



Canada Revenue
Agency

Agence du revenu
du Canada



2023 to 2027
Departmental Sustainable
Development Strategy
Canada Revenue Agency

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Executive Summary

The Canada Revenue Agency (CRA) is committed to supporting the government in delivering the United Nations sustainable development goals (SDG). The CRA plays an important function in the Government of Canada to ensure everyone pays their fair share of taxes and Canadians receive benefits and credits designed to support them, which contributes to the ongoing economic and social well-being of Canadians.

The CRA has delivered on its sustainable development commitments since its first strategy in 1997 and intends to continue to deliver on its commitments. This strategy marks that CRA's 9th Departmental Sustainable Development Strategy (DSDS). From our previous 2020 to 2023 DSDS, the CRA has met, and exceeded many of its performance indicators and is on track to meet our longer-term goals (such as transforming our vehicle fleet to zero-emission vehicles). We realized environmental gains from having worked virtually throughout the COVID-19 Pandemic, which we will seek to consolidate. The CRA endeavours to continue improving our performance results in this DSDS.

The 2022 to 2026 Federal Sustainable Development Strategy (FSDS) has an expanded scope that encompasses all three dimensions of sustainable development – social, economic and environmental. In support of the expanded scope, the CRA has included new economic and social commitments in its DSDS, while updating and adding new commitments for the environmental dimension. The CRA supports the following Sustainable Development Goals (SDGs):

- No Poverty (SDG 1): Reduce poverty in Canada in all its forms
- Reduced Inequalities (SDG 10): Advance reconciliation with Indigenous Peoples and take action to reduce inequality
- Responsible Consumption and Production (SDG 12): Reduce waste and transition to zero-emission vehicles
- Climate Action (SDG 13): Take action on climate change and its impacts

The CRA recognizes the impact it has in the communities in which our employees live and work, and is taking important steps to continue to adapt to climate change, reduce our greenhouse gas emissions related to business air travel and our vehicle fleet, procure our products and services in an environmental and social responsible manner, reduce paper consumption, and promote sustainable practices.

This CRA DSDS contributes to the federal environmental goals, to target net-zero emissions by 2050, and includes social and economic goals to reduce poverty and inequality, and advance reconciliation with Indigenous Peoples.



Introduction to the Departmental Sustainable Development Strategy (DSDS)

The [Federal Sustainable Development Strategy \(FSDS\)](#) presents the Government of Canada's sustainable development goals and targets, as required by the [Federal Sustainable Development Act](#). This is the first FSDS to be framed using the 17 Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda and provides a balanced view of the environmental, social and economic dimensions of sustainable development.

In keeping with the spirit of the Act, to make decision-making related to sustainable development more transparent and accountable to Parliament, the CRA supports the goals established in the FSDS through the activities described in this DSDS.

The [Federal Sustainable Development Act](#) also sets out [seven principles](#) that must be considered in the development of the FSDS as well as DSDSs. These basic principles have been considered and incorporated in the CRA's DSDS.

In order to promote coordinated action on sustainable development across the Government of Canada, this departmental strategy integrates efforts to advance Canada's implementation of the 2030 Agenda National Strategy, supported by the Global Indicator Framework (GIF) and Canadian Indicator Framework (CIF) targets and indicators. The strategy also captures SDG initiatives that fall outside the scope of the FSDS to inform the development of Canada's Annual Report on the 2030 Agenda and the SDGs.

The Canada Revenue Agency's Sustainable Development Vision

The CRA's sustainable development (SD) vision is to be a world-class organization by integrating environmental, economic, and social SD considerations into our operations to deliver quality programs and services to Canadians in a sustainable and timely manner.

The CRA pursues SD within the context of our corporate mandate to administer taxes, benefits, and related programs to Canadians. The CRA is committed to contributing to the economic and social well-being of Canadians in a way that meets the needs of the present without compromising the ability of future generations to meet their own needs.

The CRA is committed to fostering an environment that supports accessibility, well-being, advancing equity, diversity, and inclusion in the workplace. This will help ensure the CRA continues to provide excellent service to the public by ensuring all Canadian perspectives are represented within the CRA.

To reduce the environmental impacts of paper use, the CRA will accelerate digital transformation of its programs and services, and will take new measures to improve efficiency and fairness of Canada's tax and benefit system.

The CRA administers benefits and credits on behalf of the federal government and provinces and territories that contribute to the economic and social well-being of Canadians. To ensure that all Canadians, especially hard-to-reach populations, receive the benefits and credits designed to help them, the CRA commits to the accessibility of its services and communication.

