



Making a Difference for Canadians 2006

More Ways to Serve You!
Pour vous servir encore mieux!



Canada Revenue
Agency

Agence du revenu
du Canada

Canada



MISSION

The Canada Revenue Agency's (CRA) mission is to administer tax, benefits and related programs and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.



VISION

The CRA will be the preferred provider to deliver tax, benefits and related programs for governments across Canada.



VALUES

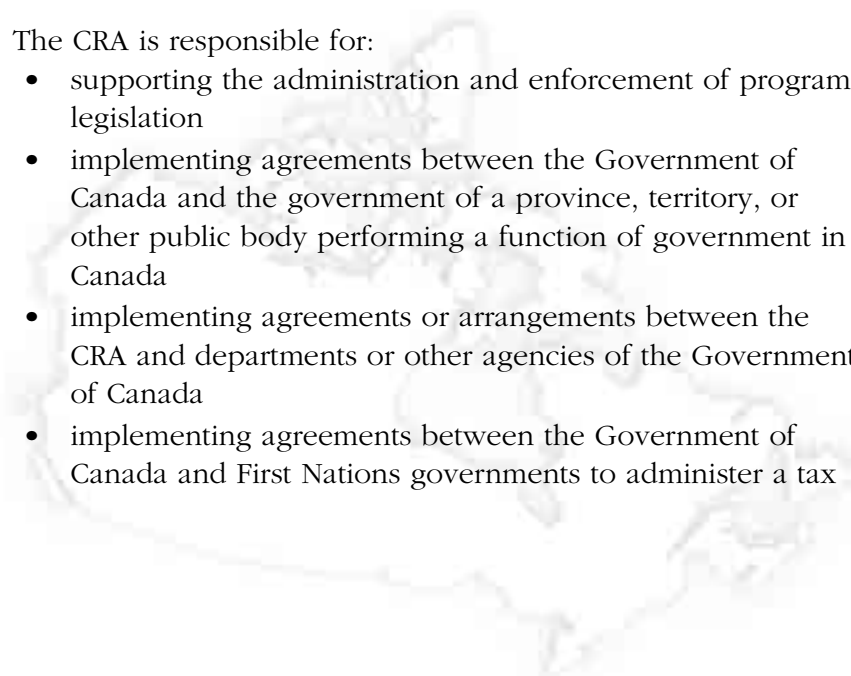
The CRA has four enduring values that guide its conduct:

- **integrity**
- **professionalism**
- **respect**
- **co-operation**



MANDATE

The CRA is responsible for:

- supporting the administration and enforcement of program legislation
 - implementing agreements between the Government of Canada and the government of a province, territory, or other public body performing a function of government in Canada
 - implementing agreements or arrangements between the CRA and departments or other agencies of the Government of Canada
 - implementing agreements between the Government of Canada and First Nations governments to administer a tax
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* For information about the CRA and its corporate reports see

www.cra-arc.gc.ca/agency/menu-e.html

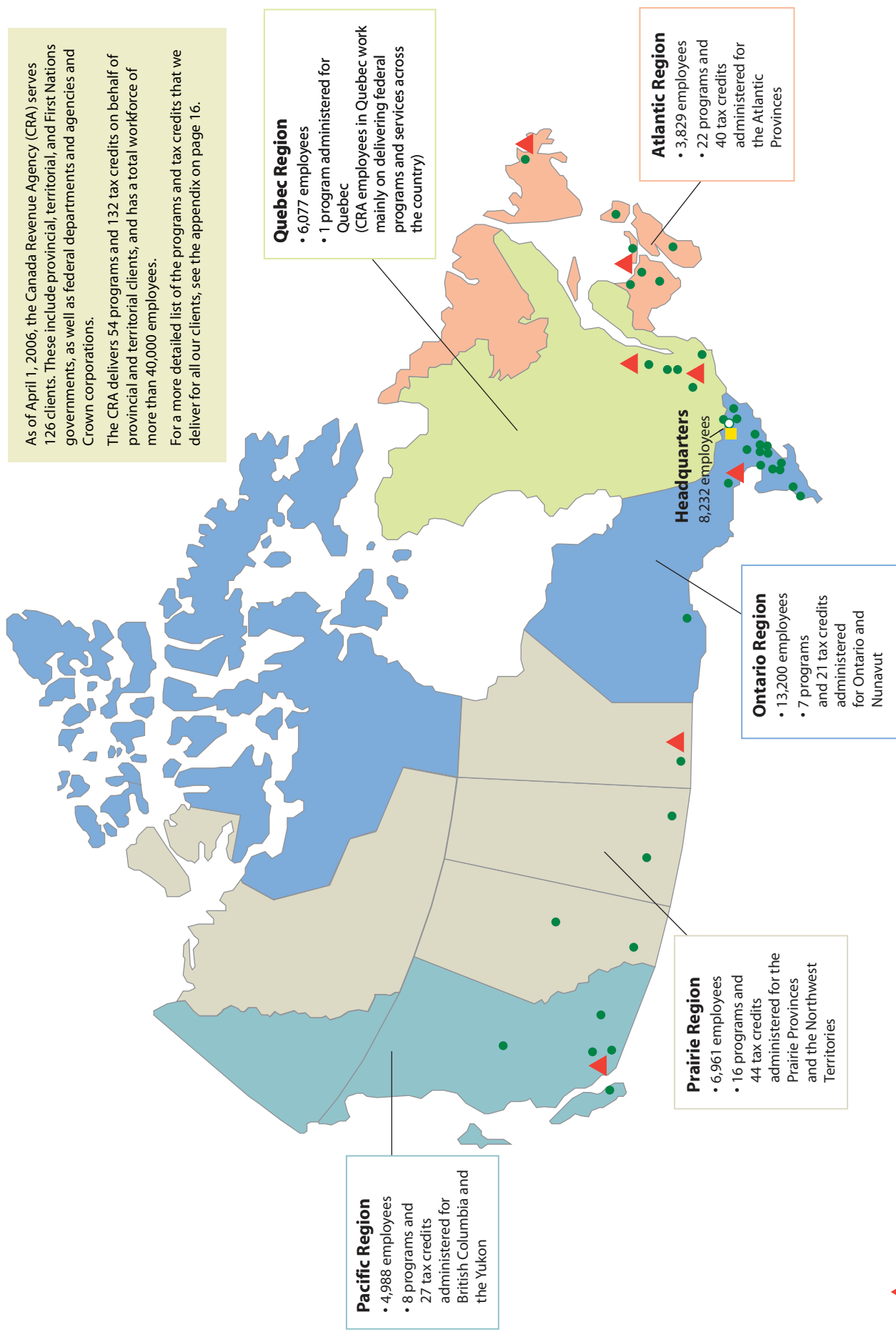


Canada Revenue Agency – Serving Taxpayers, Benefit Recipients and Our Clients

As of April 1, 2006, the Canada Revenue Agency (CRA) serves 126 clients. These include provincial, territorial, and First Nations governments, as well as federal departments and agencies and Crown corporations.

