



ESTIMATES

Tax Court of Canada

**2000-2001
Estimates**

Part III – Report on Plans and Priorities

Canada

The Estimates Documents

Each year, the government prepares Estimates in support of its request to Parliament for authority to spend public monies. This request is formalized through the tabling of appropriation bills in Parliament. The Estimates, which are tabled in the House of Commons by the President of the Treasury Board, consist of three parts:

Part I – The Government Expenditure Plan provides an overview of federal spending and summarizes both the relationship of the key elements of the Main Estimates to the Expenditure Plan (as set out in the Budget).

Part II – The Main Estimates directly support the *Appropriation Act*. The Main Estimates identify the spending authorities (votes) and amounts to be included in subsequent appropriation bills. Parliament will be asked to approve these votes to enable the government to proceed with its spending plans. Parts I and II of the Estimates are tabled concurrently on or before 1 March.

Part III – Departmental Expenditure Plans which is divided into two components:

- (1) **Reports on Plans and Priorities (RPPs)** are individual expenditure plans for each department and agency (excluding Crown corporations). These reports provide increased levels of detail on a business line basis and contain information on objectives, initiatives and planned results, including links to related resource requirements over a three-year period. The RPPs also provide details on human resource requirements, major capital projects, grants and contributions, and net program costs. They are tabled in Parliament by the President of the Treasury Board on behalf of the ministers who preside over the departments and agencies identified in Schedules I, I.1 and II of the *Financial Administration Act*. These documents are to be tabled on or before 31 March and referred to committees, which then report back to the House of Commons pursuant to Standing Order 81(4).
- (2) **Departmental Performance Reports (DPRs)** are individual department and agency accounts of accomplishments achieved against planned performance expectations as set out in respective RPPs. These Performance Reports, which cover the most recently completed fiscal year, are tabled in Parliament in the fall by the President of the Treasury Board on behalf of the ministers who preside over the departments and agencies identified in Schedules I, I.1 and II of the *Financial Administration Act*.

The Estimates, along with the Minister of Finance's Budget, reflect the government's annual budget planning and resource allocation priorities. In combination with the subsequent reporting of financial results in the Public Accounts and of accomplishments achieved in Departmental Performance Reports, this material helps Parliament hold the government to account for the allocation and management of public funds.

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Estimates**

Report on Plans and Priorities

Approved

The Hon. Anne McLellan
Minister of Justice and Attorney General of Canada

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Section I: Registrar's Message

I am pleased to present the Report on Plans and Priorities for fiscal year 2000-01 for the Tax Court of Canada. This report reflects our new Planning, Reporting and Accountability Structure (PRAS) which has been recently approved by Treasury Board.

This report will enable you to ascertain the progress we have made, assess whether the steps taken thus far are consistent with our mandate, vision, mission and strategic priorities, and determine what remains to be done to meet our goal of providing the citizens of Canada with an accessible, effective, fair and independent Court.

Over the past few years, the Tax Court of Canada has carried out a thorough re-engineering of its services. The Court has developed and implemented a Y2K-compliant automated appeals management system, which has contributed to a significant improvement in and the greater efficiency of its appeal process. In this area, our next challenge will be to review the various technological possibilities for the electronic transmission of documents between the Court and its clients.

Our next challenges will also include improving public access to the Court and its services and improving the delivery of its services. Over the next few months, we will be giving priority to the development of our Internet site: its content will be enhanced by the gradual addition of the Court's judgments, and we will be evaluating the technologies that are available for incorporating the Court's sitting schedule and those that could permit the electronic exchange of information on appeals. We will also be incorporating any other relevant information that could meet the growing needs of Canadians.

To enable the Tax Court of Canada to deliver top-quality services to Canadians at all times, we will also be on the look-out for administrative and legal (rules and procedures) best practices to ensure that the Court is constantly at the forefront in these areas and that it is known for its expertise.

Since its creation in 1983, the Court, through its capacity to adapt to change and its excellent staff who are committed to client service, has been able to carve out a prominent place for itself in the Canadian judicial system. These same qualities will enable us to meet the major challenges awaiting us in the coming months while honouring our commitments to all Canadians.

R. P. Guenette

Management Representation
Report on Plans and Priorities 2000-2001

I submit, for tabling in Parliament, the 2000-2001 Report on Plans and Priorities (RPP) for the Tax Court of Canada.

To the best of my knowledge, the information:

- Accurately portrays the TCC's mandate, plans, priorities, strategies and planned results.
- Is consistent with the disclosure principles contained in the *Guidelines for Preparing a Report on Plans and Priorities*.
- Is comprehensive and accurate.
- Is based on sound underlying departmental information and management systems.

