Directive on Conflict of Interest, Gifts and Hospitality, and Post-employment

Version: 4.2
Version date: April 29, 2019

Upon request, this directive is available in multiple formats for individuals with a visual impairment (email PA/AP Multiple_Media-Format_Substitut).

1. Effective date
2. Application
3. Related corporate policy instruments
4. Introduction
5. Objectives and outcomes
6. Requirements
7. Roles and responsibilities
8. Assessment and review
9. Definitions
10. Failure to comply and consequences
11. References
12. Enquiries
13. Version history table
14. Appendix A - What to include in a confidential disclosure form
15. Appendix B - How to manage a conflict of interest
16. Appendix C - What you need to know about gifts, hospitality, and other benefits
17. Appendix D - What you need to know about post-employment

1. Effective date

The Directive on conflict of interest, gifts and hospitality, and post-employment came into effect on April 5, 2018 following approval by the Board of Management (Resolution # 2018-2019-02).

This directive replaces the December 16, 2016 version of the Directive on Conflict of Interest, Gifts and Hospitality, and Post-employment.

2. Application

This directive applies to employees of the Canada Revenue Agency (CRA) and to any other individuals required to comply with CRA policies by virtue of a contract or a memorandum of understanding (MOU).

The Code of Integrity and Professional Conduct highlights for all CRA employees the expected standard of conduct and the required adherence to CRA policy instruments. Compliance with CRA corporate directives is mandatory.
To assist with the interpretation and implementation of this directive, a number of key terms are defined in the Definitions section.

3. Related corporate policy instruments

This directive is a core instrument within the Integrity Framework and flows from the Policy on Workplace Management.

This directive is supplemented by tools and other references found in section 11, References.

4. Introduction

CRA employees play a key role in maintaining public confidence. The expectations in this directive, related instruments, and supplementary tools, are not meant to question the honesty and good faith of employees. Maintaining the CRA’s strong reputation for integrity requires that employees look beyond the scope of their intentions and motives, and consider how the public may perceive their actions.

As public servants, CRA employees are held to a high standard of conduct because their official duties have an impact on the interests of all Canadians. They are expected to perform their work in an objective, loyal, and impartial way.

In complying with this directive, employees will not allow their private interests, outside activities, the offer, or receipt of a gift, or prospects for future employment, to improperly influence them in the performance of their duties, or for their own personal gain, or the gain of others.

5. Objectives and outcomes

5.1 Objectives

5.1.1 Establish clear direction to prevent a real, apparent, or potential conflict of interest.

5.1.2 Identify, disclose, and manage any conflict of interest that exists or arises between the duties of a CRA employee and their private interests and/or outside activities.

5.1.3 Establish clear direction about post-employment obligations for current and former employees, including those in the Executive (EX) group.

5.1.4 Establish clear direction about gifts, hospitality, or other benefits.

5.2 Outcomes

5.2.1 Public trust in the integrity of the CRA is maintained.

5.2.2 Any real, apparent, or potential conflict of interest is resolved in favour of the public interest.

5.2.3 CRA employees will not allow a prospect for future employment to give rise to a conflict of interest.

5.2.4 Prohibited and reportable gifts, hospitality, and other benefits are identified, disclosed, and managed.
6. Requirements

The requirements in this directive, and related tools and instruments, are conditions of employment that support and uphold the CRA's values. This directive must be applied in conjunction with the legislation, policy instruments, and tools listed in the References section.

Each year, employees are expected to review their ongoing obligations under this directive, the Code of Integrity and Professional Conduct, and the Values and Ethics Code for the Public Sector, to ensure that they continue to adhere to the conditions therein.

6.1 Commitment

Employees are also required to disclose particular private interests and outside activities, gifts and hospitality, and plans for post-employment, in the appropriate confidential disclosure form. Delegated managers are required to assess, and manage real, apparent, or potential conflicts of interest.

6.2 Confidential disclosure forms

6.2.1 Disclosing private interests and outside activities:
Employees are required to disclose their private interests and/or outside activities, as outlined in Appendix A - What to include in a confidential disclosure form.

6.2.2 Disclosing gifts, hospitality, and other benefits:
Employees are required to disclose the offer or receipt of a prohibited or reportable gift, hospitality, or other benefit as outlined in Appendix C - What you need to know about gifts, hospitality, and other benefits.

6.2.3 Disclosing post-employment:
Before leaving the CRA, employees are required to disclose their post-employment as outlined in Appendix D – What you need to know about post-employment.

7. Roles and responsibilities

7.1 Employees: All employees have an obligation to prevent, identify, disclose, and manage conflicts of interest and must:

a. Perform their duties in a manner that upholds the public trust, and avoid situations that could or will place them in a real, apparent, or potential conflict of interest.

b. Arrange their private interests and/or outside activities, and deal with the offer or receipt of a gift, hospitality, or other benefit, in a way that will bear the closest public scrutiny. It is not enough to simply act within the law.

c. Never disclose, take advantage of, or benefit from information obtained in the course of their duties and that is not publicly available, for personal gain, or the gain of any other person or entity, including friends or family members. This obligation
continues during periods of leave with or without pay, and continues after leaving the CRA or the public service of Canada.

d. Not advertise or make it known that they work for the CRA in order to generate or enhance their private interests and/or outside activities, for personal gain, or for the gain of any other person or entity, including friends or family members, or use their position at the CRA in a way that is dishonest, biased, or breaches the public trust.

e. Not allow their private interests and/or outside activities to impair their availability, capacity, or ability to perform their CRA duties.

f. Not perform work related to their private interests and/or outside activities during CRA work time, or through the use of the CRA network, systems, or assets. For more information, please see the Computer Systems and Electronic Networks Usage Directive.

g. Not allow themselves to be influenced by plans for, or offers of, outside employment, including self-employment, as outlined in Appendix D – What you need to know about post-employment.

h. Not solicit or accept any gift, hospitality, or other benefit that will, could, or could be perceived to influence their judgement, or call into question the integrity of the CRA. For guidance, see Appendix C - What you need to know about gifts, hospitality, and other benefits.

i. Not serve or deal with the file(s) of friends, family members, acquaintances, business associates, current/former colleagues, or current/former superiors unless prior approval from their direct manager has been obtained. The direct manager must advise the delegated manager of such situations.