The CRA delivers 54 programs and 132 tax credits on behalf of provincial and territorial clients, and has a total workforce of more than 40,000 employees.

For a more detailed list of the programs and tax credits that we deliver for all our clients, see the appendix on page 16.





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Commissioner's Message



Our Promise

The Canada Revenue Agency's promise is to contribute to the well-being of Canadians and the efficiency of government by delivering world-class tax and benefit administration that is responsive, effective, and trusted.



Since our creation as an agency, we have maintained and strengthened tax and benefit administration in Canada by continually ensuring that our services are innovative, and by maintaining trust in the integrity of our program administration.

The strengths that we possess have enabled us to pursue new opportunities and provide more efficient and responsive services to Canadians. By working with clients, we have contributed to improving business productivity, simplifying citizens' interaction with their governments, and ensuring responsible stewardship of taxpayers' dollars.

To continue capitalizing on our strengths, we have developed a vision, Agency 2010, which will guide our efforts over the coming years. This vision will help us take advantage of our agency status and benefit Canadians by increasing the efficiency and effectiveness of program delivery across the country.

We owe much of our success to the experience and professionalism of our highly skilled employees. As a result of their contribution, we have achieved our objectives and created an institution of which Canadians can be proud.

I am pleased to present this report, which provides a summary of some of the strengths, assets and key achievements of the CRA. By highlighting our regional presence, technology and expertise, and the work we do with other government organizations, the document describes how we create value for our clients and improve service to Canadians.

Michel Dorais, ICD.D
Commissioner and Chief Executive Officer
Canada Revenue Agency

Our Strategic Outcomes

We strive to achieve our two strategic outcomes:

- Taxpayers meet their obligations and Canada's revenue base is protected
- Eligible families and individuals receive timely and correct benefit payments, contributing to the integrity of Canada's income security system

About the Report

This publication tells the story of how the Canada Revenue Agency (CRA) is making a difference for Canadians. The report looks at how the Agency contributes to Canadian society through the collection of revenue, the distribution of benefit payments, and the administration of tax credits and various legislation on behalf of our clients.

The report aims to provide a firm and broad understanding of the Agency's raison d'être. It presents a high-level analysis of some of the Agency's strengths and explains how governments and Canadians can benefit from the CRA's capabilities.

Section I provides background information on the Agency, including a description of our core business of tax and benefits administration, and the key services we provide to Canadians and to our clients. It explains the role we play in the Canadian tax and benefit system and describes how our unique governance structure enables us to achieve our mandate.

Section II presents our vision for the future, focusing on our clients, our strengths, and our services to taxpayers and benefit recipients. It outlines our key activities, our performance accomplishments, and the value we provide to Canada.

The **Conclusion** reaffirms our effort to provide responsive and effective services for clients, taxpayers, and benefit recipients. It highlights our corporate vision and the importance of maintaining the trust and confidence of Canadians in the integrity and professionalism of our operations.

The **Appendix** includes a detailed list of all the programs and tax credits we administer on behalf of our clients.

CRA Clients

Our clients include federal, provincial, and territorial organizations, other government-funded and -controlled organizations, and First Nations government organizations.

About the Agency



"Personal income tax is the single largest source of government revenue, and the Agency is doing a good job of verifying that people are entitled to the deductions and credits they claim."

– Sheila Fraser
Auditor General of Canada,
November 2005

1.1 Who We Are

The Canada Revenue Agency (CRA) is the principal revenue collector in the country and is responsible for distributing benefit payments to millions of Canadians each year. We also administer legislation on behalf of numerous clients. A large part of our work involves providing tax and benefit services for these clients (see the Appendix on page 16 for a complete list of the programs and tax credits we administer on behalf of our clients).

In performing our functions, we strive to ensure that Canadians

- pay their required share of taxes, thus ensuring that the tax base is protected;
- receive their rightful share of entitlements; and
- are provided with an impartial and timely review of contested decisions.

Operating Nationwide

We are a large and dynamic organization—one of the largest employers in the federal public service—with a workforce of more than 40,000 employees during peak periods of the year.

We operate nationwide in almost 50 offices and centres (39 tax services offices, one international tax services office, seven tax centres, and the Ottawa Technology Centre). Our offices and centres are divided among five regions (includes regional headquarters):

- Pacific (Vancouver);
- Prairie (Winnipeg);
- Ontario (Toronto);
- Quebec (Montréal); and
- Atlantic (Halifax).

Did you know?

Our tax services offices provide registration services, and have agents who answer questions and provide information on refunds, accounts, and assessment and reassessment notices.

Our tax centres process tax returns and make sure Canadians receive timely and accurate benefit payments.

We interact with more Canadians than any other government organization in Canada, and our operations have an immediate impact on individuals and businesses.

1.2 Our Core Business

We maintain a strong expertise in our core business of tax and benefits administration by focusing on the following:

- continually ensuring that our services are efficient and effective;
- being responsive to the needs of taxpayers, benefit recipients and clients; and
- maintaining public trust in the integrity of our program administration.

Tax Administration

We are responsible for administering, assessing, and collecting billions of dollars in taxes annually. In 2005-2006, we collected nearly \$330 billion in revenue and served millions of individuals, businesses, trusts, and other organizations. Each year, we provide taxpayers with information and assistance to help them understand their rights and obligations under the Canadian tax system.

Our activities also include:

- registering businesses, charities, and deferred profit-sharing plans;
- obtaining and processing returns and payments;
- issuing rulings on and interpretations of tax law;
- collecting arrears;
- providing information products and services;
- performing reviews and audits;
- providing taxpayers with a fair dispute resolution process that respects their fundamental right to redress; and
- identifying and prosecuting cases of wilful non-compliance.

