

2023–2024 Annual Report to Parliament

on the Administration of the Access to
Information Act



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

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Introduction

Each year the head of every federal government institution prepares and submits a report to Parliament on how their institution administered the *Access to Information Act*. They must do this in keeping with:

- section 94 of the *Access to Information Act*, and
- section 20 of the *Services Fees Act*

The following report is tabled in Parliament under the direction of the Minister of National Revenue. It describes how the Canada Revenue Agency (CRA) administered and fulfilled its obligations under the *Access to Information Act* between April 1, 2023 and March 31, 2024. The report also discusses emerging trends, program delivery and areas of focus for the year ahead.

Access to Information Act

The *Access to Information Act* came into force on July 1, 1983, and was significantly amended on June 21, 2019, with the coming into force of Bill C-58, *An Act to amend the Access to Information Act and the Privacy Act and to make consequential amendments to other acts*.

The Act extends the present laws of Canada that provide access to information under the control of the Government of Canada and provides for the proactive publication of certain information.

The purpose of the Act is to:

- enhance the accountability and transparency of federal institutions to promote an open and democratic society
- enable public debate on the conduct of those institutions

The Act is based on three main principles:

- government information should be available to the public
- exceptions to the right of access should be limited and specific
- decisions about disclosures should be reviewed independently of government

The Act's formal processes do not replace other ways of getting federal government information. The CRA encourages individuals and their representatives to get taxpayer information informally through its online self-service channels, such as **My Account** and **Represent a Client**. The CRA encourages individuals, businesses, and other groups to consider getting information through proactive disclosure online at **canada.ca/en** or through the CRA's automated and toll-free phone lines.

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About the Canada Revenue Agency

The Canada Revenue Agency promotes and ensures compliance with Canada's tax legislation and regulations and plays an important role in the economic and social well-being of Canadians. The CRA does this by administering tax programs for the Government of Canada and for most provinces and territories. It also administers various social and economic benefit and incentive programs delivered through the tax system.

In addition, the CRA has the authority to partner with the provinces, territories, and other government bodies to share information, and for a fee, can administer enhanced services at the request of provinces and territories.

The **minister of national revenue** is accountable to Parliament for all the CRA's activities, including administering and enforcing the *Income Tax Act* and the *Excise Tax Act*.

The **Board of Management**, which the *Canada Revenue Agency Act* established, is made up of 15 directors appointed by the Governor in Council. Each province nominates one director, and the territories take turns nominating one director. The other four directors include:

- the Chair
- the commissioner
- two directors nominated by the Government of Canada

The Board is responsible for overseeing the:

- organization and the administration of the CRA
- management of the CRA's resources, services, property, personnel and contracts

This responsibility includes developing the corporate business plan, and approving the CRA's departmental results report and its audited financial statements.

In fulfilling its role, the Board:

- brings a forward-looking, strategic perspective to the CRA's administration
- fosters sound management practices
- commits to delivering efficient and effective services

As the CRA's chief executive officer, the **commissioner** is responsible for the day-to-day administration and enforcement of the program legislation that falls under the minister of national revenue's delegated authority. The commissioner is accountable to the minister and must assist and advise them about legislated authorities, duties, functions, and Cabinet responsibilities.

The commissioner is also an ex-officio member of the Board and is accountable to it for the:

- daily administration of the CRA,
- supervision of its employees
- implementation of management policies

The commissioner is supported by the **deputy commissioner**, and together they make sure that operations are guided by the CRA's vision to be a world-class tax and benefits administration that is trusted, fair, and helpful by putting people first.

The CRA is made up of 14 functional branches and 4 regional offices across the country:

Branches

- Appeals
- Assessment, Benefit, and Service
- Audit, Evaluation, and Risk
- Collections and Verification
- Compliance Programs
- Digital Transformation Program
- Finance and Administration
- Human Resources
- Information Technology
- Legal Services
- Legislative Policy and Regulatory Affairs
- Public Affairs
- Security
- Service, Innovation and Integration

Regions

- Atlantic
- Ontario
- Quebec
- Western

Access to Information and Privacy Directorate

The Access to Information and Privacy (ATIP) Directorate helps the CRA meet its requirements under the *Access to Information Act* and the *Privacy Act*. To fulfill this mandate, the ATIP Directorate:

- responds to requests under the *Access to Information Act* and the *Privacy Act*
- responds to enquires, consultations, complaints, and informal disclosure requests
- offers advice and guidance to CRA employees on how to properly manage and protect personal information under the CRA's control
- reviews and, if needed, publishes information to be proactively disclosed, including briefing note titles and committee material
- gives ATIP training awareness sessions
- coordinates the privacy assessment process within the CRA, including giving expert advice to CRA employees on privacy implications and how to avoid and reduce risks
- responds to and manages privacy breaches, enquiries, and complaints
- develops corporate policy instruments, procedures and practices related to the *Access to Information Act* and the *Privacy Act*
- communicates with the Treasury Board of Canada Secretariat and the offices of the information and privacy commissioners of Canada about policy and legislative requirements, complaints, and investigations
- fulfills corporate planning and reporting obligations, such as the CRA's annual reports to parliament on the administration of the *Access to Information Act* and the *Privacy Act*
- produces multiple reports that capture key statistics about the CRA's inventory of ATIP requests and key privacy performance indicators to assess, monitor and improve upon our access to information and privacy programs

The director general and deputy chief privacy officer of the ATIP Directorate has the full delegated authority of the minister of national revenue under the *Access to Information Act* and the *Privacy Act*. As well, they are responsible for:

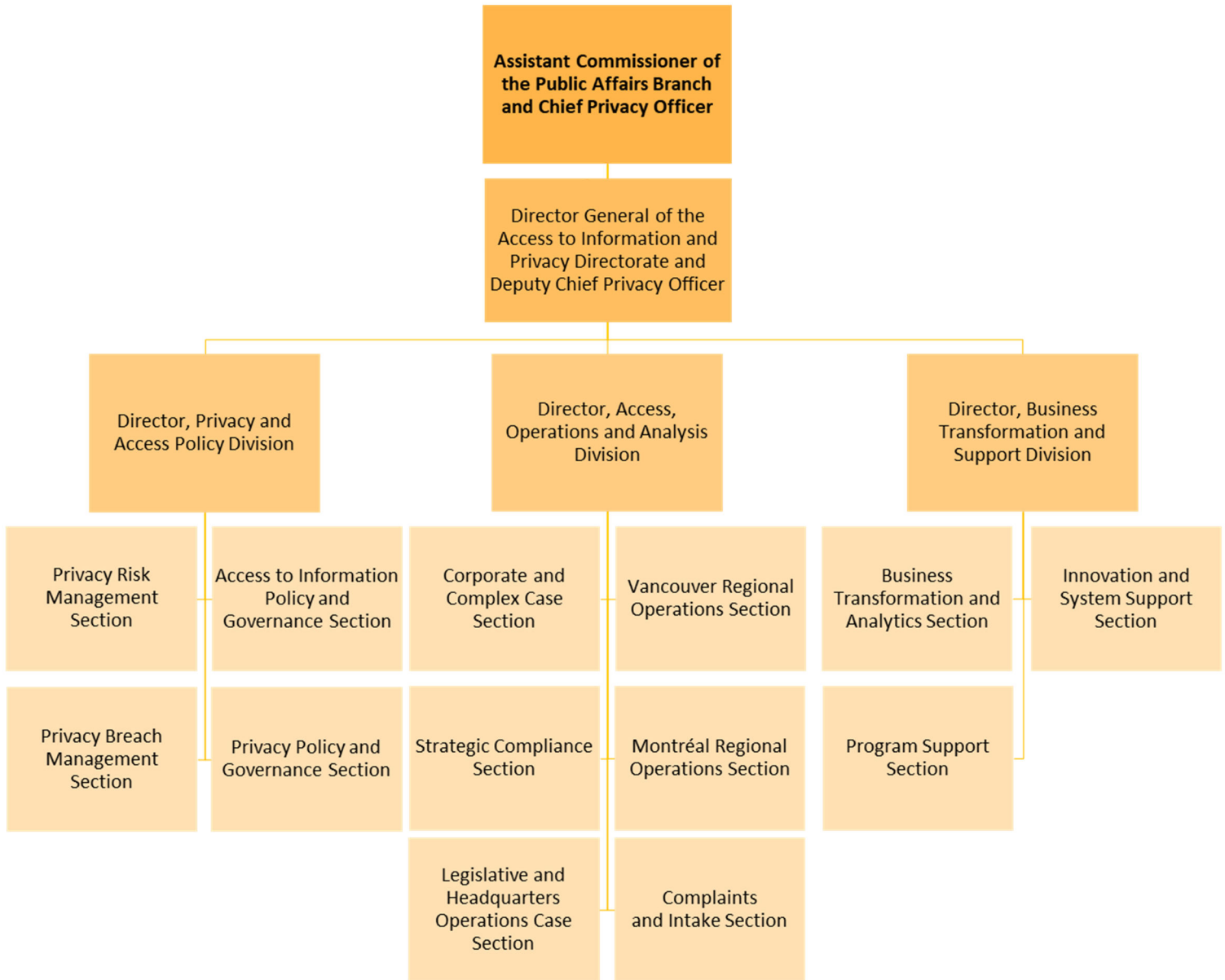
- managing and coordinating the ATIP program
- leading strategic planning and development initiatives
- supporting the assistant commissioner of the Public Affairs Branch and chief privacy officer of the CRA in the role of ATIP governance

The ATIP Directorate supports three main functions:

- processing,
- privacy management
- the overall improvement of the directorate

Directorate employees are mainly located in Ottawa, Montréal, and Vancouver. In the 2023–2024 fiscal year, an equivalent of 233 full-time employees and 12 consultants administered the *Access to Information Act* and the *Privacy Act* at the CRA.

