service provides new employers with a chance to discuss concerns they may have about recording, withholding, or reporting requirements for employee earnings, income tax, Canada Pension Plan, or Employment Insurance contributions.

Our staff can also provide advice on GST/HST filing requirements, inform new businesses about challenges they may encounter, and advise them on where to get information and assistance from us when they need it.

New employers wishing to take advantage of this program should contact the Revenue Collections Division of any tax services office. Addresses and telephone numbers are listed in Appendix A, as well as in the Government of Canada section of the telephone book.

### **Outreach program**

Through information sessions, organized by local tax services offices, new investors and entrepreneur immigrants can find out about:

- their rights and obligations under the Canadian tax system;
- benefits available to them;
- how we determine residency for income tax purposes; and
- the new foreign reporting rules.

## Registered plans information

Our Registered Plans Division is responsible for administering the provisions of the *Income Tax Act* and income tax regulations, and for administrative rulings that relate to the registration and compliance of plans dealing with:

- employee pensions;
- retirement savings;
- retirement income;
- deferred profit-sharing;
- supplementary employment and benefits;
- education savings; and
- registered investments.

Our Registered Plans Division:

- approves deferred income plans and valuation reports to allow the tax deduction of contributions;
- assesses compliance;
- provides an enquiries service;
- provides actuarial advice on contributions, funding, and the valuation of plan benefits; and
- produces forms, guides, information, circulars, and other documents to help plan administrators carry out their legal responsibilities.

Our telephone enquiries service helps employers, plan sponsors, administrators, consultants, issuers, and carriers to interpret legislation and regulations, and to calculate pension adjustments (PA), pension adjustment reversals (PAR), and past service pension adjustments (PSPA).

This telephone service is available weekdays between 8:00 a.m. and 5:00 p.m. Eastern Time. For PA/PSPA or PAR enquiries, call **(613) 954-5102** or toll free **1-800-267-3100**. For general enquiries, call **(613) 954-0419**. Clients can also reach us by fax at **(613) 952-0199**.

Clients can get more information from the registered plans Web page at:  
[www.ccra-adrc.gc.ca/rpd/](http://www.ccra-adrc.gc.ca/rpd/)

## *Registered Pension Plan Annual Information Return*

Administrators of registered pension plans have to file an annual information return with both the CCRA and a provincial or federal pension plan regulator.

Through a joint return, the provincial regulator collects the information for us in all provinces except Prince Edward Island and Quebec. Plan administrators in Prince Edward Island and Quebec have to file Form T244, *Registered Pension Plan Annual Information Return*, with us no later than 180 days after the plan's year end.

## Scientific research and experimental development (SR&ED) investment tax credit

At the CCRA, we have an SR&ED claimant service to help individuals and businesses who have never filed a claim for the SR&ED investment tax credit. The service makes prospective claimants aware of the incentives to file, including the 18-month filing deadline.

We address the special needs of first-time SR&ED claimants through information sessions. At these sessions, staff members explain what SR&ED means under the *Income Tax Act* and Regulations, describe eligible work, explain which expenses qualify for the credit, and describe the documents needed to make a claim. Clients can get information about these sessions by calling the general enquiries number at any tax services office and asking for the SR&ED co-ordinator. We also have a form and guide to help clients making claims for the SR&ED credit.

We currently have a target of 120 days for issuing refunds to small corporations, and for informing large companies whether we accept their claims as filed, or if we will audit them. If we will be auditing, we notify claimants about when the audit will start.

To improve our level of service we are:

- streamlining paperwork by providing a short form for small businesses;
- reviewing projects before they begin, or while they are underway;
- increasing the number of science officers;

- introducing an account executive service with a science advisor assigned to a company to provide advice and facilitate claims processing;
- increasing awareness of the SR&ED program through an outreach campaign; and
- establishing national technology sector specialists to enhance consistency and establish stronger relationships with industry associations.

We also have a 60-day fast track for SR&ED claims when we have no concerns about a company during the initial review of its claim.

Copies of the SR&ED guidelines and claim forms are available from any tax services office. Clients can also find them on the SR&ED Web page at: [www.ccra-adrc.gc.ca/sred/](http://www.ccra-adrc.gc.ca/sred/)

### Small business information seminars

We offer free seminars to inform new or prospective businesses about “need-to-know” information on their rights and obligations under the customs, excise, GST/HST, and income tax legislation, and about the services and help available to them.

These seminars are divided into several modules: Government services, the basics of customs, GST/HST, payroll, and income tax. Topics include the many services available throughout the federal government, information about government legislation, the types of income to report and expenses we allow, maintaining records, calculating GST/HST input tax credits, processes for importing and exporting, and filing requirements.

We work with the provinces to offer these seminars throughout the year on a modular basis, days or evenings. The total time needed to present all the modules is about 10 hours.

Clients interested in attending either an individual module or the entire seminar, can contact their nearest customs border services office (see Appendix B) or tax services office (see Appendix A).

### Tables on diskette (TOD)

Tables on diskette (TOD) is an easy-to-use, windows-based computer program that helps employers determine payroll deductions. It saves time by calculating all deductions simultaneously for any pay period, province, or territory. A single diskette contains the text and tables of 26 different publications.

TOD can be used in place of the paper tables and is available free of charge. By eliminating the need for paper and by providing a reusable diskette, TOD is environmentally friendly. TOD also calculates deductions from commission and bonus payments and determines tax deductions when the employee is exempt from Canada Pension Plan or Employment Insurance. With TOD, clients can print TD1 or TD1X forms on site, as well as any page of the tables. Future enhancements will make it possible to print other forms or perform other payroll functions.

TOD is available at tax services offices, on the Internet ([www.ccra-adrc.gc.ca/tod/](http://www.ccra-adrc.gc.ca/tod/)) or from the Electronic Document Distribution System (see page 14). We will automatically mail diskettes to clients identified as TOD users. Clients who do not want to use TOD can still get the payroll deductions tables on paper.

### Public-sector bodies

Public-sector bodies include charities, non-profit organizations, municipalities, school and hospital authorities, and public colleges and universities.

### Charities information

The Charities Division administers the provisions of the *Income Tax Act* relating to charities, amateur athletic organizations, and political parties. It determines which organizations meet the legal definition of “charity” and registers those that qualify.

The Division is responsible for interpreting the applicable section of the *Income Tax Act* and related regulations, as well as providing technical advice to client organizations and the public. The Division also operates an audit and compliance program.

We offer a bilingual, toll-free telephone service to help people who want information about registered charities. This service provides information on whether an organization is registered as a charity, whether people can make tax-assisted gifts to registered charities under specific circumstances, and how organizations can become registered as charities for income tax purposes. Through this telephone service, people can also get copies of the latest public information return filed by a specific registered charity.

Callers can reach the client assistance section of the Charities Division toll free at **1-800-267-2384** weekdays from 8:00 a.m. to 5:00 p.m. Eastern Time. Callers in the Ottawa area can reach the Charities Division by phoning **(613) 954-0410**.

The Charities Division also administers the program under which charities file annual information returns. The public has access to these returns as well as to the governing documents of any registered charity.

Large scale requests for information are subject to a cost-recovery fee. The Division can also supply, on a cost basis, aggregate statistics for the charitable sector compiled from information returns.

To help charities, the division provides free seminars across the country and can, in some cases, provide speakers for conferences.

Clients can find publications and forms related to charities on the charities Web page at: [www.ccradrc.gc.ca/charities/](http://www.ccradrc.gc.ca/charities/)

## **GST/HST rebates**

Many goods and services provided by public-sector bodies are exempt from GST/HST. Although they cannot claim input tax credits on purchases related to them, most public-sector bodies can partially recover GST they pay by claiming a rebate at a set rate. Special rules apply when these organizations claim an HST rebate. Clients can get more information on GST/HST rebates in the guide called *GST/HST Public Service Bodies' Rebate*, or from the business window section of any tax services office.

## **GST/HST simplified accounting methods**

Public-sector bodies may be eligible to use one of these simplified accounting methods.

### **Special Quick Method**

Qualifying non-profit organizations and other public-sector bodies who are registered for GST/HST and eligible to claim rebates can use the Special Quick Method. Organizations using this method use a different percentage rate when they send in their taxes owing. Clients can get more information on this accounting method from any tax services office.

### **Simplified tax calculation for charities**

Most charities registered for GST/HST have to use this simplified calculation to determine their net tax, instead of the Special Quick Method. Charities that meet certain conditions, can choose **not** to use this simplified calculation. Clients can get details on this method in the guide called *GST/HST Information for Charities* or from the business window section of any tax services office. Addresses and telephone numbers appear in Appendix A.

### **GST/HST simplified method for claiming input tax credits or rebates**

Details on this method appear on page 34.