Benefit Programs and Other Services

We deliver income-based benefits, tax credits, and other services that contribute directly to the economic and social well-being of Canadians. We administer five federal programs and use our federal delivery infrastructure to administer benefit programs on behalf of our clients.

Did you know?

In 2005-2006, we distributed benefit and credit payments worth nearly \$14.7 billion to over 11 million eligible Canadian recipients.

In providing our services, we focus on the following:

- increasing public awareness of benefit programs and tax credits;
- ensuring timely and accurate delivery of benefit payments; and
- making sure that eligible recipients receive the benefits and tax credits to which they are entitled.

Legislation Administered by the CRA

The legislation we administer includes the *Income Tax Act*, the *Excise Act*, the *Excise Tax Act*, the *Canada Pension Plan*, the *Charities Registration Act*, and other federal, provincial, territorial, and First Nations legislation.

Federal Benefit and Credit Programs Administered by the CRA

- Canada Child Tax Benefit;
- Goods and services tax/harmonized sales tax (GST/HST) credit;
- Children's Special Allowances;
- Disability Tax Credit; and
- Universal Child Care Benefit.



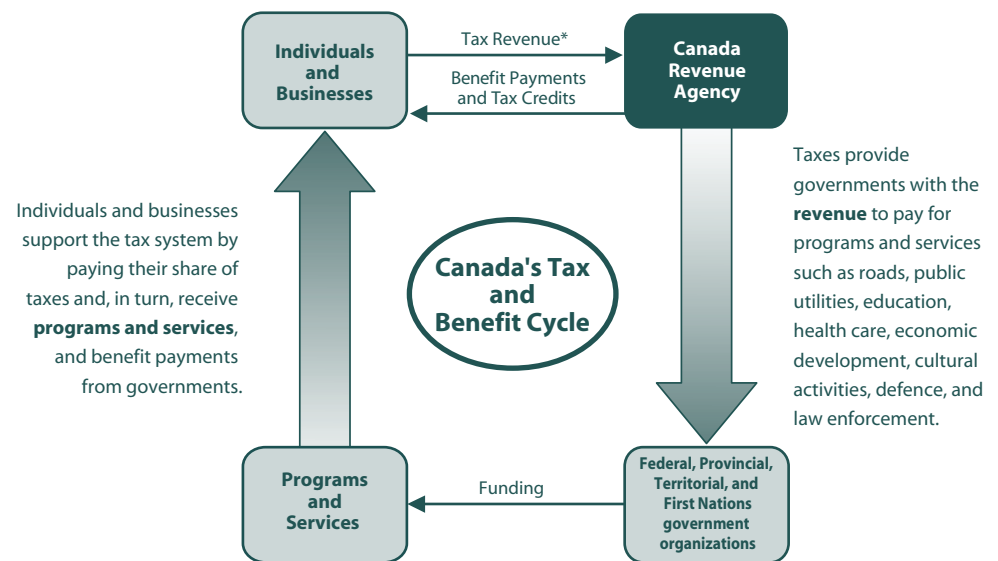
1.3 Our Role in Canada's Tax and Benefit System

A well-functioning tax and benefit system is an essential prerequisite to a healthy economy, a sustainable infrastructure, and a strong democracy.

A country's tax and benefit system plays a key role in supporting its citizens' quality of life. As the principal tax and benefit administrator in Canada, the CRA's role in this system is pivotal.

The Agency is recognized and respected for its integrity in administering high-quality and affordable tax and benefit programs. Taxpayers trust us with their information, and clients trust that we will be equitable in our dealings with Canadians, and will administer programs fairly and effectively on their behalf. This trust ensures that the voluntary self-assessment system functions properly and that non-compliance and tax evasion are kept to a minimum.

The tax revenue we collect each year is either given back to taxpayers by us in the form of benefit payments or tax credits, or is provided to clients for whom we are collecting tax revenue. This tax revenue is used by our clients to finance the programs and services they deliver for Canadians (see the Exhibit below).



* This revenue is derived from income, corporate, sales, consumption, and excise taxes, to name a few.

1.4 How We Are Governed

Our governance structure improved the way we do business by increasing our flexibility and our responsiveness to taxpayers, benefit recipients, and clients.

The Canada Revenue Agency was created by the *Canada Customs and Revenue Agency Act (CCRA Act)* on November 1, 1999¹, with three main objectives:

- to provide better service to Canadians by focusing on the needs of taxpayers and benefit recipients;
- to become a more efficient and effective organization with greater administrative flexibility; and
- to establish a closer partnership with the provinces and territories.

To achieve these objectives, the *CCRA Act* established a unique governance regime for the Agency. The Minister of National Revenue retains full responsibility and accountability for the Agency's administration of tax and benefit legislation. The Agency assumes responsibility for the authorities related to human resources and general administration, which are normally under the authority of central agencies.

One of the distinct features of our governance structure is the Board of Management. The Board is responsible for overseeing the organization and administration of the Agency, and the management of its resources, services, property, personnel, and contracts.

Under the Act, the Commissioner serves as the chief executive officer of the Agency and is a member of the Board of Management. The Commissioner is accountable to the Minister for the administration of the program legislation and to the Board for the administration of the human resources and administrative authorities. The Commissioner is also required to meet with, and report annually to, provincial ministers on whose behalf the CRA administers programs to keep them informed of developments.

Did you know?

Eleven out of fifteen members of the Agency's Board of Management are nominated by the provinces and territories and come primarily from the private sector.

"The CRA structure makes it much more accountable to the provinces. The status given to provinces within CRA (role in appointment to the Board of Management, annual report to and meeting with the provincial governments) has led to a significant improvement in the relationship between CRA and the provinces."

Public Policy Forum,
*Public Policy Forum Assessment of
CRA Relationship with Provinces
and Territories, 2004*

Benefits of Our Governance Structure

Our unique governance structure provides us with the flexibility to achieve the following:

- improve the quality of our services by concentrating on the needs of taxpayers, benefit recipients, and our clients;
- manage human resources, improving our ability to attract and retain the expertise we need to provide more responsive services; and
- strengthen partnerships with our clients, making us more accountable for the services we provide and more responsive to our clients' needs.