The following chart shows the structure of the ATIP Directorate.



Delegating responsibilities under the Access to Information Act

As head of the CRA, the minister of national revenue is responsible for how the CRA administers and complies with:

- the *Access to Information Act*,
- the Access to Information Regulations
- related Treasury Board of Canada Secretariat policies.

Subsection 95(1) of the Act gives the minister the authority to designate one or more CRA officials to perform all or part of the minister’s powers, duties, and functions under that act.

The Honourable Marie-Claude Bibeau, Minister of National Revenue, signed the CRA’s current delegation order for the *Access to Information Act* on December 15, 2023. The order identifies specific provisions of the Act and its regulations that the Minister delegated to various positions within the CRA.

The ATIP Directorate’s director general, directors, assistant directors, managers, analysts and senior analysts have been delegated to exercise certain powers, duties and functions of the minister under the provision of the Act and related regulations set out in the schedule.

For the delegation order and schedule, see “Appendix C – Delegation order.”

Operational environment

The ATIP Directorate processes one of the largest volumes of requests and pages of any federal institution. According to the latest statistics from the Treasury Board of Canada Secretariat, in 2022–2023 the CRA:

- processed the second largest volume of pages of any federal institution that responds to *Access to Information Act* requests
- closed the fourth largest number of requests

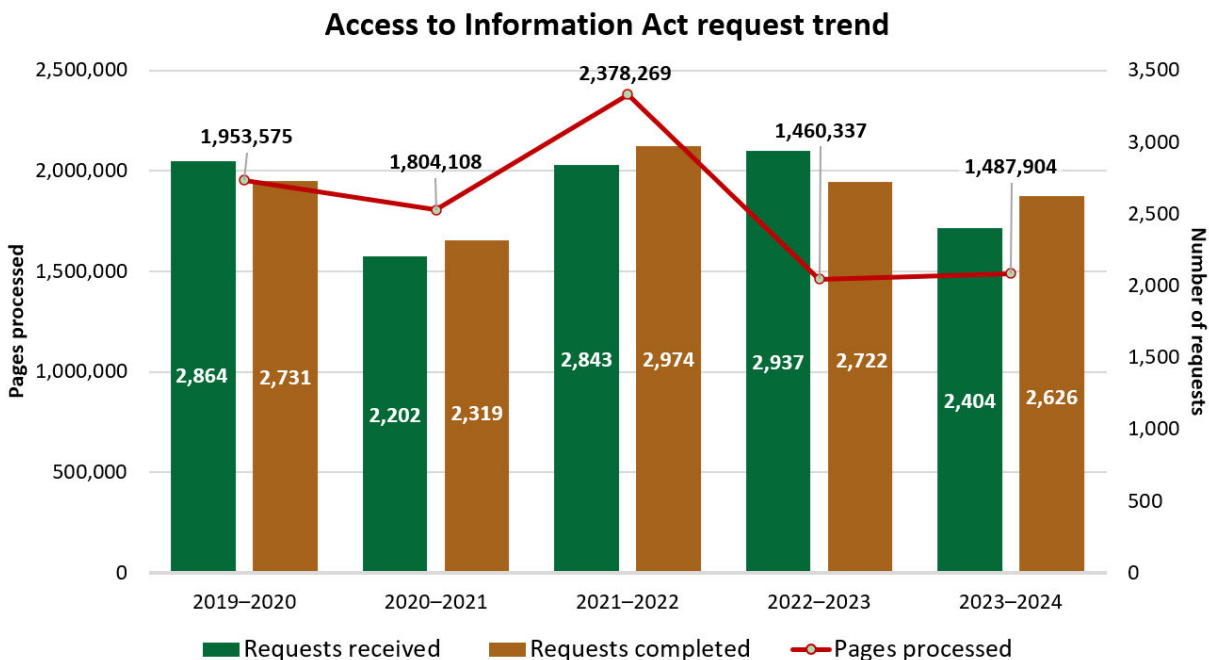
The number of requests the CRA received under the *Access to Information Act* in 2023–2024 (2,404) was 18% lower than in 2022–2023 (2,937).

The CRA completed 4% fewer *Access to Information Act* requests (2,626) than in 2022–2023 (2,722). This decrease can likely be attributed to the attention directed to processing the backlog and responding to complaints received by the Office of the Information Commissioner of Canada.

To address the significant workload, the CRA continued to put many Lean management¹ initiatives in place during the fiscal year to modernize processes and technology. These initiatives aimed to improve productivity and efficiency in the ATIP program. For more information, see the “Continuous improvement initiatives” section.

¹ Lean management is a business methodology that supports the concept of continuous improvement and is designed to increase quality and efficiency by eliminating wasted resources.

The following chart shows the trends of requests received under the *Access to Information Act* over the past five years.



Continuous improvement initiatives

The ATIP Directorate continued to foster a culture of continuous improvement by promoting Lean mindsets and behaviours, which lead to significant process improvements. These improvements included completing process reviews that standardized the processing of client file and the manner in which regional offices managed their workload. These efforts empowered employees, supported management in leading change, strengthened the monitoring of projects and overall efficiency within the directorate.

In 2023-2024, key changes that enhanced productivity and efficiency in the ATIP Directorate included the following initiatives.

Fast Track Redirect Pilot

The ATIP Directorate developed a plan to initiate the fast track redirect pilot in 2024-2025. This pilot will redirect requests to CRA's My Account when requesters are seeking the following information :

- proof of income statements from the past three assessed years
- notices of assessment
- benefits information

By doing this, the CRA seeks to improve efficiency and reduce processing times, thereby improving service to requesters.

Backlog elimination plan

Through the CRA's ATIP backlog elimination plan, the CRA has been working diligently to reduce its ATIP backlog inventory.

Since starting the plan in the 2021–2022 fiscal year, the CRA:

- eliminated 722 aged backlog files
- reduced the average age of late files from 429 days late to 265 days late

While processing this backlog, the ATIP Directorate strived to respond on time to a steadily increasing workload of requests and related complaints and consultations.

Secure drop zone

The secure drop zone project provides a secure, standardized, single point of delivery to transmit documents to external requesters, as needed. This project aligns with the Government of Canada's priorities of increasing digital options for external clients and supporting their digital needs.

The ATIP Directorate collaborated with the Information Technology Branch and the Collections and Verifications Branch on the secure drop zone pilot project.

ATIP case management modernization

During the reporting period, the CRA worked to implement a new ATIP case management system that it will launch in 2024–2025. The new system, ATIPXpress, will:

- maintain the CRA's ability to process ATIP requests past the life of its current aging system
- reduce processing times and administrative work using automation features.

The CRA developed and executed a robust plan, comprised of communications, training, and change management to support the implementation. The collaborative action of stakeholders across the CRA, such as a change agent network, offices of primary interest, and pilot users, was instrumental throughout this process.

ATIP Online Request System

In March 2023, the ATIP Directorate launched the ATIP Online Request System built by the Treasury Board of Canada Secretariat. The system provides ATIP requesters with a portal to:

- submit their requests
- track the progress of their requests
- receive responses

A comparative analysis of the data collected before and after launch found:

- a decrease in relying on physical formats
- faster processing times
- improved communication with requesters

Adobe Premiere Elements for video processing

In 2023–2024, the ATIP Directorate started using Adobe Premiere Elements, a video editing software, to support the ATIP process. With this software, the directorate can review and process video records.

ATIP digital mail project

The ATIP Digital Mail Project will help digitize the paper mail requests the ATIP Directorate receives. Modernizing practices to manage requests will benefit both the CRA and its clients because it will increase access to information and improve the CRA'S ability to address requests.

During the reporting period, the ATIP Directorate worked closely with Veteran Affairs Canada and with Public Service and Procurement Canada's Document Imaging Solutions Centre and Pension Centre, on the development of the ATIP Digital Mail Project. The CRA will launch this project in 2024–2025.

Human resources

In 2023–2024, the ATIP Directorate launched two selection processes open to CRA and Government of Canada employees at the SP-08² and SP-09 levels, resulting in pools of qualified candidates.

The CRA also participated in the multilevel ATIP Communities Development Office selection process launched by the Treasury Board of Canada Secretariat. The ATIP Directorate is committed to promoting the one-office model by recruiting the best qualified people regardless of where they are physically located in Canada. It also fully supports creating a respectful, inclusive, and diverse workplace.

Organizational changes

To better address the everchanging privacy landscape and ensure a culture of continuous improvement, the ATIP Directorate has undergone some organizational changes in 2023–2024.

The ATIP Directorate originally formed the ATIP Way Forward Initiative, a temporary project team designated to modernize ATIP processes and technology. Over the past two years, the work of the team has immensely helped the directorate respond to requests with more efficiency. To ensure continuous improvement, it was critical that the work of this team transition from a project-based structure to a permanent one. In support of this, the new Business Transformation and Support Division was created. There are three sections under this division:

- Business Transformation and Analytics Section
- Program Support Section
- Innovation and System Support Section.

Additionally, to address the volume of work that has resulted from the ever-changing privacy landscape, a new section was created in the Privacy and Access Policy Division. This section is dedicated to the sound management of privacy breaches within the CRA. This new section is called the Privacy Breach Management Section.

And finally, the Director General's title was expanded to include the Deputy Chief Privacy Officer function.

² The abbreviation SP indicates the Services and Programs occupational group within the CRA. This group comprises positions that are mainly involved in planning, developing, assisting with, or delivering CRA policies, programs, or services, or involved in other activities directed to the public or to internal clients.