I am satisfied as to the quality assurance processes and procedures used for the RPP's production.

The Planning and Reporting Accountability Structure (PRAS) on which this document is based has been approved by Treasury Board Ministers and is the basis for accountability for the results achieved with the resources and authorities provided.

Name: _____

R. P. Guenette
Registrar

Date: _____

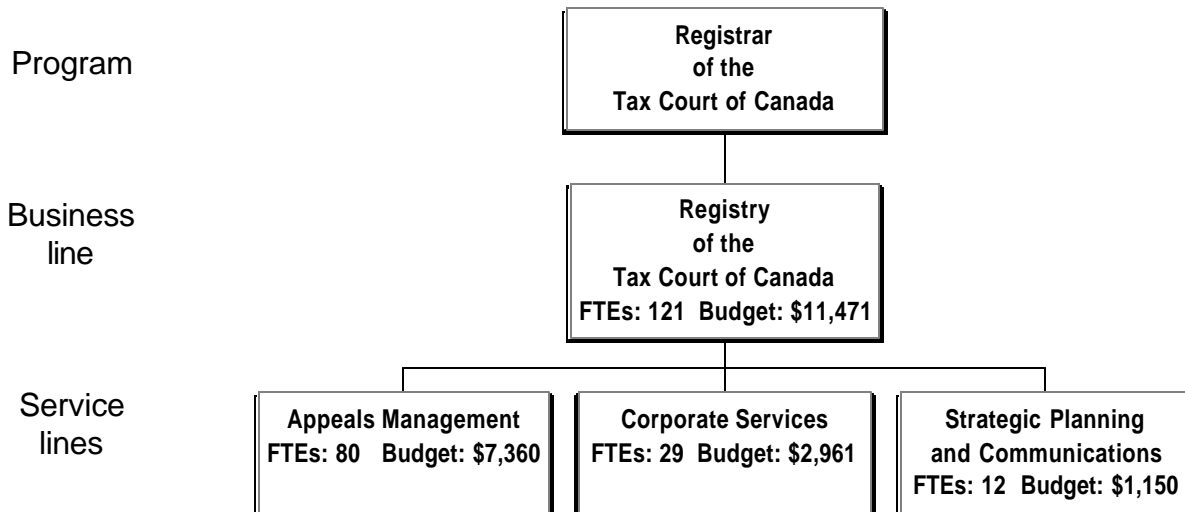
Section II: Tax Court of Canada Overview

A. Mandate, Roles and Responsibilities

The Tax Court of Canada has exclusive original jurisdiction to hear and determine references and appeals to it on matters arising under the *Income Tax Act*, the *Canada Pension Plan*, the *Old Age Security Act*, the *Petroleum and Gas Revenue Tax Act*, the *Employment Insurance Act* (formerly the *Unemployment Insurance Act*), Part IX of the *Excise Tax Act*, and the *Cultural Property Export and Import Act*. The Court also has exclusive jurisdiction to hear and determine appeals on matters arising under the *War Veterans Allowance Act* and the *Civilian War-related Benefits Act* and referred to in section 33 of the *Veterans Review and Appeal Board Act*.

The Tax Court of Canada is committed to providing the public with an accessible and efficient appeal process and to working together to maintain a fair and independent Court. In order to be able to perform its functions adequately, the Court consists of one business line, the Registry, which is divided into three service lines: the Appeals Management Directorate, the Corporate Services Directorate and the Strategic Planning and Communications Directorate.

Business Line of the Tax Court of Canada



B. Program Objective

The program objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

The Tax Court of Canada's program objective is linked to the following four strategic priorities:

1. to improve the effectiveness of the Court's appeal process;
2. to improve public access to the Court and its services;
3. to improve service delivery; and
4. to ensure the judicial independence of the Court.

C. External Factors Influencing the Tax Court of Canada

Over the next few months, various external factors will have a decisive impact on the Court.

We will have to respond to a growing number of requests from our clients and from the Canadian public to be able to access information through our Internet site. Canadians would like to be able to consult the Court's judgments "on line". They would also like to be able to consult the Court's sitting schedule and to have access to a wider variety of information on the Court.

Finally, the uncertainty surrounding the creation of a new court administration service for the Tax Court of Canada, the Trial Division of the Federal Court of Canada, the Federal Court of Appeal and the Court Martial Appeal Court is one of the challenges the Tax Court of Canada will face over the next few months. We are still waiting for the amalgamation bill to be passed by the House of Commons. In the meantime, the two courts are working together on a real estate rental project in Vancouver.

