

Taxpayers'  
**Ombudsman**  
des contribuables

Ottawa Young Practitioners Group

*Chateau Laurier Hotel  
Ottawa, ON*

*February 24, 2011*

 Government  
of Canada    Gouvernement  
du Canada

Canada

Taxpayers'  
**Ombudsman**  
des contribuables

A single mother with 3 children...



## What is an ombudsman?

An independent officer who reviews complaints about an organization and makes recommendations on how to resolve the issue AND avoid such complaints in the future.

3

## The need for a Taxpayers' Ombudsman



4

## The role of the Taxpayers' Ombudsman

**To see that Canadians get professional  
service and fair treatment from the CRA**

**Uphold the Taxpayer Bill of Rights**

## The Taxpayers' Ombudsman is:

- **Independent**
- **Objective**
- **Impartial**

## The mandate

- Uphold the Taxpayer Bill of Rights (TBR)
- Provide independent and impartial reviews of CRA service-related complaints
- Investigate systemic issues
- Facilitate taxpayer access to the Canada Revenue Agency (CRA)
- Raise awareness of the *Taxpayer Bill of Rights* and the Ombudsman's role

7

## Individual taxpayer complaints

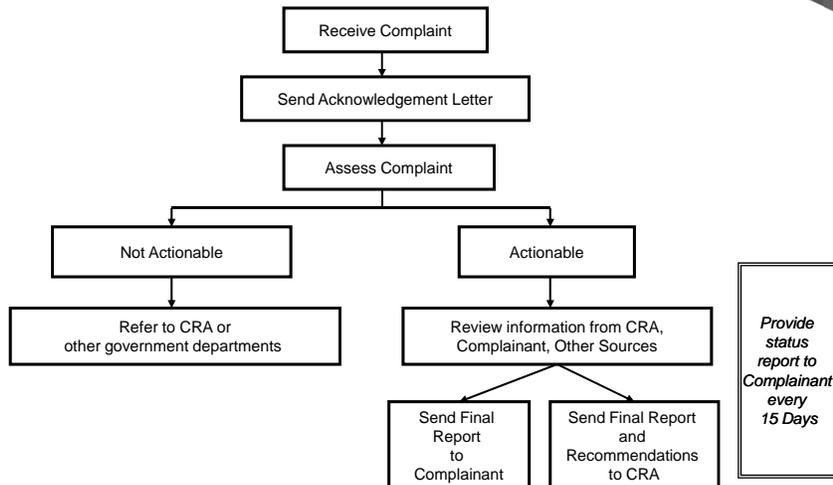


8

## Service complaints

- Fairness
- Consistency
- Equality
- Timeliness
- Sufficiency

## Complaint Process



## Three limitations

### **We cannot review:**

1. complaints relating to tax policy or program legislation
2. matters within the jurisdiction of a court
3. complaints about issues arising prior to February 21, 2007

11

## Taxpayer Bill of Rights

### **The eight service rights**

#### **Taxpayers have the right to:**

- You have the right to be treated professionally, courteously, and fairly (#5)
- You have the right to receive complete, accurate, clear, and timely information from the CRA (#6)
- You have the right to lodge a service complaint and get an explanation of the findings (#9)
- You have the right to have the costs of compliance taken into account (#10)

12

## Taxpayer Bill of Rights

### The eight service rights (cont'd)

#### **Taxpayers have the right to:**

- You have the right to expect CRA to be accountable (#11)
- You have the right to have CRA publish their service standards and report them annually (#13)
- You have the right to be warned about questionable tax schemes in a timely manner (#14)
- You have the rights to be represented by a person of your choice (#15)

13

A retired man with inoperable  
brain tumour...



14

## Improving the system

### **Individual**

- Reducing conflict
- Promoting fairness

### **Systemic**

- Acting as an agent of change
- Preventing systemic problems from recurring

15

## Systemic issues



Any issue that, if not identified and appropriately addressed, has the potential to have a negative impact on taxpayers in general, to recur, and to generate complaints.

16

## Systemic issues

### Are you familiar with these issues?

- Inability to access CRA and get answers
- Delays in responses, decisions, and information from CRA
- Lack of consistency in program application
- Misallocation of payments
- Scientific Research & Experimental Development (SR&ED)

17



18



## A role for tax professionals



We cannot succeed by  
working in isolation.

## The benefits to stakeholders

- Problems solved
- Time and money saved
- Value added to your services
- Feedback helps CRA improve its services
- More trust and confidence in tax system

21

## Results



22

## A happy ending The single mom and the OTO...



23

## How to reach us

### **Office of the Taxpayers' Ombudsman**

724 – 50 O'Connor Street  
Ottawa, ON K1P 6L2

T: 1-866-586-3839

F: 1-866-586-3855

[www.oto-boc.gc.ca](http://www.oto-boc.gc.ca)

24