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Application

This circular replaces and cancels Information Circular 70-6R4 dated January 29, 2001. The comments contained herein are applicable to ruling requests received after the date of the circular.

Advance Income Tax Rulings

General Information

¶ 1. The Income Tax Rulings Directorate is the centre of income tax expertise within the Canada Customs and Revenue Agency (CCRA), issuing advance income tax rulings and technical interpretations on which our clients can rely. The Directorate's mandate is to provide CCRA's interpretation of the *Income Tax Act*, the *Income Tax Regulations* and related statutes including Income Tax Conventions and establish CCRA's policy with respect thereto. In order to fulfill this requirement, the Directorate will maintain a well educated, trained and experienced staff which will be able to deal effectively with any income tax issue that arises. The Directorate's staff will be accessible and responsive to our client's needs and will operate at all times within our quality management system¹.

Requests for advance income tax rulings and technical interpretations will be acknowledged within two weeks of receipt. The acknowledgement will provide a contact name and reference number, and will identify any additional information required to process the request. Our goal is to respond to requests as soon as possible. Priority is given to advance ruling requests, while interpretations are dealt with on a first-come-first-served basis. Higher priority on any particular request may be given when justified, and the status of a request is available on demand. Our goal is to issue rulings within an average of 60 days of controllable time. Controllable time excludes the time during which we are waiting for essential information from the client. In the case of interpretations, our goal is to issue them within an average of 90 days. Telephone enquiries will generally be returned on the same or next business day depending on the volume of calls.

The provision of advance income tax rulings is an administrative service and there is no legal requirement to issue them. The Income Tax Rulings Directorate does, however, consider all requests for advance income tax rulings unless the exclusions listed in ¶ 15 apply.

The CCRA also provides rulings on the Goods and Services Tax and Advance Pricing Agreements related to international transfer pricing. For information on these services refer to GST Memoranda Series, Chapter 1, *GST Information*, Section 1.4, *Goods and Services Tax Rulings*, and Income Tax Information Circular 94-4, *International Transfer Pricing: Advance Pricing Agreement (APA)*.

What is an Advance Income Tax Ruling?

¶ 2. An advance income tax ruling is a written statement given by the Directorate to a taxpayer stating how the CCRA will interpret and apply specific provisions of existing Canadian income tax law to a definite transaction or transactions which the taxpayer is contemplating. Accordingly, an advance income tax ruling may be either favourable or unfavourable to the interpretation desired by the taxpayer. Where, however, an unfavourable advance income tax ruling is to be issued, the taxpayer is given the opportunity to withdraw the ruling request (see ¶ 19).

Purpose of the Advance Income Tax Ruling Service

¶ 3. The purpose of the advance income tax ruling service is to promote voluntary compliance, uniformity and self-assessment by providing certainty with respect to the income tax implications of proposed transactions.

Confidentiality

¶ 4. All information provided by taxpayers in the course of a request for an advance income tax ruling is confidential and is not accessible to the public, including under the *Access to Information Act*. However, all advance income tax rulings issued are released to the public in severed form. Under this process, all confidential information contained in the ruling is removed. The severed advance income tax rulings are then distributed to various publishers of income tax information (see ¶ 24).

Fee for Advance Income Tax Rulings

¶ 5. The cost of providing the advance income tax ruling service is borne by those taxpayers who benefit from it. Accordingly, the CCRA charges a fee for time spent in connection with advance income tax ruling requests, including those requests which are subsequently withdrawn (see ¶ 19). The fee is set by Order in Council. Currently, the fee is \$100 (plus GST) for each of the first 10 hours or part of an hour and \$155 (plus GST) for each subsequent hour or part of an hour spent on the ruling request. An advance payment equal to five hours of work plus GST (\$535.00) is required. This advance payment is applied against the amount charged for the advance income tax ruling. If the time billed is less than five hours, the Directorate will refund the excess portion of the advance payment. The Directorate may bill interim fees prior to completion of the ruling request and will bill any additional amount payable after the ruling is

completed or the ruling request is withdrawn. This will be the case whether or not the ruling given or proposed is favourable to the taxpayer. However, if we refuse to issue an advance income tax ruling (see ¶ 15), the taxpayer will generally not be charged any hours expended and the advance payment will be refunded.

Interest on overdue accounts will be charged. If either the representative or the taxpayer has an overdue account for a previous ruling and either of them requests another advance income tax ruling, the representative or the taxpayer will be advised that payment of any outstanding balance of prior fees has to be received before the new ruling is assigned or the response to the new ruling request is released.