j. Not serve or deal with any friend, family member, current/former colleague, or current/former superior who represents any person, including a taxpayer or benefit recipient, unless prior approval from their direct manager has been obtained. The direct manager must advise the delegated manager of such situations.

k. Not assist any person (including friends or family members), entity, or current/former colleague, or current/former superior in their dealings with the CRA, where this could, will, or be perceived to result in preferential treatment or privileged access. Requests for preferential treatment or privileged access must be reported to the direct manager. The direct manager will advise the delegated manager.

l. Not have private interests or participate in outside activities that relate directly to any Act or Acts administered in their role at the CRA unless prior approval from the delegated manager has been obtained. To determine activities that are not prohibited and private interests that do not have to be disclosed, see Appendix A - What to include in a confidential disclosure form.

m. Not represent people or entities in actions against the CRA unless prior approval has been obtained from their delegated manager.

n. Not bring discredit to the CRA or the Government of Canada.

o. Not interfere with any person (including friends or family members), private entity, current/former colleague, or current/former superior who is dealing with the CRA, in order to inappropriately influence the outcome.
p. Not directly or indirectly use, or allow the direct or indirect use of, any property belonging to, or leased by the CRA or the Government of Canada, for anything other than officially approved activities.

q. Not engage in any outside or political activities that will impair, or could be seen to impair, their ability to perform their duties in an objective and impartial way (for more information, please visit Participating in political activities or go to Public Service Commission’s site).

r. Take the prescribed steps to cease, withdraw, divest, or undertake any other action deemed necessary by the delegated manager to address, mitigate, or resolve a conflict of interest. Where the employee and the delegated manager disagree on the action necessary to manage a conflict of interest, the employee must comply with the direction. Employees can grieve the direction in accordance with their terms and conditions of employment, or collective agreement. For more information, please see the Procedures for Handling Grievances – Labour Relations.

s. Ensure that when procuring or negotiating a contract on behalf of the CRA, the contract includes appropriate provisions related to this directive, and the Code of Integrity and Professional Conduct. Such contracts should include safeguards to prevent current or former employees, executives, or public office holders, who are not complying with this directive, from receiving benefit from the contract. For more information, please refer to Contracting with Former Public Servants Directive, and the Procurement Planning and Administration Procedures.

7.2 Delegated managers must:

a. Administer the disclosure process by receiving, reviewing, and maintaining confidential disclosure forms in accordance with the Privacy Act and related policy instruments.

b. Secure all confidential disclosure forms, and maintain those forms for the required period of time [generally for the duration of the employee’s employment plus two (2) years]. For more details, refer to the Human Resources Management Function – Disposition Authority 98 /005.

c. Evaluate each confidential disclosure and render a decision as outlined in Tool #1 - How to assess and manage a confidential disclosure form – A tool for delegated managers.

d. Take the appropriate measures necessary to manage and monitor a conflict of interest.

e. Ensure that when an employee is required to divest, withdraw from, or cease a private interest or outside activity, that the action is completed within 120 working days of the date that the decision was communicated to the employee. If more time is required, the delegated manager may extend the 120 day period and advise the employee accordingly.

7.3 All leaders, managers, supervisors, and team leaders are required to:

a. Direct an employee to submit a confidential disclosure form to the delegated manager if they observe, suspect, or are informed that the employee is, or may be, in a real, apparent, or potential conflict of interest situation, or if the employee has received a reportable or prohibited gift, hospitality, or other benefit.
b. Advise the delegated manager of any cases of, or requests for, preferential treatment or privileged access to the CRA.

c. Ensure that employees who are leaving the CRA are provided with a letter informing them of their ongoing post-employment obligations in accordance with the established process (please refer to Leaving the CRA for specific instructions).

d. Advise the Senior Officer for Post-employment of employees who are leaving, or considering leaving the CRA.

e. Actively support compliance with this directive and related policy instruments.

7.4 Assistant Commissioners or branch heads are required to:

a. Foster branch or regional culture that supports compliance with this directive.

b. Take appropriate actions in partnership with the Assistant Commissioner of the Human Resources Branch to address instances of non-compliance of this directive.

7.5 Director General of Workplace Relations and Compensation Directorate (WRCD) is required to:

a. Oversee the development and administration of this directive and related corporate policy instruments.

b. Oversee the assessment and review activities related to this directive.

c. Oversee the functional direction and guidance on matters related to this directive.

d. Oversee the development of communication and learning products related to this directive and its related corporate policy instruments.

7.6 Director of Integrity and Well-being Division (IWD) is required to:

a. Provide strategic advice and guidance on how this directive and related corporate policy instruments are applied.

b. Coordinate, direct, and administer the development of this directive and related corporate policy instruments.

c. Assess, monitor, and implement activities related to this directive and related corporate policy instruments.

d. Report to the Commissioner, annually, on all disclosed gifts, hospitality, and other benefits.

7.7 Labour Relations Advisors are required to:

a. Provide direction, advice, and guidance to managers on how to apply this directive and related corporate policy instruments.

b. Actively support compliance with this directive and related corporate policy instruments.

7.8 Leadership and Learning Directorate (LLD) is required to:

a. Provide advice to the Commissioner and Assistant Commissioners.

b. Actively support compliance with this directive and related corporate policy instruments.
7.9 Senior Officer for Post-employment (SOPE) is required to:
   a. Provide direction, advice, and guidance on issues related to post-employment.
   b. Assess and monitor activities related to post-employment.

8. Assessment and review

The Human Resources Branch (HRB) is responsible for the scheduled review of this directive every five years, as well as for any ad hoc reviews deemed necessary.

To support the review process, HRB is also responsible for identifying and undertaking any monitoring and assessment activities that will help to determine whether the objectives in this directive remain relevant and achievable, and whether the requirements are being adhered to.

9. Definitions

Conflict of Interest: A conflict of interest arises whenever an employee’s private interests, outside activities, receipt of a gift, hospitality, or other benefit, or plans for post-employment, will impair, or could be perceived to impair, their ability to make decisions with integrity, impartiality, honesty, and in the best interests of the CRA and the Government of Canada.

i. **Real conflict of interest**: A conflict exists between an employee’s CRA duties and their private interests, outside activities, receipt of a gift, hospitality or other benefit, or plans for post-employment.

ii. **Apparent conflict of interest**: A conflict between an employee’s CRA duties and their private interests, outside activities, receipt of a gift, hospitality or other benefit, or plans for post-employment that could be perceived to exist by a reasonable observer, whether or not this is the case.

iii. **Potential conflict of interest**: A conflict between an employee’s CRA duties and their private interests, outside activities, receipt of a gift, hospitality or other benefit, or plans for post-employment that could reasonably be foreseen to exist.