D. Planned Spending

(\$ thousands)	Forecast Spending 1999-2000*	Planned Spending 2000-2001	Planned Spending 2001-2002	Planned Spending 2002-2003
Budgetary Main Estimates	12,156	11,471	9,901	9,901
Non-Budgetary Main Estimates	-	-	-	-
Less: Respendable revenue	-	-	-	-
Total Main Estimates	12,156	11,471	9,901	9,901
Adjustments to Planned Spending**	456	-	-	-
Net Planned Spending	12,612	11,471	9,901	9,901
Less: Non-respendable revenue	515	530	530	550
Plus : Cost of services received without charge	3,178	3,510	3,625	3,700
Net Cost of Program	15,275	14,451	12,996	13,051
Full Time Equivalents	119	121	118	118

* Reflects the best forecast of total planned spending to the end of the fiscal year.

** Adjustments are to accommodate approvals obtained since the Annual Reference Level Update (ARLU) exercise and include Budget initiatives.

Section III: Plans, Results and Resources

A. Business Line Objective

The Tax Court of Canada consists of a single business line: the Registry. The objective of this business line is to ensure the operation of an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

B. Business Line Description

The Registry of the Tax Court of Canada provides a range of services to the Court through the following three services lines :

- Appeals Management – This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate Services – This service line provides the Registry with support in the areas of finance, administration, security, library services, human resources and informatics.

As mentioned in our Planning, Reporting and Accountability Structure, a third service line, Strategic Planning and Communications, was developed in December 1998 to give effect to the Court's decision to make strategic planning an effective management tool and give this unit the visibility it needs vis-à-vis the central agencies :

- Strategic Planning and Communications – This service line provides the Registry with support in the areas of strategic planning, communications, legal information, editing and revising.

The Court, with its Headquarters in Ottawa, ordinarily consists of the Chief Judge, the Associate Chief Judge and 20 other judges. At present, however, four judgeships are vacant and have been for several years. In addition, to ensure the expeditious hearing of appeals, the Chief Judge may, with the approval of the Governor in Council, appoint deputy judges. There are currently 11 deputy judges at the Court. Finally, the Court has one supernumerary judge at present.

The Chief Judge is responsible for the apportionment of work among the judges and the assignment of individual judges to specific sittings of the Court. The Court has its own court accommodations in Vancouver, London, Toronto, Ottawa and

Montreal, and shares accommodations with the Federal Court of Canada in Edmonton, Calgary, Winnipeg, Quebec City, Halifax and Fredericton. In other locations, the Court uses provincial court accommodations, where available, leases commercial accommodation or partners with other levels of government. For appeals under the *Income Tax Act*, the Court may now sit in roughly 40 hearing locations across Canada. For employment insurance appeals, the Court may sit in over 80 such locations across Canada.

The Registrar, as deputy to the Commissioner for Federal Judicial Affairs through a delegation of authority under subsection 76(2) of the *Judges Act*, is the deputy head of the Tax Court of Canada. The Commissioner for Federal Judicial Affairs reports to the Minister of Justice. The Registrar, as the principal officer of the Court, is responsible for the executive direction of the Court.

The Registry provides administrative services to the Tax Court of Canada. It provides internal services in drawing up the hearings schedule, which it discusses with the Chief Judge and the other judges of the Court. It also keeps the judges, along with appellants or their representatives, informed about the status of appeals.

C. Key Results Commitments, Planned Results, Related Activities and Resources

(i) Key Results Commitments

TABLE OF KEY RESULTS COMMITMENTS

Tax Court of Canada	
<i>To provide Canadians with</i>	<i>To be demonstrated by:</i>
Fair treatment of litigants and effective stewardship of public funds through an efficient court of record for hearing cases related to income tax and other federal programs, such as the Canada Pension Plan, employment insurance and Old Age Security.	<ul style="list-style-type: none"> ✓ a timely, cost-effective appeal process supported by a Y2K-compliant computer system ✓ client satisfaction with the efficiency of the appeal process and the ease of consultation of the Court's rules, which will be measured by conducting ad hoc surveys and applying service standards ✓ equal access for all Canadians who wish to file appeals to the Tax Court of Canada ✓ effective and efficient administration of the Court

(ii) Planned Results

(a) Technology

Over the past two years, our principal efforts in the area of technology have related to the development and implementation of our new appeals management system. The statistics that can now be extracted from this system will improve our capacity to manage the appeal process and to forecast the duration of an appeal and assess our caseload.

We also expended considerable effort to ensure that our computer system would comply with the Treasury Board Secretariat's criteria for the year 2000. Now that our system has made a trouble-free transition to the year 2000, we can direct our efforts to carrying out new computer-related projects that better meet our clients' growing needs.

