



CPA CANADA AND CANADA REVENUE AGENCY A NEW MODEL FOR COLLABORATION

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CPA

CHARTERED
PROFESSIONAL
ACCOUNTANTS
CANADA

COMPTABLES
PROFESSIONNELS
AGRÉÉS
CANADA

Our Role in Tax Administration

Our Mission:

- To promote CPAs as leaders in providing tax services and tax system oversight leadership

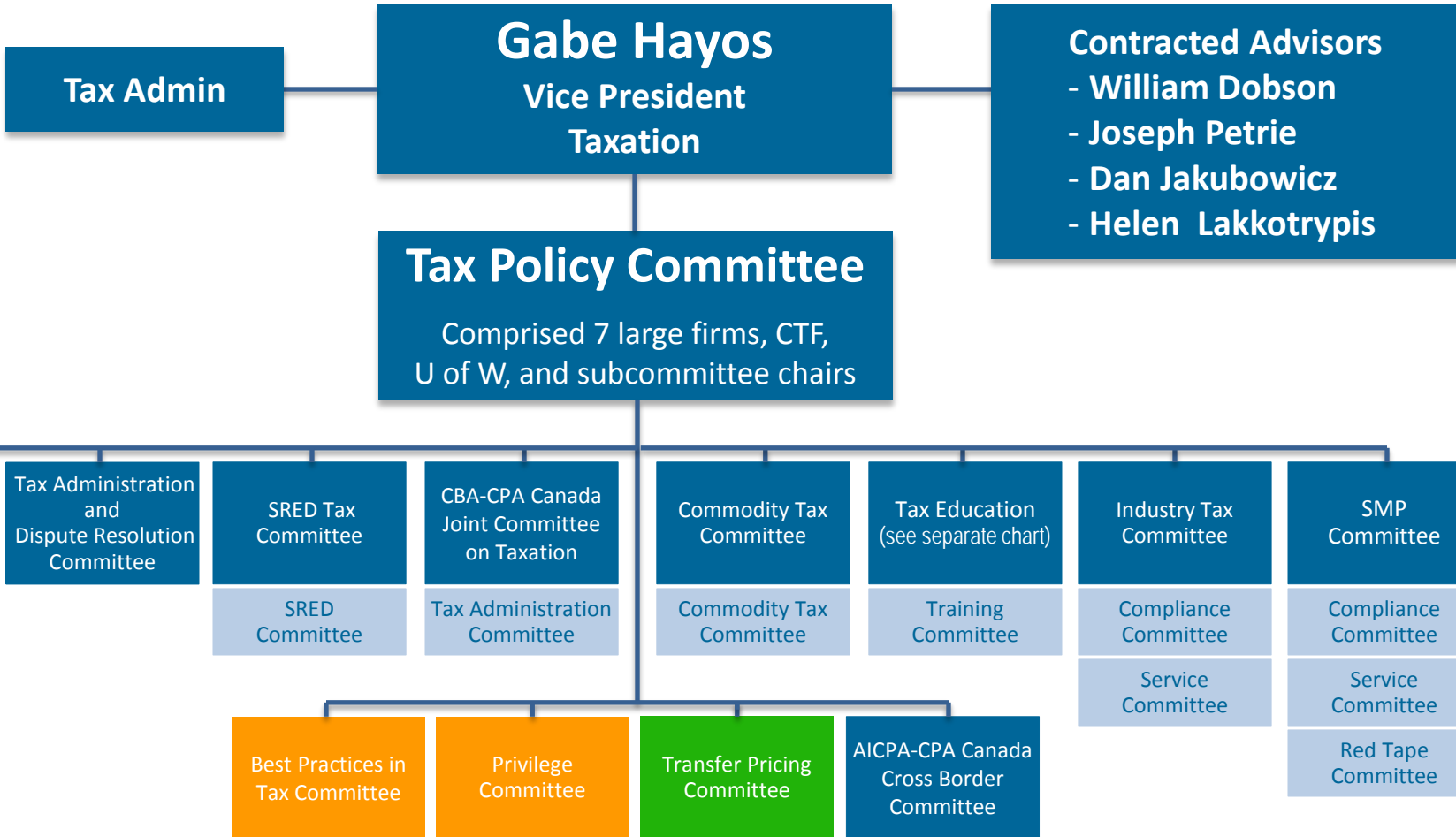
A Balanced Objective:

- To assist CRA in creating a more effective and efficient tax administration system in the public interest as a trusted and influential stakeholder