Conflict of Duties: A conflict that arises, not because of the employee’s private interests and/or outside activities, but as a result of concurrent and competing responsibilities related to their role at the CRA. For example, the employee’s official duties could include responsibilities in an outside role, such as an appointment to a board of directors, or other outside function.

Delegated manager: The person who has the authority to assess and manage confidential disclosures as outlined in the Delegation of Human Resources Authorities.

i. **The Commissioner**:
   - Retains authority for conflict of interest and gift determinations for all employees and executives who report directly to the Commissioner including staff in the Commissioner’s Office.

ii. **ML1 Manager** (Deputy Commissioner, Assistant Commissioners, and Deputy Assistant Commissioners):
   - Acts as the delegated manager for their own direct reports and those employees who report directly to the ML2 positions in their organization.
iii. **ML2 Manager** (managers who report directly to an ML1 Manager, including Directors of Tax Centres, Directors of Tax Service Offices, Directors General, and Regional Directors):
  - Acts as the delegated manager for all employees in their organization except for direct reports.

**Employee**: Means a person employed at the CRA. This includes permanent and temporary employees, employees on leave without pay, students participating in Student Employment Programs, and part-time workers. Although they are not CRA employees, individuals on an Interchange Program assignment and volunteers are expected to comply with the provisions in this directive and the related tools and instruments.

10. **Failure to comply and consequences**

Failure to comply with the provisions of this directive could result in measures such as disciplinary action up to and including termination of employment, possible referral to a law enforcement agency, and/or, where applicable, a complaint to the employee’s (or former employee’s) professional association.

11. **References**

The Directive on conflict of interest, gifts and hospitality, and post-employment, is based on the authorities set out in legislation. The directive must be administered and implemented in conjunction with the other references listed below.

**Legislation**
- Canada Revenue Agency Act
- Criminal Code
- Excise Act, 2001
- Excise Tax Act
- Federal Accountability Act
- Financial Administration Act
- Income Tax Act
- Lobbying Act
- Privacy Act
- Public Service Employment Act
- Federal Public Sector Labour Relations Act

**Corporate policy instruments**
- Code of Integrity and Professional Conduct and Values and Ethics Code for the Public Sector
- Computer Systems and Electronic Networks Usage Directive
- Contracting with Former Public Servants Directive
- Directive on discipline and Procedures for addressing employee misconduct
- Directive on Terms and Conditions of Employment
- Directive on Terms and Conditions of Employment for the Human Resources Group
Directive on Conflict of Interest, Gifts and Hospitality, and Post-employment

Other relevant references and tools
- Tool #1 - How to assess and manage a confidential disclosure – A tool for delegated managers
- Tool #2 - Confidential disclosure form (for use when there is no access to ESS/MSS)

The following Web or intranet pages and references provide more information:
- Conflict of Interest on KnowHow
- CRA Integrity Framework
- Delegation of Human Resources Authorities
- Leaving the CRA - Compensation
- Leaving the CRA - Post-employment
- Participating in political activities

12. Enquiries

Questions about the application of this directive or about specific conflict of interest, post-employment, or gift situations should be sent through the HR Service Centre or, Leadership and Learning Directorate as applicable.

13. Version history table

<table>
<thead>
<tr>
<th>Version no.</th>
<th>Change(s)</th>
<th>Reason for change(s)</th>
<th>Area responsible</th>
<th>Major change - Approved by:</th>
<th>Approval date</th>
<th>Effective date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Minor change - Sign-off by: (name and title)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.0</td>
<td>New CPI</td>
<td>Revocation of previous conflict of interest instruments.</td>
<td>HRB</td>
<td>AC, HRB</td>
<td>06/02/2014</td>
<td>01/03/2014</td>
</tr>
<tr>
<td>2.0</td>
<td>Revision</td>
<td>Replacing the 2014 Directive on Conflict of Interest and Post-employment, and the 2001 Gifts, Hospitality and Other Benefits Policy and Guidelines.</td>
<td>HRB</td>
<td>AC, HRB</td>
<td>07/07/2015</td>
<td>17/12/2015</td>
</tr>
<tr>
<td>2.1</td>
<td>Revision</td>
<td>Addition of Lobbying Act to References section, and lobbying restrictions in post-employment. Amended references to executive/cadre from EC to EX. Former Tools1-4 changed to Appendices A-D (no change in language).</td>
<td>HRB</td>
<td>AC, HRB</td>
<td>19/04/2016</td>
<td>02/05/2016</td>
</tr>
<tr>
<td>Section</td>
<td>Revision</td>
<td>Changes</td>
<td>Approving Authority/Date</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>----------</td>
<td>---------</td>
<td>--------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.0</td>
<td>Revision</td>
<td>Addition of the Senior Officer for Post-employment&lt;br&gt;Changes to gifts threshold</td>
<td>HRB</td>
<td>Board of Management (2016-2017-18)</td>
<td>16/12/2016</td>
<td>16/12/2016</td>
</tr>
<tr>
<td>4.0 (a)</td>
<td>Revision</td>
<td>Change of approval authority in Section 1.0&lt;br&gt;Use of standard wording in Section 2.0&lt;br&gt;Addition of link to Leaving the CRA in 7.3.(c), and References</td>
<td>HRB</td>
<td>Board of Management (2017-2018-31)</td>
<td>15/12/2017</td>
<td>15/12/2017</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Revisions to reflect separation of confidential disclosure form into three:&lt;br&gt;1. Private interest and outside activities disclosure&lt;br&gt;2. Gifts and hospitality disclosure&lt;br&gt;3. Post-employment disclosure.&lt;br&gt;Addition of scenarios to Appendix A to increase awareness.</td>
<td>HRB</td>
<td>Board of Management (2018-2019-02)</td>
<td>05/04/2018</td>
<td>05/04/2018</td>
</tr>
<tr>
<td>4.0 (b)</td>
<td>Revision</td>
<td>Minor wording changes throughout&lt;br&gt;Includes changes made to Version 4.0 (a)</td>
<td>HRB</td>
<td>AC, HRB</td>
<td>18/09/2018</td>
<td>18/09/2018</td>
</tr>
<tr>
<td>4.1</td>
<td>Revision</td>
<td>Addition of &quot;Commitment&quot; title in section 6.1&lt;br&gt;Addition of the word cannabis to Appendix C, 1(a)(iv)</td>
<td>HRB</td>
<td>AC, HRB</td>
<td>10/04/2019</td>
<td>29/04/2019</td>
</tr>
<tr>
<td>4.2</td>
<td>Revision</td>
<td>Broken links repaired and instrument titles updated as needed</td>
<td>HRB</td>
<td>AC, HRB</td>
<td>10/04/2019</td>
<td>29/04/2019</td>
</tr>
</tbody>
</table>
You likely have a wide range of interests and participate in many activities outside of the CRA. It is essential that these activities not affect, or be perceived to affect, your ability to perform your CRA duties in an objective and neutral way. Maintaining the CRA’s strong reputation for integrity requires each of us to look beyond our intentions and motives, and consider how the public may perceive our actions.

