



Treasury Board of Canada
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Canada

President of the Treasury Board's Fees Report for the 2021–22 Fiscal Year



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President's message

I am pleased to present the *President of the Treasury Board's Fees Report for the 2021–22 Fiscal Year*. This annual report consolidates information from the tabled departmental fees reports of government organizations that have the authority to charge fees. As such, it provides transparent reporting on government activities, as well as the payments that departments receive.

As required by the *Service Fees Act*ⁱ and the *Directive on Charging and Special Financial Authorities*,ⁱⁱ departments must table annual reports in Parliament on the number and types of fees charged and their total fees revenue, as well as adjustments, service standards and total remissions (reimbursements) issued in the previous fiscal year.



The Honourable Mona Fortier
President of the Treasury Board

This year, total revenue from the fees appears to be substantially higher. In fact, the increase is attributed to the timing of Canada's spectrum auctions by Innovation, Science and Economic Development Canada. Originally scheduled for fiscal year 2020–21, the auctions were delayed during the pandemic and subsequently conducted in June 2021. The \$9 billion revenue from the spectrum auctions resulted in almost tripling total revenue from fees in 2021–22. Otherwise, the total revenue from fees remains consistent with recent years.

Also of note is the requirement that departments report on reimbursements issued under the *Service Fees Act*, which took effect on April 1, 2021. These are either partial or full refunds paid to fee payers, when a department determines that it didn't meet the relevant service standard. These reimbursements help keep departments accountable for the quality of the fee-based services they provide.

I invite you to read this report to get an overview of the fees charged by departments in fiscal 2021–22 and learn about their accountability to Canadians for the services they provide.

Original signed by

The Honourable Mona Fortier, P.C., M.P.
President of the Treasury Board



About this report

The *Service Fees Act*ⁱⁱⁱ (SFA), which came into force on June 22, 2017, modernized the Government of Canada’s fee regime and established a solid foundation for departments,¹ while providing fee payers with information on the level of service that they can expect.

The information in this report has been extracted from Departmental Fees Reports that were tabled under section 20 of the SFA and subsections 4.2.8 and 6.3 of the Treasury Board *Directive on Charging and Special Financial Authorities*.^{iv} Departmental Fees Reports contain information about all fees that are under departmental authority, even if some or all of the fees were collected by another department. This report also outlines the various types of fee adjustments and authorities that allow departments to issue remissions.

Fees charged by departments under the *Access to Information Act*^v (ATIA) are subject to the SFA, but they are not included in Departmental Fees Reports. Information about each department’s fees for access to information for the 2021–22 fiscal year is reported and tabled in its annual access to information report and posted on each department’s website. In order to carry out the duties related to the ATIA, departments listed in Schedules I, I.1 and II of the *Financial Administration Act*^{vi} (FAA) collected \$929,440 in revenue, incurred \$86,371,629 in costs and waived/refunded \$31,075 in fees. The *Access to Information and Privacy Statistical Report for the 2021 to 2022 Fiscal Year* can be found at *Statistics on the Access to Information and Privacy Acts*.^{vii}

This consolidated report provides an overview of government-wide fees and is broken down into the following sections:

- ▶ the **Fees section** provides information on the types of fees that are charged and the number of fees that were reported and tabled in Parliament
- ▶ the **Revenue section** provides information on total revenue from fees, along with highlights for the three revenue streams
- ▶ the **Fee adjustments section** summarizes the different mechanisms for adjusting fees, including the SFA requirement for an automatic annual adjustment
- ▶ the **Service standards and remissions section** describes the purpose of a service standard, explains remissions and the types of authorities that exist, and provides a breakdown of the remissions issued by departments

1. In this report, the term “department” is used for all organizations referred to in the definition of “department” in section 2 of the *Financial Administration Act*.



Fees

Under the *Directive on Charging and Special Financial Authorities*, all departments that charge fees must produce a fees report, regardless of whether they are exempt from the SFA.

The Government of Canada has three mechanisms for departments to set fees for the provision of a service, the provision of the use of a facility, the conferral by the means of a licence, permit or other authorization of a right or privilege, or for a provision of a product, and for recovery, in whole or in part, of costs that are incurred in relation to a regulatory scheme:

1. Fees set by contract: Ministers have the authority to enter into contracts, which are usually negotiated between the Minister and an individual or an organization, and which cover fees and other terms and conditions. In some cases, that authority may also be provided by an act of Parliament.

Example: services provided to a foreign government to implement a Canadian regulatory model

2. Fees set by market rate or auction: The authority to set these fees is pursuant to an act of Parliament or regulation, and the Minister, department or Governor in Council has no control over the fee amount.

Example: auction of a licence to the highest bidder that meets the pre-established regulatory requirements

3. Fees set by act, regulation or fees notice: An act of Parliament delegates the fee-setting authority to a department, Minister or Governor in Council.