The fee charged for the advance income tax ruling service is intended to recover costs, and the Directorate will from time to time review the amount of the fee to ensure that it is appropriate. When increased costs necessitate a fee change, a recommendation will be made for revision of the existing fee by Order in Council. If such a change is approved, the new fee will be published.

Binding Nature of an Advance Income Tax Ruling

¶ 6. An advance income tax ruling is regarded as binding upon the CCRA, subject to any qualifications stated in the ruling and the comments in ¶s 10 to 14. Transactions on which an advance income tax ruling was issued are subject to review by the CCRA tax services offices during the course of any subsequent audit. The review determines whether or not the material facts presented in the advance income tax ruling request were accurately stated and the transaction was carried out substantially as set out in the request (see ¶ 10). Should the auditor have any concerns regarding the transaction, these will be fully discussed with the appropriate staff in the Directorate.

Scope of Advance Income Tax Rulings

¶ 7. As stated above, advance income tax rulings are provided on proposed transactions only. Advance income tax rulings enable taxpayers to decide on a particular course of action and are issued for transactions that are seriously contemplated and are not of a hypothetical nature. Advance income tax rulings are not issued on completed transactions or on series of transactions that are significantly advanced. Completed transactions include transactions, that are closed subject to certain conditions being met and have an effective date, which would be prior to the issuance of the requested advance income tax ruling. We will consider ruling on certain significant proposed transactions even though they may relate to completed transactions or past events.

¶ 8. Advance income tax rulings are also issued on questions of fact but only if it is possible to determine all the material facts and those facts can reasonably be expected to prevail (see ¶ 15(j)).

¶ 9. An advance income tax ruling given by the Directorate applies only to the taxpayer(s) identified in the ruling. In certain cases, advance income tax rulings issued apply to a group of unnamed persons; e.g., subscribers to shares under a prospectus. Advance income tax rulings apply only to the transactions specified in the ruling.

Invalid and Revoked Advance Income Tax Rulings

¶ 10. When there is a material omission or misrepresentation in the statement of relevant facts or proposed transactions submitted by the taxpayer or the taxpayer's authorized representative, the advance income tax ruling will be considered invalid and the CCRA will not be bound by it.

¶ 11. Where an advance income tax ruling is issued covering a continuing action or series of actions or where the transactions are not yet completed and it is subsequently determined that the ruling is in error, it may be revoked. The revocation will not be made retroactively but will apply only to those actions or transactions which take place after the date of revocation.

¶ 12. The Directorate will give the taxpayer written notice of an intention to revoke an advance income tax ruling and the opportunity to make representations before a decision is made. A revocation is effected by written notice to the taxpayer to whom the ruling was issued.

Other Restrictions of Advance Income Tax Rulings

¶ 13. If the transactions for which an advance income tax ruling was given have not been substantially completed within the time limit specified in the ruling, the ruling will not be binding upon the CCRA unless the taxpayer obtains confirmation that the ruling is still in effect. The Directorate may give such confirmation for further specific periods. A request to extend the time limit must be submitted prior to the expiration of the time limit specified in the ruling.

¶ 14. An advance income tax ruling ceases to be valid if it was based on an interpretation of the law and that interpretation was subsequently changed by the CCRA as a result of a court decision. The ruling will be considered binding upon the CCRA only for the period prior to the date of the relevant court decision. Also, if the law upon which a ruling was based is amended, the ruling ceases to be valid from the effective date of the amendment. If an advance income tax ruling ceases to be valid in the foregoing circumstances, the taxpayer will not be notified by the Directorate.

When an interpretation has been changed by the CCRA, the new interpretation will apply to all rulings issued after the effective date of change in interpretation. This will be the case whether or not the ruling request was received prior to the effective date of change in interpretation. Changes in

interpretation are announced publicly. Generally, such announcements will be in the CCRA's *Income Tax Technical News*, in an interpretation bulletin, or at a public conference, and will specify an effective date.