### **GST/HST – Small-supplier divisions**

Public-sector bodies can apply to have us treat a branch or division as a small-supplier division if the branch or division has separate accounting systems, either a separate location or activities, and its annual taxable supplies are \$50,000 or less. Small-supplier divisions do not charge GST/HST, but cannot claim input tax credits. Clients can get more information on small-supplier divisions from the information guide for their public-sector body or from any tax services office.

## **Non-Profit Organization (NPO) Information Return**

Certain agricultural organizations, boards of trade, chambers of commerce, and non-profit organizations have to file Form T1044, *Non-Profit Organization (NPO) Information Return*.

Organizations have to file this return if they:

- received or are entitled to receive dividends, interest, rental income, or royalties totalling more than \$10,000 in the fiscal period; or

- have total assets of more than \$200,000 at the end of the last fiscal period.

Once an organization has had to file this return, it will have to continue filing the return for all future fiscal periods. This is the case regardless of the dollar value of its revenues or the book value of its assets in future years.

For more information on non-profit organizations, or to get a copy of the *Income Tax Guide to the Non-Profit Organization (NPO) Information Return*, clients can contact any tax services office.

## **Chapter 4 – Customs programs and services**

### **Travellers**

Most Canadians returning to Canada after a foreign trip are quite familiar with their entitlements and obligations for declaring imported goods, and paying duties and taxes. Pamphlets such as *I Declare* provide simple explanations for travellers dealing with customs. (See also “Businesses” on page 44.)

### **Border permit system**

The Remote Area Border Crossing (RABC) permit system, available in northwestern Ontario, allows permit holders to cross the border without reporting to a customs office, as long as they are not importing goods. Permit holders importing goods make their declarations to customs by phone before leaving the United States. Customs officers then give them a reference number and instructions on how to pay duties and taxes.

### **Canada – United States of America Accord on Our Shared Border**

This undertaking commits the two countries to border-service programs that promote international trade, reduce the cost and burden of compliance, promote tourism, improve service, increase trade, and speed the movement of goods and people between Canada and the U.S. The Accord also strengthens enforcement by focussing on the

smuggling of guns, drugs, and other contraband, and on high-risk travellers. The programs use state-of-the-art technology and automated devices, and save Canadian taxpayers money.

The CCRA, Citizenship and Immigration Canada, the U.S. Customs Service, and the U.S. Immigration and Naturalization Service are working together to improve services for travellers at land border crossings, airports, and on common waterways.

Initiatives include:

- establishing a joint program for frequent travellers at land and marine border sites and airports;
- developing a joint client services program to help the trading community and the travelling public;
- pursuing an agreement on sharing responsibility for people seeking refugee status;
- streamlining the processing of commercial goods; and
- reducing costs by sharing facilities.

We are undertaking a series of projects to test alternatives that we will eventually introduce across Canada.

## **CANPASS Program**

CANPASS includes six initiatives under the Accord. One of the Accord's long-term goals is to have an integrated program with one application process for entering both Canada and the U.S. at major border crossings and airports. Through CANPASS, we can preapprove frequent, low-risk travellers to pass quickly and easily through customs. We register qualified participants for the various CANPASS programs through our CANPASS Processing Centre system.

**CANPASS – Airport** – This program started in Vancouver in the fall of 1995. Preapproved travellers can enter Canada at a CANPASS kiosk using their CANPASS access cards, which include a personal identifier. They can also use the kiosk to declare any goods they are importing, and will receive a receipt as proof of their declaration. Customs and immigration officers monitor the kiosk and continue to check travellers regularly.

We are considering expanding a similar system to other international airports in Canada, in partnership with the private sector.

**CANPASS – Corporate Aircraft** – This CANPASS initiative is designed for corporate business travellers. By calling 1-888-CANPASS (1-888-226-7277) for preapproved clearance before leaving the U.S., participants can speed up customs procedures. They are still responsible for any duties and taxes they owe and may be subject to spot checks.

**CANPASS – Highway** – This program is based on the Peace Arch Crossing Entry (PACE) Program which began in Douglas, British Columbia, in 1991. The program has expanded to the Aldergrove, Osoyoos, Boundary Bay, Pacific Highway, and Huntingdon border crossings in the lower mainland of British Columbia, to Saint-Bernard-de-Lacolle, Quebec, and to Fort Erie, Windsor Bridge, and Windsor Tunnel in Ontario.

Our CANPASS – Highway Dedicated Commuter Lane Program currently operates at the Whirlpool Bridge at Niagara Falls, Ontario, and at the Peace Bridge, Windsor Bridge, and Windsor Tunnel in Windsor, Ontario.

**CANPASS – Highway** participants receive decals for their windshields that allow them to use a special CANPASS lane. Customs officers visually monitor the lane for the decals and check vehicle licence plates against both the CANPASS system, and the Primary Automated Lookout System (described on page 43).

Preapproved travellers importing goods while using the CANPASS lane can use a special declaration system. Any duties and taxes owing are automatically charged to their credit cards.

**CANPASS – Private Aircraft** – This is a national telephone reporting system for travellers using preapproved airports. All travellers flying in private aircraft have to call 1-888-CANPASS (1-888-226-7277), before leaving the U.S., to verify their eligibility to enter Canada. These travellers can now apply for preapproved clearance, which speeds up customs procedures when they arrive in Canada. They are still responsible for any duties and taxes owing, and are subject to spot checks.

**CANPASS – Private Boats** – Under this program, travellers in private boats report to the CCRA through a Telephone Reporting Centre. Calling 1-888-CANPASS (1-888-226-7277) gives travellers entering Canada by boat an alternative way of reporting to customs.

**CANPASS – Remote Ports** – Under this joint Canada/U.S. initiative, we are working towards extending hours of service, and improving border security through the use of automated technology, at 22 designated rural border crossings.

**CANPASS – Remote Ports** allows pre-approved, low-risk travellers to use the border facilities even when the customs offices are closed. Approved travellers swipe their identification card through a card reader and the automated system checks the information against our database. If everything is in order, we admit the traveller into Canada.

Travellers with goods to declare put their declaration card in a box at the customs office. We automatically charge any duties and taxes owing to the participant's credit card.

To guarantee the integrity of the program, we monitor all activities in the customs area through video surveillance. Customs flexible response teams conduct regular inspections

We have installed automated inspection equipment at 11 of the 22 designated sites, and 3 sites are fully operational. We will implement CANPASS – Remote Ports at the other 8 sites as soon as similar services are available at the adjacent U.S. ports. Installations will be completed at all 22 locations in spring 2000.

For information on commercial initiatives under the Accord, see page 44.

### Convention services

At the CCRA, we recognize the contributions of the meeting, convention, and incentive-travel industry to the Canadian economy. In partnership with several government departments, we have streamlined processes at the border to make it easier to hold international events in Canada.

We are the single point of contact for all government services for this industry. One phone call provides access to a network of federal organizations and officials who will ensure that all border requirements related to the event are identified early in the planning process. We also have regional conventions co-ordinators across the country who are available to assist members of the industry no matter where in Canada they are holding their event.

For more information on convention services, clients can contact the National Conventions Services Co-ordinator in Ottawa at **(613) 946-0237**, or the nearest customs border services office listed in Appendix B.

### Customs Casual Refund Centres

Casual Refund Centres process requests for refunds of non-commercial (casual) shipments imported by mail or courier, or brought in by travellers. The five refund centres issue refund cheques, where appropriate, for customs duties, GST/HST, and provincial sales tax collected at the time of import. Clients can use the simplified Form B2G, *Customs Informal Adjustment Request*, to request a refund of duties

and taxes on imported casual goods. Clients can get Form B2G at customs border services offices, or on the back of Form E14, *Customs Postal Import Form*.

### Casual Refund Electronic Data Interchange Transaction System (CREDITS)

To streamline the refund process, authorized customs brokers can use CREDITS to send electronic refund requests on behalf of their clients (i.e., importers and mail-order houses) to specific refund centres. Brokers can only use CREDITS to request refunds of duties and taxes on casual goods that were imported and then returned to a mail-order house.

### Customs information days

We host free information days in cities across Canada to give travellers, importers, and exporters information on customs-related topics. Details on these information days can be found on page 46.

### Duty exemptions for returning residents

Returning residents are:

- Canadian residents returning from a trip abroad;
- former Canadian residents returning to live in Canada; or
- temporary residents of Canada (e.g., foreign students living in Canada for a specific period of time).

### Personal exemptions

Returning residents qualify for certain personal exemptions when they return to Canada. Children and infants also qualify for personal exemptions as long as the goods are for the exclusive use of the child or infant. The parent or guardian can make the customs declaration for the child.

After an absence of 24 hours or more, returning residents can claim an exemption of up to CAN\$50. If the value of the goods is more than CAN\$50, the traveller cannot claim the exemption, and has to pay duties and taxes on the entire amount. The goods have to

accompany the traveller on the return trip to Canada, and cannot include alcohol or tobacco products.