Training

The CRA is committed to promoting and providing ATIP training to CRA employees. The following is a summary of training activities the CRA completed in 2023–2024.

Mandatory training

As of September 2023, all CRA employees must complete the Canada School of Public Service course *Access to Information and Privacy Fundamentals* (COR502). They must retake it every five years so they retain the knowledge. This ensures that all CRA employees have the required knowledge to properly respond to ATIP requests and protect and manage personal information.

This mandatory training supports the Treasury Board of Canada Secretariat's policy requirements outlining that all federal government employees must receive training on their obligations related to the *Access to Information Act* and the *Privacy Act*.

Quarterly information sessions

During the fiscal year, the ATIP Directorate provided eight quarterly information sessions in English and French to a total of 1,975 participants.

Technical review meetings

The ATIP Directorate held monthly technical review meetings to enable communication and consultation between the operations, policy, and business support teams within the directorate. The purpose of the meetings is to maintain a forum for:

- sharing policy and process changes
- sharing lean initiatives
- sharing improvements to the ATIP case management system
- providing supplementary tools

Quarterly teleconferences with the office of primary interest

During the reporting period, 873 CRA employees participated in quarterly teleconferences with the office of primary interest to assist them in their roles as ATIP contacts. This teleconferences ensured continued awareness and consistency in how the CRA applies processes across the organization.

Targeted training

The ATIP Directorate provided targeted access to information training to 158 participants in 5 separate CRA areas. This training varied depending on the needs of the programs and included topics such as how to:

- conduct a reasonable search
- provide complete recommendations in response to requests

Web-based modules

The CRA continued to offer its suite of 10 web-based modules of specialized technical training to ATIP Directorate employees.

ATIP quality assurance program

The ATIP quality assurance program identifies trends in file processing and fixes gaps in business processes. Its findings have helped develop training and awareness material to improve the quality of the service provided.

In 2023–2024, training on the consistent application of procedures, such as conducting a reasonable search, was presented to ATIP Directorate employees and offices of primary interest.

Raising awareness

Every September, about 40 countries and 60 non-government organizations celebrate Right to Know Week to raise awareness of an individual's right to access government information. It also promotes freedom of information as essential to both democracy and good governance.

In 2023–2024, the CRA promoted Right to Know Week for the 13th consecutive year. This year's theme was transparency in a modern government. The CRA also hosted a virtual event to celebrate the week with guest speaker, Robert Cribb, investigative and foreign affairs reporter at the *Toronto Star*. During his presentation, he spoke of his Dirty Dining series about the Greater Toronto Area restaurants' lack of transparency about health inspections. The series inspired the creation of DineSafe, a program that proactively discloses health inspection information and is an example of a successful proactive disclosure program.

Besides promoting Right to Know Week, the ATIP Directorate published a career showcase on the CRA's intranet. The showcase details the career path of an ATIP Directorate employee who is passionate about transparency and makes it a cornerstone of their day-to-day work.

Additionally, the directorate featured a short bilingual video about access to information and privacy from the Canada School of Public Service on the CRA's intranet.

The CRA also raised awareness about access to information through multiple committee meetings and in regular communications with CRA employees and senior management.

The CRA also published and promoted the Open Government Annual Report 2022–2023 to CRA employees.

Collaborating with oversight bodies and other organizations

The CRA continues to work with federal departments on an as needed basis to share strategies and solutions. The aim of this work is to maximize each department's ability to process ATIP requests and promote privacy and transparency.

As well, the CRA continues to work closely with the Office of the Information Commissioner of Canada, the Treasury Board of Canada Secretariat, and other organizations to strengthen access to information at the CRA.

In 2023–2024, the CRA:

- worked with the Office of the Information Commissioner of Canada, primarily to resolve investigations
- worked closely with the Treasury Board of Canada Secretariat on various items, including privacy breaches, privacy assessments, corporate policy instruments, and processing software solutions for ATIP requests
- actively participated in initiatives launched by the ATIP Community Development Office, including training and recruitment
- collaborated with the ATIP community by sharing best practices on security, ID validation, and authentication of ATIP requesters seeking client-specific information
- co-chaired the ATIP Interdepartmental Modernization Committee, which identifies and pilots modernization initiatives that affect the ATIP community
- participated in an inter-departmental working group for the Department of Justice of Canada's *Privacy Act* review
- participated in the ATIPXpress sub working group to make sure the system was ready and lessen any challenges in launch ATIPXpress

Policies, guidelines, and procedures

Corporate policy instruments

The CRA continues to offer feedback to the Treasury Board of Canada Secretariat on draft corporate policy instruments and to promote compliance with those instruments.

To complement the TBS policy suite, the CRA is developing a new access to information corporate policy suite. This suite will include:

- a policy on access to government records and personal information
- a directive on requests for information and on proactive publication, that will:
 - align with the CRA's open government activities, and
 - foster openness, transparency, and accountability within the CRA

This policy suite will provide all CRA employees with clear direction about their access to information responsibilities.

Proactive publication under Part 2 of the Access to Information Act

In keeping with Part 2 of the *Access to Information Act*, the CRA as a government entity listed in Schedule II of the *Financial Administration Act* is required to proactively disclose information to enhance transparency and accountability in government. The CRA's proactive disclosure publications are available at canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/transparency-proactive-disclosure-canada-revenue-agency/proactive-disclosures.

The CRA branches responsible for proactive disclosures must create their own tools, procedures, processes, and guidelines. As well, they often apply Lean principles to streamline the process.

Public Affairs Branch

Table 1 - Sections of Part 2 of the *Access to Information Act* that the Public Affairs Branch is responsible for

Legislative requirement	Section	Responsible group	Publication timeline	Compliance rate (%)
Titles and reference numbers of memoranda prepared for a Minister, a deputy head, minister or equivalent, that is received by their office	74 (b) 88 (b)	Strategic Compliance Section	Within 30 days of the end of the month of	90%
Packages of briefing materials prepared for an appearance before a parliamentary committee by a Minister, a deputy head, minister or equivalent	74 (d) 88 (c)	Parliamentary and Cabinet Affairs Division	Within 120 days of appearance	100%
Packages of question period notes prepared by a government institution for the minister in use on the last sitting days of the House of Commons in June and December	74 (c)	Parliamentary and Cabinet Affairs Division	Within 30 days of the last sitting days of the House of Commons in June and December	100%
Reports tabled in parliament	84	Access to Information and Privacy Directorate	Within 30 days of tabling	100%

Finance and Administration Branch

Table 2 – Sections of Part 2 of the *Access to Information Act* that the Finance and Administration Branch is responsible for

Legislative requirement	Section	Responsible group	Publication timeline	Compliance rate (%)
Travel expenses	82	Financial Reporting and Accounting Division	Within 30 days of the end of the month of reimbursement	100%
Hospitality expenses	83	Financial Reporting and Accounting Division	Within 30 days of the end of the month of reimbursement	100%
Minister and Minister's Office Travel Expenses	75	Financial Reporting and Accounting Division	Within 30 days of the end of the month of reimbursement	100%
Minister and Minister's Officer Hospitality Expenses	76	Financial Reporting and Accounting Division	Within 30 days of the end of the month of reimbursement	100%
Minister's Office Yearly Expenditures	78	Financial Reporting and Accounting Division	Within 120 days of the fiscal year	100%
CRA Contracts over \$10,000	86	Contracting Division	Q1-Q3: Within 30 days of the quarter Q4: Within 60 days of the quarter	100%
Minister and Minister's Office Contracts	77	Contracting Division	Q1-Q3: Within 30 days of the quarter Q4: Within 60 days of the quarter	100%

Service, Innovation and Integration Branch

Table 3 – Sections of Part 2 of the *Access to Information Act* that the Service, Innovation and Integration Branch is responsible for

Legislative requirement	Section	Responsible group	Publication timeline	Compliance rate (%)
Packages of briefing materials prepared for new or incoming Minister, deputy heads or equivalent	74 (a) 88 (a)	Policy, Analysis and Foresight Division	Within 120 days of appointment	100%
Reports tabled in Parliament	84	Strategic Planning Directorate	Within 30 days of tabling	100%

Assessment, Benefit, and Service Branch

Table 4 – Sections of Part 2 of the *Access to Information Act* that the Assessment, Benefit, and Service Branch is responsible for

Legislative requirement	Section	Responsible group	Publication timeline	Compliance rate (%)
Grants and contributions over \$25,000	87	CVITP and Benefits Outreach Division	Quarterly	100%

Human Resources Branch

Table 5 – Sections of Part 2 of the *Access to Information Act* that the Human Resources Branch is responsible for

Legislative requirement	Section	Responsible group	Publication timeline	Compliance rate (%)
Reclassification of positions (not mandatory for the CRA)	85	Classification Policy, Training and Monitoring Section	Quarterly if required	100%
Reports tabled in parliament	84	Employment Programs Directorate	Within 30 days of tabling	100%

Updating Info Source

Info Source provides information about the functions, programs, activities, and related information holdings of federal government institutions subject to the *Access to Information Act* and the *Privacy Act*. This resource also offers guidance to individuals on how they can access the information that government institutions hold so they can exercise their rights under these acts.

Each institution subject to the *Access to Information Act* and the *Privacy Act* must update its chapter annually by the due date set by the Treasury Board of Canada Secretariat. In accordance with this requirement, in June 2023, the CRA published the updates of its personal information banks and classes of records information. It also reviewed and updated the list of reading room manuals.

The CRA's Info Source chapter can be found at canada.ca/cra-info-source.