Exclusions – Refusal to Rule

¶ 15. The CCRA is under no obligation to issue an advance income tax ruling. If, in processing a request for an advanced income tax ruling, we become aware of circumstances on which we cannot or will not rule, we will inform the taxpayer of the reasons why the ruling will not be issued. The following, while not an exhaustive list, are most of the circumstances under which we may refuse to rule:

- (a) when a transaction is the same in character as a completed transaction entered into by the taxpayer in a prior taxation year and the tax effect of the earlier transaction is under discussion with the taxpayer, in dispute or under assessment or proposed assessment, but is not before the courts;
- (b) when the central issue involves a matter that is before the courts or, if a judgment has been issued, an appeal to a higher court is being considered;
- (c) when the transaction is to be completed at some indefinite future time or where satisfactory evidence is lacking that a proposed transaction is being seriously contemplated;
- (d) when the request for a ruling contains alternative courses of action on the part of the taxpayer;
- (e) when the major issue is whether a transaction should be viewed as being of an income nature or of a capital nature;
- (f) when the matter involved is the determination of fair market value of property;
- (g) when the question concerns tax-related calculations (e.g., the amount of refundable dividend tax on hand at a particular time);
- (h) when a ruling would involve an interpretation of a provision in the *Income Tax Act* that has not been enacted or would require a regulation and the particular regulation has not been promulgated;
- (i) when a ruling would require an opinion as to generally accepted accounting principles or commercial practices;
- (j) when a matter on which a determination is requested is primarily one of fact and the circumstances are such that all the pertinent facts cannot be established at the time of the request for the ruling. This could include issues involving residence, carrying on of a business and the existence of a partnership;
- (k) when an issue would require an opinion or interpretation of a foreign law;
- (l) when the taxpayer does not consent to the release of the ruling, in severed form, to the public; and
- (m) when the ruling request does not otherwise comply with the requirements of this Information Circular.

Information Requirements for an Advance Income Tax Ruling Request

¶ 16. Advance income tax ruling requests must include copies of all relevant documents and contain the following (whether or not the taxpayer or the taxpayer's representative has previously received a ruling similar to the ruling requested):

- (a) the taxpayer's name and address, social insurance number, tax account number or Business Number as the case may be, and the location of the tax services office and taxation centre where the taxpayer's return is filed;
- (b) if the request is made by a representative of the taxpayer, written evidence that the representative is authorized to act for the taxpayer in requesting the ruling as well as the taxpayer's name and address and, other than in instances where the request is on behalf of a number of unidentified individuals (see ¶ 9), the taxpayer's social insurance number, tax account number or Business Number as the case may be;
- (c) a prepayment of the fee (the required advance payment – see ¶ 5) payable to the Receiver General for Canada and if the ruling request is made by an authorized representative of the taxpayer, an undertaking by the authorized representative to pay such further fees as may be payable in respect of the ruling application as required by this Information Circular or other public notification;
- (d) a statement as to whether any of the issues involved in the ruling request, to the best of the taxpayer's and the taxpayer representative's knowledge:
 - (i) is in an earlier return of the taxpayer or a related person,
 - (ii) is being considered by a tax services office or taxation centre in connection with a previously filed tax return of the taxpayer or a related person,
 - (iii) is under objection by the taxpayer or a related person,
 - (iv) is before the courts or, if a judgment has been issued, the time limit for appeal to a higher court has expired², and
 - (v) is the subject of a ruling previously considered by the Directorate;
- (e) a complete description of the facts and a complete description of each proposed transaction;
- (f) a disclosure of the impact that the proposed transactions could have on outstanding tax liabilities of the taxpayers identified in the ruling request;
- (g) with regard to each proposed transaction covered by the ruling request:
 - (i) a statement of its purposes,
 - (ii) the taxpayer's interpretation of the application of the provisions of the Act or Regulations that are relevant, and
 - (iii) a description of the income tax concern that is the cause of the request for the ruling;
- (h) to ensure that the Directorate has a complete understanding of the circumstances, a complete description of significant transactions that were completed by the taxpayer prior to the time of submission of the ruling request or that may be undertaken after the completion of the proposed transactions, which may be part of the series of transactions;
 - (i) a summary of relevant facts contained in any supporting agreements or documents;
 - (j) where the ruling requested concerns the application of the general anti-avoidance rule to a transaction (subsection 245(2)), submissions to establish that the transaction would not result directly or indirectly in a misuse of the provisions of the Act or an abuse having regard to the provisions of the Act read as a whole;
 - (k) where relevant to the ruling request, an analysis of authorities (including case law citations, published commentaries, etc.) known to the taxpayer or the authorized representative which support the taxpayer's position, and those that do not, with submissions why the authorities in support of the taxpayer's position should prevail;
 - (l) the consent of the taxpayer for the release of the ruling, in severed form, to the public (see Appendix A);
 - (m) a statement identifying the information to be deleted from the text of the ruling before it is released, signed and dated by the taxpayer or the taxpayer's authorized representative. When the taxpayer wants only the information in (a) above deleted (i.e., names, addresses and identifying numbers), this should be stated in the deletions statement and no explanation is required. When the taxpayer wants additional information deleted (i.e., financial information, industry information, trade secrets, business locations, new products or processes etc., or any other information) this should be stated and the reasons for deleting this information should be provided. These are examples of reasons for deleting information:
 - it is reasonable to conclude that a specific taxpayer could be identified because of the nature or peculiarities of that information,
 - information that, if disclosed, may harm a taxpayer's competitive position, or
 - it is reasonable to conclude that such information would directly or indirectly reveal the identity of the taxpayer to whom it relates.
- (n) a diskette containing the relevant information (WordPerfect, WORD 6.0, DOS or ASCII) to expedite the processing of the ruling request.