The CRA’s conflict of interest requirements apply to every employee at every level of the organization.

There are three types of confidential disclosures:

i. **Private interests and outside activities/employment disclosure** - This appendix outlines what you must disclose, and what you do not have to disclose, to your delegated manager.

ii. **Gifts, hospitality, and other benefits disclosure** - For information on what must be disclosed, go to Appendix C – What you need to know about gifts, hospitality, and other benefits.

iii. **Post-employment disclosure** - For more information, go to Appendix D – What you need to know about post-employment.

To submit your information, complete the appropriate confidential disclosure form. These disclosure forms are found in the CRA Corporate Administration System Employee Self Service portal (CAS/ESS) under the “Commitment” application. Once you submit your information, it will automatically be sent to your delegated manager. If you do not have access to CAS, you may fill out a hard copy of the disclosure form and give it to your delegated manager. Please see Tool #2 - Confidential disclosure form.

You are expected to provide sufficient detail in your confidential disclosure to allow your delegated manager to make an informed decision. The information you provide is maintained in strict confidence, and in accordance with the Privacy Act.

The onus is on you to avoid, prevent, or take action to remove, a real, apparent, or potential conflict of interest. If you are not sure whether your private interests and/or outside activities, the offer or receipt of a gift, or a post-employment opportunity, will place you in a conflict of interest situation, it is in your best interest to discuss it with your delegated manager, and/or file a confidential disclosure.

You must not perform work related to your private interests or outside activities during CRA work time, or use the CRA network systems or assets for this purpose at any time. The use must comply with the Computer Systems and Electronic Networks Usage Directive.
Part 1: Private interests and outside activities to be disclosed:

You are required to submit a confidential disclosure about your private interests, and/or outside activities, within 60 working days of your initial appointment. This includes permanent and temporary appointments, student employment, and Interchange Canada agreements. You are also expected to update, or submit a new disclosure, any time there is a change in your private interests and/or outside activities.

a. Private interests, assets, and liabilities to be included in a confidential disclosure form:

   i. Publicly traded securities of corporations and foreign governments, and self-administered or self-directed Registered Retirement Savings Plans (RRSP) and/or Registered Education Savings Plans (RESP) or other similar investment instruments that are composed of these securities, where these securities are held directly and not through units in mutual funds;

   ii. Interests in partnerships, proprietorships, joint ventures, private companies, and/or personal/family businesses (including those that own or control shares of public companies or that do business with the CRA and/or the government of Canada);

   iii. Commercially operated farm businesses;

   iv. Real property that is not for your private use (for example: investment property, rental property, including a property rented to a family member);

   v. Commodities, futures, and foreign currencies held or traded for speculative purposes;

   vi. Secured or unsecured loans granted to persons other than members of your immediate family;

   vii. Assets placed in trust or resulting from an estate of which you are a beneficiary;

   viii. Direct and contingent liabilities in respect of any of the private interests described in this section; and,

   ix. Any other assets or liabilities that could give rise to a real, apparent, or potential conflict of interest due to the particular nature of your duties or the non-public information to which you have access, including assets or liabilities that would otherwise not have to be disclosed.

Question – Sonia is a Policy Advisor in Human Resources who owns a six-unit apartment building. Since she does not deal with taxpayer information or tax-related files, does she still need to disclose this asset?

Answer – Yes, she does. As a public servant and CRA employee, Sonia is held to a high standard when it comes to conflict of interest. Since owning rental property is a private interest that must be disclosed, she has to submit a confidential disclosure form to her delegated manager. The delegated manager will take a number of factors into consideration and make a determination on the matter. Generally, since she does not deal with, or have access to, taxpayer information or tax-related files, it is likely that no conflict of interest exists.
b. **Outside activities and employment to be included in a confidential disclosure form:**

All paid or unpaid activities or employment outside of the CRA must be disclosed to your delegated manager.

The following are **non-exhaustive examples** of outside activities and employment that must be disclosed:

i. Accounting, bookkeeping, procurement, finance, or tax-related activities including financial planning, real estate sales and/or appraisals;

ii. International assignments/opportunities;

iii. Any ongoing or regular volunteer position, in particular those that include any accounting, bookkeeping, procurement, finance, or tax-related responsibilities, or **any activities related to your CRA duties**;

iv. Teaching, publishing (including academic reports), public speaking (including attending conferences/seminars as a panelist, speaker, or moderator);

v. Membership on a board of directors; and

vi. Administration of the property of another person as the executor, administrator, trustee or guardian of an estate, or under a power of attorney.

The **obligation to disclose** any of the private interests and/or outside activities noted above continues during periods of leave with or without pay from the CRA.

There are some **unpaid activities that are usually not prohibited** as long as certain criteria are met.

---

**Question** - Marc is taking a period of leave with income averaging from the CRA for three months. During his absence, he is offered a short contract at a company based in San Antonio, Texas that does business in Canada. He could use the money and would enjoy a couple of months in San Antonio. What should he do next?

**Answer** - He must disclose this offer to his delegated manager in a confidential disclosure form. Even though Marc is on leave, he is still a CRA employee. The delegated manager will determine whether the contract will place Marc in a real, apparent, or potential conflict of interest situation, and if necessary, will determine whether any measures are required to manage a conflict of interest.