1. On December 12, 2003, the Government of Canada transferred the customs functions of the Canada Customs and Revenue Agency (CCRA) to the Canada Border Services Agency. On December 12, 2005, legislation came into effect that legally changed the name of the CCRA to the Canada Revenue Agency.

Building On Our Strengths



"The CRA will continue to deliver efficient, integrated programs that create value for our government clients and improve service to Canadians. The Agency has demonstrated that it has the capacity and the ability to take on new business from federal, provincial, and territorial clients."

– Michel Dorais,
Commissioner and
Chief Executive Officer of the CRA

Agency 2010

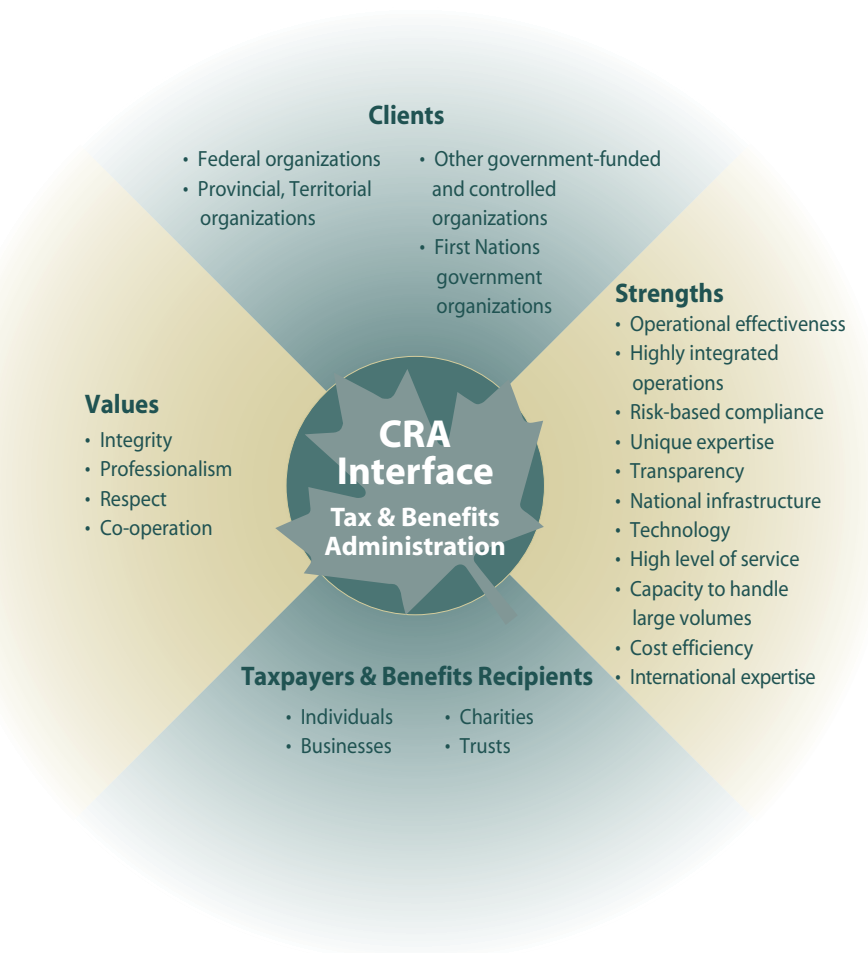
Agency 2010 is designed to help us capitalize on our national presence and approach to our operations by focusing on three strategic themes:

- a well-defined, modern, and high-performing core business capacity;
- a governance model that reflects accountability, rigour, and sensitivity; and
- the pursuit of new business opportunities which the Agency could deliver on behalf of its clients.

2.1 Our Vision: Agency 2010

The Agency has developed a corporate vision, entitled Agency 2010, to guide our efforts in developing innovative ways to improve and expand our core business and provide better service at a lower cost to our clients. It envisions a better integration of services within the Agency to reduce government duplication, as well as make it easier for individuals and businesses to meet their tax obligations and receive government benefits.

In pursuing this vision, we will continue to be guided by our values and build upon our strengths. As the interface between our clients and Canadian taxpayers and benefit recipients, we will improve services by simplifying tax and benefits administration, while maintaining the trust of the people we serve. Agency 2010 will ensure that we are ready to meet the increased demand as well as meet the needs of clients, taxpayers, and benefit recipients alike.



2.2 Our Clients

The strength of our core business and our sound governance regime have allowed us to pursue new opportunities with our clients. We are committed to working closely with clients, while providing excellent service to Canadians and ensuring responsible enforcement of legislation.

As a key service provider, we offer our clients the following advantages:

- modern and high-capacity processing operations;
- a large and sophisticated national infrastructure; and
- a network of taxpayer and benefit recipient services.

Did you know?

As of April 1, 2006, we have 126 clients and 190 agreements for information exchange or joint program delivery with these clients.

Efficient and Effective Services for Clients

We are able to integrate services that lower the administration costs for governments and reduce the burden on Canadians.

For clients, capitalizing on the capacity, strengths, and efficiencies that we provide makes economic sense. Clients seek to take advantage of our capabilities and expertise, and avoid the duplication of services.

In 2005-2006, we administered more than \$180 billion in income taxes, which represents over 80% of all personal and corporate income taxes collected in Canada. This amount includes the administration of approximately \$48 billion in personal and corporate income taxes on behalf of Canada's provinces, territorial governments, and First Nations government organizations.²

Did you know?

We are responsible for the collection of 80% of Nova Scotia's revenue.

We are also responsible for administering the following on behalf of clients:

- the HST for three Atlantic provinces;
- benefit and credit programs for the provinces and territories, which involve hundreds of millions of dollars in payments annually; and
- non-recurring, one-of-a-kind payments customized to meet the needs of the provinces and territories.

CRA's Work With First Nations Governments

We have entered into numerous agreements with First Nations bands. As of April 1, 2006, we administer the following:

- 10 agreements for the collection of First Nations sales tax;
- 18 agreements with Yukon self-governing First Nations and two agreements with Northwest Territories First Nations for the collection of the GST and personal income tax; and
- one agreement with the Labrador Inuit for the collection of personal income tax.

Revenue Administration for Clients

The following are examples of some of the revenues we administered on behalf of federal, provincial, territorial, and First Nations government organizations in 2005-2006:

- \$147 billion in personal and trust income tax
- \$35 billion in corporate income tax
- \$17 billion in employment insurance premiums
- \$30 billion in Canada Pension Plan premiums
- \$11 billion in GST
- \$4.2 billion in other excise taxes and duties
- \$849 million in HST.