The same procedure should be followed for the identification of deletions from any additional information submitted after the initial request; and

In addition, the taxpayer may wish to include a *Standard Authorization for EMail and Facsimile Transmission* (see ¶s 29 and 30 and Appendix B).

To assist the Directorate in commencing work on a file promptly and in the order received, taxpayers and their authorized representatives are asked to include all applicable elements from (a) to (n) above when submitting their ruling request. The responsibility for providing complete and adequate information is that of the taxpayer or the taxpayer's authorized representative.

Time Frame for Processing Advance Income Tax Ruling Requests

¶ 17. As indicated, requests are normally dealt with in the order in which they are received. Every effort is made to deal with requests for advance income tax rulings as expeditiously as possible and taxpayers will be advised when any unusual delay is foreseen. Requests for processing a ruling request ahead of its regular order may be granted if submitted to the Deputy Assistant Commissioner, Income Tax Rulings Directorate, outlining the reason for such special consideration.

The issuance of an advance income tax ruling may be delayed if it would require an interpretation of legislation on which the Directorate has not yet adopted an interpretation or if the Directorate is currently in the process of reconsidering its existing interpretation.

Consultations

¶ 18. After an advance income tax ruling request has been submitted, the person who requested the ruling may seek a meeting with officials of the Directorate. The primary purpose of such a meeting should be to clarify the facts or to correct any misunderstanding of information previously provided. Any new information should be provided in advance of such meeting to allow the Directorate to review it before the meeting.

Withdrawals

¶ 19. If a request for an advance income tax ruling is withdrawn, the Directorate will retain all documentation.

Draft Income Tax Legislation

¶ 20. The CCRA does not provide advance income tax rulings on budget resolutions and proposals that are not yet law, or on draft legislation. However, the Directorate does give technical interpretations (opinions) on legislative bills relating to proposed legislation or budget resolutions and Ways and Means Motions when the proposals are in the form of draft law (see ¶ 22).

Consent for and Approval of Severed Advance Income Tax Rulings

¶ 21. As previously indicated, taxpayers seeking advance income tax rulings are required to consent to the release of

the advance income tax ruling in severed form and to identify the confidential information to be removed (see Appendix A for an example of a standard consent). Taxpayers or their representatives will have the opportunity to review the severed ruling before it is released to the public.

Technical Interpretations

Written Interpretations

¶ 22. The Directorate also provides, in writing, technical interpretations of specific provisions of income tax law both to taxpayers directly, and by assisting other areas of the CCRA in dealing with complex tax issues. When, however, a request for a technical interpretation relates to a specific proposed transaction, an advance income tax ruling rather than a technical interpretation must be requested. The CCRA's tax services offices consider requests for written interpretations on completed transactions and provide over-the-counter advice and assistance on general matters. Technical interpretations provided to the public are not income tax rulings and are **not binding** on the CCRA nor is a fee charged for this service.

Telephone Enquiries

¶ 23. The Directorate provides a telephone enquiry service for members of the public who may wish to have the Directorate's technical interpretation of a provision of income tax law that cannot be answered by a tax services office. The Directorate also provides technical support over the telephone to staff in tax services offices. The Directorate accepts telephone calls 24 hours per day with voice mail service outside business hours (see ¶ 31), but it does not accept collect telephone calls. The call will be forwarded to a rulings officer who specializes in the area of the law indicated in the telephone message. To help us provide a better service, the caller will be asked to provide the following information directly to the rulings officer, or leave the following information in a detailed message in the rulings officer's voice mailbox:

- (a) the specific inquiry;
- (b) the relevant provisions of the *Income Tax Act*; and
- (c) the details of the caller's research and findings with respect to the inquiry.

It should be noted that the telephone inquiry service is set up to respond to specific questions based on interpretative positions previously taken by the CCRA and not to provide general tax information.