Example: a fixed fee for the review of an application for a licence to operate in Canada

A total of 38,741 fees set by act, regulation or fees notice were reported in Parliament by departments in the 2021–22 fiscal year (compared to 39,349 such fees in the 2020–21 fiscal year). During the 2021–22 fiscal year, 234 new fees were introduced, 943 fees were eliminated and 6,411 fees were under review. Table 1 shows, for the 10 departments that have the most fees set by act, regulation or fees notice, the number of fees each department had the authority to charge and the percentage of total revenue these fees represent. It also provides a total of such fees for all other departments.

Table 1: departments with fees set by act, regulation or fees notice, by number of fees, 2021–22

Rank	Department	Number of fees	Percentage of total revenue generated by fees set by act, regulation or fees notice [†]
1	National Film Board	29,401	<0.01
2	Parks Canada	3,543	3.44
3	Transport Canada	2,244	0.83
4	Canadian Food Inspection Agency	852	1.77
5	Innovation, Science and Economic Development Canada	533	18.04
6	Fisheries and Oceans Canada	525	2.39
7	National Research Council Canada	294	0.09
8	Health Canada	222	8.36
9	Natural Resources Canada	212	0.16
10	Canadian Heritage	178	0.18
N/A	All other departments (25)	737	64.73
	Total	38,741	100.00

Refer to Figure 1 for total revenue generated by fees set by act, regulation or fees notice for 2021–22.

[†]Possible variance due to rounding.



Revenue

When fees are collected from fee payers, they are treated as revenue by the Government of Canada. As mentioned in the [Fees section](#), there are three types of fees.

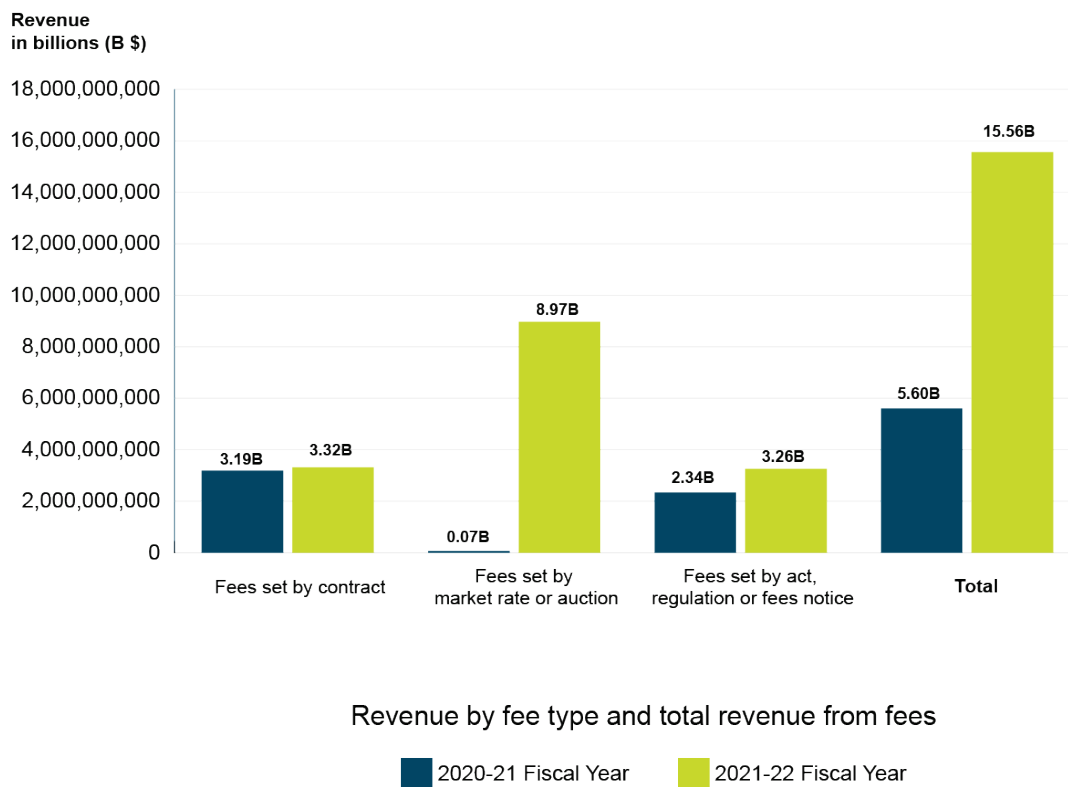
In the spirit of open and transparent fee management, departments must disclose lump-sum amounts for fees set by contract and fees set by market rate or auction, and must provide greater detail for [fees set by act, regulation or fees notice](#).

In the 2021–22 fiscal year, the Government of Canada collected approximately \$15.5 billion in fees:

- ▶ fees set by contract made up 21% of the fees collected
- ▶ fees set by market rate or auction made up 58% of the fees collected
- ▶ fees set by act, regulation or fees notice made up 21% of the fees collected

Figure 1 shows the revenue generated in fiscal years 2020–21 and 2021–22, by fee type.

Figure 1: revenue from fees, by fee type, and total revenue from fees, 2020–21 and 2021–22 (\$ billions)*



*The numbers above each bar have been rounded to the nearest two decimal places.



Fees set by contract

Table 2 shows, for the 2021–22 fiscal year, the 10 departments with the most revenue generated by fees set by contract and the total revenue generated by these fees for all other departments.