In support of the FSDS, the CRA is dedicated to environmental, economic and social commitments in our DSDS to achieve a sustainable future for all Canadians.

Listening to Canadians

As required by the Federal Sustainable Development Act, the CRA has taken into account comments on the draft 2022-2026 FSDS made during the public consultation held from March 11 to July 9, 2022.

During the public consultation, more than 700 comments were received from a broad range of stakeholders, including governments, Indigenous organizations, non-governmental organizations, academics, businesses, and individual Canadians in different age groups and of various backgrounds. The draft FSDS was also shared with the appropriate committee of each House of Parliament, the Commissioner of the Environment and Sustainable Development, and the Sustainable Development Advisory Council for their review and comment.

What We Heard

Across the submissions received, the CRA identified sustainable development priorities and issues that affect us. The feedback from consultations highlighted concerns about the lack of poverty-related solutions, particularly access to affordable housing. Emphasis was also placed on the importance of providing accessible services to rural, remote and Indigenous communities.

What We Did

The CRA took the above-mentioned key priorities and issues into consideration in this DSDS. The CRA examined concerns from Canadians and identified SD issues that align with the CRA's mandate for inclusion into the DSDS.

In order to reduce poverty, the CRA administers many benefits, such as the Canada Workers Benefit (CWB), which provides tax relief for eligible low-income individuals and families that are in the workforce. Other benefits include the Canada Child Benefit (CCB), Canada Dental Benefit, and the one-time top-up to the Canada Housing Benefit, which helped low-income renters with the cost of renting. In July 2023, the CRA issued a new one-time Grocery Rebate financial support payment measure to help those most affected by inflation. In addition the CRA issues a Climate action incentive payment (CAIP) which is a tax-free amount paid to help individuals and families offset the cost of the federal pollution pricing, available to residents of Alberta, Saskatchewan, Manitoba and Ontario.

The CRA improved our communications and outreach strategies. This included translating communications products in various languages to enhance comprehension and usability among vulnerable populations, particularly newcomers and Indigenous Peoples. The CRA also supports territorial residents and remote Indigenous communities through benefits outreach activities, dedicated contact centre support telephone lines, and Northern Service Centres. Additionally, the CRA will enhance

services for vulnerable individuals by leveraging digital platforms to expand the reach of program messaging.

Please find more information on the FSDS public consultation and its results in the [FSDS Consultation Report](#).

The Canada Revenue Agency's Commitments

In order to support the FSDS expanded scope regarding the three dimensions of sustainable development – social, economic and environmental, the CRA has committed to support the following SDGs:

- No Poverty (SDG 1): Reduce poverty in Canada in all its forms
- Reduced Inequalities (SDG 10): Advance reconciliation with Indigenous Peoples and take action to reduce inequality
- Responsible Consumption and Production (SDG 12): Reduce waste and transition to zero-emission vehicles
- Climate Action (SDG 13): Take action on climate change and its impacts

This section highlights the CRA's sustainable development commitments to support the SDGs. Below are notes on reading the SDG tables:

Implementation Strategy: Indicates the high-level sustainable development actions identified from the 2022 to 2026 FSDS that the Government of Canada (GC) is taking or plans to take during the FSDS cycle to support the 2030 Agenda. The CRA is not a lead on any GC implementation strategies. However, the CRA supports the GC implementation strategies identified, goals and targets set out by the government.

Departmental Action: The CRA actions (or activities) that directly support the FSDS goal and/or target and GC implementation strategies.

Program: Identifies the corresponding Program within the CRA's program inventory, internal services, and Departmental Results Framework to support the CRA's actions, and is also used to describe a service, initiative or activity.

Performance Indicator/Starting Point/Target: Details on the measurement of performance and expected results.

Goal 1: Reduce poverty in Canada in all its forms

Target theme: Poverty Reduction

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada’s 2030 agenda national strategy and SDGs
<p>Make investments to reduce poverty</p>	<p>Ensure timely processing of digital and paper Canada child benefit (CCB) applications.</p> <p>The CCB is a tax-free monthly payment made to eligible families to help with the cost of raising children under 18 years of age. The CCB is an income support program for Canadian families implemented to eradicate child poverty in Canada</p> <p>Program: Canada Child Benefit</p>	<p>Performance Indicator: Percentage of notices and payments issued to CCB recipients:</p> <ul style="list-style-type: none"> • within eight weeks – digital, or • within eleven weeks – paper, of receiving recipient’s CCB application. <p>Starting point: 2023 to 2024 will be the base year.</p> <p>Target: Meet standard 95% of the time.</p>	<p>Supports poverty reduction in Canada in all its forms.</p>