Rulings officers will return calls on a first-come-first-served basis during business hours, generally on the same or next business day depending on the volume of calls. If, at the outset, it is clear that an inquiry would require more than 30 minutes to research and respond, the caller will be requested to submit the inquiry in writing. It is expected that a particular telephone inquiry should not require more than 30 minutes of the officer's time. The officer will perform a search through the Income Tax Rulings Directorate's

research database to determine whether the issue has previously been addressed. When the situation or a similar situation has previously been addressed in writing, the officer will relay the response to the inquirer. When the situation has never been addressed in writing, the caller will be asked to write in to obtain an answer. In this way, the issue will receive appropriate research and review, and the response will be publicized so that others will benefit from the answer.

Rulings officers are specialists in their respective areas of income taxation. They will be as helpful as possible and will discuss the issues when appropriate but, when the question has never been addressed before, it must be submitted in writing to receive a fully considered response.

Public Dissemination of Rulings and Interpretations

Electronic Publication

¶ 24. The Directorate provides to the public its interpretation of complex technical issues in a number of ways. As previously indicated, all advance tax rulings are now severed and distributed to various publishers of tax information. The severed rulings are also contained on an internal database which contains all the material that the Directorate has released under the *Access to Information Act* since 1989. It includes technical interpretations given to practitioners and tax services offices, tax conference questions and answers, speeches, etc. Publishers of tax information have obtained these documents since 1993.

Published Advance Income Tax Rulings

¶ 25. Prior to the release of all advance income tax rulings in severed form to various publishers of tax information, the CCRA published a series of selected advance income tax rulings considered to be of interest to taxpayers. Publication of a series of advance income tax rulings, identified by the prefix ATR, commenced in November 1985 and ended in March 1996. The ATR series replaced the former "TR" series which has been cancelled.

Reliance on Severed or Published Advance Income Tax Rulings

¶ 26. Advance income tax rulings are released to the public for information purposes only. ***In relying upon them, taxpayers must exercise caution.*** Such rulings can be relied upon only if the facts are identical to the proposed transactions, and similar transactions often have different facts. It should also be noted that many material facts may be severed during the course of preparing a ruling for release to the public to protect the taxpayer's identity. ***Therefore, taxpayers should request an advance income tax ruling to confirm the income tax consequences of their particular proposed transactions.*** Taxpayers should also exercise caution to ensure that none of the relevant *Income Tax Act* provisions, case law interpreting those provisions or CCRA interpretations has changed. The CCRA will not amend

published advance income tax rulings or severed advance income tax rulings for subsequent changes in law or interpretation.

Interpretation Bulletins and the *Income Tax Technical News*

¶ 27. The Directorate prepares Interpretation Bulletins (ITs) which provide the CCRA's interpretation of income tax law. While they do not have the force of law, ITs can generally be relied upon to reflect the CCRA's interpretation of income tax law in force at the time of publication, to be applied on a consistent basis by its staff. The Directorate also prepares a newsletter called *Income Tax Technical News* (ITTN). This publication provides the CCRA's interpretation of income tax law (in force at the time of publication) on an ad hoc basis. The ITTN allows for a more rapid dissemination of new or revised interpretations and the interpretations therein carry the same weight as those in ITs.

The comments in these publications should be considered in light of the relevant provisions of the law in force for the particular taxation year being considered, taking into account the effect of any relevant amendments to those provisions or relevant court decisions occurring after the date of their issuance.

Operating Procedures of the Directorate

General

¶ 28. Please mail or deliver written requests for advance income tax rulings or written interpretations to:

Income Tax Rulings Directorate
Policy and Legislation Branch
Canada Customs and Revenue Agency
16th floor, Tower A
Place de Ville
320 Queen Street
Ottawa ON K1A 0L5

Transmissions by EMail and Facsimile

¶ 29. The Directorate maintains a centralized email address for the purpose of providing clients with an alternative medium for submitting requests for advance income tax rulings as well as requests for interpretations. It should be noted that the centralized mailbox is not intended to be an alternative for the Directorate's telephone enquiry service as described in ¶ 23.

The Directorate will receive advance income tax ruling requests and related information by email and/or fax as well as requests for interpretations if a taxpayer is prepared to accept the risk of possible loss of confidentiality involved due to the unsecure nature of email and facsimile transmissions. When requesting an advance income tax ruling by email or fax, the original documents and other information described in ¶ 16, should subsequently be submitted by traditional mail or courier. It is not necessary to submit

original documentation when requesting an interpretation. The client must provide a return mailing address where the response can be sent and a telephone number where he or she may be reached during normal working hours.