After an absence of 48 hours or more, returning residents can claim an exemption of up to CAN\$200. The goods have to accompany the traveller on the return trip to Canada and can include alcohol and tobacco products.

After an absence of seven days or more, returning residents can claim an exemption of up to CAN\$750. The goods can accompany the traveller on the return trip or, with the exception of alcohol or tobacco products, may follow later by mail or other means.

Travellers cannot combine or transfer exemptions, or carry over an unused portion of an exemption for another period of absence.

### Alcohol and tobacco

Alcohol and tobacco products can be included in the 48-hour and 7-day exemptions but have to accompany the traveller on the return trip to Canada. They cannot follow by mail or other means. Returning residents have to meet the age requirements set by the province or territory where they enter Canada.

As part of their personal exemption, travellers can include up to 200 cigarettes, 50 cigars or cigarillos, 200 tobacco sticks, and 200 grams of manufactured tobacco. Quantities of more than these amounts are subject to all applicable duties and provincial fees.

Travellers returning to Canada with alcoholic beverages can include up to 1.14 litres (40 oz.) of liquor, or 1.5 litres (72 oz.) of wine, or 24 355-ml (12 oz.) cans or bottles of beer or ale in their personal exemption. Quantities of more than this amount have to be within the limits set by the province or territory the traveller is entering, and are subject to all applicable duties and provincial fees.

### Restrictions

Additional rules and restrictions apply to importing:

- antiquities or cultural objects
- dairy products

- endangered species
- explosives
- firearms and ammunition
- fireworks
- fresh fruit and vegetables
- plants and plant products
- live animals and animal products
- meat and poultry
- motor vehicles

For more details on travellers' rights and obligations, please refer to the publication called *I Declare*, which is available at any customs border services office or border location.

### Duty-free shops

Duty-free shops are retail stores operated by the private sector, where duty- and tax-free goods are sold to travellers leaving Canada, for direct export. Canada has 18 duty-free shops at airports and 36 shops at land border crossings.

Goods in duty-free shops are not for domestic consumption and have to be exported when they are purchased. Some of these stores also provide a variety of services to the travelling public, such as the GST/HST Visitor Rebate Program, currency exchange, and travel insurance.

To receive a rebate of up to CAN\$500, non-resident visitors have to present their original receipts and photo identification at a participating duty-free shop when they leave Canada. In addition, they must have the goods available for duty-free shop staff to examine. If visitors had their goods shipped out of Canada themselves, they have to provide their shipping and export documents to prove that they exported the goods.

All participating duty-free shops at land border crossings will process the Manitoba and Quebec sales tax rebates at the same time as the GST/HST visitor tax rebate. Duty-free shops in airports do not participate in the Visitor Rebate Program.

## International Project Return

The “Our Missing Children” program is a joint initiative among the RCMP’s Missing Children’s Registry, the Canada Customs and Revenue Agency’s International Project Return, Citizenship and Immigration Canada, and Foreign Affairs and International Trade. The program helps locate abducted and missing children and return them to their proper guardians. At the CCRA, we have more than 3,500 customs officers on the alert for abducted children and runaways at international airports and land border crossings.

International Project Return is also part of a network of agencies from more than 40 countries. This network regularly exchanges information to help member agencies find missing children and reunite them with their families.

People crossing international borders should remember that customs and immigration officers are on full alert for children who need protection. For this reason, children or youths travelling without proper identification or with adults who are not their legal guardians may be interviewed more thoroughly.

To help avoid delays at international borders, travellers should always carry identification for their children, no matter how old their children are. Children, even infants should have their own passports. If travellers are separated or divorced, they should also carry legal documents about custody rights. In addition, if they are not the legal guardian of the child, they have to carry a letter of permission from the legal guardian that authorizes them to have custody of the child when entering Canada.

For more information, clients can call **(613) 990-8585**, 24 hours a day. People with information on missing children can call toll free at 1-800-THE LOST **(1-800-843-5678)**. We pass on all leads to the RCMP’s Missing Children’s Registry.

## NAFTA information services for travellers

Customs procedures have not changed for the travelling public under the North American Free Trade Agreement (NAFTA). However,

travellers are entitled to reduced rates of duty on qualifying U.S. and Mexican goods.

For more information, travellers can consult our Internet site (see page 14), the NAFTA-customs Web site (see page 49), or the publication called *I Declare*.

Clients can also get information from the Automated Customs Information Service (ACIS) by calling the phone numbers listed on page 14, or by contacting any customs border services office listed in Appendix B.

## Postal Import Control System (PICS)

At the CCRA, we process all incoming international mail at five customs mail centres. These centres are in Canada Post facilities in Calgary, Montréal, Toronto, Vancouver, and Winnipeg. Our customs staff process most mail items within 24 hours of receipt.

Customs officers screen all mail items to determine if they are admissible and immediately release all duty-free and non-taxable items, as well as items that are exempt under the \$20 *Postal Import Remission Order* or \$60 gift exemption. They return these items to Canada Post for immediate delivery.

For all commercial goods under CAN\$1,600 and all non-commercial goods regardless of their value, PICS generates Form E14, *Customs Postal Import Form*, which shows the duties and taxes owing. We then give the parcel, with Form E14 attached, to Canada Post for delivery. Canada Post collects the duties and taxes owing, plus a CAN\$5 handling fee, from the importer. Importers can pay Canada Post by cash, cheque, or credit card.

We hold commercial goods worth CAN\$1,600 or more until formal release and/or accounting documents are presented.

## Primary Automated Lookout System (PALS)

The Canada Customs and Revenue Agency and Citizenship and Immigration Canada have established a lookout system for high-risk travellers, such as terrorists and drug smugglers. Under PALS, customs officers have a passport reader or licence-plate reader tied to

an immigration and customs database, which gives them information on high-risk travellers.

This system, which speeds up processing and screens travellers more accurately than manual methods, is in place at major airports and land border crossings.

### **Travellers Entry Processing System (TEPS)**

To improve service to the public, the Travellers Entry Processing System (TEPS) was put in place. TEPS is an automated entry processing and accounting system for travellers. This system makes it easier for customs officers to determine tariff classifications and complete the documents for travellers clearing customs. TEPS has reduced processing time from 10 minutes to about 2.5 minutes per traveller.

### **Businesses**

Experienced importers and agents carry on most of Canada's commercial import business. Customs brokers have to be licensed by us to act as agents. For a fee, importers can hire a customs broker to prepare and present the customs documents necessary to pay the duties and taxes owing and obtain release of imported goods.

People wanting to import goods into the country can contact their customs border services offices for information and help before importing, or refer to the publication called *Guide to Importing Commercial Goods*.

Local customs staff can call on specialists and administrators knowledgeable in customs tariff issues, valuation, origin requirements, and duties relief programs. Appendices B and C list addresses and phone numbers for customs border services and trade administration services offices.

For interpreting policy and resolving complex cases, regional and Headquarters staff members help clients in the areas listed under "Trade administration" on pages 51 to 53.

## **Canada – United States of America Accord on Our Shared Border**

Commercial initiatives like Accord Processing Centres are being developed to streamline customs clearance and reduce commercial traffic congestion.

For information on Accord initiatives relating to travellers, see page 39.

### **Accord Processing Centres**

Canada and the U.S. are in the initial stages of co-operatively developing Accord Processing Centres (APCs) for customs clearance of both travellers and commercial goods along the shared border.

Under the APC concept, inspection officers from one country can exercise their laws, within limits, on the soil of the other country, at designated land border crossings. The use of joint facilities and equipment by Canada and the U.S. will speed up customs clearance and help reduce traffic congestion.

One milestone toward fulfilling this concept is the staging facility under construction at the Peace Bridge in Fort Erie, Ontario. When it is fully operational, U.S.-bound commercial traffic will stop at the staging area on the Canadian side of the bridge to make sure their documentation is complete and in order before entering the U.S. This will speed up clearance at U.S. customs and reduce traffic congestion at the border crossing.

### **Commercial re-engineering initiatives**

At the CCRA, we continue to look for ways to reduce the administrative burden on businesses to help them increase their efficiency and maintain a competitive edge. We have held extensive consultations with clients, partners, stakeholders, and employees to help us develop processes that meet the needs of the business community as well as our own. This process began with application tests with the automotive and aerospace industries.

We continue to work with the trading community to re-engineer processes that help both business and government respond to the changing trade environment. For example, procedures for reporting, release, accounting, verification, adjustment, and redress are being more closely aligned with modern day business practices for global trade.

Our commercial re-engineering initiatives include carrier re-engineering and customs self-assessment.