---

**Question** – Suzanna volunteers as the league coordinator for her daughter’s junior hockey league. This is a seasonal commitment that involves administration, outreach with families and coaches, the provincial hockey league association, and the municipal government where she lives. Does Suzanna need to disclose this volunteer activity?

**Answer** – Yes, she must disclose this volunteer activity to her delegated manager in a confidential disclosure form as it is considered an ongoing volunteer commitment. The delegated manager will then determine whether this outside activity will place Suzanna in a
real, apparent, or potential conflict of interest situation and determine what, if any, measures are required.

Part 2: Other information to disclose (as applicable):

a. Gifts, hospitality, and other benefits:

You are expected to provide service without any expectation of personal payment, gift, or other benefit from the public and must not accept prohibited gifts, hospitality, or other benefits that will, or could, have a real, apparent, or potential influence on your objectivity and neutrality in performing your duties.

It is your responsibility to decline any gift, hospitality, or other benefit that could influence your judgement, or call into question your integrity, or that of the CRA.

If you receive any prohibited or reportable gift, hospitality, or other benefit, as outlined in Appendix C - What you need to know about gifts, hospitality, and other benefits, you must submit the information to your delegated manager in a confidential disclosure form. Your delegated manager will advise you of the next steps.

Question - Janine is a procurement officer and a supplier offers her two tickets to an NHL play-off game. She is a huge hockey fan and has never been able to go to a playoff game. Will Janine be in a conflict of interest if she accepts the tickets?

Answer - Yes, if Janine accepts the tickets, she would be in a conflict of interest situation. She would also be in violation of the Directive on conflict of interest, gifts and hospitality, and post-employment where items such as NHL tickets are prohibited. Even though Janine might never extend preferential treatment to that supplier, it’s easy to see how a member of the public could perceive that there is a conflict of interest.

Janine must decline the tickets and advise the supplier about the CRA's Directive on conflict of interest, gifts and hospitality, and post-employment. She should also submit a confidential disclosure form to advise her delegated manager of the offer.

b. Post-employment:

Employees who retire, or leave for employment (including self-employment) outside of the CRA or the public service of Canada, remain bound by the obligation to never disclose, take advantage of, or benefit from any confidential, proprietary, and/or taxpayer information that they obtained or became aware of in the course of their employment with the Agency.

If you are a member of the Executive (EX) group, you are required to submit a post-employment disclosure to your delegated manager any time you receive or accept a firm offer of employment outside the CRA or the public service of Canada.

If you are a non-EX employee, you are required to submit a post-employment disclosure to your delegated manager if you accept an offer of employment outside the CRA or the public service of Canada.
Please see the Appendix D - What you need to know about post-employment for more information.

**Question** – Susan is a Deputy Assistant Commissioner (DAC) who has just been offered a prestigious position with a large international company. She is flattered but is not interested in the offer at this time. What should Susan do next?

**Answer** – As an EX, Susan is required to disclose any firm offer of employment to her delegated manager in a confidential disclosure form. She must do this whether she accepts the position or not. As a DAC, Susan has a broad scope of influence so she must be above reproach in all of her actions. She must be aware of the post-employment restrictions placed on executives.

**c. Political activities**

A political activity is defined by the Public Service Employment Act as carrying on any activity in support of, within, or in opposition to a political party; carrying on any activity in support of, or in opposition to, a candidate before or during an election period; or seeking nomination as or being a candidate in an election before or during an election period. For more information, please go to Participating in political activities.

**Non-candidacy activities:** You may engage in a political activity as long as it does not impair, or is not seen to impair your ability to perform your duties in a politically impartial manner. Whether a political activity will put that impartiality at risk or will be seen to do so depends on factors like the nature of the activity, the nature of your duties within the organization, and the level and visibility of your position. Such activities must be disclosed in a confidential disclosure form.

**Participating in an election as a candidate:** As a federal public service employee, you must first obtain permission from the Public Service Commission (PSC) to seek nomination or be a candidate before or during an election. More information about this process and the potential effect on your employment at the CRA is available on the PSC Website. You are not required to disclose your candidacy in a confidential disclosure form.

**Part 3: What does not have to be disclosed?**

**a.** Private interests that do not have to be disclosed to your delegated manager include:

i. Residences, recreational properties, and farms used by you or your family (and mortgages on same);

ii. Household goods and personal effects;

iii. Works of art, antiques, and collectibles;

iv. Automobiles and other means of transportation for personal use;

v. Cash and deposits other than foreign currencies held for speculative purposes;

vi. Canada Savings Bonds and other similar investments in securities of fixed value issued or guaranteed by any level of government in Canada or agencies of those governments;
vii. Registered retirement savings plans (RRSPs) and Registered Education Savings Plans (RESPs) that are not self-administered or self-directed;
viii. Investments in open-ended mutual funds;
ix. Guaranteed investment certificates (GICs) and similar financial instruments;
x. Annuities and life insurance policies;
xii. Money owed by a previous employer, client, or partnership; and
xiii. Personal loans receivable from members of your immediate family, and small personal loans receivable from other persons.

Generally, the preparation and filing of CRA documents on behalf of others is **not prohibited as long as the following conditions are met**:

- you neither seek or receive any compensation, gift or favour;
- you do not provide any information that a person would not normally receive from a CRA office; and,
- that the document(s) to be prepared are not related to a **business**.

If any of the above conditions are not met, you **must** submit the details in a confidential disclosure form to your delegated manager.

You are also **not prohibited** from performing bookkeeping or accounting activities for a business **as long as the following conditions are met**:

- you (or your spouse) own at least 50% of the business concerned;
- you (or your spouse) have direct ownership of at least 25% of a rental property. If the property is owned indirectly, that is, held by a corporate entity, then ownership of shares must be at least 50%.

If any of these conditions are not met, you **must** submit the details in a confidential disclosure form to your delegated manager. Whether or not you perform such bookkeeping or accounting activities, you are still required to disclose that you have interests in proprietorships, joint ventures, private companies, and/or personal/family businesses.
Appendix B

How to manage a conflict of interest

In determining the appropriate measure, or combination of measures, to manage a particular conflict of interest, your delegated manager may take the following factors into consideration (this list is not exhaustive):

- the nature and scope of your specific duties;
- the CRA’s institutional risks related to the specific conflict of interest;
- the types of assets and liabilities disclosed;
- the nature of the private interests and/or outside activities/employment;
- the nature of a gift, hospitality, or other benefit that was offered or received;
- how the situation would appear to a reasonable member of the public;
- the possibility that you will be placed in a situation where you will have to choose between your loyalty to the CRA and your loyalty to your private interests and/or outside activities;
- the possibility that a gift, hospitality, or other benefit could compromise your neutrality, or place you under an obligation to the giver;
- how similar situations have been managed in the past and what compliance measures have been imposed; and
- the actual costs that may be incurred to implement the measure(s), as opposed to the potential that the private interests and/or outside activities represent for a conflict of interest.