The Income Tax Rulings Directorate's centralized email address and fax number are:

EMail: itrulingsdirectorate@ccra-adrc.gc.ca

Fax: (613) 957-2088.

¶ 30. Generally, the Directorate does not use email as a mode of communication to reply to advance income tax rulings or interpretation requests. However, in most cases, the Directorate will email or fax correspondence concerning an interpretation or an advance income tax ruling request provided authorization has been received to do so and the risk inherent in making the transmissions has been accepted by the recipient of the correspondence and, in the case of a ruling request, by the taxpayer on whose behalf the ruling is being requested. If a ruling request is involved, the authorization must be signed by the taxpayer. While due care will be exercised in transmitting correspondence, there is an element of risk of possible loss of confidentiality. Correspondence considered by the Directorate to be extremely sensitive will not be transmitted by email or fax. The authorizations to email or fax an advance income tax ruling or interpretation should be submitted along with the other documents described in ¶ 16. A fax may be used to authorize the Directorate to email or fax a reply. The standard authorization related to email and facsimile transmissions is contained in Appendix B.

Telephone Communication

¶ 31. The Directorate uses a "voice mailbox" telephone system to enhance telephone communication between taxpayers or their authorized representatives and rulings officers concerning written correspondence. If the rulings officer to whom a request has been assigned is unable to answer a telephone call, the caller will be automatically transferred to the officer's voice mailbox where a message for the officer may be left.

The Income Tax Rulings Directorate's general telephone number is **(613) 957-8953**. As previously indicated, the Directorate does not accept collect telephone calls.

This service is available 24 hours per day. To assist the rulings officer to return the call, callers should include:

- their name;
- their telephone number;
- the best time to reach them; and
- their reason for calling.

For security reasons, a taxpayer's authorized representative should not provide information that might identify the taxpayer.

During business hours, if a message cannot be left because the matter is very urgent, the caller should press "0" to be connected with a secretary or receptionist. However, when a call in respect of a general enquiry or verbal interpretation is made, the Directorate's general number is to be used as each day different officers are assigned to answer enquiries of this type.

Appendix A

**Standard Consent to Release
An Advance Income Tax Ruling to the Public**

The following consent must be included with all requests:

The taxpayer whose name appears below (taxpayer) has requested an advance income tax ruling from the Canada Customs and Revenue Agency (CCRA) in accordance with the procedures described in Information Circular 70-6R5, *Advance Income Tax Rulings*, dated [Date of publication].

The taxpayer or the taxpayer's authorized representative has provided a statement identifying the information to be deleted from the text of the ruling before it is released to the public.

A ruling issued in respect of the taxpayer's request will be submitted in severed form to the taxpayer, or authorized representative, for review and approval. At that time, the taxpayer may request that specific additional information be severed from the ruling prior to the release of the ruling to the public.

The taxpayer hereby authorizes the CCRA to release the severed ruling to the public in accordance with the procedures stated in this consent.

Taxpayer's name

Taxpayer's signature

Date

Appendix B**Standard Authorization for EMail and Facsimile Transmission**

The following authorization must be included with all requests where the requester wishes the Canada Customs and Revenue Agency (CCRA) to email and/or fax correspondence:

Re: (Advance Income Tax Ruling or Interpretation) Request

Name: (Name of taxpayer in the case of an advance income tax ruling request)

I hereby authorize the CCRA to email and/or fax all correspondence concerning the (advance income tax ruling or interpretation) request, (made on behalf of the above-noted taxpayer, in the case of an advance income tax ruling). The correspondence is to be transmitted to email address (insert email address) and/or fax number (insert number).

I am aware that the CCRA does not provide assurance with respect to the protection, confidentiality, or security of email or facsimile transmissions. I accept the risks inherent in sending information by email and/or fax. I agree not to hold the CCRA or its employees liable for any damage or loss, however caused, arising out of the email and/or facsimile transmissions of correspondence related to my (advance income tax ruling or interpretation) request.

Check one of the following boxes:

This authorization is for correspondence by email only.

This authorization is for correspondence by fax only.

This authorization is for correspondence by email and fax.

Requester's name (taxpayer's name in case of advance income tax ruling request)

Requester's signature (taxpayer's signature in case of advance income tax ruling request)

Date

¹ [Modified on June 25, 2003.]

² [Corrected on May 5, 2003.]