2. This amount excludes the administration of personal and corporate income taxes for Quebec and corporate income taxes for Ontario and Alberta. These taxes were collected by their respective provincial governments in 2005-2006.



The Volume of Our Transactions, 2005-2006

- More than 24 million individual and trust tax returns processed
- More than 1.6 million corporate tax returns processed
- Around 6.8 million GST/HST returns processed
- Over 2.5 million GST/HST registrants
- Approximately 25 million public inquiries answered
- Approximately 30 million tax-related hits on the CRA's Web site

2.3 Our Strengths

The CRA delivers world-class tax and benefit administration that is responsive, effective, and trusted. We believe that our strengths and competitive advantages can help to improve the collection of revenue and the administration of benefits for all levels of government in Canada. Working collaboratively with our clients can serve to generate additional opportunities, as well as simplify and improve tax and benefits administration in Canada.

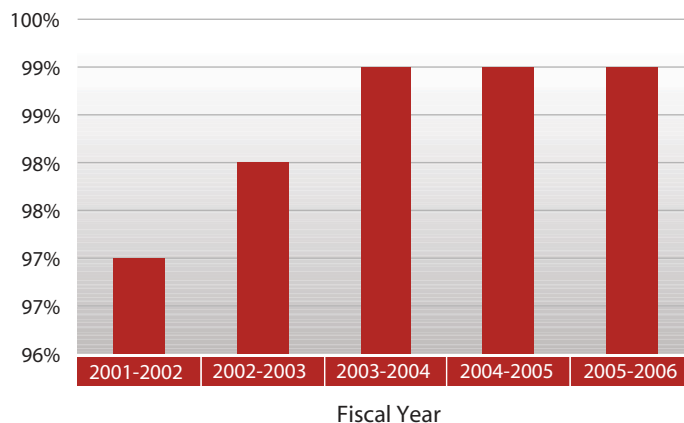
Capacity to Handle Large Volumes

The scale and volume of our processing of transactions allow us to benefit from significant economies of scale, which we share with our clients.

We are capable of issuing high volumes of benefit payments accurately, on time, and in an efficient and cost-effective manner. Over the past five fiscal years, we have achieved a high degree of success in processing Canada Child Tax Benefit applications on time. In fact, during the last three fiscal years, we processed hundreds of thousands of applications/elections on time 99% of the time, including issuing a payment, a notice, or an explanation (see Figure 1 below).

In addition, because of our size, we have the investment capacity to maintain a suite of modern tools, systems, and information technology (IT) solutions. We use this technology to better serve our clients.

Figure 1: Canada Child Tax Benefit Applications/ Elections Processed On Time



National Delivery Infrastructure and Technology

Our national delivery infrastructure and technology form the foundation on which our core business is built, enabling us to perform our duties efficiently and effectively.

Our infrastructure includes a highly trained and experienced workforce recognized for its technical and managerial expertise. The dedication and hard work of our skilled employees enable us to provide innovative and efficient services.

We also have one of the largest and most sophisticated IT databases in the country. In 2005-2006, we invested over \$400 million in IT and IT solutions, and we continue to build on these investments to ensure that we maintain core technology.

In addition to making these significant investments, we are also involved in the following activities:

- developing systems to meet new business needs;
- continuously upgrading our systems to respond to changing requirements including interoperability with the systems of our clients;
- re-engineering our legacy systems to ensure that they are capable of meeting the evolving needs of the Agency; and
- using advanced security technology (which reflects the high priority we place on the security of our facilities and the privacy of information).

Did you know?

We have been using IT to support tax administration in Canada for over 40 years.

Extensive Regional Presence

Our employees work through regional offices to administer programs for taxpayers and benefit recipients, and on behalf of our clients.

The CRA uses its extensive regional presence across the country to administer tax and benefit programs, and collect revenues on behalf of clients. Over 80% of the Agency's employees work outside of Headquarters in one of our five regions. Having the bulk of our employees and the majority of our offices in the regions enables us to serve taxpayers and benefit recipients anytime and anywhere in the country. Our regional presence allows us to be responsive to taxpayers, benefit recipients, and clients, eliminate duplication, and reduce the overall cost for those we serve.

CRA Wins GTEC Award

In 2006, the CRA won a Government Technology (GTEC) Distinction Award in the category "Information Technology Operations" for work done on two new carousel systems in Mississauga. These systems interface with the corporate warehouse management system and our network infrastructure to effectively distribute over 500,000 orders annually. They have increased order filling effectiveness by more than 500% and have generated significant savings for the Agency.

Quebec Region

The Government of Quebec is the only provincial government that collects its own personal and corporate income taxes.

To avoid duplication and lessen the burden on taxpayers, CRA employees in the Quebec Region work closely with the *ministère du revenu du Québec* by:

- conducting joint information sessions;
- carrying out community visits together; and
- performing joint training sessions.

Our employees in the Quebec Region also provide most of the bilingual services to taxpayers and benefit recipients across the country.



In conjunction with other government agencies and community-based organizations, some of our regional work consists of conducting visits and information sessions, and holding seminars for designated groups, such as immigrants, students, and new entrepreneurs. Our objective is to raise the level of understanding of tax administration among the population and improve people's knowledge of areas of non-compliance in order to create positive early compliance habits.

Effective Compliance Tools

We continue to achieve a high rate of compliance with Canada's self-assessment system.

Canada's self-assessment system requires that taxpayers file their returns on time, report complete and accurate information, and pay the taxes they owe when they are due. The majority of Canadians continue to participate in Canada's tax system without our direct intervention (see Figure 2 below). However, a small minority of people do not comply with Canada's tax laws. Some people make errors and unintentional omissions, and others choose not to comply with their obligations.