Any conflict between your CRA duties and your private interests and/or outside activities, the receipt of a gift, or plans for post-employment, will be resolved in favour of the public interest.

☑️ Think about this…

In swearing or affirming the Oath or Affirmation upon initial hire, employees agree that they will not disclose any information they become aware of while working for the CRA that is not in the public domain.

Also, the legislation administered by the CRA sets out strict rules governing the use, access to, or communication of taxpayer, protected, and/or classified information. The main provisions that safeguard the confidentiality of taxpayer information are Section 241 of the Income Tax Act, Section 295 of the Excise Tax Act, and Section 211 of the Excise Act, 2001. The expectation to maintain this confidentiality remains during periods of leave with or without pay from the CRA and continues even after an employee leaves the CRA.

Section 121 of the Criminal Code makes it an offence for public service employees to receive a benefit of any kind for cooperation, assistance, exercise of influence, or an act of omission in connection with any matter of business relating to the government.

In addition, Section 80 of the Financial Administration Act specifically requires CRA employees who act in any office or job connected with collecting, managing, or disbursing money to report any violation of revenue laws.
In some cases, your delegated manager may determine that your submission of a confidential disclosure form is sufficient. If a real, apparent or potential conflict of interest is found to exist, your delegated manager may consider the following measures to manage and resolve it (this list is not exhaustive):

- Restrictions / Removal / Reassignment of specific tasks that form part of your regular duties to sufficiently manage the conflict of interest.
- Direction to cease, curtail or modify an outside activity or private interest.
- Direction to decline, or return a gift, hospitality, or other benefit.
- Direction to avoid a conflict of interest in post-employment.
- Relinquishment, divestment of assets, or other arrangements to manage a financial conflict of interest.

1. **Requirements for appropriate measures:**
   The measures required to manage and resolve a real, apparent, or potential conflict of interest, as determined by a delegated manager, should be **completed within 120 working days** of:
   - an employee’s initial appointment, or any subsequent re-appointment (including, but not limited to, permanent or temporary promotions, or other change in duties).
   - a determination that a real, apparent, or potential conflict of interest exists after a change in, or upon any review of the employee’s private interests and/or outside activities and their official duties.

The delegated manager may set a shorter or longer timeline for the carrying out of the required measures, and will advise the employee of the amended timeline.

Until the implementation of the required measure is complete, you and your delegated manager are expected to take the appropriate interim measures to avoid or prevent the conflict from arising during that time.

2. **Recourse:**
   Even if you do not agree with your delegated manager's decision with respect to the appropriate arrangements necessary to manage a conflict of interest, you must comply with the direction. You have the right to file a grievance on the matter.

3. **Confidentiality:**
   The information provided to your delegated manager is treated with complete confidence. Confidential disclosure forms are maintained in strict accordance with the [Access to Information Act](https://access-to-information-alta.ca/) and the [Privacy Act](https://privacy-on.gc.ca/). For more information, please refer to the Human Resources Management Function – Disposition Authority 98 / 005.

4. **Considerations for managing a financial conflict of interest:**
   - **Reimbursement of costs:**
At the discretion of your delegated manager, the CRA may reimburse reasonable administrative costs that you may incur as a result of arrangements made to manage a conflict of interest arising from the disclosed private interests. You are responsible for any income tax adjustment that may result from the reimbursement of the administrative costs.

b. The CRA will **not** reimburse any costs for:
   
i. charges for the day-to-day operations of a business or commercial entity;
   
ii. charges associated with winding down a business;
   
iii. costs for acquiring assets using proceeds from the required sale of other assets;
   
iv. costs related to arrangements not directed or approved by the CRA;
   
v. costs related to conflicts of interest arising from assets or liabilities acquired after your appointment if:
      
• you knew or should have reasonably known, at the time of the acquisition that the asset or liability did, or could, place you in a conflict of interest; and,
   
• the acquisition was not by devise or legacy, or by receipt of an unsolicited gift.
   
vi. costs incurred prior to the reporting of the asset or liability; and

vii. costs incurred by you for completing a report of assets and liabilities to the CRA as required under the Directive on conflict of interest, gifts and hospitality, and post-employment.
Appendix C  What you need to know about gifts, hospitality, and other benefits

We are expected to provide the same impartial service to all taxpayers and benefit recipients. Although giving gifts is a common business practice, receiving such gifts can place you in a difficult situation. It is appropriate to try to politely decline the offer and explain that the service you are providing is part of your job. You may, however, face situations where refusing the offer of a gift or hospitality may cause offence to the person or entity, or may be a breach of business protocol. For more guidance on this point, please see Dealing with difficult situations.

In the course of your duties, you must never allow yourself to be placed under an obligation to any person or entity. Do not accept gifts, hospitality, or other benefits that will, or could, have a real, apparent, or potential influence on your objectivity and neutrality in performing your CRA duties. Such gifts could be perceived as inappropriate and may leave both you and the CRA vulnerable to accusations of unfairness or preferential treatment.

Think about this…

If a gift, hospitality, or other benefit is offered with the expectation of influencing you in the duties you perform or the decisions you make, then it is considered a bribe, not a gift.

If you have any questions about gifts, or if you find yourself in a situation where you need immediate guidance, please speak with your direct manager. For more information and a step-by-step guide on how to report a gift, go to KnowHow.

Note: You are prohibited from soliciting gifts, hospitality, benefits, or transfers of economic value (including donations, prizes, or other contributions) from external organizations or individuals. This is specifically outlined in paragraph 121(1) (c) of the Criminal Code. You are permitted to personally donate items (including goods, merchandise, or non-work-related services). For more information, please see the Employee fundraising information tool.

