

Our Service Standards

External service standards publicly state the level of performance that citizens can reasonably expect from the CRA under normal circumstances. The CRA is committed to developing, monitoring, and reporting on a full suite of service standards in areas of importance to taxpayers and benefit recipients. Service standards also support our commitment to Canadians for transparency, management accountability, and citizen-focused service.

Service standards that are consistently met help contribute to Canadians' compliance with tax and benefit legislation and support the CRA's program administration.

Managing our Service Standards

Management sets targets that represent the percentage or degree to which it is expected that an established standard will be attained. Targets are based on operational realities and infrastructure, historical performance, the degree of complexity of the work, and Canadians' expectations. For example, standards for front-end processing generally have shorter time frames and higher targets, while those requiring greater review and analysis have lengthier time standards and lower targets.

The CRA continues to examine opportunities for introducing new service standards to keep pace with changes in technology and business processes, as well as with its evolving service offerings. In 2010-2011 we will introduce two new service standards. The first, processing applications for charitable registration, will

provide greater certainty to potential charities. The second, GST/HST rulings - telephone enquiries, will function to complement the current written enquiries standard.

The CRA is currently reviewing the management of its taxpayer relief workload. The associated service standard, currently under Filing and Remittance Compliance (PA3), will also be reviewed, and it is anticipated that changes to the service standard will be made over the next few years.

We will be finalizing a comprehensive review during this period that examined and analyzed the service standard portfolio to determine whether or not the CRA is communicating, monitoring, and reporting on the right services and in a way that is meaningful to and effective for stakeholders.

The review will also lead us to assess, among other things, if our current standards are citizen-focused, and to determine where new standards should be implemented and whether existing ones should be modified or eliminated.

Reporting

In 2010-2011, we will have a total of 46 service standards. We report externally on our overall performance against our service standards in the CRA's Annual Report to Parliament, found at www.cra-arc.gc.ca/gncy/nnnl/menu-eng.html.

The following service standards will be in effect for 2010-2011.

Taxpayer and Business Assistance (PA1)

Service	Standard	Target
1. General enquiries—Telephone	Respond to calls in the agent queue within two minutes	80%
2. Business enquiries—Telephone	Respond to calls in the agent queue within two minutes	80%
3. Charities—Responding to telephone enquiries	Respond to calls in the queue within two minutes	80%
4. Charities—Responding to applications for charitable registrations	Review and respond to applications for charitable registration upon receipt of a complete application within established standards	80%
5. Advance income tax rulings to taxpayers	Within average of 60 days	100%
6. Technical interpretations to taxpayers	Within average of 90 days	100%
7. GST/HST rulings—Telephone enquiries	Respond to calls in the queue within two minutes	80%
8. GST/HST rulings and interpretations—Written enquiries	Within 45 working days of receipt of request	80%
9. Applications to register pension plans	Complete review in 180 days	85%
10. Amendments to registered pension plans	Nine months	80%
11. Retirement savings plans (applications to register, amend, or terminate)	Within 60 days	80%
12. Retirement income funds (applications to register, amend, or terminate)	Within 60 days	80%
13. Education savings plans (applications to register, amend, or terminate)	Within 60 days	85%
14. Actuarial valuation reports	Nine months	80%
15. Deferred income plans—Response to written enquiries	Within 60 days	80%
16. Deferred profit-sharing plans	Registration in 180 days	80%
17. Deferred profit-sharing plans	Amendments and terminations within 270 days	80%

Assessment of Returns and Payment Processing (PA2)

Service	Standard	Target
18. Responding to taxpayer-requested adjustments (T1)	Within an average of eight weeks	100%
19. Responding to taxpayer-requested adjustments (T1) received via the Internet	Within an average of two weeks	100%
20. Processing T1 individual income tax returns (paper)	In an average of four to six weeks	100%
21. Processing T1 individual income tax returns (electronic)	Within an average of two weeks	100%
22. Processing T3 trust returns	Within four months	95%
23. Processing excise tax, excise duty, softwood lumber returns and air travellers security charge returns	Within 90 days	95%
24. Processing GST/HST returns	Within 30 days	95%
25. Processing T2 corporation income tax returns	Within 60 days	90%

Accounts Receivable and Returns Compliance (PA3)

Service	Standard	Target
26. Processing fairness requests related to accounts receivable and trust accounts programs ¹	four to six weeks	90%

¹ Functional responsibility to transfer from Taxpayer Services and Debt Management Branch to Appeals Branch effective March 31, 2011.

