GST REGISTRATION PROGRAM LOGIC MODEL

Appendix A

	Facilitation	Application Processing	Registration Verification	Non-Registrant Identification
MAJOR ACTIVITES				
SUB ACTIVITIES	• Taxpayer assistance and education • Taxpayer enquiries • Rulings and interpretations • Community visits • Publicity campaigns	• Systems development and maintenance • Internet registration • Mail-in registration processing • Telephone/walk-in registration processing	• Risk assessment • GERR, ARRO, HRAT • Pre-payment audit • Post-payment audit • Investigations	• Data matching projects • Non-registrant identification program (domestic businesses) • Non-resident registration program • GST audits • Community visits • Investigations
OUTPUTS	• Forms and publications • Advice and guidance • Publicity • Communications • Resolved taxpayer enquiries	• Businesses registered • Accepted and rejected applications	• Registrations verified • Fictitious/illegitimate registrations identified • Referrals to justice • Prosecutions	• Identification of non-registrants (domestic and non-resident) • Prosecutions • Publicity • Tax recoveries
IMMEDIATE OUTCOMES	• Taxpayers educated and assisted • Public awareness of registration requirements	• Responsive taxpayer service	• Valid registrations • Deterrence • GST/HST fraud addressed and reduced • GST/HST system (data) integrity	• Majority of businesses participate in tax system • Underground economy addressed • Level playing field • Enforced compliance
INTERMEDIATE OUTCOMES	• Voluntary compliance enhanced • Compliance costs reduced	• Optimal technology use • Compliance costs reduced	• Enforced compliance • High levels of registrations compliance	• Enforced compliance • High levels of registrations compliance • Fairness and equity • Deterrence
FINAL OUTCOMES	• Protection of the tax base			