2023 to 2027 Departmental Sustainable Development Strategy

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Make investments to reduce poverty</p>	<p>Ensure recipients obtain the support and information they need to receive the CCB in a timely manner, and to know the avenues of redress when they disagree with a decision on their benefit eligibility.</p> <p>Program: Canada Child Benefit</p>	<p>Performance indicator: Percentage of respondents satisfied with overall benefits experience.</p> <p>Starting point: 2023 to 2024 will be the benefit year.</p> <p>Target: 75% respondent satisfaction on annual survey.</p>	<p>The survey serves as a gauge of the effectiveness of CRA's program delivery of the CCB.</p>
<p>Make investments to reduce poverty</p>	<p>Continue to collaborate with community organizations to support free volunteer-based tax preparation clinics for individuals with a modest income and simple tax situation.</p> <p>Program: Community Volunteer Income Tax Program (CVITP)</p>	<p>Performance indicator:</p> <ul style="list-style-type: none"> • Number of tax filer individuals helped • Number of returns completed <p>Starting point: 2022 to 2023 will be the baseline year.</p> <p>Target: Help 690,800 tax filer individuals for the 2023 tax year.</p>	<p>These clinics help eligible individuals file their tax returns to access benefits and other eligible credits. The CVITP works to reduce and prevent barriers for individuals to file a return, including the cost of engaging tax preparation assistance, limited financial and technological literacy, the perception that filing is complicated, and not wanting to make an error on a tax return.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Make investments to reduce poverty</p>	<p>The Benefits Outreach Program (BOP) aims to ensure the vulnerable segments of Canada's population (adults 65 and over, housing insecure individuals, Indigenous peoples, modest-income individuals, newcomers, persons with disabilities, and students) are provided with information about the benefits and credits to which they are entitled, and are aware of the support available to help them file their tax returns.</p> <p>Program: Benefits Outreach Program</p>	<p>Performance indicator:</p> <ul style="list-style-type: none"> • Page analytics • Level of participant awareness • Survey/satisfaction poll results • Number of people helped <p>Starting point: 2023 to 2024 will be the base year.</p> <p>Targets:</p> <p>Maintain page analytics.</p> <p>Maintain 77% average on level of participant awareness.</p> <p>Maintain survey/ satisfaction polls on number of people helped (rolled up with regular outreach numbers).</p>	<p>To help ensure vulnerable Canadians have the information and support they need to access the benefits and credits to which they are entitled.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Make investments to reduce poverty</p>	<p>Contact Canadians with lower income who are potentially eligible for tax benefits but have not yet filed an Income Tax and Benefit Return. This provides an opportunity to reach a segment of the Canadian population that is not usually targeted by Non-Filer Program strategies due to low or no tax recovery potential with a positive and service-oriented message to promote the benefits of filing, rather than the traditional compliance approach.</p> <p>Program: Non-Filer Benefit Letter Program</p>	<p>Performance indicator: Percent (%) of taxpayers (benefit recipients) who filed as a result of targeted CRA Non-Filer Benefit Letters issued.</p> <p>Starting point: The Non-Filer Benefit Letter initiative was launched for the 2016 tax year with 260,061 letters issued to taxpayers in which 21,532 (8.2%) taxpayers filed after the letter was issued.</p> <p>Target: Annual 10% taxpayer filings.</p>	<p>The Non-Filer Benefit Letter Program encourages lower income non-filers identified as “potentially entitled to benefits and credits” to file an Income Tax and Benefit Return so that they may receive benefits and credits to which they may be entitled. This helps more lower income Canadians, which supports the federal government’s poverty reduction goal and target.</p>

Goal 10: Advance reconciliation with Indigenous Peoples and take action to reduce inequality

Target theme: Advancing reconciliation with First Nations, Inuit, and the Métis communities