### Carrier re-engineering

Carrier re-engineering is about getting the right information at the right time to make informed decisions about whether to examine shipments at their first point of arrival. Key features include:

- examination for contraband, health, and safety threats at the first point of arrival;
- mandatory electronic receipt of pre-arrival data;
- driver registration to support the pre-arrival processing approach and speed up clearance;
- a modernized sufferance warehouse system;
- appropriate and effective sanctions;
- an integrated, centralized approach to meeting the requirements of other Government departments; and
- data requirements and communications protocols that meet international standards.

### Customs self-assessment

Customs self-assessment is our Enhanced Option with modifications and improvements based on feedback from our Customs Blueprint consultations.

It provides pre-approved importers with faster release for low-risk shipments from the U.S., and allows them to file their trade data directly from their own business systems. Registered companies will report trade data, assess their own obligations for duties and taxes, and make periodic payments.

## Co-operation with federal departments and agencies

We are currently participating in joint services projects with the Canadian Food Inspection Agency (CFIA) and Environment Canada.

### CFIA project

We are working closely with the CFIA to improve border service for agricultural importers, and to increase compliance with federal regulations for agri-food commodities.

Under a joint services initiative, our cashiers across Canada collect inspection fees from CFIA clients at the time of importation, and forward these fees to the CFIA monthly. We also provide the CFIA with weekly importation reports to streamline its billing processes.

### Environment Canada project

This pilot project has now been approved for phased-in implementation by the deputy heads of Environment Canada and the CCRA. The project's goal is to increase compliance with the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES). To enhance service to importers and exporters, specially trained customs officers perform some of the functions of an Environment Canada wildlife inspector.

CITES-trained customs officers inspect, identify, and either release or detain routine or common products and derivatives of animals and plants CITES controls. They also verify permits, distribute validated permits, complete the Environment Canada identification form, and provide CITES awareness training to fellow officers.

### Courier Low-Value Shipment (LVS) Program

This program reduces the cost of doing business by simplifying procedures, and speeding up the release process. For commercial imports of less than CAN\$1,600, the LVS Program allows companies to submit one monthly consolidated accounting report instead of accounting individually for each low-value shipment.

The LVS Program helps business by:

- allowing faster release of shipments;
- extending the accounting period for low-value shipments;
- lowering accounting costs for business;
- reducing cargo handling and warehouse space for couriers; and
- reducing the documents, records, and transactions required.

Except for controlled, prohibited, or regulated goods, the program is available to both commercial importers of low-value goods who use interim accounting, and bonded commercial carriers who:

- arrange with licensed customs brokers or importers to account for goods released under the program;
- arrange with the CCRA to present and open shipments on request at a suitable location; and
- satisfy the CCRA that they maintain adequate records for audit purposes.

### Customs information days

At the CCRA, we host free information days in cities across Canada, to give travellers, importers, and exporters (especially small- and medium-sized businesses) information on customs-related topics.

Activities at the one-day seminars include:

- information sessions and demonstrations on a variety of customs matters; and
- an exhibit area with booths representing the Canada Customs and Revenue Agency, the U.S. Customs Service, other Canadian Government departments, and related trade associations.

For more information on these events, clients can contact the Customs and Trade Administration Branch in Ottawa at **(613) 957-7256**.

### Customs sufferance warehouses

At the CCRA, we are responsible for the licensing structure for private storage facilities known as customs sufferance warehouses.

Licences for sufferance warehouses are issued by the Minister of National Revenue under the authority of the *Customs Act*. The terms and conditions of licensing are governed by the *Customs Sufferance Warehouse Regulations*, developed in accordance with the appropriate section of the Act. Licence types vary depending on the mode of transportation and the type of goods. Clients can get more information about these facilities from any of the customs offices listed in Appendices B and C.

### Electronic data interchange (EDI)

We have implemented many EDI systems to streamline the customs commercial process.

#### Accelerated Commercial Release Operations Support System (ACROSS)

ACROSS allows importers and brokers to exchange information with customs electronically before the goods arrive at the border. This speeds up release times and reduces the workload associated with low-risk shipments, because the information can be transmitted, from anywhere in Canada, one hour to 10 days before the goods arrive at the border. ACROSS provides many benefits to commercial importers and strengthens our ability to protect both Canadian society and the economy.

By expanding the use of electronic commerce, ACROSS improves services and streamlines processes by:

- reducing paper handling costs;
- transmitting cargo (marine and rail) and release data nationally, 24 hours a day, 7 days a week;
- eliminating rekeying of data;

- sending release information electronically to Government departments and agencies to meet their requirements (Through our OGD single-window interface, we can send release information electronically to the CFIA, Transport Canada, Natural Resources Canada, and Industry Canada.);
- eliminating paper permits for Foreign Affairs and International Trade;
- managing customs workloads electronically;
- eliminating the physical presentation of release data; and
- improving compliance verification by using more sophisticated and powerful targeting tools.

### Commercial Cash Entry Processing System (CCEPS)

CCEPS is a self-serve system for individuals or small businesses who import commercial goods. Clients can use CCEPS to complete their Form B3, *Canada Customs Coding Form*, at a computer workstation in the customs office. The system helps clients complete the accounting form through a series of prompts and then automatically calculates the duties and taxes they owe. CCEPS is currently available at 32 customs border services offices. Clients can get more information about CCEPS by calling the Systems Operations Division at **(613) 957-3446**.

### Customs Automated Data Exchange (CADEX) System

CADEX enables importers and brokers to electronically send import data for goods already released. Participants can also access certain customs files, and receive accounting data, release notifications, file updates, and overdue release reports.

### Customs Declaration (CUSDEC) Message

CUSDEC has basically the same function as CADEX. However, the CUSDEC message is an approved EDI international standard, whereas the CADEX version is proprietary.

### Release Notification System (RNS)

RNS electronically notifies importers, brokers, warehouse operators, and carriers of customs releases. RNS includes the following features:

- delivery instructions – participants can attach delivery instructions to a release record before the goods arrive;
- processing acknowledgement – participants can receive an automatic status message, or they can ask the system for information on the status of their shipments;
- arrivals notification – participants notify us of the arrival of goods and receive a status message of **released** or **referred**; and
- automatic release notification – participants automatically receive a notification when we release their goods.

### Export reporting

Complete and accurate export trade data allows Canada to:

- facilitate trade;
- negotiate new international trade agreements;
- administer existing international trade agreements;
- ensure equitable access to foreign markets; and
- ensure compliance with existing laws.

Under the *Customs Act*, exporters have to report, in writing, all goods shipped out of Canada before they are exported. An export report has three elements: Form B13A, *Export Declaration* (paper or electronic version), or a summary report; all certificates, licences, or permits required to export goods that are prohibited, controlled, or regulated by an act of Parliament or other regulations; and the cargo report (transportation documents and customs cargo control documents).

Exporters can declare their exports on a transactional basis, and can use Form B13A for this purpose. (For more information on the electronic version of Form B13A, see the following section on CAED). With customs

approval, exporters can also declare their exports on a monthly basis using the summary reporting program.

Exporters have to report all goods subject to export control and all goods valued at CAN\$2,000 or more destined to countries other than the U.S. Goods subject to export controls include strategic, embargoed, and dangerous goods; endangered species; and other controlled or regulated goods.

Exporters no longer need Form B13A for goods destined for consumption in the U.S. However, before shipping controlled, regulated, or prohibited goods, regardless of the value or destination, exporters have to provide customs with the required permit, certificate, or licence. Canadian goods exported to the U.S. have to meet all licence, permit, or certificate requirements as well as other criteria set out by the regulating government department.

Statistics Canada uses the information from Form B13A and the monthly summary report, as well as data obtained under a data-sharing agreement with the U.S. government, to compile Canada's export trade statistics.

More information on export reporting requirements is available from any customs border services office, (see Appendix B for telephone numbers). Clients can also reach the Export Section in Ottawa by phone at **(613) 954-7160**, by fax at **(613) 946-0241**, or by email at **exports.ctab@ccra-adrc.gc.ca**

### **Canadian Automated Export Declaration (CAED)**

CAED allows exporters or their agents to prepare and submit their export declarations electronically. By using CAED, exporters can transmit export information directly from their place of business. They will immediately receive an acknowledgement of receipt of this information.

The CAED software is windows-based and user-friendly. It is available to all exporters free of charge and there is no registration fee. Exporters who are interested in CAED should contact Statistics Canada at the following address for a registration number and instructions:

Export Statistics Liaison Unit  
International Trade Division  
Statistics Canada  
9th floor, Jean Talon Building  
Tunney's Pasture  
Ottawa ON K1A 0T6

Telephone: (613) 951-6291  
1-800-257-2434

Fax: (613) 951-6823  
1-888-269-5305

Email: [export@statcan.ca](mailto:export@statcan.ca)

Web page: [www.statcan.ca/english/exports/](http://www.statcan.ca/english/exports/)

Exporters of goods subject to any government export controls will still have to use a paper-based system to report to customs at the point of exit before they export the goods.

