

# Fact Sheet

## You have rights!

The Canada Revenue Agency (CRA) operates on the fundamental belief that taxpayers are more likely to comply with the law if they have the information, advice, and other services that they need to meet their obligations. These obligations may include paying taxes or providing information.

While we want to make sure that you are aware of your obligations, we also want to make sure that you receive all of your entitlements and that you understand and can exercise your rights. That is why we have published a guide and a declaration on client rights, both of which are entitled *Your Rights*.

The guide called ***Your Rights*** is a catalogue of existing rights that are available to you. Although all of these rights are already outlined in numerous other CRA publications, we created this guide so that you can find out about all of your rights in a single document.

The declaration called ***Your Rights*** pledges our commitment to your rights and to fair treatment, which is one of our top priorities. You have the right to expect us to apply the law fairly and impartially. If you feel that we have not done so, we want you to let us know by writing or calling us to discuss your situation. If you are not satisfied, you can write to or speak to an immediate supervisor or senior manager. If you are still not satisfied that we have applied the law fairly, you have the right to a formal review.

You have the right to courtesy and consideration in all of your dealings with us, and the right to receive the best possible service that we can provide. We want to be recognized for respecting your rights and for building partnerships. This does not mean that we expect you to be happy with us all of the time or with the decisions that we may have to make. But, at the end of the day, it is important that we have listened to your concerns, that you feel that you have understood the process and our decision, and that you feel that you were treated with courtesy and consideration.

You have the right to privacy and confidentiality. We protect the confidentiality of your information and manage that information in accordance with the ***Privacy Act*** and the ***Access to Information Act***, Government of Canada and CRA policies related to privacy and security, and various confidentiality provisions of the legislation that we administer.

Only those CRA employees who are authorized by law and require the information to administer our programs and legislation have the right to access your personal and financial information. We will only disclose your personal or financial information if you authorize us to do so in writing, if specific provisions in the legislation allow the information to be released or shared, or if one or more of the criteria of the *Privacy Act* are met, such as to comply with a subpoena issued by a court of law.

You have the right to bilingual service. The ***Official Languages Act*** gives members of the public the right to communicate with and to receive services from the federal government in the official language



of their choice (English or French) at designated bilingual offices. We recognize this right, and we are committed to providing services in both official languages at all of our designated points of service.

In order to help you to get your entitlements and to meet your obligations, we make a wide variety of information available to you by telephone, in person, in print, or in electronic form. You are entitled to complete, accurate, and clear answers to your questions, as well as courteous and timely service.

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

If you do not agree with or do not understand a tax assessment, a credit or benefit determination, or any other decisions that we have made, get in touch with your tax services office or tax centre. You can also contact us if you want to request changes or provide more information. We will provide you with a complete explanation and, if changes are needed, we will process a re-assessment or re-determination.

### **Our fairness pledge**

Our fairness commitment is based on service that is responsive, consistent, and impartial. We recognize that you have specific needs and concerns, and that all of our actions must reflect objective, and at the same time considerate, application of the laws that we administer.

We will give you information that is accurate and understandable. We will explain the laws in language that is plain and clear, and we will provide our services in English and French and, in some cases, in other languages as well.

We will advise you of the time that it will take to provide what you have requested, and we will strive to deliver on time. We will also work continually toward improving our response time.

We will apply the law consistently and equitably, and, while each situation is unique, we will make sure that everyone is treated equally under similar circumstances.

We will provide you with review processes that are accessible, transparent, and impartial.

We understand that you have specific needs and concerns, and we will endeavour to provide relief when circumstances warrant.

We will act in your interests according to our role under the law. We will inform you of your rights and obligations under the law, and will make sure that you are aware of the credits, benefits, and overpayments that are available to you.

We recognize that our commitment to being fair requires a continuous effort, and we will measure, maintain, and enhance our commitment to fairness. We will also report annually to Parliament and Canadians on our fairness achievements.