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Implement the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i></p>	<p>Develop the CRA's Indigenous Strategy (IS) 2024 to 2027 to include initiatives that directly contribute to the implementation of the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i> (UNDA).</p> <p>Include initiatives that support economic development and entrepreneurship in Indigenous communities. Provide clear information and services adapted to the needs of Indigenous entrepreneurs and businesses to facilitate registration, filing and to meet other reporting requirements.</p> <p>Program: Internal services</p>	<p>Performance indicator: Publish annual progress reports and track progress on the delivery of the CRA's IS 2024 to 2027.</p> <p>Starting point: Final results of the CRA's Indigenous Portfolio Action Plan 2021-2024 (as of 31 March 2024).</p> <p>Target: Develop the CRA's IS 2024 to 2027 and publish the annual progress reports by each summer starting, 2025 to 2027.</p> <p>Please note, the CRA's Indigenous Portfolio Action Plan 2021 to 2024, will transition to the CRA's Indigenous Strategy 2024 to 2027.</p>	<p>The development and implementation of the CRA's IS 2024 to 2027 will contribute to the implementation of the UNDA and advance reconciliation.</p> <p>The annual progress reports for the Strategy will provide updates on the CRA's contribution to implement the UNDA to the Department of Justice for inclusion in the Government of Canada's annual progress report.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Implement the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i></p>	<p>Reach out to Indigenous communities via the CVITP to assist and promote benefits and credits entitlements.</p> <p>Program: CVITP</p>	<p>Performance indicator: Number of Indigenous communities with CVITP clinics</p> <p>Starting point: 2022 to 2023 will be the baseline year.</p> <p>Target: Reach out to 407 CVITP organizations serving Indigenous communities.</p> <p>Please note, some of the organizations may serve Indigenous communities, but may not be registered in Indigenous communities.</p>	<p>To help ensure vulnerable Canadians have the information and support they need to access the benefits and credits to which they are entitled. The Benefits Outreach Program aims to ensure the vulnerable segments of Canada's population are provided with information about the benefits and credits to which they are entitled, and are aware of the support available to help them file their tax returns.</p>

Target theme: Taking action on inequality

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada’s 2030 agenda national strategy and SDGs
<p>Foster diversity, inclusion and accessibility in the federal public service</p>	<p>Every 3 years, create a three-year accessibility plan (in consultation with persons with disabilities) that establishes how the CRA will identify, remove and prevent barriers to accessibility in the workplace, and in the delivery of programs and services to Canadians, with the goal of becoming barrier-free by 2040.</p> <p>Identify, eliminate and prevent barriers, and assist:</p> <p>Potential candidates and current employees of the CRA to have equal access to employment opportunities.</p> <p>Taxpayers and benefit recipients to have barrier-free access to ensure they are able to receive their tax deductions and benefit entitlements.</p> <p>Publish an annual Progress Report that describes how the</p>	<p>Performance indicator: Develop accessibility plans to address accessibility barriers, followed by progress reports that track progress on the CRA’s commitments.</p> <p>Starting point: December 20, 2022 – Published first accessibility plan (2023 to 2025), identified 23 barriers and 42 action items to remove and prevent barriers over the next three years.*</p> <p>*Establish a three-year planning and reporting cycle:</p> <p>Year one – publish the plan</p> <p>Year two – publish a progress report on the implementation of the accessibility plan, including information on feedback received and on how that feedback has been taken into consideration.</p> <p>Year three – publish a progress report</p>	<p>The CRA Accessibility Plan identifies and takes action on inequalities for persons with disabilities to remove barriers preventing their full and active participation thereby improving social and economic situation for persons with disabilities.</p>

2023 to 2027 Departmental Sustainable Development Strategy

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
	<p>CRA is increasing transparency on and accountability to its accessibility and inclusion commitments.</p> <p>Overall goal – Build expertise, understanding, and respect, reduce the stigma related to accessibility and persons with disabilities, and confirm the CRA's adherence to the Accessible Canada Act</p> <p>Program: Internal services</p>	<p>Year four – publish an updated plan</p> <p>Repeat (publish progress reports in the fifth and sixth years, and update plan in the seventh and subsequent years).</p> <p>Target: Develop and publish two Accessibility Plans and four Progress Reports by December 20, 2027.</p>	

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Foster diversity, inclusion and accessibility in the federal public service</p>	<p>Implement the Many Voices One Mind: a Pathway to Reconciliation to increase the representation of visible minorities and Indigenous peoples in the CRA Executive group to close the current gap, and implement initiatives to support accessibility and employment opportunities for persons with disabilities.</p> <p>Increase representation of persons with disabilities in the CRA by implementing initiatives in the Strategy for the Recruitment, Onboarding and Retention of Persons with Disabilities.</p> <p>The CRA will aim to hire 750 new persons with disabilities, by 2025 to support the overall federal Public Service goal of hiring 5,000 net new persons with disabilities by 2025.</p> <p>Program: Internal services</p>	<p>1. Performance indicator: Percentage of CRA Executives who identify as visible minorities by March 31, 2024</p> <p>Starting point: Executives who identify themselves as equity group for visible minorities comprise 15.6% of the CRA Executive population on March 31, 2022 (baseline information).</p> <p>Target: Increase the representation of those who identify themselves as visible minorities among CRA Executives to meet Canada's Labour Market Availability of 16.4% by March 31, 2024.</p> <p>2. Performance indicator: Increase representation of Indigenous people among Percentage of CRA Executives who identify as Indigenous Peoples* by March 31, 2024.</p> <p>*Not a subset of visible minorities</p>	<p>As part of the CRA's Employment equity and diversity action plan, the CRA will start implementing recommendations from its Employment Systems Review and the Canadian Human Rights Commission's Horizontal Audit on the Employment of Racialized People in Executive and Management Positions in the Public Sector.</p> <p>The CRA employment equity and diversity action plan supports the federal Workplace Equity Program by establishing working conditions that are free from barriers, and promotes special measures to accommodate differences in designated groups under the Employment Equity Act.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
		<p>Starting point: Indigenous peoples comprise 2.0% of the CRA Executive population March 31, 2022 (baseline information)</p> <p>Target: Increase representation of Indigenous people among CRA Executives to meet Canada's Labour Market Availability of 2.8% by March 31, 2024</p> <p>3. Performance indicator: Number (and percentage) of people with disabilities hired each year at the CRA in relation to the overall CRA target</p> <p>Starting point: 2020 to 2021 is the base year starting point.</p> <p>Target: The CRA has committed to hiring 750 net new person with disabilities by March 31, 2025.</p>	

