Sustainable Development Policy

Version number: 2.0
Version date: February 12, 2020

Upon request, this corporate policy instrument (CPI) is available in multiple formats for individuals with a visual impairment (email Multiple Media-PAB / Format Substitut-DGAP (CRA/ARC)).

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1. **Effective date**

The Sustainable Development Policy received Board of Management (Board) approval and came into effect on February 12, 2020 (Board Resolution #2019/2020-25).

This policy replaces the 2012 Sustainable Development Policy.

For the version history of this document, see section 11.

2. **Application**

This policy applies to employees of the Canada Revenue Agency (CRA) and to any other individuals required to follow CRA policy, and is mandatory to follow.

The Code of Integrity and Professional Conduct highlights the rules, and describes the values that guide CRA employees in their work. The Code, along with the CRA Foundation Framework for Corporate Policy, sets out the requirement to follow CPIs.

Consequences of non-compliance: failure to comply with CPIs may result in corrective measures, including administrative and disciplinary action.

To help interpret and implement this policy, key terms are defined in Appendix A – Definitions.
3. Related corporate policy instruments

This policy flows from the [CRA Foundation Framework for Corporate Policy](#). For any other related CPIs, see [References](#).

4. Overview

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 will do this by considering the economic, environmental and social dimensions of its decision, programs, services and operations. The CRA also recognizes the impact it has in the communities in which its employees live and work, and is committed to its social responsibility.

Employees’ responsibility for sustainable development (SD) is highlighted in the Values and Ethics Code for the Public Sector, which requires public servants to consider the “present and long-term effects that their actions have on people and the environment”.

The CRA’s SD commitments are outlined in its [Departmental Sustainable Development Strategy (DSDS)](#), which is tabled in Parliament every three years. The DSDS supports both the [Federal Sustainable Development Strategy (FSDS)](#) and the [Sustainable Development Goals](#) of the United Nations 2030 Agenda for Sustainable Development.

5. Objective and outcomes

5.1. Objective: To integrate SD into CRA operations to reduce negative environmental impacts, demonstrate social responsibility and contribute to the economic and social well-being of Canadians.

5.2. Outcomes

5.2.1. Demonstrated leadership and commitment to SD, with management and employee engagement

5.2.2. Informed decision making through sound and systematic management practices that integrate economic, social and environmental factors

5.2.3. Consistent and efficient monitoring, measuring, reporting and continuous improvement of performance related to SD

5.2.4. Efficient use of resources to minimize waste and pollution

5.2.5. Compliance with environmental legislation to support environmental stewardship

5.2.6. Reduced environmental risks associated with operations
5.2.7. Contribution to the preservation and protection of Canada’s environment

6. Requirements

6.1. Integrate SD into CRA business operations and corporate culture

6.1.1. Consider SD factors when developing or amending CPIs, programs, operational procedures, agreements and contracts

6.1.2. Consider potential environmental impacts of submissions to Cabinet by completing a preliminary scan and, for proposals with potential environmental effects, completing detailed strategic environmental assessments

6.1.3. Integrate SD into corporate planning processes

6.1.4. Develop and table a DSDS in Parliament, every three years, that complies with and contributes to the FSDS

6.1.5. Support the federal government in its efforts to coordinate SD initiatives across government

6.1.6. Work with other partners (e.g., local governments, not-for-profit organizations) to advance shared SD objectives

6.1.7. Implement tools and follow guidance to integrate SD into the workplace

6.1.8. Communicate SD opportunities and obligations to employees and encourage and recognize employee contributions to SD in the workplace

6.1.9. Monitor the CRA’s progress against its SD commitments in the DSDS and report publicly on performance, on an annual basis, through the Departmental Results Report (DRR)

6.2. Support environmental stewardship in day-to-day activities

6.2.1. Reduce, reuse and recycle resources to mitigate the negative environmental impacts of our operations

6.2.2. Minimize the release of hazardous materials into the natural environment

6.2.3. Reduce the use of single-use plastics and increase plastic waste diversion by, for example, choosing products with reduced packaging and recycling when possible

6.2.4. Reduce the use of paper by viewing and distributing information electronically rather than through print whenever practical

6.2.5. Develop and promote the use of electronic service delivery and technologies where possible

6.2.6. Support sustainable business travel by, among other options, choosing lower-carbon forms of transportation (e.g., rail instead of air) and more environmentally-friendly accommodations when feasible
6.2.7. Consider the environmental impacts associated with the acquisition, use, maintenance, management and disposal of assets and acquired services

7. **Responsibilities and accountabilities**

7.1. **Minister of National Revenue**

7.1.1. Tables a DSDS in Parliament every three years in support of the FSDS and ensures that the CRA’s SD results are reported in the DRR on an annual basis

7.2. **Board of Management**

7.2.1. Oversees and approves the development and implementation of a DSDS that outlines the CRA’s SD commitments in support of the FSDS

7.2.2. Approves the SD Policy as per the review cycle outline in section 8

7.3. **Commissioner**

The Commissioner ensures that the CRA:

7.3.1. Adopts the SD Policy objective

7.3.2. Develops a DSDS in support of the FSDS

7.3.3. Monitors progress towards meeting the CRA’s SD commitments

7.3.4. Reports annually on SD performance

7.4. **Assistant Commissioner, Service, Innovation and Integration Branch**

7.4.1. Serves as the CRA’s SD Champion

7.4.2. Leads and communicates the CRA’s SD commitment to employees, management and executives

7.4.3. Guides the development and implementation of the DSDS in consultation with the branches, regions and other stakeholders

