Sustainable Development Policy

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1. Effective date
The Sustainable Development Policy received Board of Management approval and came into effect on September 19, 2012 (Board Resolution # 2012/2013-14).

This policy replaces the 2006 Sustainable Development Policy and the 2006 Environment Policy.

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

The Code of Ethics and Conduct highlights for all CRA employees the expected standard of conduct and the required adherence to CRA policy instruments. Compliance with CRA corporate policies is mandatory. To assist with the interpretation and implementation of the Sustainable Development Policy, a number of key terms are defined in the Definitions section.

3. Related policy instruments (also see References)

This policy is supported by the Canada Revenue Agency (CRA) Sustainable Development Strategy and supplemented by the CRA Paper Reduction Directive.
4. Introduction

Sustainable development (SD) strikes a balance between economic growth, social well-being and a healthy environment. It is a practical, integrated approach to decision-making that has tangible, long-term benefits for our health, prosperity, and our environment.

The Government of Canada plays a major role in supporting SD in Canada. As one of the largest service providers, landowners, consumers of goods and services, and employers in the country; integrating SD in its operations enhances business objectives, and reduces the negative impacts of its operations on the environment and human health.

The CRA has a significant environmental footprint with over 40,000 employees working in approximately 130 locations across Canada. As a federal government organization, the CRA has a responsibility to integrate SD into its policies, programs and operations and reduce environmental impacts. The Federal Sustainable Development Act requires the CRA to update and table an SD strategy in Parliament at least every three years to outline how it will meet Federal SD targets.

5. Objective and outcomes

5.1 Objective: To carry out the CRA mandate in a way that will have a positive impact on the economic and social well being of Canadians by working to reduce the effects of the Agency’s operations on the environment through pollution prevention, compliance with applicable legislation, and continuous improvement of systems and methods to mitigate or eliminate harmful environmental impacts.

5.2 Outcomes

5.2.1 Demonstrated leadership and commitment to SD through a high level of 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 and reporting of performance related to SD and environmental impacts;

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; and

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:
- Consider economic, social, and environmental factors when developing or amending policies, programs, or operational procedures, guides, standards, agreements, and contracts;
- Integrate SD into corporate planning processes;
- Report appropriate performance measures related to SD (economic, social, and environmental) in the CRA Annual Report and Report on Plans and Priorities;
- Support the federal government in its efforts to coordinate SD initiatives across government;
- Work with other organizations, where appropriate, to advance shared SD objectives;
- Develop and promote tools and resources to enable executives, managers, and employees to integrate SD in the workplace;
- Communicate SD opportunities and obligations to employees and encourage and recognize employee contributions to SD in the workplace;
- Meet legislated requirements related to the Federal SD Strategy in consultation with stakeholders; and

6.2 Ensure environmental excellence and support environmental stewardship:
- Use resources efficiently to reduce waste and minimize pollution resulting from operations;
- Prevent the release of hazardous materials into the natural environment;
- Promote environmental awareness, tools, and other resources throughout the organization to support the Agency’s environmental objectives, targets, and activities;
- Adopt and encourage best practices throughout the organization and with partners to reduce environmental impacts of our operations;
- Report to senior management on relevant environmental issues as they arise;
- Work with the federal government and other partners on joint environment-related initiatives;
- Meet federal environmental legislation and, where appropriate, provincial and territorial requirements and standards.
7. Responsibilities and accountabilities

7.1 Minister of National Revenue
The Minister is to ensure:

- The preparation of successive CRA SD strategies that comply with and contribute to Federal SD strategies; and
- That successive CRA SD strategies are tabled in Parliament as per requirements set out in the Federal Sustainable Development Act (2008).

7.2 Board of Management
The Board of Management, under section 31 of the Canada Revenue Agency Act, oversees the organization and administration of the CRA and the management of its resources, services, property, personnel and contracts. Therefore, the Board is responsible for overseeing the development and implementation of CRA plans and policies related to the environment and SD.

7.3 Commissioner
The Commissioner ensures that the CRA:

- Adopts the SD Policy objective;
- Develops an updated SD Strategy as required by the Federal SD Strategy (i.e., every three years);
- Implements the SD National Action Plan;
- Sets SD targets, performance measures, and implementation strategies through the annual Report on Plans and Priorities; and
- Reports progress towards meeting SD commitments in the annual Departmental Performance Report.

7.4 Chief Financial Officer and Assistant Commissioner, Finance and Administration
Heads the office of primary interest for SD and environmental management in the CRA and;

- Guides the development and implementation of the SD Strategy and SD National Action Plan in consultation with all branches, regions and other stakeholders;
- Reports to senior management on CRA SD and environmental performance;
- Reports to the Agency Management Committee on progress on the SD Strategy;
- Provides the resources required to meet SD and environmental objectives and commitments; and
- Ensures that the CRA complies with federal and provincial/territorial environmental legislation.