Goal 12: Reduce waste and transition to zero-emission vehicles

Target theme: Federal Leadership on Responsible Consumption

Target: The Government of Canada’s procurement of goods and services will be net-zero emissions by 2050, to aid the transition to a net-zero, circular economy (All Ministers)

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada’s 2030 agenda national strategy and SDGs
Strengthen green procurement criteria	<p>Ensure all acquisition card holders as well as procurement and materiel management specialists are trained in green procurement (such as the Canada School of Public Service course on green procurement or equivalent) within one year of being identified.</p> <p>Program: Internal services</p>	<p>Performance indicator: Percentage of acquisition card holders trained in green procurement</p> <p>Percentage of procurement and materiel management specialists trained in green procurement within one year of being identified</p> <p>Starting point: Number (and percentage) of acquisition card holders, procurement officers and materiel management specialists that have been trained in green procurement in 2018-2019 (base year): 100%.</p> <p>Target: 100% of acquisition card holders, procurement officers and materiel management specialists receive training with one year of being identified.</p>	<p>Supports the Greening Government goal to achieve net-zero green operations.</p> <p>Green procurement integrates environmental considerations into purchasing decisions and is expected to motivate suppliers to reduce the environmental impact of the goods and services they deliver, and their supply chains.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Strengthen green procurement criteria</p>	<p>Ensure heads of procurement and material management and their designated managers have green procurement included in their performance agreements.</p> <p>Program: Internal services</p>	<p>Performance indicator: Number (and percentage) of heads of procurement and material management and their designated managers who have green procurement included in their performance agreements.</p> <p>Starting point: Percentage of designated officials with green procurement in their performance evaluations in 2018 to 2019 (base year): 6 or 100%.</p> <p>Target: 100% of designated officials have performance agreements that include green procurement.</p>	<p>Supports the Greening Government goal to achieve net-zero green operations.</p> <p>Green procurement integrates environmental considerations into purchasing decisions and is expected to motivate suppliers and their supply chains</p> <p>to reduce the environmental impact of the goods and services they deliver.</p>

2023 to 2027 Departmental Sustainable Development Strategy

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Strengthen green procurement criteria</p>	<p>Review environmental considerations for all non-confidential contracts valued over \$250K.</p> <p>Program: Internal services</p>	<p>Performance indicator: Number (and percentage) of non-confidential contracts valued over \$250K that are reviewed for potential sustainable development considerations.</p> <p>Starting point: Percentage of non-confidential contracts over \$500K reviewed for SD considerations in 2018 to 2019 (base year): 100%.</p> <p>Target: 100% of non-confidential contracts over \$250K reviewed for SD considerations.</p>	<p>Supports the Greening Government goal to achieve net-zero green operations.</p> <p>Green procurement incorporates environmental considerations into purchasing decisions and is expected to motivate suppliers to reduce the environmental impact of the goods and services they deliver, and their supply chains.</p>