Monitoring compliance

The ATIP Directorate produces several reports that capture key statistics about the CRA's inventory of ATIP requests. The reports show:

- active and closed requests
- the status of requests by branch and region
- the carry-forward inventory
- complaints
- deemed refusal volumes

Management regularly uses the reports to:

- ensure timely processing of ATIP requests
- monitor trends of frequently requested types of information
- measure the directorate's performance
- identify opportunities to improve performance
- promote the availability of information by other means

Management presents the reports monthly to senior management at the commissioner-chaired Corporate Management Committee.

During the reporting period, the ATIP Directorate:

- implemented the use of a new visual management dashboard for better data-driven decision-making
- shifted the focus from query-driven reporting to trend analysis, enabling the directorate to proactively identify areas for improvement and optimize resources
- established a data-quality framework, including data validation, verification and reconciliation process, to ensure data accuracy and consistency

These improvements aimed to enhance forecasting, understand workload and resource management, and quality of information within the directorate.

Key issues and actions taken on complaints

The CRA regularly communicates with the offices of the information and privacy commissioners of Canada to simplify processes and apply Lean methods to close complaint files as soon as possible. During the reporting period, the CRA worked with these offices to simplify the complaint resolution process by focusing on resolving complaints at the early resolution stage. For example, the CRA has a very collaborative relationship with the Office of the Information Commissioner and has been 100% compliant with all orders. As well, to increase efficiencies, the CRA centralized the complaint resolution process.

The CRA specifically addressed complaints by:

- sharing a new reasonable commitment date for response with the commissioners when the CRA failed to respond to a request within the prescribed delays
- conducting thorough investigations to confirm a reasonable search for records was completed. The CRA provided a detailed rationale to the commissioners detailing the searches and whether those searches were successful or whether the records did not exist
- reviewing the analysis of the records to see if it should maintain an exemption or release the information. Following the review, in cases where the CRA determines it improperly applied an exemption, the CRA will provide a supplemental disclosure package to the commissioners and the complainant
- reviewing the process of a refused request to provide further direction regarding the information or actions required in order to proceed with the initial request
- providing a new copy of the records in the requested format

For more information on complaints, see “Part 9 – Complaints and investigation notices received.”

Interpretation and explanation of Appendix A – Statistical report

Appendix A provides a statistical report on the CRA’s activities from April 1, 2023 to March 31, 2024, under the *Access to Information Act*. The following explains and interprets the statistical information and includes additional access to information statistics at the CRA.

Note: Some totals may add up to more than 100% due to rounding.

Part 1 – Requests under the Access to Information Act

During the reporting period, the CRA received 2,404 new requests under the *Access to Information Act*. This is a decrease of 533 (18%) requests from last year’s total of 2,937. Including the 1,288 requests carried forward from the 2022–2023 reporting period, the CRA had 3,692 active requests in its inventory.

The number of pages processed during the year was the second lowest since 2016–2017. There was an increase of 27,567 (2%) pages processed compared to last year.

The following table shows how many the CRA received and closed under the *Access to Information Act*, as well as the number of pages it processed, over the past five fiscal years.

Fiscal year	Requests received	Requests closed	Pages processed
2019–2020	2,864	2,731	1,953,575
2020–2021	2,202	2,319	1,804,108
2021–2022	2,843	2,974	2,378,269
2022–2023	2,937	2,722	1,460,337
2023–2024	2,404	2,626	1,487,904

The following table shows a breakdown of the sources of the 2,404 requests received during the 2023–2024 reporting period.

Source	Number of requests	Percentage
Media	66	3%
Academia	71	3%
Business (private sector)	1,077	45%
Organization	88	4%
Public	950	40%
Decline to identify	152	6%

The following table shows the channels of the 2,404 requests received during the 2023–2024 reporting period.

Channel	Number of requests	Percentage
Online	1,618	67
E-mail	82	3
Mail	584	24
In person	0	0
Phone	0	0
Fax	120	5

Other requests and workload

The CRA processed a large amount of requests other than the 2,404 requests it received under the *Access to Information Act*. The additional volume significantly affected operations since the CRA had to divert resources to manage the workload. The additional requests included external and internal consultations, general enquiries, and complaints. During the fiscal year, the ATIP Directorate responded to 5,509 emails (109% more than last year's 2,630 emails), and 1,623 enquiries through the general enquiries mailbox and toll-free phone line.

Part 2 – Informal requests

In 2023–2024, the ATIP Directorate received 1,062 informal requests for previously released information. Informal requests are those that are not processed under the *Access to Information Act*. This is an increase of 536 (102%) informal requests from last year's total of 526 informal requests received. During the same period 1,066 requests were closed. Of the requests, 452 were received online and 610 were received by e-mail.

For more details, see tables 2.1 to 2.5 of Appendix A.

Part 3 – Applications to the information commissioner of Canada on declining to act on requests.

After Bill C-58, *An act to amend the Access to Information Act and the Privacy Act and the make consequential amendments to other acts*, came into force, the Government of Canada added section 6.1 to the *Access to Information Act*. This section allows government institutions to decline to act on a request for information if the request is deemed to be vexatious, made in bad faith or otherwise an abuse of the right access. To invoke section 6.1, institutions must first apply to get the approval of the information commissioner of Canada. The process to apply is included in the Act.

In 2023–2024, the CRA did not submit any decline-to-act applications to the information commissioner of Canada.

Although frivolous, vexatious, or otherwise abusive requests are rare, dealing with them can place a strain on public resources, delay delivery of other services, and have a negative impact on the rights of other requesters. When warranted, the ATIP Directorate will exercise its ability to refuse to process a request that has any of these qualities.

Part 4 – Requests closed during the reporting period

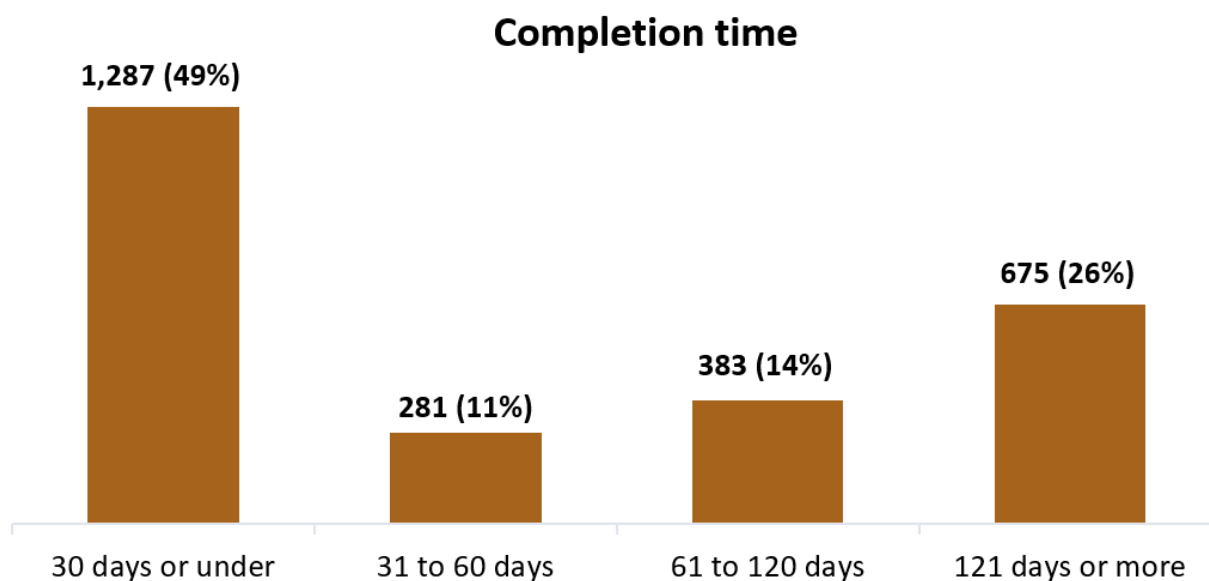
Disposition and completion time

The disposition of the 2,626 requests closed under the *Access to Information Act* were as follows:

- 494 were fully disclosed (19%)
- 1,048 were partially disclosed (40%)
- 7 were exempted in their entirety (0.3%)
- 1 was excluded in its entirety (0.04%)

- 193 resulted in no existing records (7%)
- 9 were transferred to another institution (0.3%)
- 849 were abandoned by the requesters (32%)
- 25 were neither confirmed nor denied (0.9%)

The following chart shows the completion time for the 2,626 requests closed in 2023–2024.



For more details, see Table 4.1 of Appendix A

Exemptions

The *Access to Information Act* allows an institution to refuse access to specific information when necessary. For example, the CRA can refuse to give a requester information about another individual if that individual has not given consent. For detailed information on each of the exemptions that may be applied, see section 13 of the *Access to Information Act*.

In 2023–2024, the CRA applied the following exemptions, in full or in part, to the 2,626 requests closed:

- section 13 – Information obtained in confidence (53 times)
- section 14 – Federal provincial affairs (4 times)
- section 15 – International affairs and defence (8 times)
- section 16 – Law enforcement, investigation and security (846 times)
- section 17 – Safety of individuals (13 times)
- section 18 – Economic interests of Canada (3 times)

- section 19 – Personal information (700 times)
- section 20 – Third-party information (17 times)
- section 21 – Operations of government (253 times)
- section 22 – Testing procedures, tests and audits (7 times)
- section 23 – Solicitor-client privilege (173 times)
- section 24 – Statutory prohibitions (912 times)
- section 26 – Refusal of access (1 time)

Exclusions

The *Access to Information Act* does not apply to information that is publicly available, such as information in government publications, libraries, and museums. Also, the Act does not apply to Cabinet confidences.

