

Dr. Colin Campbell  
Chair, Offshore Compliance Advisory Committee  
Josephine Spencer Niblett Law Building  
1151 Richmond Street  
London ON N6A 3K7

Dear Dr. Campbell:

Thank you for your correspondence updating me on the recent activities of the Offshore Compliance Advisory Committee (OCAC), and for your understanding regarding the delay of this response.

The Government of Canada is committed to ensuring the Canada Revenue Agency (CRA) has the tools it needs to address offshore tax avoidance. The CRA is committed to protecting the integrity of the Canadian tax system by combatting aggressive tax avoidance and tax evasion on all levels. Your letter is reassuring, confirms that the CRA is heading in the right direction, and provides valuable advice for moving forward.

I am pleased to confirm that the new Audit File Resolution Committee discussed in your letter met in the fall of 2017. In addition, CRA officials have carefully considered the OCAC's recommendations about the use of big data in compliance activities. I have attached for your information the formal CRA response to those recommendations, which is being released publicly this month.

I appreciate the ongoing commitment of each OCAC member to providing advice and recommendations on the CRA's administrative strategies to strengthen offshore compliance.

Sincerely,

The Honourable Diane Lebouthillier

Enclosure