Reporting Compliance (PA4)

Service	Standard	Target
Claims—SR&ED tax incentives		
27. Refundable claims	120 days	90%
28. Non-refundable claims	365 days	90%
29. Claimant-requested adjustments to refundable claims	240 days	90%
30. Claimant-requested adjustments to non-refundable claims	365 days	90%
Claims—Video and film tax credits		
31. Refundable claims (unaudited)	60 days	90%
32. Refundable claims (audited)	120 days	90%

Appeals (PA5)

Service	Standard	Target
33. Initial contact letter for disputes	30 days	85%
34. Problem Resolution Program	Acknowledged within two working days	95%
35. Problem Resolution Program	Resolution/client contact within 15 working days	95%

Benefit Programs (PA6)

Service	Standard	Target
36. Canada Child Tax Benefit—Telephone enquiries	Respond to calls in the agent queue within two minutes	75%
37. Processing benefit applications and marital status change forms—Timeliness	Issue a payment, notice, or explanation within 80 days	98%
38. Processing benefit applications and marital status change forms—Accuracy	Accurately process information and, if necessary, issue a payment, notice, or letter	98%
39. Responding to benefit and credit enquiries—Timeliness	Respond to written enquiries and telephone referrals from Call Centres within 80 days	98%
40. Responding to benefit and credit enquiries—Accuracy	Respond to recipients' written enquiries and telephone referrals from the Call Centres with the correct information, and process new recipient information, including issuing a payment, notice, or letter, accurately	98%
41. Validation and control—Results of review	Inform the recipient of the results of our review within 45 days after we receive the information requested	90%
42. Processing a request to authorize or cancel a representative—Timeliness (peak)	Within 20 business days of receipt during peak periods	90%
43. Processing a request to authorize or cancel a representative—Accuracy (peak)	Accurately process the request, and if necessary, send a letter requesting additional information	98%
44. Processing a request to authorize or cancel a representative—Timeliness (non-peak)	Within five business days of receipt during non-peak periods	90%
45. Processing a request to authorize or cancel a representative—Accuracy (non-peak)	Accurately process the request, and if necessary, send a letter requesting additional information	98%

Internal Services

Service	Standard	Target
46. External requests for statistical tax data	Respond to external requests for statistical data within an average of 30 days	100%

Deletions

The CRA remains committed to developing a service standard portfolio that reflects the evolution of the CRA and responds to changes in our operating environment. As part of this ongoing review process, we will retire three of our existing service standards for the 2010-2011 fiscal year.

The first relates to Providing Statements of Interim Payments (SIP). Over the past few years, we have seen increased use of electronic filing and significant enhancements to My Business Account. This development has had a direct impact on the services we provide to our Business clients and the channels on which those services are required. Clients and their representatives can now view all of their account information, including their balances, online through the My Business Account seven days a week.

Given the significant increase in the use of the electronic channel (My Business Account) and the decrease of the usefulness of the SIPs as a quality service, this standard will be retired.

The second, Termination of registered pension plans (RPP), will also be retired this year. Extensive consultations with industry revealed that this service continually ranks low in importance in relation to the other RPP products. Given that this standard does not add value to the service, it has been deemed no longer necessary.

Approval is being sought to retire the standard for Regulation 105 waiver requests. These waivers are in respect of payments to non-residents performing independent services in Canada. The CRA processes many different types of requests for a reduction of withholding tax, of which a waiver of the withholding tax specified in Regulation 105 is only one. The CRA will examine whether a service standard applicable to a broader range of requests for withholding tax waivers would be appropriate and could be accurately reported. The CRA will continue to process Regulation 105 waiver requests before the date of service, or the date of first payment where the CRA receives complete documentation 30 days in advance of these dates.

Service Standards Under Development

The CRA remains committed to improving service and committing to the right service standards. Developments planned for 2010-2011 to 2012-2013 are outlined below:

Program Activity	Service Standard	Proposed Target
Taxpayer and Business Assistance (Legislative Policy and Regulatory Affairs)	Charities – Response to written enquiries within four months	90%
	Specialty Products – respond to applications to register, amend, or terminate specialty products within 60 calendar days. This standard would combine retirement savings plans, retirement income funds, and education savings plans	tbd
	Deferred profit sharing plans – this standard would combine registration in 180 days with amendments and terminations in 270 days	80%
Taxpayer and Business Assistance (Taxpayer Services - Enquiries)	E-Services Helpdesk telephone enquiries	tbd
	The Good and Services Tax Credit (GSTC) telephone enquiries	tbd
Appeals	Enquiries, CRA Service Complaints – acknowledgement of the complaint within two days, 15 day taxpayer contact, and 30 day complaint resolution	90%
	Average working days to complete processing income tax, commodity tax, and CPP/EI disputes	tbd