Our Export Process Division continues to develop options to streamline the reporting process in consultation with exporters. This initiative is part of our ongoing commitment to improve service to the exporting community.

### **Line Release System**

We designed the Line Release System to help importers of commercial shipments by speeding up the clearance of shipments at border or inland customs locations. Its processes provide the importing community with quicker, more efficient service so that it can stay competitive in an ever-changing marketplace.

The Line Release System has two release procedures, FIRST and PARS, that we call service options.

### **Frequent Importer Release System (FIRST)**

FIRST allows us to release repetitive low-risk shipments for frequent importers. Importers with a good record of complying with CCRA regulations can apply for authorization to use FIRST. When the goods of an importer with FIRST privileges arrive at the border, a customs officer reviews the FIRST documents and decides whether to release the goods, or refer them for a more detailed inspection.

### Prearrival Review System (PARS)

PARS allows us to process release information before the goods arrive in Canada. This speeds up the release or referral process when the carrier arrives with the goods. Importers can use PARS if they have account security for release on minimum documentation. Even if their goods need special permits or certificates, importers can still use the PARS service option.

Importers may prepare their PARS release information with the details they get from their exporter, shipper, or carrier. Importers using electronic data interchange have to send us the release data at least one hour, but not more than 10 calendar days, before the goods arrive. We have to receive paper release documents at least two hours but not more than 10 calendar days before the goods arrive. Importers should make sure that their release information includes a cargo control number or document.

We refer to PARS by different acronyms depending on how the goods are transported, and where they are to be released. At border locations where goods arrive by highway, the acronym is PARS. At locations where the goods arrive by rail, the acronym is RAILPARS. Similarly, marine freight is MARINEPARS and air freight is AIRPARS. Goods clearing at inland highway sufferance warehouses are processed under INPARS.

For more information on the Line Release System, clients should contact their nearest customs border services office listed in Appendix B.

### NAFTA information services

Customs procedures have not changed for most of Canada's importing community under the North American Free Trade Agreement (NAFTA). However, for the textile, apparel, chemical, and automotive sectors, there are significant differences. NAFTA commercial information is available through ACIS (see page 14). We also have the following customs information services available to answer questions on NAFTA customs procedures.

### Electronic bulletin board

This automated system has nine categories of information:

- Anti-dumping and Countervailing Directorate;
- customs notices;
- GATT (WTO Agreement) information;
- general information;
- national customs rulings;
- new CCRA memoranda;
- origin news;
- seasonal duties on fruits and vegetables (B memoranda); and
- tariff updates.

Clients can access the electronic bulletin board at no charge with a modem, a communications software package, and the following computer set-up:

- baud rate     2400
- parity         N
- bit             8
- bit stop       1

They can then call the bulletin board toll free at **1-800-267-5979**.

Clients will find information on the *World Trade Organization Agreement Implementation Act* under the menu item "GATT (WTO Agreement) information." As well as general information on the WTO Agreement, the bulletin board has information on the first-come, first-served tariff rate quota levels. We update this information daily.

For more information on the bulletin board, clients can call the manager, Trade Incentives Program, Customs and Trade Administration Branch, at **(613) 941-2146**.

### NAFTA customs Web site

This web site offers NAFTA, Canadian, U.S., and Mexican customs information in English, French, and Spanish. Clients can access the site at: **[www.nafta-customs.org](http://www.nafta-customs.org)**

## Publications

Many of our publications, including NAFTA publications are on our Internet site at: [www.ccra-adrc.gc.ca](http://www.ccra-adrc.gc.ca) or on the NAFTA customs Web site at: [www.nafta-customs.org](http://www.nafta-customs.org)

## Seminars and conferences

At the CCRA, we provide speakers and experts to answer questions about NAFTA and other trade agreements, and how they affect members of national associations, or other interested parties such as U.S. or Mexican exporters, Canadian importers, or customs brokers. Clients can call Trade Obligations at **(613) 952-3483** or **(613) 952-6837** to arrange for speakers.

## Trade agreements enquiry line

Clients can call **1-800-661-6121** or **(613) 941-0965** between 8:00 a.m. and 5:00 p.m. Eastern Time, Monday through Friday, for answers to questions on NAFTA and other trade agreements (e.g., Canada-Chile Trade Agreement, Canada-Israel Trade Agreement). After 5:00 p.m., clients can leave messages, and their calls will be returned the next working day. They can also fax their questions to **(613) 952-0022**.

Our trade agreement publications and customs notices are available by calling or faxing the trade agreements enquiry line or through the NAFTA customs Web site.

The United States and Mexico have set up their own enquiry lines. For U.S. customs information (service available in English only), call **(972) 574-4061** or **1-800-829-1906** (from Canada only). For Mexican customs information, call **52-5-211-3545** (service available in Spanish only). For service in Spanish and English, call **(972) 574-4061** or **1-800-829-1906** (from Canada only).

## Workshops for business

We help associations and businesses develop training packages for various sectors to help businesses most affected by NAFTA and other trade agreements understand the rules. Clients can call Trade Obligations at **(613) 952-3483** or **(613) 952-6837** for more information.

## National Customs Rulings Program

A national customs ruling (NCR) is a written statement we give importers or their agents. The ruling states how we will apply specific provisions of existing customs legislation to an importation. NCRs apply to the following CCRA programs: tariff classification, origin, and value for duty. For reference, we have published the policy portion of a number of these NCRs in Memorandum D11-11-2, *Policy Content of Tariff Classification National Customs Rulings (NCRs)*.

The NCR program gives businesses certainty by providing them with rulings on their customs liabilities that will be honoured nationally. We offer this service within 30 days for regular cases and 120 days for complex cases or cases needing a verification audit. Rulings are binding on both us and the importer. Importers have to provide all relevant information.

Importers or their agents have to submit a request for an NCR in writing to the Chief, Rulings and Appeals, Trade Administration Services, at their nearest trade administration services office (see Appendix C for addresses). These offices also have more information about the program.

## Periodic verification

Periodic verification is one method we use to ensure compliance with customs requirements. This verification method is designed for our medium and large, more frequent importers. It shifts the verification focus from an individual shipment basis to a review of an importer's transactions for a specific period of time.

We collect and confirm the information we need to verify compliance at our offices or through on-site visits. Supported by a strong client assistance program, this verification process:

- reduces the number of requests we receive for information on individual transactions;
- facilitates access to customs information;
- establishes a positive relationship with clients; and
- allows us to respond quickly to client questions and concerns.

While verification of individual shipments is always available to meet specific needs, we are increasing our use of the period verification method. More information on periodic verification is available from any of the trade administration services offices listed in Appendix C.

## **Release of goods before paying duties and taxes**

We allow importers who post security with us to have their commercial goods released before they pay duties and taxes. These importers pay their duties and taxes through a monthly payment program.

Importers who have posted security can request release of their goods on minimum documentation. The Release on Minimum Documentation (RMD) Program speeds up clearance through customs, by reducing the amount of information importers have to provide to us at the time of release.

## **Small business information seminars**

We offer free seminars to inform new or prospective businesses about their rights and obligations under the customs, excise, GST/HST, and income tax legislation; and about services available to help them. Details on these seminars can be found on page 37.

## **Trade administration**

### **Duties relief programs**

At the CCRA, we have a variety of programs that allow us to waive (relief), postpone (deferral), or refund (drawback), some or all of the duties and taxes that importers have to pay. The following summary highlights some of the programs available.

**Canadian Goods Abroad Program** – This program allows for partial or full relief from paying customs duties and taxes on goods exported for repairs, additions, or work done abroad and later returned to Canada, as long as specific conditions are met.

**Duty Deferral Program** – This program includes the bonded warehouses, duties relief, and duty drawback programs.

### ■ **Bonded warehouses**

Bonded warehouses are facilities licensed to store both imported goods before release from customs, and goods destined for export.

While in the warehouse, we defer the total customs duties, excise duties and taxes, GST/HST, provincial sales tax, surtax, and countervailing duties. Clients can place goods in the warehouse for up to 4 years for basic goods, and up to 15 years for specified goods. Clients may be able to extend these periods when extenuating circumstances prevent clearing the goods within established time periods.

While in bond, goods can be maintained and serviced to comply with any applicable federal or provincial laws, or arranged to separate defective goods from prime-quality goods.

In addition, clients can relabel, repackage, store, inspect, display, test, destroy, or export goods in bond. However, this program does not allow full manufacturing in bond.

### ■ **Duties relief**

This program allows qualified companies relief from paying duties on imported goods as long as the companies eventually export the goods either in the same condition, or after being manufactured or used in a limited manner.