The Critical Success Factor

- Development of an ongoing relationship with Canada Revenue Agency (CRA)

CPA Canada Tax Group Structure



- Project Committee
- Proposed Standing Committee
- Existing Standing Committee
- CPA Canada and CRA New Collaboration Model

New Developments at CRA

- The Beginning: CRA Vision 2020
- Innovative New Methods Internationally
 - On line filing, paying and assessing functionality
 - Non-audit compliance initiatives
 - Engagement of tax intermediaries in tax administration
- Canadian Opportunity: A Consolidated Accounting Profession

New CRA Relationship Management Model

- The Objective
 - Increase Collaboration with new CPA Canada
- Canada Revenue Agency Yesterday
 - A very large decentralized organization
 - Major branches operate as silo structures
 - No organizational structure to support collaborative activities
- Canada Revenue Agency Tomorrow
 - Interactive Governance Committees for major components of CPA Canada and CRA operations
 - Link between Governance Committees and existing CPA Canada Tax Committee structure.
 - Access to accountable CRA officials – Director Generals

Governance Structure

Commissioner

Oversight Executives
DAC – CPB
DG - LPRAB

Service

Compliance

**Tax
Administration**

SRED

GST/HST

Red Tape

Training

Key Officials

Commissioner CRA	Senior Management	President CPA Canada
DAC, CPB Director-General ITRD		Vice-President Tax CPA Canada Support
CRA Chair	Committee	CPA Canada Chair
Donna May	Service	Bruce Ball
Susan Betts	Compliance	Murray Mikulak
Mickey Sarazin	Tax Administration	Janice Russell/ Mitch Sherman
Lucie Bergevin	SRED	Albert De Luca
Danielle Laflèche/ Jim Gauvreau	Commodity Tax	John Bain
Mickey Sarazin	Red Tape	Denis St. Pierre
Lisa Anawati	Training	Vivian Leung

Governance Operations

- Each CPA Committee deals with a particular CRA Directorate
 - Industry-International and Large Business Audit Directorate
 - Small and Medium-Small and Medium Audit Directorate
 - Commodity Tax-GST-HST Audit and Rulings Directorate
 - Joint Committee-Income Tax Rulings Directorate
 - SRED-SRED Directorate
- Issues of national interest will be tabled for discussion
- Appropriate CRA and CPA Canada officials will discuss issues to try to find solutions
- Key issues and solutions will be shared with CRA and CPA senior officials

Committee Focus

Service Committee

- New and revised returns and publications
- Electronic service enhancement
- Proposed changes to front-end non audit compliance programs
- Issues related to day to day operations

Committee Focus

Compliance Committee

- Effective resolution of disputes with taxpayers
- Quality of CRA audit processes and ideas on improvements
- General risk assessment tools
- Maintenance of required technical capacity

Committee Focus

Tax Administration Committee

- Problematic technical issues and availability of administrative fixes
- Identify non-administrative solutions
- Availability of technical information

Committee Focus

SRED Committee

- Introduction of new annual symposium
- Improvements to SRED audit processes
- Problematic administrative policies
- Process for addressing disputes

Committee Focus

Commodity Tax

- Pre-assessment claims processing
- Quality of CRA audit processes
- Maintenance of required technical capacity
- Problematic technical issues and availability of administrative fixes
- Identify possible non-administrative solutions
- Availability of technical information
- CRA-MRQ Consistency

Committee Focus

Red Tape Committee

- Survey members for sources of red tape and share solution ideas
- Provide input on key red tape issues:
 - Timely information
 - Information availability and clarity
 - Effective communication for taxpayers
 - Online services

Committee Focus

Training and Learning Committee

- Identify CRA training and learning needs
- Consider opportunity to lever CPA Canada expertise
 - Webinars
 - Online, “at your own pace” courses
 - Speciality technical material
 - Participation in CPA established course offerings

Appeals Advisory Committee

In addition to existing Framework the Appeals Advisory Committee will continue to work with the Assistant Commissioner of Appeals to:

Provide input on:

- Appeals case backlog
- Independence and impartiality
- Settling disagreements
- Operational irritants

Critical Success Factors

- Top down commitment by CPA Canada and CRA
- Accountability for results
- Participants willingness to find effective solutions
- Effective changes resulting from discussions
- CPA Canada's influence on members' tax practices
- Development of professional relationships

Conclusion

- This major undertaking supports our commitment to the public interest and recognizes our profession's importance to the administration of Canada's tax system. Together, we can make a big difference.

Wrap-up

Questions?