2023 to 2027 Departmental Sustainable Development Strategy

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Strengthen green procurement criteria</p>	<p>Update and expand the CRA Procurement and Corporate Social Responsibility Directive into the Directive on Corporate and Social Responsibility in Procurement and Asset Management to reflect the economic, social and environmental dimensions of sustainable development and shift the focus to a more holistic approach to responsible consumption.</p> <p>Ensure the CRA procurement policy direction supports the flexibility to use alternative procurement methods to benefit from the opportunities to further achieve sustainable development objectives.</p> <p>Program: Internal services</p>	<p>Performance Indicators:</p> <ul style="list-style-type: none"> Review and update the Procurement and Corporate Social Responsibility Directive. Review and update the CRA procurement policy direction. <p>Starting Point: 2023 to 2024 will be the base year.</p> <p>Target: Update Directive on Corporate Social Responsibility in Procurement and Materiel Management Directive by June 30, 2024.</p>	<p>Supports the FSDS goal of responsible production and consumption.</p> <p>Strengthens policy direction related to corporate social responsibility in procurement and asset management at the CRA.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Transform the federal light-duty fleet</p>	<p>As a step toward the FSDS 2030 target, ensure 75% of new light-duty unmodified administrative fleet vehicle purchases will be Zero-Emissions Vehicles (ZEVs), hybrids, or hydrogen fuel cell vehicles.</p> <p>Program: Internal services</p>	<p>Performance indicator:</p> <ul style="list-style-type: none"> • Total number of vehicles in administrative fleet • Percentage of annual administrative fleet purchases that are ZEV or hybrid (ZEVs include battery electric, plug-in hybrid, or hydrogen fuel cell vehicles) • Percentage of ZEV in administrative fleet • Executive vehicle ZEV or hybrid purchases <p>Starting point: Number of vehicles in the administrative fleet in 2018 to 2019 was 54, of which 7 (13%) were hybrid vehicles.</p> <p>Target: Fleet comprised of 100% ZEVs by 2030.</p> <p>Please note, the 2018 to 2019 base year was the first fiscal year the CRA started to measure this performance indicator to support the 2016 to 2019 FSDS.</p>	<p>Supports the Greening Government goal to achieve net-zero green operations.</p> <p>Renewing and optimizing fleet management with the objective to ensure conventional light-duty on-road fleet comprises 100% zero-emission vehicles by 2030, including battery electric, plug-in hybrid, and hydrogen fuel cell vehicles.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Maximize diversion of waste from landfills</p>	<p>Reduce paper through the use of the CRA's secure data channels, under the Digital Communication Services (digital transmission of documents that were traditionally received through fax machines).</p> <p>Reduce paper through the use of Business-to-CRA/CRA-to-Business (B2CRA/CRA2B): a secure two-way communication service for ongoing exchanges with large business entities.</p> <p>Program: Internal services</p>	<p>1. Performance indicator: Digital Communication Services total number of paper sheets saved</p> <p>Starting point: Baseline to be established in 2023 to 2024.</p> <p>Target: Maintain paper reduction number of paper sheets and percent saved compared to base year.</p> <p>2. Performance indicator: Total number of Requests for information (RFI) received through B2CRA service</p> <p>Starting point: Baseline to be established in 2023 to 2024.</p> <p>Target: Maintain paper reduction number of paper sheets and percent saved compared to base year.</p>	<p>CRA available digital services to Canadians supports the Greening Government goal to green its operations and reduce environmental impacts in a safe and secured manner.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Reduce methane emissions from municipal solid waste landfills</p>	<p>Divert organic waste from landfills through use of an organic waste-diversion composting pilot project.</p> <p>The CRA installed a clean-tech mechanical composter at the CRA headquarters building that will convert organic waste to biofuel.</p> <p>Program: Internal services</p>	<p>Performance Indicator:</p> <ul style="list-style-type: none"> • Weight in kilograms of biofuel (biomass) output produced. • Reduction in greenhouse gas emissions (GHGs). <p>Starting point: 2023 to 2024 will be the base year.</p> <p>Target: Weight in kilograms of biofuel output produced and reduction in GHG emissions to be established following base year.</p>	<p>Supports the GGS to reduce waste and environmental impacts. Diverting waste from landfills reduces GHG emissions associated with transport waste and its decomposition in landfills, and supports SDG 13 to take action to combat climate change and its impacts.</p>

Goal 13: Take action on climate change and its impacts

Target theme: Federal Leadership on Greenhouse Gas Emissions Reductions and Climate Resilience

Target: The Government of Canada will transition to net-zero carbon operations for facilities and conventional fleets by 2050 (All Ministers)