7.5 Sustainable Development Steering Committee
The SD Steering Committee guides the work of the SD Centre of Expertise (CoE) and exerts influence on senior executives to make CRA operations and
service delivery more sustainable and environmentally responsible. The Committee is made up of:

- Two SD Champions at the Assistant Commissioner-level;
- The Chief Financial Officer and Assistant Commissioner of the Finance and Administration Branch (F&A); and
- The Director General of the Strategic Management and Program Support Directorate (SMPSD).

The SD CoE acts as Secretariat to the committee.

### 7.6 Sustainable Development Champions

The two SD Champions are members of the SD Steering Committee. As spokespersons for SD throughout the Agency, they support and communicate the CRA commitment to SD to employees, management and fellow executives. One Champion’s role is to provide advice and guidance on internal operations, while the other advises on external service delivery.

### 7.7 Assistant Commissioners

The Branch and Regional Assistant Commissioners apply this policy within their respective branch or region, provide leadership and support for the implementation of the SD Strategy, and appoint SD Representatives in their respective branch or region.

### 7.8 Executives and Managers

Executives and Managers ensure the policies, plans, and programs in their areas of responsibility are carried out with due consideration for the objectives of this SD Policy. They identify opportunities for SD integration, adopt and encourage SD and environmental best practices, and contribute to commitments developed in the SD National Action Plan. They lead by example and ensure that employees understand their responsibilities for SD in the workplace, and encourage their employees to participate in learning events and initiatives.

### 7.9 Sustainable Development Centre of Expertise

The SD CoE, SMPSD, F&A, serves as a knowledge centre and Office of Primary Interest for SD. The CoE:

- Coordinates activities relating to the environment and SD at the CRA;
- Consults on and develops the CRA SD Strategy as required by the Federal SD Strategy;
- Annually directs the implementation and updates the SD National Action Plan;
- Consolidates performance reports into semi-annual and annual CRA-wide performance reports;
- Responds to audit enquiries and requests from the Commissioner of Environment and SD;
- Works with other federal government departments/agencies and other partners on joint SD and environmental initiatives; and
- Develops and disseminates environmental and SD tools, communications materials, and learning products to employees.

7.10 Sustainable Development Representatives
The SD Representatives, appointed by the Assistant Commissioners, support the SD Strategy and SD National Action Plan by:
- Advocating SD at branch/directorate/regional management tables and other senior level forums;
- Providing support to their respective SD Networks;
- Ensuring that SD communications are effectively disseminated in their branch/directorate/region; and
- Facilitating liaisons between the SD CoE and branch and regional subject matter experts.

7.11 Sustainable Development Branch Coordinators and Regional Liaisons
The SD Branch Coordinators and Regional Liaisons:
- Support the SD Representative to communicate SD in their branch or region;
- Ensure local SD Committee contact information is up-to-date; and
- Support liaisons between the SD CoE and branch and regional committees.

7.12 Employees
Employees are responsible for supporting the goals, targets and activities as outlined in the CRA SD Strategy and the SD National Action Plan; and for integrating SD into their day-to-day activities. This includes using resources efficiently and minimizing the release of waste, pollution, and other hazardous materials into the environment.

8. Assessment and review
The SD CoE, SMPSD, F&A Branch is responsible for the scheduled review of this policy every five years, as well as for any ad hoc reviews deemed necessary.

The SD CoE is also responsible for identifying and undertaking any monitoring and assessment activities that will help determine whether the policy objectives and outcomes remain relevant and achievable; and whether the policy requirements are being adhered to.

9. Definitions
- **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.
• **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/or the environment.

• **Sustainable Development:** commonly defined as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (Report of the World Commission on Environment and Development: Our Common Future (Brundtland Report), Oxford University Press, 1987).

• **Sustainable Development Strategy:** the *Federal Sustainable Development Act (2008)* requires federal departments and agencies to develop and table in Parliament an SD strategy at least every three years. The CRA SD strategy outlines how the Agency integrates SD into its policies, programs and operations. It sets a course of action to reduce the environmental impacts from its operations, and be a socially responsible organization.

• **Sustainable Development National Action Plan:** an outline of the goals, objectives, targets and formal commitments or “activities” with performance measures and accountabilities that the CRA has committed to in support of its SD Strategy. The plan focuses on minimizing the environmental impact of our operations, sustainable service delivery to the public, and improving internal business sustainability.

10. **References**
The SD Policy is based on the authorities set out in the legislation listed below. The Policy must be administered and implemented in conjunction with the other references listed below:

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

The following Web or Intranet pages provide more information related to this policy:

**Web or Intranet pages**
- [CRA Sustainable Development Strategy 2011-2014](#)
- [CRA Sustainable Development Action Plan 2011-2014](#)
- CRA Paper Reduction Directive
- Sustainable Development Web site

11. **Enquiries**
Questions about this Policy should be directed to the Manager of the Sustainable Development Centre of Expertise (SD.DD@cra-arc.gc.ca), Finance and Administration Branch.