In 2023–2024, the CRA applied exclusions 37 times – 32 times for information that was publicly available and 5 times for Cabinet confidences.

Format of information released

Requesters can choose to receive their response package on paper or electronically. Persons with disabilities may ask for information in alternative formats, such as braille. The CRA did not receive requests for alternative formats this fiscal year.

Providing documents electronically is more efficient, because it significantly reduces manual processes and is environmentally friendly and secure. There was no significant increase or decrease in the volume of requests sent electronically in 2023–2024 compared to 2022–2023.

In 2023–2024, the CRA released in electronic format 1,355 requests (88%) of the 1,542 requests it disclosed information.

Complexity

The Treasury Board of Canada Secretariat uses two criteria to define complexity:

1. Number of pages to process
2. Nature and sensitivity of the subject matter

Based on these criteria, the CRA handles a large number of complex requests.

To respond to the 2,424 requests the CRA closed in 2023–2024 (excluding the dispositions because no records existed or the request was transferred), the CRA processed 1,487,904 pages. Two of these requests involved processing pages for datasets. A significant number of requests involved a large volume of pages:

- 1,603 involved processing less than 100 pages
- 403 involved processing between 100 and 500 pages
- 120 involved processing between 501 and 1,000 pages
- 231 involved processing between 1,001 and 5,000 pages
- 64 involved processing more than 5,000 pages

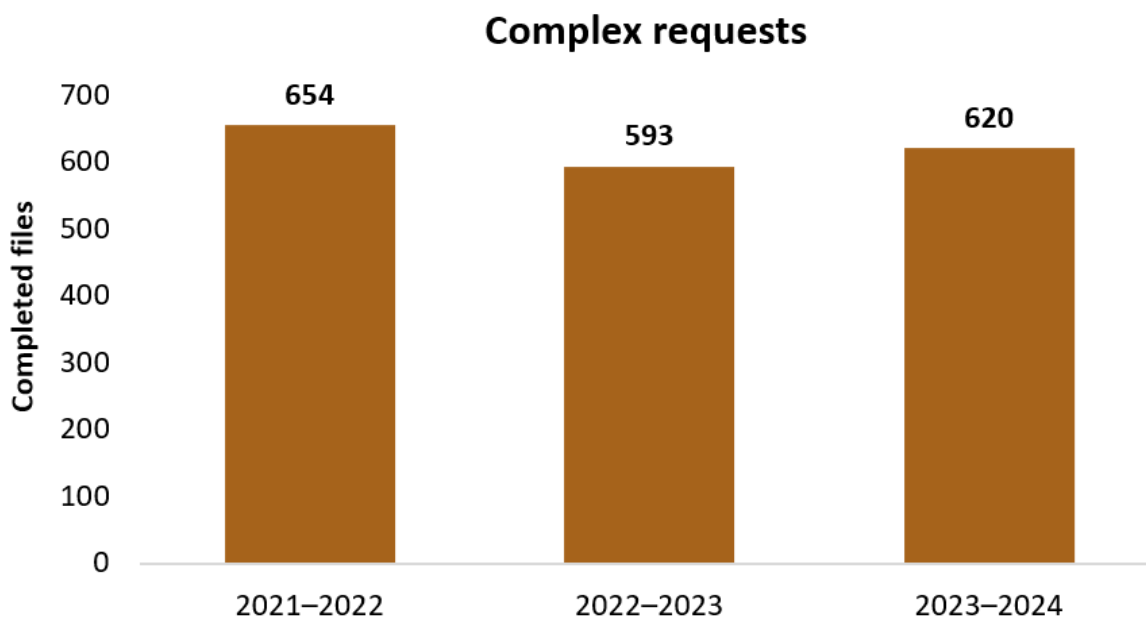
Of note, 25 of those requests involved processing more than 10,000 pages, of which 2 involved processing more than 45,000 pages.

In addition to paper records, the CRA processed 4 requests for records in audio format, for a total of 48 minutes processed. There were no requests for records in video format.

On top of requests with a large volume of pages, the CRA processed many sensitive requests. These type of requests can involve, tax litigation and consultation with third parties, including provincial, federal, and international bodies. Other requests were complex because of the nature of sensitivity of the subject matter. For more details, see tables 4.5.1 to 4.5.7 of Appendix A.

In 2023–2024, the CRA processed 620 complex requests. This represents a 5% increase compared to the previous reporting period.

The following chart shows the volume of complex files processed over the past three years.



Closed requests

The ATIP Directorate closed 1,856 (71%) requests within the timelines required by law. This means that it provided responses within 30 calendar days or within an extended deadline. This is a 5% decrease compared to 2022–2023.

Deemed refusals

A deemed refusal is a request closed after the deadline of 30 calendar days, or after the extended deadline if a time extension was taken.

Of the 2,626 requests closed during the reporting period, 770 were closed after the deadline. This resulted in a deemed refusal rate of 29%.

Requests closed beyond legislated timelines (including any extension taken)

The *Access to Information Act* sets the timelines for responding to access to information requests. It also allows time extensions when there is a large volume of records to be processed or a need to have consultations (for example, with a government institution or third party).

Of the 2,626 requests closed during the reporting period, the CRA closed 244 requests past the legislated timeline but didn't take an extension. It closed another 526 requests after the legislated timeline but took an extension.

Requests for translation

Records are normally released in their original language. However, an institution may translate records to an official language if asked, or if the institution considers a translation to be necessary so the individual can understand the information.

The CRA received and fulfilled one request for translation in 2023–2024.

Part 5 – Extensions

As noted in the previous section, the *Access to Information Act* allows time extensions when there is a large volume of records to be processed or a need to have consultations (for example, with a government institution or other third party).

Of the 2,626 requests closed in 2023–2024, the CRA applied extensions to 1,091 (42%) of them. It applied those extensions 95% of the time because of workload and because meeting the original 30-day time limit would unreasonably interfere with CRA operations. The CRA applied the remaining extensions because of the need for internal and external consultations.

Part 6 – Fees and the Service Fees Act

The *Service Fees Act* requires a responsible authority to report annually to Parliament on the fees their institution collects.

Regarding the fees collected under the *Access to Information Act*, the CRA is reporting the information below in accordance with the requirements of section 20 of the *Service Fees Act*:

- **Enabling authority:** *Access to Information Act*
- **Fee payable:** A \$5 application fee is the only fee charged for an access to information request
- **Total revenue:** The CRA collected a total of \$9,180 in fees during the reporting period
- **Fees waived:** The CRA waived a total of \$2,805 for 561 requests in the 2023–2024 fiscal period. In keeping with the *Interim Directive on the Administration of the Access to Information Act*, and the changes to the *Access to Information Act*, the CRA waives all fees prescribed by the Act and the *Access to Information Regulations* other than the \$5 application fee set out in paragraph 7(1)(a) of the Regulations.
- **Cost of operating the program:** \$4,723,771

Part 7 – Consultations received from other institutions and organizations

In 2023–2024, the ATIP Directorate received 38 consultation requests from other Government of Canada organizations and closed 46 requests (received in multiple years).

For more details, including disposition and completion times, see tables 7.1 to 7.3 of Appendix A.

The total number of external access consultation requests received in 2023–2024 decreased 49% since 2022–2023.

Internal consultations

In 2023–2024 the ATIP Directorate received four internal consultation requests and completed five. These requests are informal reviews and do not fall under the *Access to Information Act*.

Part 8 – Completion time of consultations on Cabinet confidences

Cabinet confidences are excluded from the application of the *Access to Information Act* (section 69). However, Treasury Board of Canada Secretariat policies require agencies and departments to consult with their legal services office to determine if they should exclude requested information. If any doubt exists or if the records contain discussion papers, legal counsel must consult the Office of the Counsel to the Clerk or the Privy Council Office.

In 2023–2024, the ATIP Directorate had to consult with the Legal Services Branch twice regarding Cabinet confidence exclusions. The Privy Council office did not need to be consulted.

Part 9 – Investigations and reports of findings

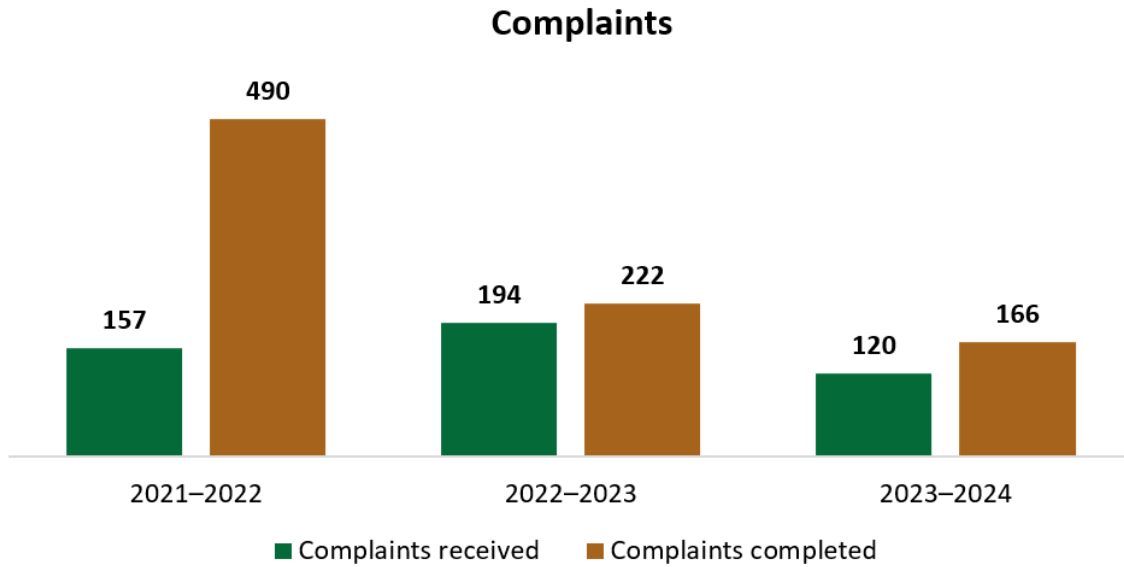
Investigations

In 2023–2024, the CRA received 120 complaints under the *Access to Information Act*, a 38% decrease compared to the previous year. The complaints the CRA received related to the following:

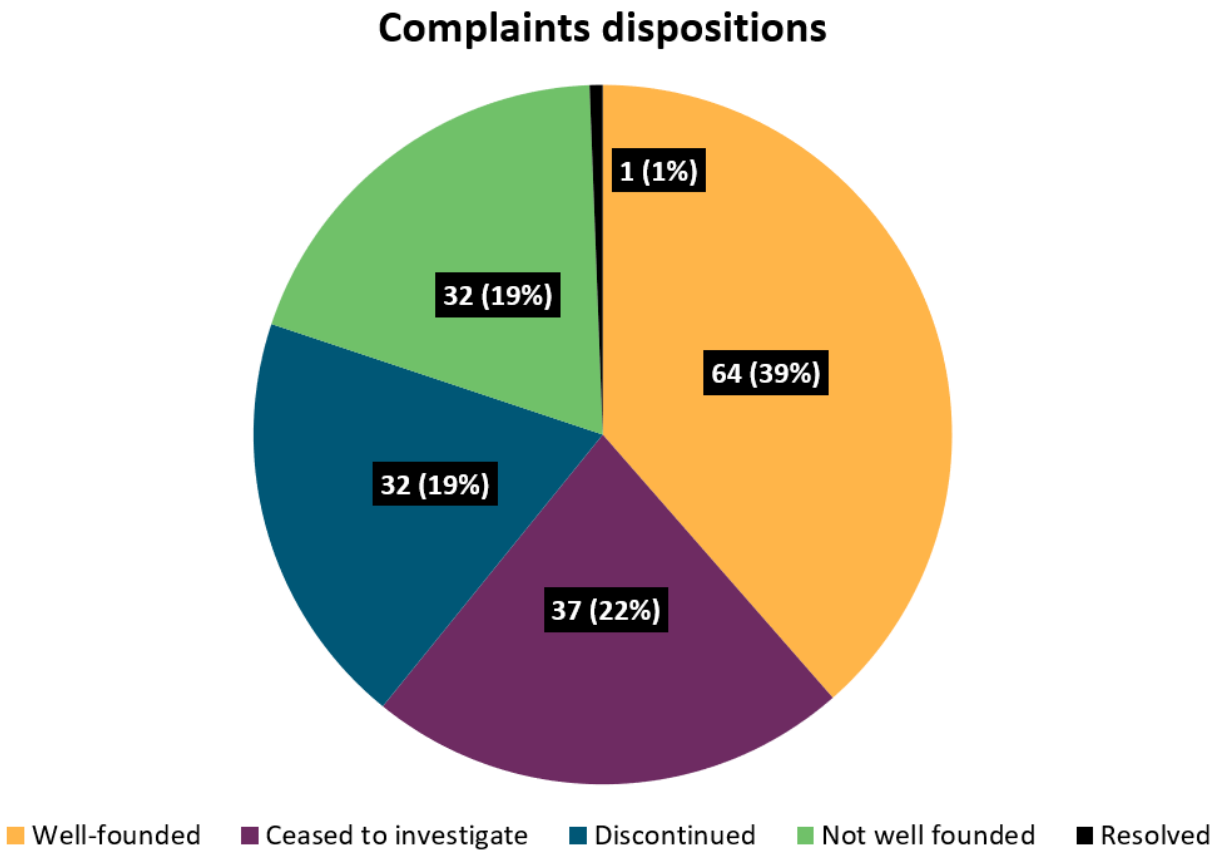
- Time delay (27)
- Fees (3)
- Non-disclosure (24)
- Refusal due to exemption (27)
- Refusal due to general reasons (17)
- Time extensions (22)

In 2023–2024, the CRA closed 166 complaints were closed. At the end of the fiscal year, 153 complaints were still active. The CRA has a very collaborative relationship with the Office of the Information Commissioner and has been 100% compliant with all orders.

The following chart shows the number of complaints received and closed since 2021–2022.



The following chart shows the disposition of the complaints closed during the fiscal year.



For definitions of the types of complaints, go to oic-ci.gc.ca/en/how-oic-can-help#types-of-complaints.

Reports of findings

In 2023–2024, the CRA received 15 initial reports under section 37(1) of the *Access to Information Act*, all of which contained orders to provide records. The CRA also received 16 final reports under section 37(2), all of which included orders to disclose the records.

Part 10 – Court action

In 2023–2024, no complaints were pursued in the Federal Court.

Part 11 – Resources related to the Access to Information Act

Costs

In 2023–2024, the ATIP Directorate’s direct cost to administer the *Access to Information Act* was \$4,723,771. This does not include the significant resources used within CRA branches and regions. For more details, see Table 11.1 of Appendix A.

Human resources

In 2023–2024, the CRA dedicated an equivalent of 33 full-time employees, 13 consultants and CRA personnel, and 1 student to administering the *Access to Information Act*. Many of these employees simultaneously administered the *Privacy Act*.

Interpretation and explanation of Appendix B – Supplemental statistical report on the *Access to Information Act* and the *Privacy Act*

The following is a brief overview of the tables included in Appendix B.

Section 1 – Open requests and complaints under the *Access to Information Act*

Table 1.1 – Open requests under the *Access to Information Act*

At the end of the fiscal year, the CRA had 1,066 *Access to Information Act* requests outstanding: 539 of these were within legislated timelines, while 527 were beyond legislated timelines. The CRA received 36% of these requests before 2023–2024, many of which will be addressed through its backlog elimination plan.

This table shows the number of requests the CRA carried over to the next reporting period.

Fiscal year open requests were received	Open requests that are within legislated timelines as of March 31, 2024	Open requests that are beyond legislated timelines as of March 31, 2024
2023–2024	500	178
2022–2023	31	282
2021–2022	6	65
2020–2021	1	1
2019–2020	1	1

Table 1.2 – Open complaints with the Information Commissioner of Canada

At the end of the fiscal year, the CRA had 153 open complaints with the information commissioner of Canada.

This table shows the number of requests the CRA carried over to the next reporting period.

Fiscal year the open complaints were received	Number of open complaints
2023–2024	80
2022–2023	50
2021–2022	11
2020–2021	2
2019–2020	4
2018–2019	4
2017–2018	0
2016–2017	0
2015–2016	0
2014–2015 or earlier	2

Section 2 – Open requests and complaints under the Privacy Act

Table 2.1 – Open requests under the Privacy Act

At the end of the fiscal year, the CRA had 2,088 privacy requests outstanding: 1,670 of these were within legislated timelines and 418 were beyond legislated timelines. The CRA received 12% of these requests before 2023–2024. Many of these will be processed as part of the backlog elimination plan.

Table 2.1 – Open complaints with the Office of the Privacy Commissioner of Canada

At the end of the fiscal year, the CRA had 105 open complaints with the Privacy Commissioner of Canada.

Section 3 – Social insurance number

The CRA reported that it has begun a new collection or a new consistent use of the social insurance number in 2023–2024. Specifically, the Underused Housing Tax Act resulted in a new collection of the social insurance number to administer the Underused Housing Tax.

Section 4 – Universal access under the Privacy Act

During the 2023–2024 reporting period, the CRA received 18 requests from confirmed foreign nationals under the *Privacy Act*.

Conclusion

The CRA is committed to improving the administration of the *Access to Information Act* in Canada.

Despite the growing demands on the ATIP Program, the CRA continued to make significant progress in addressing backlog challenges by:

- processing ATIP requests using Lean methodology
- addressing the backlog through the CRA backlog elimination plan
- providing mandatory ATIP training for all CRA employees
- developing a plan to redirect requests to CRA's My Account when requesters are seeking the following information:
 - proof of income statements from the past three assessed years
 - notices of assessments
 - benefits information

In 2024–2025, the ATIP Directorate will draft and implement a new Access to Information and Privacy Strategic Plan for 2024–2027 that will focus on:

- continuing to modernize the ATIP program by fully implementing ATIPXpress and other digital technologies
- putting inventory management strategies in place to enhance ATIP production
- incorporating Privacy by Design principles and principles of Open and Transparent government within the CRA's programs, service processes, solutions and technologies
- nurturing a strong, productive, and engaged workforce that fully reflects Canada's diverse population

Appendix A – Statistical Report

Statistical report on the Access to Information Act

Name of institution: Canada Revenue Agency

Reporting period: April 1, 2023 to March 31, 2024

Part 1 – Requests under the Access to Information Act

1.1 Number of formal requests

		Number of requests
Received during reporting period		2,404
Outstanding from previous reporting periods		1,288
• Outstanding from previous reporting period	706	
• Outstanding from more than one reporting period	582	
Total		3,692
Closed during reporting period		2,626
Carried over to next reporting period		1,066
Carried over within legislated timeline		539
Carried over beyond legislated timeline		527

1.2 Sources of requests

Source	Number of requests
Media	66
Academia	71
Business (private sector)	1,077
Organization	88
Public	950
Decline to identify	152
Total	2,404