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Implement the Greening Government Strategy through measures that reduce greenhouse gas emissions, improve climate resilience, and green the government's overall operations</p>	<p>Reduce, measure, and report on GHG emissions from the CRA fleet using the Federal Greenhouse Gas Tracking Protocol.</p> <p>Program: Internal services</p> <p>Please note, as a tenant organization, the CRA is only responsible for fleet GHG emissions reductions.</p>	<p>Performance indicator:</p> <ul style="list-style-type: none"> • GHG emissions from fleet in fiscal year 2005 to 2006 (base year) = [X] kilotonnes of carbon dioxide equivalent (ktCO₂e) • GHG emissions from fleet in current reporting fiscal year = [Y] ktCO₂e • Percentage (%) change in GHG emissions from fleet from fiscal year 2005-2006 to current reporting fiscal year = [1-Y/X] % <p>Starting point: GHG emissions from base year 2005-2006: 397 tonnes of carbon dioxide equivalent (tCO₂e). Fiscal Year 2018-2019 GHG emissions were: 215 tCO₂e.</p> <p>Target: Fleet emissions are 40% below 2005 to 2006 levels by 2025</p>	<p>Supports the GGS through measures that reduce greenhouse gas emissions, improve climate resilience, and green the government's overall operations.</p> <p>Reduce GHG emissions by 40% by 2025 and by at least 90% below 2005 levels by 2050. On this emissions reduction pathway, the government will aspire to reduce emissions by an additional 10% each 5 years starting in 2025.</p>

2023 to 2027 Departmental Sustainable Development Strategy

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
		<p>*Please note, the CRA selected the 2005 to 2006 baseline fiscal year to align with the 2009 UN Climate Change Conference, in which Canada signed the Copenhagen Accord, using 2005 as the year against which to measure GHG emissions reduction. This also aligns with Canada's Nationally Determined Contribution under the 2015 Paris Agreement.</p>	

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Implement the Greening Government Strategy through measures that reduce greenhouse gas emissions, improve climate resilience, and green the government's overall operations</p>	<p>Continue to reduce Greenhouse Gas (GHG) emissions from business-related air travel.</p> <p>Program: Internal services</p>	<p>Performance indicator:</p> <ul style="list-style-type: none"> • Annual GHG emissions from business-related air travel compared to fiscal year 2008 to 2009 • Percentage reduction in GHG emissions compared to 2008 to 2009 <p>Starting point: GHG emissions from business air travel in 2008 to 2009 were 9,447 tonnes. In 2018 to 2019, the GHG emissions were 5,577 tonnes*.</p> <p>Target: 40% reduction in emissions by 2025, compared to 2008 to 2009.</p> <p>*The baseline year is different from the other GHG emissions targets in order to be consistent with previous CRA DSDSs and facilitate comparison across time. The 2008 to 2009 base year was the first fiscal year the CRA started to measure this performance indicator to support the 2007 to 2010 FSDS.</p>	<p>Supports the GGS through measures that reduce greenhouse gas emissions, improve climate resilience, and green the government's overall operations.</p> <p>The CRA will continue to review and refine its business travel programs to ensure low carbon travel options are prioritized to reduce GHG emissions.</p>

2023 to 2027 Departmental Sustainable Development Strategy

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Implement the Greening Government Strategy through measures that reduce greenhouse gas emissions, improve climate resilience, and green the government's overall operations</p>	<p>Renew the CRA's Sustainable Development (SD) policy.</p> <p>Program: Internal services</p>	<p>Performance indicator: Renew the CRA SD policy to include more sustainable practices in the CRA plans and processes.</p> <p>Starting point: The previous CRA SD Policy was updated March 2020.</p> <p>Target: Renew by March 31, 2025.</p>	<p>The renewed CRA SD policy will ensure more sustainable practices to reduce waste and greenhouse gas emissions to support the GGS.</p>

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Modernize through net-zero carbon buildings</p>	<p>Continue to minimize the environmental impacts of the CRA's real property portfolio by effectively managing the floor space per FTE through workplace modernization using new and innovative methods, to align with GC Workplace concepts.</p> <p>Program: Internal services</p>	<p>Performance indicator:</p> <ul style="list-style-type: none"> • Number of square metres (m²) of general purpose office space divided by the number of FTEs as at April 1st of the reporting year. • Number and percentage of completed new fit-up and major refit projects measured at project close-out that implemented GC Workplace concepts as at April 1st of the reporting year. <p>Starting point: The CRA office space utilization rate was 15.5 m²/FTE in the 2022-2023 base year.</p> <p>Target: Utilization rate of 15.5 m²/FTE or less</p>	<p>Supports the GGS through measures that reduce greenhouse gas emissions, improve climate resilience, and green the government's overall operations</p> <p>Right-sizing office space within the CRA's real property portfolio will help minimize energy use and reduce GHG emissions from heating and electricity.</p>

Target: The Government of Canada will transition to climate resilient operations by 2050 (All Ministers)