Ensuring Compliance

To obtain a high rate of compliance with the legislation we administer, we employ a balanced approach to our verification and enforcement activities. The following are some of our compliance activities:

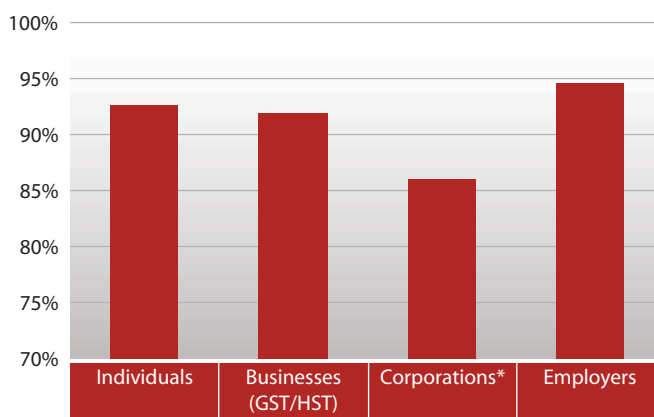
- conducting compliance research;
- providing information to taxpayers;
- administering international tax agreements; and
- performing audits and investigations.

To identify and address areas of non-compliance, we use sophisticated risk assessment systems. These systems enable us to focus on individuals who are not compliant and on those areas of greatest risk. For those involved in repeat or deliberate non-compliance, we enforce criminal sanctions to deter fraudulent behaviour.

Did you know?

In 2005-2006, we obtained convictions in 94% of the cases we prosecuted for tax evasion or fraud, demonstrating the effectiveness of our risk approach.

Figure 2: Tax Returns Filed On Time 2005-2006



* Corporations are defined as taxable incorporated businesses.

2.4 Services to Taxpayers and Benefit Recipients

Taxpayers and benefit recipients are the focus of our service efforts. We are committed to providing taxpayers and benefit recipients with timely and accessible services, and the information and tools they need to comply with their tax and benefit obligations.

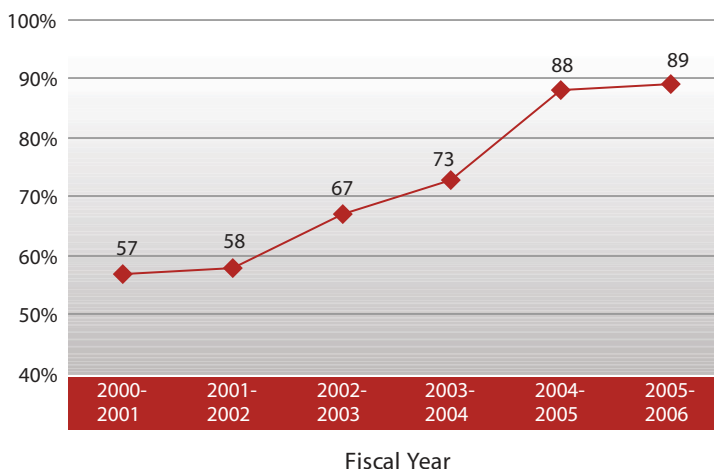
Service Standards

Our service standards are a reflection of our commitment to citizen-centred service delivery. They reflect our effort to make significant, quantifiable improvements in taxpayers' and benefit recipients' satisfaction with our services.

At the CRA, we have 43 service standards that we use to monitor the delivery of our core business to taxpayers and benefit recipients. These standards state the level of service that individuals can reasonably expect from us under normal circumstances. Some of the service standards that we monitor include our response time to telephone and written enquiries, and the amount of time it takes us to process returns (for example, T1, T2, T3, and GST/HST returns).

Over the past five years, we have steadily improved our level of service against our standards. These results are reported publicly in our Annual report (cra-arc.gc.ca/agency/menu-e.html). In 2005-2006, we met our service standards 89% of the time, an increase of 32% from 2000-2001 (see Figure 3 below). We will continue building on these positive results by working to make further improvements in the services we provide to taxpayers and benefit recipients.

Figure 3: CRA Service Standards:
Percentage of Targets "Met" and "Mostly Met"





Improving Service Delivery and Accessibility

We play a leadership role in delivering electronic services to taxpayers and benefit recipients, making it easier for them to comply with their obligations and receive their entitlements.

Our e-services enable Canadians to file income taxes electronically using one of three e-filing options: TELEFILE, EFILE, or NETFILE.

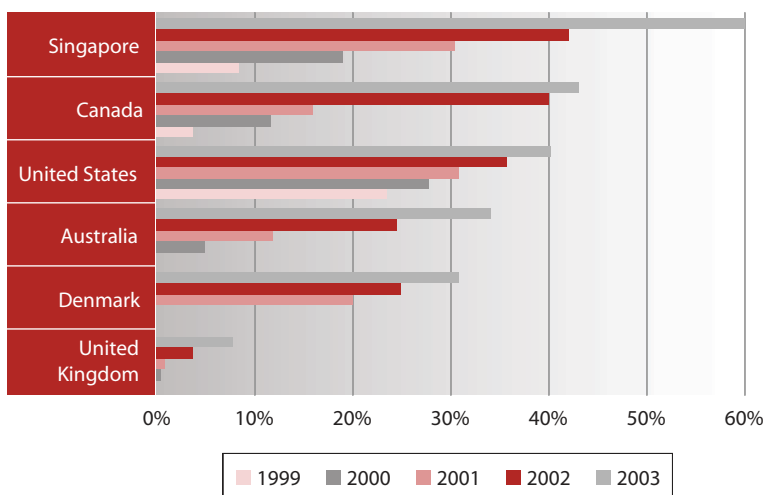
According to Accenture's 2004 report *eGovernment Leadership: High Performance, Maximum Value*, approximately 43% of

personal income tax returns filed in Canada during 2003 used our automated electronic filing system. This result places us ahead of the United States and second only to Singapore in this regard (see Figure 4 below).

Did you know?

In 2005-2006, 49% of Canadians filed their personal income tax returns electronically.

Figure 4: Take-up of Personal Income Tax Filing Online



Source: Accenture, *eGovernment Leadership: High Performance, Maximum Value*, 2004.

Note: the data in this graph is derived from the latest international comparison conducted by Accenture on e-filing of personal income taxes.

Our e-services also make it possible for taxpayers and benefit recipients to access information and conduct business with us seven days a week. For example, our online service My Account enables Canadians to view specific information related to their income tax returns, Canada Child Tax Benefit, GST/HST credit, and related provincial and territorial benefit programs from their own home or office. In 2004, there were more than 2.2 million log-ins to the My Account service. A client survey completed in October 2005 showed that more than 80% of users were satisfied with the service.