1.3 Channels of requests

Channel	Number of requests
Online	1,618
E-mail	82
Mail	584
In person	0
Phone	0
Fax	120
Total	2,404

Part 2 – Informal Requests

2.1 Number of informal requests

		Number of requests
Received during reporting period		1,062
Outstanding from previous reporting periods		4
• Outstanding from previous reporting period	4	
• Outstanding from more than one reporting period	0	
Total		1,066
Closed during reporting period		1,066
Carried over to next reporting period		0

2.2 Channels of informal requests

Source	Number of requests
Online	452
E-mail	610
Mail	0
In person	0
Phone	0
Fax	0
Total	1,062

2.3 Completion time of informal requests

Completion time (days)							
1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	Total
558	122	50	335	0	1	0	1,066

2.4 Pages released informally

Less than 100 pages		100 to 500 pages		501 to 1,000 pages		1,001 to 5,000 pages		More than 5,000 pages	
Number of requests	Pages released	Number of requests	Pages released	Number of requests	Pages released	Number of requests	Pages released	Number of requests	Pages released
308	6,497	91	21,416	12	8,884	14	22,429	5	50,013

2.5 Pages re-released informally

Less than 100 pages		100 to 500 pages		501 to 1,000 pages		1,001 to 5,000 pages		More than 5,000 pages	
Number of requests	Pages released	Number of requests	Pages released	Number of requests	Pages released	Number of requests	Pages released	Number of requests	Pages released
357	9,154	196	48,440	37	27,233	32	63,845	14	284,664

Part 3 – Applications to the Information Commissioner on declining to act on requests

	Number of requests
Outstanding from previous reporting period	0
Sent during reporting period	0
Total	0
Approved by the Information Commissioner during the reporting period	0
Declined by the Information Commissioner during the reporting period	0
Withdrawn during the reporting period	0
Carried over the next reporting period	0

Part 4 – Requests closed during the reporting period

4.1 Disposition and completion time

Disposition of requests	Completion time (days)							Total
	1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	
All disclosed	75	229	96	54	16	16	8	494
Disclosed in part	11	90	131	295	121	154	246	1,048
All exempted	1	0	2	1	0	3	0	7
All excluded	0	0	0	1	0	0	0	1
No records exist	94	41	21	25	5	2	5	193
Request transferred	9	0	0	0	0	0	0	9
Request abandoned	689	47	10	6	6	11	80	849
Neither confirmed nor denied	1	0	21	1	0	2	0	25
Declined to act with the approval of the information commissioner	0	0	0	0	0	0	0	0
Total	880	407	281	383	148	188	339	2,626

4.2 Exemptions

Section	Number of requests	Section	Number of requests	Section	Number of requests	Section	Number of requests
13(1)(a)	16	16(2)	11	18(a)	0	20.1	0
13(1)(b)	1	16(2)(a)	0	18(b)	1	20.2	0
13(1)(c)	33	16(2)(b)	0	18(c)	0	20.4	0
13(1)(d)	3	16(2)(c)	162	18(d)	2	21(1)(a)	72
13(1)(e)	0	16(3)	0	18.1(1)(a)	0	21(1)(b)	177
14	1	16.1(1)(a)	0	18.1(1)(b)	0	21(1)(c)	0
14(a)	3	16.1(1)(b)	0	18.1(1)(c)	0	21(1)(d)	4
14(b)	0	16.1(1)(c)	0	18.1(1)(d)	0	22	6
15(1)	1	16.1(1)(d)	0	19(1)	700	22.1(1)	1
15(1) - I.A.*	6	16.2(1)	0	20(1)(a)	0	23	173
15(1) - Def.*	1	16.3	0	20(1)(b)	7	23.1	0
15(1) - S.A.*	0	16.4(1)(a)	0	20(1)(b.1)	0	24(1)	912
16(1)(a)(i)	2	16.4(1)(b)	0	20(1)(c)	10	26	1
16(1)(a)(ii)	7	16.5	0	20(1)(d)	0		
16(1)(a)(iii)	0	16.6	0				
16(1)(b)	217	17	13				
16(1)(c)	447						
16(1)(d)	0						

* I.A.: International Affairs
 Def.: Defense of Canada
 S.A.: Subversive Activities

4.3 Exclusions

Section	Number of requests	Section	Number of requests	Section	Number of requests
68(a)	32	69(1)	0	69(1)(g) re (a)	3
68(b)	0	69(1)(a)	0	69(1)(g) re (b)	0
68(c)	0	69(1)(b)	0	69(1)(g) re (c)	0
68.1	0	69(1)(c)	0	69(1)(g) re (d)	1
68.2(a)	0	69(1)(d)	1	69(1)(g) re (e)	0
68.2(b)	0	69(1)(e)	0	69(1)(g) re (f)	0
		69(1)(f)	0	69.1(1)	0

4.4 Format of information released

Paper	Electronic				Other
	E-record	Data set	Video	Audio	
193	1,349	2	0	4	0

4.5 Complexity

4.5.1 Relevant pages processed and disclosed for paper and e-record formats

Number of pages processed	Number of pages disclosed	Number of requests
1,487,904	1,218,505	2,421

4.5.2 Relevant pages processed by request disposition for paper and e-record formats by size of request

Disposition of request	Less than 100 pages		100 to 500 pages		501 to 1,000 pages		1,001 to 5,000 pages		More than 5,000 pages	
	Number of requests	Pages processed	Number of requests	Pages processed	Number of requests	Pages processed	Number of requests	Pages processed	Number of requests	Pages processed
All disclosed	426	12,954	60	11,279	0	0	4	9,303	1	12,000
Disclosed in part	313	11,752	336	86,934	116	85,754	223	488,468	60	728,909
All exempted	3	86	3	641	0	0	0	0	1	10,264
All excluded	1	73	0	0	0	0	0	0	0	0
Request abandoned	835	28	4	803	4	3,052	5	7,556	2	18,048
Neither confirmed nor denied	25	0	0	0	0	0	0	0	0	0
Declined to act with the approval of the Information Commissioner	0	0	0	0	0	0	0	0	0	0
Total	1,603	24,893	403	99,657	120	88,806	231	505,327	64	769,221

4.5.3 Relevant minutes processed and disclosed for audio formats

Number of minutes processed	Number of minutes disclosed	Number of requests
48	48	4

4.5.4 Relevant minutes processed per request disposition for audio formats by size of request

Disposition of request	Less than 60 minutes		60 to 120 minutes		More than 120 minutes	
	Number of requests	Minutes processed	Number of requests	Minutes processed	Number of requests	Minutes processed
All disclosed	4	48	0	0	0	0
Disclosed in part	0	0	0	0	0	0
All exempted	0	0	0	0	0	0
All excluded	0	0	0	0	0	0
Request abandoned	0	0	0	0	0	0
Neither confirmed nor denied	0	0	0	0	0	0
Declined to act with the approval of the Information Commissioner	0	0	0	0	0	0
Total	4	48	0	0	0	0

4.5.5 Relevant minutes processed and disclosed for video formats

Number of minutes processed	Number of minutes disclosed	Number of requests
0	0	0

4.5.6 Relevant minutes processed per request disposition for video formats by size of requests

Disposition of request	Less than 60 minutes		60 to 120 minutes		More than 120 minutes	
	Number of requests	Minutes processed	Number of requests	Minutes processed	Number of requests	Minutes processed
All disclosed	0	0	0	0	0	0
Disclosed in part	0	0	0	0	0	0
All exempted	0	0	0	0	0	0
All excluded	0	0	0	0	0	0
Request abandoned	0	0	0	0	0	0
Neither confirmed nor denied	0	0	0	0	0	0
Declined to act with the approval of the Information Commissioner	0	0	0	0	0	0
Total	0	0	0	0	0	0

4.5.7 Other complexities

Disposition of request	Consultation required	Legal advice Sought	Other	Total
All disclosed	2	0	12	14
Disclosed in part	12	2	46	60
All exempted	0	0	0	0
All excluded	0	0	0	0
Request abandoned	8	1	50	59
Neither confirmed nor denied	0	0	16	16
Declined to act with the approval of the Information Commissioner	0	0	0	0
Total	22	3	124	149

4.6 Closed requests

4.6.1 Number of requests closed within legislated timelines

Number of requests closed within legislated timelines	1,856
Percentage of requests closed within legislated timelines (%)	70.67783701

4.7 Deemed refusals

4.7.1 Reasons for not meeting legislated timelines

Number of requests closed past the legislated timelines	Principal reason			
	Interference with operations / workload	External consultation	Internal consultation	Other
770	628	7	7	128

4.7.2 Requests closed beyond legislated timelines (including any extension taken)

Number of days past legislated timelines	Number of requests past legislated timeline where no extension was taken	Number of requests past legislated timelines where an extension was taken	Total
1 to 15	41	52	93
16 to 30	25	32	57
31 to 60	33	45	78
61 to 120	39	65	104
121 to 180	11	50	61
181 to 365	35	99	134
More than 365	60	183	243
Total	244	526	770

4.8 Requests for translation

Translation requests	Accepted	Refused	Total
English to French	1	0	1
French to English	0	0	0
Total	1	0	1

Part 5 – Extensions

5.1 Reasons for extensions and disposition of requests

Disposition of requests where an extension was taken	9(1)(a) Interference with operations	9(1)(b) Consultation		9(1)(c) Third party notice
		Section 69	Other	
All disclosed	123	0	17	0
Disclosed in part	780	0	33	2
All exempted	4	0	1	0
All excluded	1	0	0	0
Request abandoned	78	0	0	1
No records exist	45	0	6	0
Declined to act with the approval of the Information Commissioner	0	0	0	0
Total	1,031	0	57	3