In most cases, imported goods intended for export from Canada may qualify for relief of customs duties, anti-dumping and countervailing duties, or excise duties and taxes other than GST/HST. Although we do not provide relief of GST/HST under the Duties Relief Program, relief is available through the Exporter of Processing Services (EOPS) program. For more information on EOPS, clients can contact their nearest trade administration services offices, listed in Appendix C.

Goods imported under the Duties Relief Program have to be exported from Canada no later than four years after the date we release them. Imported spirits used to manufacture distilled spirits have to be exported within five years.

Imported goods, other than fuel or plant equipment consumed or expended to directly manufacture goods intended for export, are also eligible for relief of duties.

Imported and domestic goods of the same class, used interchangeably to manufacture products, some of which are exported, are also eligible for relief. We refer to this as **equivalence**. There have to be enough imported goods to produce the exported goods. The imported goods also have to be used before the domestic goods in the plant that produces the exported goods. The finished product (using the imported goods), have to be exported within two years of the date the imported goods were released. Equivalence can only apply to goods that are further manufactured, including consumable and expendable goods.

Under this program, we can waive the duties on scrap or waste resulting from processing when the processed goods are exported. If the scrap or waste is dutiable if imported, and has a marketable value, it is not entitled to relief unless it is exported.

#### ■ **Duty drawback**

This program helps Canadian companies become more competitive in export and domestic markets. Under the program, we can refund duties on imported goods when the goods are exported in the same condition, or are further manufactured or used in a limited manner to produce goods for export.

This program has the same advantages and options as the Duties Relief Program. The only difference is that this program is for people who have already paid the duty and are asking for a refund.

**Machinery Program** – This program has been eliminated for all goods imported on or after January 1, 1998, as a result of tariff simplification. (See page 53 for more information on tariff simplification.) Goods imported before that date may still be eligible for relief if they meet the conditions established for the program. Machinery and equipment that was considered “not available from Canadian production” as of December 31, 1997, is now provided for under duty-free tariff items.

The Department of Finance has agreed to a three year transition period under which “availability from production in Canada” will be one of the criteria for recommending rate reductions under the *Customs Tariff*.

This transition period will apply to approximately 260 machinery tariff items that are subject to customs duties. Only goods imported to produce other goods or to provide a service will be considered under this provision.

**Remission** – We offer several remission programs to Canadian manufacturers and importers that provide relief from paying customs duties at the time of import, when the goods meet certain legislative conditions.

**Temporary importations** – The *Customs Tariff* provides for the duty-free temporary entry of goods, as long as they are imported in a reasonable quantity, and are not imported for sale, lease, or further manufacturing or processing. In addition, certain goods may be non-taxable under the *Non-Taxable Imported Goods (GST) Regulations*, or entitled to relief from GST/HST under various remission orders or regulations. For more information, clients can contact their nearest trade administration services office, listed in Appendix C.

#### **Origin determination**

Origin experts provide advice on origin determination and tariffs, including advice on which goods qualify for reduced or free duty rates under NAFTA. For more information, clients can contact their nearest trade administration services offices. Addresses and telephone numbers can be found in Appendix C.

## Protection against unfair foreign competition

The *Special Import Measures Act* (SIMA) protects Canadian producers and manufacturers against unfair foreign competition from imports of low-priced dumped or subsidized goods.

**Dumped** goods are sold to importers in Canada at prices less than their selling price in the exporter's domestic market, or at prices less than their full cost. **Subsidized** goods get financial or commercial benefits from a foreign government that lower the price of goods exported to Canada. If these imported goods cause, or threaten to cause, injury to Canadian producers of similar goods, we can impose anti-dumping or countervailing duties on the import of these goods. To get help with filing a complaint, call the Director, Industrial Products at (613) 954-7390, or the Director, Consumer Products at (613) 954-7369. To find out more about SIMA, visit our Web page at: [www.ccra-adrc.gc.ca/sima/](http://www.ccra-adrc.gc.ca/sima/)

## Tariff classification

Tariff experts provide advice on tariff classification and interpretation of the *Customs Tariff* (legislation describing goods and giving the rates of duty that apply to them). For more information, clients can contact their nearest trade administration services offices. (See Appendix C for addresses and telephone numbers.)

## Tariff simplification initiative

The simplified *Customs Tariff* was implemented on January 1, 1998. The main objectives of the initiative were to:

- make Canada's tariff regime more responsive to the competitive pressures facing Canadian industry; and
- reduce the regulatory burden and associated costs to both the Government and the business community by making the tariff system simpler, more transparent, and more predictable.

Improvements to the *Customs Tariff* that benefit Canadian businesses and consumers include:

- one consolidated schedule;
- reduced customs duties on many manufacturing inputs;
- elimination of "not made in Canada" restrictions for many tariff provisions;
- streamlining of the Machinery Program;
- elimination of obsolete tariff codes;
- consolidation of tariff items;
- harmonization of duty rates where possible;
- reduction of the total number of tariff provisions from 11,000 to about 8,100; and
- elimination of over 300 tariff regulations.

To complement the simplified *Customs Tariff*, significant changes were also made to the *Customs Act*. These changes incorporate some of the key concepts of the commercial re-engineering initiative, and simplify the administration of the *Customs Tariff*. Importers can now make adjustments and corrections to entry declarations and get refunds without having to file a formal appeal. Whenever possible, the time limit for making adjustment declarations has been standardized at four years, and the appeal process has been streamlined to a one step process.

Simplifying the *Customs Tariff* to reduce its complexity, eliminate duplication, and remove obsolete provisions, and revising the *Customs Act* to streamline and standardize processing rules, will help Canadian businesses to compete more effectively in today's environment.

## Valuation

Valuation experts provide advice on the "value for duty" of goods, which is the base on which we assess import duties and taxes. CCRA publications also help the importing community determine import values. For more information, clients can contact their nearest trade administration services offices.

## Virtual Customs Office (VCO)

The VCO is an Internet application designed to provide an electronic customs office 7 days a week, 24 hours a day. The VCO allows small business importers/exporters easy access to customs information from their own place of business. We will continue to expand the VCO as more information and services become available.

Information currently available on the VCO includes:

- import/export procedures;
- an on-line *Customs Tariff* with tariff treatments and duty rates;
- a tariff wizard to help importers/exporters determine tariff classifications;
- exchange rates and currency conversions for 20 countries;

- selected D memoranda;
- the *Customs Act*;
- customs notices;
- news releases; and
- various electronic forms.

The VCO also has links to:

- Canadian Automated Export Declaration (see page 48 for more details);
- other government sites;
- other customs administrations; and
- transportation and freight forwarder sites.

Visit the VCO at: [www.ccr-aadrc.gc.ca/vco/](http://www.ccr-aadrc.gc.ca/vco/)

## Appendix A – Tax services offices and tax centres

**ED** – identifies offices that have excise duty units

**TISC** – identifies offices that have technical interpretation services centres

(Details on the services provided by these units can be found under “Tax services offices” on page 8.)

Business window services (see details on page 31) are offered at many locations across Canada. Fax numbers are included in this appendix.

A complete listing of tax services offices is also available on the Internet at: [www.cca-adrc.gc.ca](http://www.cca-adrc.gc.ca)

Clients can get tax information from any of our tax services offices by calling one of these toll-free numbers:

**General enquiries:** 1-800-959-8281

**Business enquiries** 1-800-959-5525

### Newfoundland

**Clarenville** 221-225 Memorial Drive  
P.O. Box 2700  
Clarenville NF A0E 1J0

**Corner Brook** 1 Regent Square  
Corner Brook NF A2H 7K6

**Grand Falls** 28C Cromer Avenue  
Grand Falls-Windsor NF A2A 1X2

**St. John's** 165 Duckworth Street  
P.O. Box 12075  
St. John's NF A1B 4R5

**Business window**  
Fax: (709) 754-5928

St. John's Tax Centre  
290 Empire Avenue  
St. John's NF A1B 3Z1  
(counter service only)

### Prince Edward Island

**Charlottetown** 94 Euston Street  
P.O. Box 8500  
Charlottetown PE C1A 8L3

**Business window**  
Fax: (902) 566-7197

**Summerside** Summerside Tax Centre  
Visitor Rebate Program  
Suite 104  
275 Pope Road  
Summerside PE C1N 6C6  
Visitor Rebates: 1-800-668-4748 (Canada only)  
(902) 432-5608 (outside Canada)

## Nova Scotia

<b>Halifax</b>	1256 Barrington Street (ED) (TISC) P.O. Box 638 Halifax NS B3J 2T5	<b>Business window</b> Fax: (902) 426-7170
<b>Sydney</b>	47 Dorchester Street P.O. Box 1300 Sydney NS B1P 6K3	<b>Business window</b> Fax: (902) 564-3095