Implementation strategy	Departmental action	Performance indicator starting point target	How the departmental action contributes to the FSDS goal and target and, where applicable, to Canada's 2030 agenda national strategy and SDGs
<p>Reduce risks posed by climate change to federal assets, services and operations</p>	<p>Develop a Climate Change Adaptation Plan (CCAP) to identify measures to reduce climate change risks to the CRA's critical services and enabling functions.</p> <p>Program: Internal services</p>	<p>Performance indicator: Complete a CRA CCAP.</p> <p>Starting point: 2022-2023 will be the base year.</p> <p>The CCAP will be a follow-up to the CRA Climate Risk Vulnerability Assessment (CRiVA) that was completed in August 2022.</p> <p>Target: Complete the CRA CCAP by end of 2024-2025.</p>	<p>Supports the Government of Canada's commitment to minimize disruptions and damage to its assets, services and operations related to the impacts of climate change. Consistent with the Federal Adaptation Policy Framework, under the GGS.</p>



Integrating Sustainable Development

To further integrate sustainable development (SD) in our internal policy and operational processes, and to recognize the CRA's contribution to other SDGs, including SDG 16: Peace, Justice and Strong Institutions, the CRA will:

- Administer the fuel charge for businesses in provinces and territories where a carbon pricing mechanism is not in place or does not meet national criteria, to reduce carbon emissions, and administer the tax-free Climate Action Incentive Payment (CAIP) to help individuals and families to offset the impact of fuel charges.
- Plan and promote awareness, best practices, and guidance to employees during the annual national SD events (Earth Day, Environment Week, and Waste Reduction Week).
- Maintain an SD Network which consists of employee members from various non-management and management levels to engage and develop the CRA's SD culture. Employee mobilization supports the overall strategy to green government by encouraging employee-led efforts to change behaviour towards more environmentally friendly outcomes. This helps the Government of Canada to reduce greenhouse gas emissions, resource use, and waste.
- Integrate SD considerations into Corporate Policy Instruments (CPIs) to further strengthen the CRA's policy development portfolio. This includes considering whether expected outcomes of a policy could affect any of the FSDS goals and targets.
- Strengthen SD governance by engaging other departments to understand how they govern SD in their departments and creating a governance model based on this outreach and best practices. This governance model will aim to drive SD at the CRA, increase awareness of SD initiatives at the CRA and ensure the CRA's compliance to the GGS and delivery of the federal sustainable development objectives.
- Maintain sustainable business travel tools and resources on its intranet to assist and promote sustainable green options (for example, virtual meetings; biking and

walking, public transit or car sharing/pooling; and eco-friendly overnight accommodations).

- Review and update the CRA Travel Directive and Sustainable Business Travel Course to encourage social responsibility and promote green accommodations and travel options.
- Develop long-lasting and meaningful relationships with Indigenous communities and tailor services for Indigenous clients with the aim of improving Indigenous peoples' participation in the tax and benefits system.
- Further advance gender equity by increasing awareness and capacity to undertake quality Gender-based Analysis Plus (GBA Plus) assessments on all policies, programs and services. The CRA will develop a performance measurement framework, which will be outlined in the CRA's GBA Plus 2023-2026 Action Plan. By challenging assumptions and questioning approaches, GBA Plus ensures that the implementation of policies, programs and services: considers and responds to diverse experiences and needs; identifies and mitigates systemic biases or barriers that can limit access to programs, services and opportunities; and delivers the expected results, whether targeting specific groups or aiming for equity in a diverse population.
- Support the SDGs through diverse and inclusive global engagements and partnerships, supporting other countries to achieve the United Nations Agenda 2030 for Sustainable Development. The CRA provides assistance aimed at strengthening the tax capacity of recipient administrations. For example, through [Tax Inspectors Without Borders](#), (a joint initiative of the Organisation for Economic Co-operation and Development and the United Nations Development Programme), the CRA provides expert assistance in risk assessment, audit and transfer pricing techniques related to taxation (for example, in the forestry and mining industries) in certain developing countries. By collaborating virtually to share best practices, the CRA assists to strengthen public financial management and expand public sector funding, with international administrations.

Strategic Environmental Assessments

The CRA will continue to ensure that its decision-making process includes consideration of FSDS goals and targets through its Strategic Environmental Assessment (SEA) process. SEA reviews on the CRA policies, plans, and programs proposals include an analysis of the impacts on the environment, including relevant FSDS goals and targets.

Statements on the results of the CRA assessments are made public when an initiative that has undergone a detailed SEA (refer to [Sustainable Development Organization – Public Statements](#)). The purpose of the public statement is to demonstrate that the environmental effects, including the impacts on achieving the FSDS goals and targets, of the approved policy, plan or program have been considered during proposal development and decision-making.