1. Gifts, hospitality, or benefits that must be disclosed:

You are required to disclose prohibited and reportable gifts to your delegated manager, even if you have declined the offer.

   a. Prohibited gifts:

      You are never permitted to accept anything on the list below. If you receive, or are offered, any of these, you must disclose it to your delegated manager. Prohibited gifts include:

      i. cash, cash equivalents (such as gift cards, monetary honorariums), or gratuities (tips), in any amount;

      ii. goods or services (or reduced prices for them) in exchange for preferred access to, or preferential treatment from, the CRA;

      iii. free or discounted tickets to entertainment or sporting events (e.g. Royal Winnipeg Ballet, National Arts Centre, NHL, CFL, NBA, and MLB);
iv. alcohol, cigarettes, or related goods;  
v. anything prohibited by Canadian law; and  
vi. any gift, hospitality, or benefit that will or could compromise your integrity, or that of  
the CRA.

b. Other reportable gifts, hospitality, and benefits include:

i. any frequent and/or recurring gift, hospitality, or benefit, even where a single  
incident appears to fall within the acceptable range (for example, a local bakery  
that delivers a dozen free doughnuts every month);  
ii. any gift from a person or entity where you, based on your duties at the CRA, are  
in a position to offer a benefit, privileged access, preferential treatment, or any  
other favour (or be perceived to be doing so);  
iii. incidental gifts such as mugs, pens, calendars, promotional materials, and  
perishable items like flowers or chocolates, with a commercial value of more  
than $50; and  
iv. a gift or hospitality for work related to the CRA’s business interests and  
objectives with a commercial value of more than $50 (e.g. a meal, a leather  
folder given to a presenter / speaker as an honorarium, or a commemorative  
stamp from a foreign delegation visiting the CRA).

2. Gifts, hospitality, or benefits that do not have to be disclosed:

You are permitted to accept a gift, hospitality, or other benefit as long as it falls within the  
normal standards of business courtesy or protocol and meets all of the criteria below:

a. It is not a prohibited gift.  
b. You are not in a position to provide any benefit, privilege, preferential treatment,  
preferred access, or any other favour to the person or entity (or be perceived to be  
doing so).  
c. The offer is infrequent and of minimal commercial value. Generally, this means:
   i. incidental gifts such as mugs, pens, calendars, promotional materials, and  
perishable items like flowers or chocolates with a commercial value of less than  
$50;  
ii. a gift or hospitality for work related to the CRA’s business interests and objectives  
with a commercial value of less than $50 (e.g. a leather folder given to a  
presenter/speaker/panelist as an honorarium, or a commemorative stamp from a  
foreign delegation visiting the CRA); and  
iii. a situation where you do not have the option to pay for yourself (e.g. a meal  
offered to an auditor while on duty for the CRA in a remote location).

Other gifts, hospitality, and benefits:

Subject to prior approval from your delegated manager, you may be permitted to represent the  
CRA at an award ceremony or other business event.
Some other possible benefits, such as AIR MILES, compensatory payments received for being bumped from a flight, and draws for prizes while traveling are covered under the Travel Directive. If you receive such a benefit, you are advised to discuss the situation with your manager.

You may use your CRA identification to get a standard corporate discount offered to government employees when there is no expectation of a direct return on the part of the business (for example, at a fitness centre, Costco, hotel chains, and car rental services). You must never represent yourself as being on official government business when on personal business.

Any business travel that you undertake must be part of your official duties and responsibilities. If the purpose of the travel is influenced by the fact that reimbursement by a third party is anticipated, and the travel does not serve the CRA in fulfilling its mandate, you could be in a conflict of interest.

Reimbursement of travel costs by a third party (non-federal government entity such as a private sector organization, non-government organization, provincial, municipal, or territorial government) may give rise to a conflict of interest and could call into question the CRA’s objectivity and impartiality. As such, no reimbursement from a third-party organization should be considered if there is a possibility that your objectivity will be affected, or perceived as being affected, or if there is potential for the CRA’s integrity to be compromised. Sponsored travel from any other organization or private entity must be declined.

Dealing with difficult situations:
There may be situations where you are offered a gift, hospitality, or other benefit where your refusal may cause offence, or may be a breach of normal protocol. If you find yourself in an awkward or unusual situation, ask your direct manager for guidance and disclose the matter to your delegated manager as soon as possible. For more information, visit KnowHow.

Scenario #1:
Jeanne works in a CRA call centre. One day, as she is walking past security, she is told that someone left her a box of chocolates and a thank you note. When she opens the card, she sees that it is from a client who was grateful for her help on a complex question.

Jeanne is flattered, but she knows that CRA employees are not supposed to accept gifts so she advises her direct manager right away. Since it was left for her at the security desk, there is no way to politely decline the gift.

The manager is pleased that Jeanne has received this recognition from a client. It is clear that the box of chocolates does not have a commercial value of more than $50, so there is no requirement to disclose it to the Director of the Tax Service Office (TSO). Instead, the manager suggests that:

- the chocolates are placed in the lunchroom for everyone to share; and,
- Jeanne is encouraged to call or write to the client to express that although the gift was a kind gesture, the CRA offers the same level service to all Canadians without any expectation of reward.
**Scenario #2:**

Ben has been working closely with a visiting delegation from Sweden. The meetings have gone well and he is satisfied that he has taken good care of CRA’s guests. As a token of their appreciation, Ben is presented with a boxed commemorative coin.

Ben is honoured, but concerned. He knows that CRA employees are prohibited from accepting cash, or cash equivalents. This coin has an estimated commercial value of $20.

**What should Ben do?**

Ben should let his direct manager know as soon as possible. Although cash gifts are prohibited, refusing the gift would certainly be awkward, and might even offend the Swedish delegation. Ben should accept the gift and disclose the details to his delegated manager on a confidential disclosure form. The delegated manager has the authority to consider the situation on its own merits, and make a determination on how to proceed.
Appendix D  What you need to know about post-employment

As a CRA employee, you have a responsibility to avoid the possibility of a real, apparent, or potential conflict of interest between your current duties and any subsequent employment outside of the CRA or the public service of Canada.

When you resign, or retire from the CRA, you will be prompted to submit a confidential disclosure form advising your delegated manager of your post-CRA employment or activities, including self-employment (see details below). EX employees have the added obligation to disclose any firm offer of employment, even if it is declined. The post-employment confidential disclosure form is found in CAS/ESS “Commitment” application.