Over the next few months, we will be giving priority to the development of our Internet site. All the Court's service lines will be co-ordinating their efforts:

1. to ensure that the Court's judgments are gradually accessible to the general public;
2. to evaluate the technological possibilities and draw up a timetable for incorporating the sitting schedule into our site so that Canadians from all parts of the country will be able to consult it and find out when the TCC will be sitting in their region;
3. to evaluate the technological possibilities and draw up a timetable for implementing the electronic transmission of documents between the TCC and appellants or their representatives, which will enable us to improve the service we provide to Canadians by accelerating the administrative process and enabling the Court to dispose of cases more expeditiously; and
4. to ensure that any other relevant information is quickly incorporated into our site.

At the Court, it is our opinion that as a result of equal access to this information, all Canadians who are considering an appeal to the Tax Court of Canada will benefit from easier and quicker access to our services.

(b) Service to Clients – Performance Indicators

Our performance indicators, which are based on the results of our first client satisfaction survey and the best practices of the courts, will further enhance our ability to meet the continually growing needs of Canadians.

We are now conducting a new client satisfaction survey, and we hope that the survey's results will justify the performance indicators we have chosen. If not, we will adjust the indicators to ensure that they are adequate to meet the requirements of Canadians with respect to client service.

Once our performance indicators have proven to be effective, we will prepare and implement our service standards.

Our new client satisfaction survey and the implementation of our performance indicators will also enhance our ability to assess the efficiency of the appeal process.

(c) Administration – Comptrollership

Modern comptrollership means better information and better advice for decision making. It means more emphasis on the effective use of information to provide strategic advice and to add value while redirecting efforts through more efficient processing of transactions.

At the Tax Court of Canada, modern comptrollership delivers one overall key benefit: the TCC's increased effectiveness in fulfilling its mission and achieving its objectives. Over the coming year, the priorities of the Court's senior management will be:

1. to optimize business planning;
2. to better assess the quality of our service to clients based on performance indicators consistent with the mandate and mission of the Court;
3. to share common values as regards service to the Canadian public;
4. to demonstrate strong leadership; and
5. to implement the new "Financial Information Strategy" on April 1, 2001.

Section IV: Financial Information

Table 4.1: Source of Non-Respendable Revenue

(\$ thousands)	Forecast Revenue 1999-2000*	Planned Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003
Registry of the Tax Court of Canada				
Appeal fees	475	490	490	510
Sale of judgments	40	40	40	40
Total Non-Respendable Revenue	515	530	530	550

* Best estimate of total planned revenue to the end of the fiscal year.

Table 4.2: Net Cost of Program for 2000-2001

	Registry of the Tax Court of Canada
(\$ thousands)	
Net Planned Spending	11,471
Plus: Services Received without Charge	
Accommodation provided by Public Works and Government Services Canada (PWGSC)	3,200
Contributions covering employees' share of employees' insurance premiums and expenditures paid by TBS	310
Less: Respendable Revenue	-
Less: Non-respendable Revenue	530
2000-2001 Net Cost of Program	14,451

Section V: Other Information

Table 5.1: Legislation Administered by the Tax Court of Canada

The Tax Court of Canada has authority to hear cases on matters arising under the following Acts:	
<i>Income Tax Act</i>	R.S.C. 1985, c. 1 (5th Supp.), as amended
<i>Canada Pension Plan</i>	R.S.C. 1985, c. C-8, as amended
<i>Old Age Security Act</i>	R.S.C. 1985, c. O-9, as amended
<i>Petroleum and Gas Revenue Tax Act</i>	R.S.C. 1985, c. P-12, as amended
<i>Unemployment Insurance Act (repealed)</i>	R.S.C. 1985, c. U-1, as amended
<i>Employment Insurance Act (Part IV)</i>	S.C. 1996, c. 23, as amended
<i>Excise Tax Act (Part IX)</i>	R.S.C. 1985, c. E-15, as amended
<i>Cultural Property Export and Import Act</i>	R.S.C. 1985, c. C-51, as amended
<i>War Veterans Allowance Act</i>	R.S.C. 1985, c. W-3, as amended
<i>Civilian War-related Benefits Act</i>	R.S.C. 1985, c. C-31, as amended
<i>Veterans Review and Appeal Board Act</i>	S.C. 1995, c. 18, as amended

Table 5.2: Contacts for Further Information

Further information on the strategic planning portion of this document can be obtained by contacting:
<p>Diane Potvin Director, Strategic Planning and Communications Directorate Tax Court of Canada 200 Kent Street, 4th Floor Ottawa, Ontario K1A 0M1</p>
Further information on the financial portion of this document can be obtained by contacting:
<p>Bruce Shorkey Director, Finance and Materiel Management Services Corporate Services Directorate Tax Court of Canada 200 Kent Street, 4th Floor Ottawa, Ontario K1A 0M1</p>