7.4.4. Reports to the appropriate agency management governing body on results under the DSDS

7.5. **Assistant Commissioners**

7.5.1. Support SD activities within their branch or region to meet the objectives established in this policy

7.5.2. Provide leadership and support for the implementation of any SD commitments from the DSDS that fall within the responsibility of their branch or region
7.5.3. Identify an SD representative from their branch or region to participate in the SD Network

7.6. Directors General, Directors and Managers

7.6.1. Ensure the policies, plans, services, and programs in their areas of responsibility are carried out, and that employees act in accordance with the requirements of this policy

7.6.2. Adopt and encourage SD and environmental best practices

7.6.3. Contribute to commitments developed in the DSDS, as appropriate

7.6.4. Encourage employees to participate in SD learning events and initiatives

7.7. Sustainable Development Centre of Expertise (SD CoE)

7.7.1. Serves as a knowledge centre and office of primary interest for SD matters

7.7.2. Develops the DSDS in consultation with responsible branches and regions

7.7.3. Monitors the CRA’s results under the DSDS and prepares SD performance reports

7.7.4. Develops and disseminates SD tools, communication materials and learning products to employees at the national level

7.7.5. Provides assistance to employees conducting strategic environmental assessments

7.7.6. Works with other federal government departments and agencies and other partners (e.g., local governments and not-for-profit organizations) on joint SD initiatives

7.7.7. Advocates for the integration of SD considerations in operations

7.7.8. Responds to audit enquiries and requests from the Commissioner of Environment and Sustainable Development and other stakeholders

7.8. Sustainable Development Network representatives

7.8.1. Represent their branch or region on the SD Network

7.8.2. Communicate and promote national SD initiatives within their branch or region

7.8.3. Serve as the primary link between the SD CoE, branches and regional operations

7.9. Employees

7.9.1. Support the goals, targets and activities as outlined in the DSDS

7.9.2. Integrate SD into their day-to-day activities (e.g., use resources efficiently, minimize waste, pollution and the release of other hazardous materials)
8. Review and assessment

The SD CoE is responsible for the scheduled review of this policy at least every five years, and assessing the policy to ensure that it aligns with content in the DSDS when it is updated.

To support the review process, the SD CoE will identify and undertake any monitoring and assessment activities to help it determine if the policy is effective and being followed.

9. References

The SD Policy is based on the authorities set out in the legislation listed below.

Legislation:
- *Alternative Fuels Act (1995)*
- *Canadian Environmental Protection Act (1999)*
- *Federal Sustainable Development Act (2008)*

Related instruments and information:
- *Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals*
- *Code of Integrity and Professional Conduct*
- *CRA Foundation Framework for Corporate Policy*
- *Departmental Sustainable Development Strategy (DSDS)*
- *Federal Sustainable Development Strategy (FSDS)*
- *TBS' Guidance for the Reduction of Plastic Waste in Meetings and Events*
- *Values and Ethics Code for the Public Sector*

10. Enquiries

Direct any questions about this policy to the SD CoE (SD.DD@cra-arc.gc.ca), Service, Innovation and Integration Branch.

11. Version history

<table>
<thead>
<tr>
<th>Version #</th>
<th>Change(s)</th>
<th>Reason for change(s)</th>
<th>Area responsible</th>
<th>Major change - Approved by: Minor change- Sign-off by: (name and title)</th>
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<th>Effective date</th>
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<tr>
<td>1.0</td>
<td>New</td>
<td>n/a</td>
<td>SD Centre of Expertise, Finance and Administration Branch</td>
<td>Approved by the Board of Management (Board Resolution #2012/2013-14)</td>
<td>September 19, 2012</td>
<td>September 19, 2012</td>
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<td>2.0</td>
<td>Updated per new template and core content in sections 4,5,6,7</td>
<td>Cyclical review</td>
<td>SD Centre of Expertise, Service, Innovation and Integration Branch</td>
<td>Approved by the Board of Management (Board Resolution #2019/2020-25)</td>
<td>February 12, 2020</td>
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12. Appendix A — Definitions

**Departmental Sustainable Development Strategy (DSDS):** the *Federal Sustainable Development Act (2008)* requires federal departments and agencies to develop and table in Parliament DSDS every three years that complies with and contributes to the FSDS. The CRA’s DSDS outlines how the Agency integrates SD into its policies, programs and operations activities.

**Environmental footprint:** a measure of the load imposed by a given population on nature. It represents the area of the Earth’s surface necessary to sustain levels of resource consumption and waste discharge by that population.

**Federal Sustainable Development Strategy (FSDS):** the federal government’s whole-of-government strategy for sustainable development planning and reporting. The FSDS sets out SD priorities, establishes goals and targets, and identifies actions to achieve them. In accordance with the *Federal Sustainable Development Act (2008)*, the Minister of Environment and Climate Change consults on, and tables in Parliament, an FSDS every three years.

**Greening government:** actions taken to reduce the environmental impact of government operations, including the reduction of waste, energy, pollution and greenhouse gas emissions.

**Pollution prevention:** the use of materials, products, processes, or energy in a manner that minimizes the creation of pollutants or waste and reduces the overall risks to human health and the environment.

**Single-use plastics:** plastics that are used only once before they are thrown away or recycled. Some examples of single-use plastics are plastic bags, straws, cutlery, bottles and packaging.

**Sustainable development:** the *Federal Sustainable Development Act* defines SD as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

**Strategic environmental assessment:** the systematic and comprehensive process of evaluating the environmental effects of a policy, plan or program and its alternatives.

**United Nations (UN) 2030 Agenda for Sustainable Development:** a global framework that is centred on 17 Sustainable Development Goals that aim to end poverty, protect the planet and ensure that all people enjoy peace by 2030. The Agenda was adopted by Canada and all other UN Member States in 2015.

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