



# **CRA Service Complaints Program**

**March 21, 2012**



Canada Revenue  
Agency

Agence du revenu  
du Canada

**Canada** 

# CRA - Taxpayer Bill of Rights

## Seven (7) Statutory rights

Various redress processes set out in legislation, including court appeals.

## Eight (8) Service rights

Three-step administrative redress process:

Step 1 – Talk to us.

Step 2 – File a formal service complaint with CRA service complaints program.

Step 3 – File a complaint with the Taxpayers' Ombudsman.

## Five (5) Commitments to small business

Provide your feedback to the CRA service complaints program.

# Taxpayer Bill of Rights – Service rights

Seven (7)  
Statutory rights

Eight (8)  
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Five (5)  
Commitments to  
small business

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# 5. You have the right to be treated professionally, courteously, and fairly.

# 6. You have the right to complete, accurate, clear, and timely information.

# 9. You have the right to lodge a service complaint and to be provided with an explanation of our findings.

# 10. You have the right to have the costs of compliance taken into account when administering tax legislation.

# 11. You have the right to expect us to be accountable.

# 13. You have the right to expect us to publish our service standards and report annually.

# 14. You have the right to expect us to warn you about questionable tax schemes in a timely manner.

# 15. You have the right to be represented by a person of your choice.

# Taxpayer Bill of Rights – Commitments to small business

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Statutory rights

Eight (8)  
Service rights

Five (5)  
**Commitments to  
small business**

Various  
process  
legislati  
court ap

1. The Canada Revenue Agency (CRA) is committed to administering the tax system in a way that minimizes the costs of compliance for small businesses.

2. The CRA is committed to working with all governments to streamline service, minimize cost, and reduce the compliance burden.

3. The CRA is committed to providing service offerings that meet the needs of small businesses.

4. The CRA is committed to conducting outreach activities that help small businesses comply with the legislation we administer.

5. The CRA is committed to explaining how we conduct our business with small businesses.

# Taxpayer Bill of Rights

Please visit:

[www.cra.gc.ca/rights](http://www.cra.gc.ca/rights)

# Service rights – CRA three-step administrative process

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# CRA Service standards

Please visit:

[www.cra.gc.ca/servicestandards](http://www.cra.gc.ca/servicestandards)

# CRA Complaints and disputes

Please visit:

[www.cra.gc.ca/resolvingdisputes](http://www.cra.gc.ca/resolvingdisputes)



# How to file a service-related complaint

After Step 1, if you still are not satisfied:

- Fill out Form RC193, Service-Related Complaint, which is available at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).
- If you don't have access to the Internet, call **1-800-959-2221** and we will mail you a form.
- Send us the completed Form RC193 and any related documents.



Fax to:

**1-866-388-7371** from Canada or the United States

**1-819-536-0701** from outside Canada and the United States



Mail to:

CRA – Service Complaints  
National Intake Centre  
P.O. Box 8000  
Shawinigan-Sud QC G9N 0A6  
CANADA

# Service Complaints Program (step 2) – What you can expect from us

- Receive an **acknowledgement letter**, including unique file number and contact information.
- Complaint **assigned to a complaint officer** to review, research, and work with the appropriate areas for resolution.
- Contact you if we need clarification or more information.
- Provide **follow-up on the status of the complaint** until resolved.
- Provide a **formal response** by telephone or in writing.

# New service standards

- Effective **April 1, 2012**, we will aim to achieve the following new service standards 80% of the time:
  - **Acknowledge receipt** of complaint within **2 working days** (sent by mail)
  - **Resolve** complaint within **30 working days** (by phone or by letter)

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## Five Commitments to small business

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# Forms, My Account & My Business Account

Please visit:

Forms and publications:

[www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)

My Account:

[www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount)

My Business Account:

[www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount)

# Legal representative

Please visit:

[www.cra.gc.ca/tx/ndvdl/lf-vnts/dth/rprsnttv-eng.html](http://www.cra.gc.ca/tx/ndvdl/lf-vnts/dth/rprsnttv-eng.html)

- or -

[www.cra.gc.ca](http://www.cra.gc.ca) and go to  
Information for: [Individuals](#) >  
[Life events](#) > [When someone has died](#) >  
[Legal Representative](#)

# Complaints and disputes

To learn more about complaints  
and disputes, visit:

[www.cra.gc.ca/resolvingdisputes](http://www.cra.gc.ca/resolvingdisputes)