Improving Electronic Services

We will continue to make improvements to our e-services offerings by:

- modernizing our systems to make them more effective and responsive;
- establishing My Business Account and enhancing Internet services through our My Account portal;
- developing a Web site that offers customized, multi-jurisdictional, and secure online services to businesses; and
- developing an Internet portal that allows tax professionals to manage their clients' accounts online.

Conclusion

The Agency plays a critical role in securing Canada's fiscal and social foundations. Through our administration of tax and benefit programs, we protect the revenue base and enable governments to provide the programs and services that improve the quality of life of Canadians.

Our agency status has provided a foundation from which we can administer tax and benefit programs in a responsive manner. This has allowed us to provide better services to Canadians and our clients. It has also enabled us to become a more efficient and effective organization with stronger partnerships with our clients.

We are respected for our innovation in administering high-quality and affordable programs. Our central role in administering tax and benefit programs will require us to continue to maintain the trust of Canadians. We recognize that the high levels of voluntary compliance within our tax system are rooted in the confidence that Canadians have in our transparency, accountability, and integrity.

We believe that pursuing our vision, Agency 2010, will enable us to fully realize the objectives established for us in 1999. Our work in pursuit of this vision will benefit clients, taxpayers, and benefit recipients. Clients will enjoy lower administration costs and higher rates of compliance. Taxpayers will receive more comprehensive, better-integrated services that are simpler for them to use while lessening their compliance burden. Benefit recipients will receive timely and accurate payments. In short, both government organizations and Canadians will benefit.

Appendix



Federal Programs Delivered by the CRA as of April 1, 2006

Federal Organization	Program Description
• Agriculture and Agri-Food Canada	• Refund Set-Off
• Atlantic Canada Opportunities Agency	• Refund Set-Off
• Business Development Bank of Canada	• Refund Set-Off
• Canada Border Services Agency	• Provision of information technology services and other corporate services, joint delivery of programs, and management of real property at land border crossings.
• Canada Economic Development	• Refund-Set-Off
• Canadian Heritage and the Canadian Cultural Property Export Review Board	• Canadian content audits of Canadian film or video productions for which an application for certification has been submitted to Canadian Heritage.
• Canadian Mortgage and Housing Corporation	• Refund Set-Off
• Canadian Transportation Agency	• Refund Set-Off
• Citizenship and Immigration Canada	• Refund Set-Off
• Foreign Affairs and International Trade Canada	• Refund Set-Off
• Department of Finance Canada	• Energy Cost Benefit
• Department of Justice Canada	<ul style="list-style-type: none"> • Release of taxpayer information and of garnishable moneys payable by the CRA to Justice for purposes of the <i>Family Orders and Agreements Enforcement Assistance Act</i>. • Refund Set-Off
• National Defence	• Refund Set-Off
• Entreprise Cape Breton Corporation	• Refund Set-Off
• Fisheries and Oceans Canada	• Refund Set-Off
• Industry Canada	• Refund Set-Off
• National Capital Commission	• Refund Set-Off
• National Parole Board	• Refund Set-Off
• Public Safety and Emergency Preparedness Canada	• Refund Set-Off
• Public Works and Government Services Canada (PWGSC)	• The CRA and PWGSC exchange business registration information for the purposes of the Supplier Registration Information (SRI) Service. The SRI is linked to the CRA's National Business Registry system for the purpose of assigning a Procurement Business Number to eligible clients.
• Royal Canadian Mounted Police	• Refund Set-Off
• Human Resources and Social Development Canada and the Canada Employment Insurance Commission	<ul style="list-style-type: none"> • The CRA administers Part I of the <i>Canada Pension Plan</i> and Parts IV and VII of the <i>Employment Insurance Act</i>. HRSDC has overall financial responsibility. • Refund Set-Off
• Transport Canada	• Refund Set-Off
• Western Economic Diversification Canada	• Refund Set-Off

Provincial and Territorial Programs and Income Tax Credits Administered by the CRA as of April 1, 2006

Alberta		
Programs	Tax Credits	
<ul style="list-style-type: none"> Individual income tax Alberta Family Employment Tax Credit Refund Set-Off Program 	<ul style="list-style-type: none"> Adoption expenses tax credit Political contribution tax credit Provincial foreign tax credit Royalty tax rebate 	
British Columbia		
Programs	Tax Credits	
<ul style="list-style-type: none"> Individual income tax Corporate income tax BC Family Bonus BC Earned Income Benefit Refund Set-Off Program 	<ul style="list-style-type: none"> BC tax reduction Book publishing tax credit Employee share ownership plan tax credit Employee venture capital corporation tax credit Film and television tax credit Logging tax credit Manufacturing and processing investment tax credit Mining exploration tax credit Mining flow-through share tax credit Political contribution tax credit 	<ul style="list-style-type: none"> Production services tax credit Provincial foreign tax credit Qualifying environmental trust tax credit Royalty and deemed income rebate Sales tax credit Scientific research and experimental development tax credit Two-year tax holiday for new small businesses Venture capital tax credit
Manitoba		
Programs	Tax Credits	
<ul style="list-style-type: none"> Individual income tax Corporate income tax Refund Set-Off Program 	<ul style="list-style-type: none"> Adoption expenses tax credit Co-operative education tax credit Co-operative graduates hiring incentive tax credit Community enterprise development tax credit Education property tax credit Equity tax credit Family tax reduction Film and video production tax credit Labour-sponsored funds tax credit Learning tax credit 	<ul style="list-style-type: none"> Manufacturing investment tax credit Manufacturing and processing tax credit Mineral exploration tax credit Odour control tax credit Personal tax credit Political contribution tax credit Provincial foreign tax credit Research and development tax credit School tax credit for homeowners