Upon hire, and as a condition of employment, you signed an Oath or Affirmation declaring that you would perform your duties as assigned, and that you would not disclose or make known to outside sources any information that you acquired through your employment, that is not publicly available. The disclosure of taxpayer information by an employee or former employee may constitute a breach of Section 241 of the Income Tax Act, Section 295 of the Excise Tax Act and Section 211 of the Excise Act, 2001 for which severe penalties apply. This prohibition has no time limit.

All CRA employees are subject to a one (1) year limitation period. If you are retiring, are considering, or have been offered a post-employment opportunity outside of the CRA and the public service of Canada, including self-employment, you must be aware of the information below. Note that all subsequent references to post-employment opportunities in the remainder of this appendix are deemed to include self-employment.

Part 1 - Before leaving the CRA

a. Employees in the Executive (EX) group:
   If you are an employee in the EX group (this includes a temporary assignment at the EX level), you must immediately disclose any firm offer or acceptance of outside employment to your delegated manager in a confidential disclosure form. The onus is on you to provide clear information about the outside employment. This includes any firm offers received during the one-year limitation period.
   Where your delegated manager determines that you are, or may be, engaged in significant official dealings with your future employer, you may be assigned to other duties and responsibilities.

b. All other employees (non-EX employees):
   You are required to advise your delegated manager of any acceptance of outside employment in a confidential disclosure form. The onus is on you to provide clear information about the outside employment.
   Where the delegated manager determines that you are, or may be, engaged in official dealings with your future employer, you may be reassigned to other duties.

Part 2 - After Leaving the CRA

a. Prohibited activities for all former CRA employees:
Former CRA employees are not permitted to act for, or on behalf of, any person, commercial entity, association, or union in connection with any specific ongoing proceeding, transaction, negotiation, or case to which the CRA is a party:

i. where the former employee acted for or advised the CRA on such case;

ii. where the former employee held a supervisory position over CRA employees who acted for or advised the CRA on such case; and,

iii. which would, or could, result in the conferring of a benefit not for general application, or of a commercial or private nature.

Persons who entered the CRA on an Interchange assignment shall not act, after leaving the CRA, in such a manner as to take improper advantage of that assignment.

After leaving the CRA, a former employee must not contact current CRA employees, colleagues, or supervisors, on any business related to the CRA, in any manner that could be perceived as seeking preferential treatment or privileged access. The former employee must use normal channels / service points available to the public, (for example: My Account, My Business Account, Represent a Client, telephone inquiries, through contact information provided in official correspondence, etc.) for any business-related contact with the CRA.

Please note that these prohibitions have no time limit.

b. Former CRA employees may be subject to conditions when entering into contracts with the Government of Canada, and/or the CRA. For more information, please refer to the Contracting with Former Public Servants Directive, and the Procurement Planning and Administration Procedures.

c. Former EX-04 and EX-05 employees may be subject to a five (5) year restriction on lobbying the Government of Canada. See the Lobbying Act for more information.

Scenario: During his employment at the CRA, Jeff was a manager in the ABCD Branch. In a particular file, Jeff gave an unfavourable ruling concerning a business return. Jeff leaves the CRA and assumes a new role with a private accounting firm. In his new role, Jeff is given the file of that same business against which he had given an unfavourable ruling. He has been asked to help this business secure a more favourable ruling from the CRA. Since it has been two years since he has left the CRA, is Jeff permitted to be involved in the file of this business?

Answer: No. Since Jeff acted for or advised the CRA on the file of this business, he must not act for, or on behalf of, the business in his new role with the private accounting firm. This prohibition is not subject to any time limits. Jeff must not work on this file.

Part 3 - Limitation periods

All employees are subject to a one (1) year limitation period after leaving the CRA. During the limitation period, any offer or acceptance of employment that will or could give rise to a real, apparent, or potential conflict of interest must be disclosed in writing to the Senior Officer for Post-employment (See Part 4 for more information).
a. **One (1) year limitation period for all former employees:**
   Unless written authorization has been received from the Senior Officer for Post-employment (SOPE) to reduce or waive the limitation period, former CRA employees must not:
   
   i. accept employment with an entity outside of the public service of Canada with which they had official dealings during the one (1) year immediately prior to leaving the CRA, whether the official dealings were direct, or through their subordinates;
   
   ii. accept appointment to a board of directors of a private entity with which they had official dealings during the one (1) year immediately prior to leaving the CRA, whether the official dealings were direct or through their subordinates;
   
   iii. make representations to the CRA on behalf of persons or entities with which they had official dealings during the one (1) year immediately prior to leaving the CRA, whether the official dealings were direct, or through their subordinates; or
   
   iv. give advice to their clients or employer concerning the programs and policies of the CRA, or of a government department or agency with which they had a direct relationship, during the period of one (1) year immediately prior to leaving the CRA.

b. **Reduction or waiver of limitation period:**
   
   i. **Employees within the Executive (EX) group:**
      An executive or former executive may submit a written request to the Senior Officer for Post-employment, for a reduction or waiver of the one (1) year limitation period.
      
      The Commissioner has the authority to reduce or waive the limitation period on outside employment.
   
   ii. **All other employees (non-EX employees):**
      An employee or former employee may submit a written request to the Senior Officer for Post-employment for a reduction or waiver of the one (1) year limitation period.
      
      The delegated manager has the authority to reduce or waive the one (1) year limitation period.
   
   iii. **The decision to reduce or waive the limitation period will consider:**
      
      - the circumstances under which the termination of their service occurred;
      - the general employment prospects of the employee or former employee;
      - the significance to the CRA of information acquired by the employee or former employee by virtue of their role at the CRA;
      - the desirability of a rapid transfer of the employee’s or former employee’s knowledge and skill from the CRA to private or other governmental sectors;
      - the degree to which the new employer might gain unfair commercial or private advantage by hiring the employee or former employee;
      - the authority and influence the employee had in their position at the CRA; and,
      - any other consideration at the discretion of the Agency.
Part 4 – Contact information for the Senior Officer for Post-Employment

Written requests to reduce or waive the one (1) year limitation period may be sent to:

   Senior Officer for Post-employment
   Canada Revenue Agency
   Human Resources Branch
   7th Floor, 395 Terminal Avenue
   Ottawa ON K1A 0L5

Email: Senior Officer for Post-employment / Agent principal de l’après mandat (CRA/ARC)
(NATSOPEG@cra-arc.gc.ca)

This printed version may not be current.
Before using, please check the address below to verify that this is the current version.