5.2 Length of extensions

Length of extensions	9(1)(a) Interference with operations	9(1)(b) Consultation		9(1)(c) Third party notice
		Section 69	Other	
30 days or less	259	0	16	0
31 to 60 days	185	0	20	0
61 to 120 days	398	0	18	2
121 to 180 days	109	0	3	0
181 to 365 days	59	0	0	1
More than 365 days	21	0	0	0
Total	1,031	0	57	3

Part 6 – Fees

Fee type	Fee collected		Fee waived		Fee refunded	
	Number of requests	Amount	Number of requests	Amount	Number of requests	Amount
Application	1,836	\$9,180.00	561	\$2,805.00	0	\$0.00
Other fees	0	\$0.00	0	\$0.00	0	\$0.00
Total	1,836	\$9,180.00	561	\$2,805.00	0	\$0.00

Part 7 – Consultations received from other institutions and organizations

7.1 Consultations received from other Government of Canada institutions and other organizations

Consultations	Other Government of Canada institutions	Number of pages to review	Other organizations	Number of pages to review
Received during the reporting period	38	1,379	6	165
Outstanding during the reporting period	9	182	1	15
Total	47	1,561	7	480
Closed during the reporting period	46	1,484	6	165
Carried over within the negotiated timelines	1	77	1	315
Carried over beyond negotiated timelines	0	0	0	0

7.2 Recommendations and completion time for consultations received from other Government of Canada institutions

Recommendation	Number of days required to complete consultation requests							Total
	1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	
Disclose entirely	6	9	4	1	1	0	3	24
Disclose in part	1	7	4	2	1	0	0	15
Exempt entirely	0	1	1	0	0	0	0	2
Exclude entirely	0	0	0	0	0	0	0	0
Consult another institution	0	0	0	0	0	0	0	0
Other	1	2	1	0	1	0	0	5
Total	8	19	10	3	3	0	3	46

7.3 Recommendations and completion time for consultations received from other organizations

Recommendation	Number of days required to complete consultation requests							Total
	1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	
Disclose entirely	3	1	0	0	0	0	0	4
Disclose in part	0	1	0	0	0	0	0	1
Exempt entirely	0	0	0	0	0	0	0	0
Exclude entirely	0	0	0	0	0	0	0	0
Consult another institution	0	0	1	0	0	0	0	1
Other	0	0	0	0	0	0	0	0
Total	3	2	1	0	0	0	0	6

Part 8 – Completion time of Consultations on Cabinet Confidences

8.1 Requests with Legal Services

Number of days	Less than 100 pages		100 to 500 pages		501 to 1,000 pages		1,001 to 5,000 pages		More than 5,000 pages	
	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed
1 to 15	2	31	0	0	0	0	0	0	0	0
16 to 30	0	0	0	0	0	0	0	0	0	0
31 to 60	0	0	0	0	0	0	0	0	0	0
61 to 120	0	0	0	0	0	0	0	0	0	0
121 to 180	0	0	0	0	0	0	0	0	0	0
181 to 365	0	0	0	0	0	0	0	0	0	0
More than 365	0	0	0	0	0	0	0	0	0	0
Total	2	31	0	0	0	0	0	0	0	0

8.2 Requests with Privy Council Office

Number of days	Less than 100 pages		100 to 500 pages		501 to 1,000 pages		1,001 to 5,000 pages		More than 5,000 pages	
	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed
1 to 15	0	0	0	0	0	0	0	0	0	0
16 to 30	0	0	0	0	0	0	0	0	0	0
31 to 60	0	0	0	0	0	0	0	0	0	0
61 to 120	0	0	0	0	0	0	0	0	0	0
121 to 180	0	0	0	0	0	0	0	0	0	0
181 to 365	0	0	0	0	0	0	0	0	0	0
More than 365	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Part 9 – Investigations and reports of finding

9.1 Investigations

Section 31 Notice of intention to investigate	Subsection 30(5) Ceased to investigate	Section 35 Formal representations
120	32	0

9.2 Investigations and reports of findings

Section 37(1) initial reports			Section 37(2) final reports		
Received	Containing recommendations issues by the Information Commissioner	Containing orders issued by the Information Commissioner	Received	Containing recommendations issues by the Information Commissioner	Containing orders issued by the Information Commissioner
15	0	15	16	0	16

Part 10 – Court action

10.1 Court actions on complaints

Section 41				
Complainant (1)	Institution (2)	Third Party (3)	Privacy Commissioner (4)	Total
0	0	0	0	0

10.2 Court actions on third party notifications under paragraph 28(1)(b)

Section 44 – under paragraph 28(1)(b)
0

Part 11 – Resources related to the Access to Information Act

11.1 Costs

Expenditures		Amount
Salaries		\$3,044,064
Overtime		\$46,669
Goods and services		\$1,633,038
• Professional services contracts	\$1,500,723	
• Other	\$132,315	
Total		\$4,723,771

11.2 Human resources

Resources	Person years dedicated to <i>Access to Information Activities</i>
Full-time employees	33
Part-time and casual employees	0
Regional staff	0
Consultants and agency personnel	13
Students	1
Total	47

Appendix B – Supplemental statistical report on the Access to Information Act and the Privacy Act

Part 1 – Open requests and complaints under the Access to Information Act

1.1 Open requests outstanding from previous reporting periods

Fiscal year open requests were received	Open requests that are within legislated timelines as of March 31, 2024	Open requests that are beyond legislated timelines as of March 31, 2024	Total
2023–2024	500	178	678
2022–2023	31	282	313
2021–2022	6	65	71
2020–2021	1	1	2
2019–2020	1	1	2
2018–2019 or earlier	0	0	0
Total	539	527	1,066

1.2 Open complaints with the Information Commissioner of Canada outstanding from previous reporting periods

Fiscal year open requests were received	Number of open complaints
2023–2024	80
2022–2023	50
2021–2022	11
2020–2021	2
2019–2020	4
2018–2019	4
2017–2018	0
2016–2017	0
2015–2016	0
2014–2015 or earlier	2
Total	153

Part 2 – Open requests and complaints under the Privacy Act

2.1 Open requests outstanding from previous reporting periods

Fiscal year open requests were received	Open requests that are within legislated timelines as of March 31, 2024	Open requests that are beyond legislated timelines as of March 31, 2024	Total
2023–2024	1,528	309	1,837
2022–2023	142	98	240
2021–2022	0	11	71
2020–2021 or earlier	0	0	0
Total	1,670	418	2,088

2.2 Open complaints with the Privacy Commissioner of Canada outstanding from previous reporting periods

Fiscal year open requests were received	Number of open complaints
2023–2024	78
2022–2023	6
2021–2022	5
2020–2021	2
2019–2020	4
2018–2019	5
2017–2018	1
2016–2017	0
2015–2016	0
2014–2015 or earlier	4
Total	105

Part 3 – Authority received for a new collection of the social insurance number (SIN)

Did your institution receive authority for a new collection or a new consistent use of the SIN in 2023–2024	Yes
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Part 4 – Universal Access under the Privacy Act

How many requests were received from confirmed foreign nationals outside of Canada in 2023–2024	18
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Appendix C – Delegation Order



Access to Information Act
Delegation Order

Arrêté sur la délégation en vertu de la *Loi sur l'accès à l'information*

I, Marie-Claude Bibeau, Minister of National Revenue, do hereby designate, pursuant to subsection 95(1) of the *Access to Information Act*, the officers or employees of the Canada Revenue Agency who hold the positions set out in the attached Schedule to exercise or perform the powers, duties, or functions that have been given to me as head of the Canada Revenue Agency under the provisions of the *Access to Information Act* as set out in the Schedule.

Je, Marie-Claude Bibeau, ministre du Revenu national, délègue par les présentes, en vertu du paragraphe 95(1) de la *Loi sur l'accès à l'information*, aux cadres ou employés de l'Agence du revenu du Canada détenteurs des postes mentionnés dans l'annexe ci-jointe les attributions dont je suis, en qualité de responsable de l'Agence du revenu du Canada, investie par les dispositions de la *Loi sur l'accès à l'information* qui sont mentionnées dans l'annexe.

This designation replaces all previous delegation orders.

Le présent document remplace et annule tout arrêté antérieur.

La ministre du Revenu national,

A handwritten signature in blue ink, appearing to read "M. Bibeau".

Marie-Claude Bibeau
Minister of National Revenue

Signed in Ottawa, Ontario, Canada, this 15th day of December 2023
Signé à Ottawa, Ontario, Canada, le 15ième jour de décembre 2023

Canada

The positions authorized to perform the powers, duties, or functions given to the Minister of National Revenue as head of the Canada Revenue Agency under the provisions of the *Access to Information Act* and its regulations.

Commissioner

- Full authority

Deputy Commissioner

- Full authority

Assistant Commissioner, Public Affairs Branch and Chief Privacy Officer

- Full authority

Director General, Access to Information and Privacy Directorate, Public Affairs Branch

- Full authority

Director, Access to Information and Privacy Directorate, Public Affairs Branch

- Full authority

Assistant Directors, Access to Information and Privacy Directorate, Public Affairs Branch

- Full authority except for subsection 94(1)

Managers, Technical Reviewers / Advisors, Access to Information and Privacy Directorate, Public Affairs Branch

- Full authority except for paragraph 35(2)(b) and subsection 94(1)

Analyst, Senior Analyst, Access to Information and Privacy Directorate, Public Affairs Branch

- Authority only under paragraph 7(a), subsection 9(1), subsection 9(2), subsection 10(1), paragraph 12(2)(b), and paragraph 12(3)(b)