## New Brunswick

<b>Bathurst</b>	4th floor 120 Harbourview Blvd. P.O. Box 8888 Bathurst NB E2A 4L8	<b>Business window</b> Fax: (506) 548-9905
<b>Fredericton</b>	495 Prospect Street Fredericton NB E3B 9M4	<b>Business window</b> Fax: (506) 451-6035
<b>Moncton</b>	107-1600 Main Street P.O. Box 1070 Moncton NB E1C 8P2	<b>Business window</b> Fax: (506) 851-7018
<b>Saint John</b>	126 Prince William Street P.O. Box 6300 Saint John NB E2L 4H9	<b>Business window</b> Fax: (506) 636-5718

## Quebec

<b>Chicoutimi</b>	123-100 Lafontaine Street Chicoutimi QC G7H 6X2	<b>Business window</b> Fax: (418) 698-6387
<b>Hull</b>	16th floor 15 Eddy Street Hull QC K1A 1L4 Fax: (819) 997-9547	<b>Business window</b> Fax: (819) 994-1103
<b>Jonquière</b>	Jonquière Tax Centre 2251 René-Lévesque Blvd. Jonquière QC G7S 5J1	<b>Business window</b> Fax: (418) 548-0846
<b>Laval</b>	3131 St-Martin Blvd. West Laval QC H7T 2A7	<b>Business window</b> Fax: (514) 956-7071
<b>Longueuil</b>	1000 de Sérigny Street Longueuil QC J4K 5J7	<b>Business window</b> Fax: (514) 496-8143
<b>Montréal</b>	305 René-Lévesque Blvd. West (ED) Montréal QC H2Z 1A6	<b>Business window</b> Fax: (514) 496-8143
<b>Québec</b>	165 de la Pointe-aux-Lièvres Street (ED) Québec QC G1K 7L3	<b>Business window</b> Fax: (418) 648-4251

<b>Rimouski</b>	180 Cathédrale Street Rimouski QC G5L 5H9	
<b>Rouyn-Noranda</b>	44 du Lac Avenue Rouyn-Noranda QC J9X 6Z9	<b>Business window</b> Fax: (819) 797-8366
<b>Shawinigan-Sud</b>	Shawinigan-Sud Tax Centre 4695 12th Avenue Shawinigan-Sud QC G9N 7S6 (counter service only)	
<b>Sherbrooke</b>	50 Place de la Cité P.O. Box 1300 Sherbrooke QC J1H 5L8	<b>Business window</b> Fax: (819) 821-8582
<b>Trois-Rivières</b>	111-25 des Forges Street Trois-Rivières QC G9A 2G4	<b>Business window</b> Fax: (819) 371-2744
<b>Ontario</b>		
<b>Barrie</b>	99 Ferris Lane Barrie ON L4M 2Y2	<b>Business window</b> Fax: (705) 739-6933
<b>Belleville</b>	11 Station Street Belleville ON K8N 2S3	<b>Business window</b> Fax: (613) 969-7845
<b>Brampton</b>	Main floor 199 Country Court Blvd. Brampton ON L6W 4P3	
<b>Hamilton</b>	150 Main Street West (TISC) P.O. Box 2220, Station LCD 1 Hamilton ON L8N 3E1	<b>Business window</b> Fax: (905) 572-2338
	3rd floor 120 King Street West P.O. Box 2220, Station LCD 1 Hamilton ON L8N 3E1	<b>Business window</b> Fax: (905) 572-2338
<b>Kingston</b>	385 Princess Street Kingston ON K7L 1C1	<b>Business window</b> Fax: (613) 545-3272
<b>Kitchener/ Waterloo</b>	166 Frederick Street Kitchener ON N2G 4N1	<b>Business window</b> Fax: (519) 579-4532
<b>London</b>	451 Talbot Street (TISC) P.O. Box 5548 London ON N6A 5E5	<b>Business window</b> Fax: (519) 645-5026
<b>Mississauga</b>	77 City Centre Drive (ED) P.O. Box 6000 Mississauga ON L5A 4E9	<b>Business window</b> Fax: (905) 615-2453
<b>North Bay</b>	180 Shirreff Avenue P.O. Bag 4300 North Bay ON P1B 9B4	<b>Business window</b> Fax: (705) 671-0405

<b>North York</b>	1000-5001 Yonge Street North York ON M2N 6R9	<b>Business window</b> Fax: (416) 218-4820
<b>Oshawa</b>	78 Richmond Street West Oshawa ON L1G 1E1 (counter service only) Fax: (905) 725-3780	
<b>Ottawa</b>	333 Laurier Avenue West Ottawa ON K1A 0L9  1730 St. Laurent Blvd. P.O. Box 8257 Ottawa ON K1G 3H7 (specialty taxes and excise duty services only) General Enquiries: (613) 998-9305 Fax: (613) 991-1818  International Tax Services Office 2204 Walkley Road Ottawa ON K1A 1A8 General Enquiries: (613) 952-3741 (outside Canada and U.S., call collect) 1-800-267-5177 (Canada and U.S.)	<b>Business window</b> Fax: (613) 957-8130
<b>Peterborough</b>	4th floor 185 King Street West Peterborough ON K9J 8M3	<b>Business window</b> Fax: (705) 876-6422
<b>St. Catharines</b>	32 Church Street P.O. Box 3038 St. Catharines ON L2R 3B9	<b>Business window</b> Fax: (905) 688-5996
<b>Sault Ste. Marie</b>	2nd floor 22 Bay Street Sault Ste. Marie ON P6A 5S2	<b>Business window</b> Fax: (705) 671-0405
<b>Scarborough</b>	200 Town Centre Court Scarborough ON M1P 4Y3	<b>Business window</b> Fax: (416) 954-9416
<b>Sudbury</b>	1050 Notre Dame Avenue Sudbury ON P3A 5C1	<b>Business window</b> Fax: (705) 671-0405
<b>Thunder Bay</b>	130 South Syndicate Avenue Thunder Bay ON P7E 1C7	<b>Business window</b> Fax: (807) 622-8512
<b>Toronto</b>	1 Front Street West (TISC) Toronto ON M5W 1A3	<b>Business window</b> Fax: (416) 954-5294
<b>Windsor</b>	185 Ouellette Avenue P.O. Box 1655 Windsor ON N9A 5S8	<b>Business window</b> Fax: (519) 971-2011

## Manitoba

### Brandon

2nd floor  
153 11th Street  
Brandon MB R7A 7K6

**Business window**  
Fax: (204) 726-7868

### Winnipeg

325 Broadway Avenue (TISC)  
Winnipeg MB R3C 4T4  
General Enquiries:  
Fax: (204) 984-6752

**Business window**  
Fax: (204) 984-7002

Winnipeg Tax Centre  
66 Stapon Road  
Winnipeg MB R3C 3M2  
(counter service only)

## Saskatchewan

### Regina

1955 Smith Street  
Regina SK S4P 2N9

**Business window**  
Fax: (306) 757-1412

### Saskatoon

340 3rd Avenue North (TISC)  
Saskatoon SK S7K 0A8

**Business window**  
Fax: (306) 652-3211

## Alberta

### Calgary

220 4th Avenue S.E. (ED) (TISC)  
Calgary AB T2G 0L1

**Business window**  
Fax: (403) 264-5843

### Edmonton

Suite 10  
9700 Jasper Avenue (TISC)  
Edmonton AB T5J 4C8

**Business window**  
Fax: (780) 495-4381

### Lethbridge

200-419 7th Street South  
P.O. Bag 3009  
Lethbridge AB T1J 4A9

**Business window**  
Fax: (403) 382-3052

### Red Deer

4996 49th Avenue  
Red Deer AB T4N 6X2

**Business window**  
Fax: (403) 341-7053

## British Columbia

### Kelowna

200-1835 Gordon Drive  
Kelowna BC V1Y 3H5

**Business window**  
Fax: (250) 862-4744

### Penticton

277 Winnipeg Street  
Penticton BC V2A 1N6

**Business window**  
Fax: (250) 492-9518

### Prince George

280 Victoria Street  
P.O. Bag 7500  
Prince George BC V2L 4X3

**Business window**  
Fax: (250) 561-7869

### Surrey

9737 King George Highway (ED)  
Surrey BC V3T 5W6  
Excise Duty: (604) 587-2100

**Business window**  
Fax: (604) 587-2010

Surrey Tax Centre  
9755 King George Highway  
Surrey BC V3T 5E1  
(counter service only)

**Vancouver**

1166 West Pender Street (TISC)  
Vancouver BC V6E 3H8  
General Enquiries: (604) 689-5411  
1-800-959-8281

**Business window**  
Tel.: (604) 669-2990  
1-800-959-5525  
Fax: (604) 691-4446

**Victoria**

1415 Vancouver Street  
Victoria BC V8V 3W4

**Business window**  
Fax: (250) 363-8188

**Northwest Territories**

**Yellowknife**

Suite 202  
5020 48th Street  
Yellowknife NT X1A 1N3

**Business window**  
Fax: (780) 495-6407

**Nunavut Territory**

**Iqaluit**

c/o Ottawa Tax Services Office  
333 Laurier Avenue West  
Ottawa ON K1A 0L9

**Business window**  
Fax: (613) 957-8130

**Yukon Territory**

**Whitehorse**

120-300 Main Street  
Whitehorse YK Y1A 2B5

## Appendix B – Customs border services offices

Although this is a listing of main offices, the Canada Customs and Revenue Agency also has many local offices. You can find their addresses and telephone numbers listed in the Government of Canada section of the telephone book.