New Brunswick	
Programs	Tax Credits
<ul style="list-style-type: none"> • Individual income tax • Corporate income tax • Harmonized sales tax • Corporate capital tax • New Brunswick Child Tax Benefit and Working Income Supplement 	<ul style="list-style-type: none"> • Film tax credit • Labour-sponsored venture capital fund tax credit • Low-income tax reduction • Political contribution tax credit • Provincial foreign tax credit • Research and development tax credit (non-refundable) • Research and development tax credit (refundable) • Small business investor tax credit
Newfoundland and Labrador	
Programs	Tax Credits
<ul style="list-style-type: none"> • Individual income tax • Corporate income tax • Harmonized sales tax • Newfoundland and Labrador Child Benefit • Newfoundland and Labrador Seniors' Benefit • Newfoundland and Labrador Harmonized Sales Tax Credit 	<ul style="list-style-type: none"> • Adoption expenses tax credit • Direct equity tax credit • Film and video industry tax credit • Labour-sponsored venture capital tax credit • Low income tax reduction • Manufacturing and processing profits tax credit • Political contribution tax credit • Provincial foreign tax credit • Scientific research and experimental development tax credit • Small business corporate income tax holiday • Student loan tax credit
Northwest Territories	
Programs	Tax Credits
<ul style="list-style-type: none"> • Individual income tax • Corporate income tax • Northwest Territories Child Benefit • Territorial Workers' Supplement • Refund Set-Off Program 	<ul style="list-style-type: none"> • Cost-of-living tax credit • Investment tax credit • Political contribution tax credit • Risk capital investment tax credit • Territorial foreign tax credit

Nova Scotia		
Programs	Tax Credits	
<ul style="list-style-type: none"> Individual income tax Corporate income tax Harmonized sales tax Corporate capital tax Nova Scotia Child Benefit Nova Scotia Taxpayer Refund Program Workers' Compensation Program payment processing Nova Scotia First Time Home Buyers HST Rebate Refund Set-Off Program 	<ul style="list-style-type: none"> Corporate tax reduction for new small businesses Energy efficiency tax credit Equity tax credit Film tax credit Home ownership savings plan tax credit ISO 9000 certification tax credit Labour-sponsored venture capital tax credit Low income tax reduction Manufacturing and processing investment tax credit Political contribution tax credit Post-secondary graduate tax credit Prospectus tax credit Provincial foreign tax credit Research and development tax credit Sport and recreational expenses for children non-refundable tax credit 	
Nunavut		
Programs	Tax Credits	
<ul style="list-style-type: none"> Individual income tax Corporate income tax Nunavut Child Benefit Territorial Workers' Supplement 	<ul style="list-style-type: none"> Cost-of-living tax credit Investment tax credit Political contribution tax credit Risk capital investment tax credit Territorial foreign tax credit 	
Ontario		
Programs	Tax Credits	
<ul style="list-style-type: none"> Individual income tax Opportunities Fund Refund Set-Off Program 	<ul style="list-style-type: none"> Adoption expenses tax credit Environmental trust tax credit Home ownership savings plan tax credit Labour-sponsored investment fund and employee ownership tax credit Ontario focused flow-through share tax credit 	<ul style="list-style-type: none"> Ontario tax reduction Political contribution tax credit Property and sales tax credits Provincial foreign tax credit Tax credits for self-employed individuals (seven tax credits in total)
Prince Edward Island		
Programs	Tax Credits	
<ul style="list-style-type: none"> Individual income tax Corporate income tax 	<ul style="list-style-type: none"> Corporate investment tax credit Low income tax reduction Manufacturing and processing profits tax credit 	<ul style="list-style-type: none"> Political contribution tax credit Provincial foreign tax credit Teacher school supply tax credit
Québec		
Programs		
<ul style="list-style-type: none"> Visitor Rebate Program 		



Saskatchewan		
Programs	Tax Credits	
<ul style="list-style-type: none"> • Individual income tax • Corporate income tax • Saskatchewan Child Benefit • Saskatchewan Sales Tax Credit • Refund Set-Off Program 	<ul style="list-style-type: none"> • Dependent child tax credit • Employees' tool tax credit • Film employment tax credit • Labour-sponsored venture capital tax credit • Manufacturing and processing investment tax credit • Manufacturing and processing profits tax reduction • Manufacturing and processing tax credit • Mineral exploration tax credit 	<ul style="list-style-type: none"> • Political contribution tax credit • Post-secondary graduate tax credit • Provincial foreign tax credit • Qualifying environmental trust tax credit • Research and development tax credit • Royalty tax rebate • Saskatchewan farm and small business capital gains tax credit • Senior supplementary credit
Yukon		
Programs	Tax Credits	
<ul style="list-style-type: none"> • Individual income tax • Corporate income tax • Yukon Child Benefit 	<ul style="list-style-type: none"> • Fireweed fund tax credit • Low-income family tax credit • Manufacturing and processing profits tax credit • Mineral exploration tax credit • Political contribution tax credit 	<ul style="list-style-type: none"> • Research and development tax credit • Small business investment tax credit • Territorial foreign tax credit • Yukon First Nations income tax credit

First Nations Government Programs Administered by the CRA as of April 1, 2006

First Nations Government	Program Description
• Champagne and Aishihik First Nation, YK	• Collection of personal income taxes • Collection of First Nations GST
• Little Salmon/Carmacks First Nation, YK	• Collection of personal income taxes • Collection of First Nations GST
• Nacho Nyak Dun First Nation, YK	• Collection of personal income taxes • Collection of First Nations GST
• Selkirk First Nation, YK	• Collection of personal income taxes • Collection of First Nations GST
• Teslin Tlingit Council, YK	• Collection of personal income taxes • Collection of First Nations GST
• Tr'ondek Hwech'in First Nation, YK	• Collection of personal income taxes • Collection of First Nations GST
• Vuntut Gwitchin First Nation, YK	• Collection of personal income taxes • Collection of First Nations GST
• Ta'an Kwach'an Council, YK	• Collection of personal income taxes • Collection of First Nations GST
• Kluane First Nation, YK	• Collection of personal income taxes • Collection of First Nations GST
• Tlicho First Nation, NTW	• Collection of personal income taxes • Collection of First Nations GST
• Nunatsiavut government (Labrador Inuit Association), Newfoundland and Labrador	• Collection of personal income taxes
• Adams Lake First Nation, BC	• Collection of First Nations Sales Tax
• Buffalo Point First Nation, MB	• Collection of First Nations Sales Tax
• Chemainus First Nation, BC	• Collection of First Nations Sales Tax
• Cowichan First Nation, BC	• Collection of First Nations Sales Tax
• Kamloops First Nation, BC	• Collection of First Nations Sales Tax
• Shuswap First Nation, BC	• Collection of First Nations Sales Tax
• Sliammon First Nation, BC	• Collection of First Nations Sales Tax
• Tzeachten First Nation, BC	• Collection of First Nations Sales Tax
• Westbank First Nation, BC	• Collection of First Nations Sales Tax
• Whitecap Dakota First Nation, SK	• Collection of First Nations Sales Tax