### Newfoundland

**St. John's**  
6th floor  
165 Duckworth Street  
St. John's NF A1C 5V3  
General Enquiries: (709) 772-5544  
1-800-461-9999

### Nova Scotia

**Halifax**  
2nd floor  
1557 Hollis Street  
Halifax NS B3J 2R7  
General Enquiries: (902) 426-2911  
1-800-461-9999

### Prince Edward Island

**Charlottetown**  
94 Euston Street  
Charlottetown PEI C1A 8L3  
General Enquiries: (902) 628-4287  
1-800-461-9999

### New Brunswick

**Edmundston**  
Room 107  
66 St. Francis Street  
Edmundston NB E3V 1E6  
General Enquiries: (506) 739-1820  
1-800-461-9999

**Saint John**  
126 Prince William Street  
Saint John NB E2L 4H9  
General Enquiries: (506) 636-4501  
1-800-461-9999

### Woodstock

Woodstock Border Crossing  
1403 Route 95  
Belleville NB E7M 4Z9  
General Enquiries: (506) 325-3160  
1-800-461-9999

### Quebec

**Dorval**  
Dorval International Airport  
Room 445  
975 Roméo Vachon Blvd. North  
Dorval QC H4Y 1H1  
General Enquiries: (514) 283-9900  
1-800-461-9999

**Montréal**  
Room 101  
400 Place d'Youville  
Montréal QC H2Y 2C2  
General Enquiries: (514) 283-9900  
1-800-461-9999

**Québec**  
130 Dalhousie Street  
P.O. Box 2267  
Québec QC G1K 7P6  
General Enquiries: (418) 648-4445  
1-800-461-9999

**Saint-Bernard-de-Lacolle**  
Highway 15 South  
Saint-Bernard-de-Lacolle QC J0J 1J0  
General Enquiries: (514) 283-9900  
1-800-461-9999

**Sherbrooke**  
50 Place de la Cité  
Sherbrooke QC J1H 5L8  
General Enquiries: (819) 573-2070  
1-800-461-9999

## Ontario

### **Brampton**

Main floor  
199 Country Court Blvd.  
Brampton ON L6W 4P3  
General Enquiries: (905) 454-0023  
1-800-461-9999

### **Fort Erie**

Peace Bridge Plaza  
60 Walnut Street  
Fort Erie ON L1A 5N7  
General Enquiries: (905) 994-6330  
(905) 994-6331  
1-800-461-9999

### **Fort Frances**

2nd floor  
301 Scott Street  
Fort Frances ON P9A 1H1  
General Enquiries: (807) 274-3655  
1-800-461-9999

### **Hamilton**

400 Grays Road North  
Hamilton ON L8E 3J6  
General Enquiries: (905) 308-8715  
1-800-461-9999

### **Kingston**

2nd floor  
294 King Street East  
Kingston ON K7L 3B2  
General Enquiries: (613) 545-8498  
1-800-461-9999

### **Ottawa**

1st floor  
2265 St. Laurent Blvd.  
Ottawa ON K1G 4K3  
General Enquiries: (613) 993-0534  
1-800-461-9999

### **Sarnia**

P.O. Box 640  
Sarnia ON N7T 7J7  
General Enquiries: (519) 257-6400  
1-800-461-9999

### **Sault Ste. Marie**

2nd floor  
22 Bay Street  
Sault Ste. Marie ON P6A 5S2  
General Enquiries: (705) 941-3063  
1-800-461-9999

### **Thunder Bay**

1st floor  
201 North May Street  
Thunder Bay ON P7C 3P4  
General Enquiries: (807) 626-1603  
1-800-461-9999

### **Toronto/Mississauga**

Pearson International Airport  
Cargo Building B  
P.O. Box 40  
Toronto AMF ON L5P 1A2  
General Enquiries: (905) 612-7937  
1-800-461-9999

### **Windsor**

P.O. Box 1655  
Windsor ON N9A 7G7  
General Enquiries: (519) 257-6400  
1-800-461-9999

## Manitoba

### **Emerson**

General Delivery  
Emerson MB R0A 0L0  
General Enquiries: (204) 373-2524  
1-800-461-9999

### **Winnipeg**

Airport Place  
1821 Wellington Avenue  
Winnipeg MB R3H 0G4  
General Enquiries: (204) 983-6395  
1-800-461-9999

## Saskatchewan

### **North Portal**

General Delivery  
North Portal SK S0C 1W0  
General Enquiries: (306) 927-5511  
1-800-461-9999

## **Alberta**

### **Calgary**

Bay 32  
3033 34th Avenue North East  
Calgary AB T1Y 6X2  
General Enquiries: (403) 292-8750  
1-800-461-9999

### **Coutts**

P.O. Box 220  
Coutts AB T0K 0N0  
General Enquiries: (403) 344-3766  
1-800-461-9999

### **Edmonton**

10303 Jasper Avenue  
Edmonton AB T5J 4H8  
General Enquiries: 1-800-461-9999

## **British Columbia**

### **Osoyoos**

RR 1  
Osoyoos BC V0H 1V0  
General Enquiries: (250) 495-6531  
1-800-461-9999

### **Richmond**

Vancouver International Airport  
International Terminal Building  
Room C2375.3A, Level 2  
3211 Grant McConachie Way  
Richmond BC V7B 1K6  
General Enquiries: (604) 666-1802  
1-800-461-9999

### **Vancouver International Airport**

Air Cargo  
113-5000 Miller Road  
Richmond BC V7B 1K6  
General Enquiries: (604) 666-1803  
1-800-461-9999

### **Surrey**

28 176th Street  
Surrey BC V4P 1M7  
General Enquiries: (604) 538-3600  
1-800-461-9999

### **Vancouver**

Main floor, 333 Dunsmuir Street  
Vancouver BC V6B 5R4  
General Enquiries: (604) 666-0545  
1-800-461-9999

### **Victoria**

107-816 Government Street  
Victoria BC V8W 1X1  
General Enquiries: (250) 363-3531  
1-800-461-9999

## **Nunavut Territory**

### **Iqaluit**

P.O. Box 500A  
Iqaluit NT X0A 0H0  
General Enquiries: (867) 979-6714  
1-800-461-9999

## Appendix C – Trade administration services offices

Although this is a listing of main offices, the Canada Customs and Revenue Agency also has many local offices. You can find their addresses and telephone numbers listed in the Government of Canada section of the telephone book.

### Nova Scotia

#### Halifax

9th floor  
1557 Hollis Street  
P.O. Box 3080  
Station Parklane Centre  
Halifax NS B3J 3G6  
General Enquiries: (902) 426-4117

### Quebec

#### Montréal

400 Place d'Youville  
Montréal QC H2Y 2C2  
General Enquiries: (514) 283-9900

#### Québec

130 Dalhousie Street  
P.O. Box 2267  
Québec QC G1K 7P6  
General Enquiries: (418) 648-4445

### Ontario

#### Hamilton

400 Grays Road North  
Hamilton ON L8E 3J6  
General Enquiries: (905) 308-8715

#### London

10th floor  
451 Talbot Street  
P.O. Box 5940, Station A  
London ON N6A 4T9  
General Enquiries: (519) 645-5843

#### Ottawa

11th floor  
333 Laurier Avenue West  
Ottawa ON K1A 0L9  
General Enquiries: (613) 991-0537

### Toronto

2nd floor, East Wing  
36 Adelaide Street East  
Toronto ON M5W 1J7  
General Enquiries: (416) 973-6413

### Windsor

185 Ouellette Avenue  
P.O. Box 1655  
Windsor ON N9A 7G7  
General Enquiries: (519) 257-6400

### Manitoba

#### Winnipeg

269 Main Street  
Winnipeg MB R3C 1B3  
General Enquiries: (204) 984-6986

### Alberta

#### Calgary

Bay 32  
3033 34th Avenue North East  
Calgary AB T1Y 6X2  
General Enquiries: (403) 292-4393

### British Columbia

#### Vancouver

Suite 503  
333 Dunsmuir Street  
Vancouver BC V6B 5R4  
General Enquiries: (604) 666-0545

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