Table 2: departments with fees set by contract, by revenue generated, 2021–22

Rank	Department	2021–22 revenue (\$)	Percentage of total revenue ^{*†}
1	Royal Canadian Mounted Police	2,574,709,379	77.46
2	Public Services and Procurement Canada	256,874,650	7.73
3	National Research Council Canada	147,563,683	4.44
4	Canada Revenue Agency	134,595,101	4.05
5	Environment and Climate Change Canada	69,526,487	2.09
6	Global Affairs Canada	43,897,342	1.32
7	Parks Canada	27,987,497	0.84
8	Statistics Canada	18,921,397	0.57
9	National Defence	16,303,746	0.49
10	Natural Resources Canada	14,072,458	0.43
N/A	All other departments (16)	19,353,825	0.58
Total		3,323,805,565	100.00

*Refer to Figure 1 for the total revenue generated by fees set by contract for 2021–22.

†Possible variance due to rounding.

In the 2020–21 fiscal year, the Government of Canada collected \$3,193,291,776 in fees set by contract, whereas in the 2021–22 fiscal year, \$3,323,805,565 in such fees were collected, which represents an increase of \$130,513,789 (3.93%).



Fees set by market rate or auction

Table 3 lists the three departments that reported revenue generated by fees set by market rate or auction during the 2021–22 fiscal year.

Table 3: departments with fees set by market rate or auction, by revenue generated, 2021–22

Rank	Department	2021–22 revenue (\$)	Percentage of total revenue*
1	Innovation, Science and Economic Development Canada	8,955,899,878	99.78
2	Public Services and Procurement Canada	14,283,028	0.16
3	National Research Council Canada	5,608,290	0.06
Total		8,975,791,196	100.00

*Refer to Figure 1 for total revenue generated by fees set by market rate or auction for 2021–22.

In the 2021–22 fiscal year, these three departments reported a total revenue of \$8,975,791,196 in fees set by market rate or auction, which is \$8,906,182,816 (99%) more than the \$69,608,380 that was reported in the 2020–21 fiscal year.

Fees set by act, regulation or fees notice

In the 2021–22 fiscal year, the Government of Canada collected \$3,268,326,066 in revenue from fees set by act, regulation or fees notice. This represents an increase of \$930,609,994 (28.47%) from the 2020–21 fiscal year.

Table 4 highlights, for fees set by act, regulation or fees notice:

- ▶ the top 10 departments for revenue generated during the 2021–22 fiscal year, which accounted for 91% of all revenue collected
- ▶ the consolidated data for all other departments
- ▶ the variances between the last two fiscal years



Table 4: departments with fees set by act, regulation or fees notice, by revenue generated in 2021–22, compared to the previous year

Rank	Department	2020–21 revenue (\$)	2021–22 revenue (\$)	Variance in revenue from 2020–21 to 2021–22 (\$)	Percentage of total revenue generated in 2021-22
1	Immigration, Refugees and Citizenship Canada	527,688,691	1,213,343,168	685,654,477	37.12
2	Innovation, Science and Economic Development Canada	579,965,204	589,373,911	9,408,707	18.03
3	Health Canada	201,488,969	274,128,683	72,639,714	8.39
4	Office of the Superintendent of Financial Institutions	189,079,559	199,287,068	10,207,509	6.10
5	Canadian Radio-television and Telecommunications Commission	122,351,386	195,084,125	72,732,739	5.97
6	Canada Energy Regulator	115,741,450	122,702,575	6,961,125	3.75
7	Canadian Nuclear Safety Commission	114,005,416	115,634,774	1,629,358	3.54
8	Parks Canada	71,223,743	112,536,807	41,313,064	3.44
9	Employment and Social Development Canada	49,951,000	80,596,000	30,645,000	2.47
10	Fisheries and Oceans Canada	79,807,345	78,051,476	-1,755,869	2.39
Subtotal		2,051,302,763	2,980,738,587	929,435,824	91.20
N/A	All other departments (24)	286,413,309	287,587,479	1,174,170	8.80
Total		2,337,716,072	3,268,326,066	930,609,994	100.00

The following are the explanations of the variances indicated in Table 4, as provided by the departments.



1. Immigration, Refugees and Citizenship Canada

IRCC began to emerge from the COVID-19 pandemic, for which air travel and border measures were beginning to return to pre-pandemic levels resulting in increase revenue in 2021–22. IRCC should see a similar trend next year.

2. Innovation, Science and Economic Development Canada

ISED's Fees report reflects seven fee groupings that include: Competition Law Enforcement and Promotion, Federal Incorporation, Insolvency, Intellectual Property, Spectrum and Telecommunications, Support and Financing for Small Business, and Trade Measurement.

ISED revenues increased by 1% on average from the previous year, mostly due to increased federal incorporations and trademark registrations due to new market opportunities related to the pandemic. There was also an increase in revenues due to insolvency levy, as a result of increased insolvency filings. Fiscal year 2021–22 shows a return to normal volume of merger filings, which had decreased due to the pandemic.

3. Health Canada

As a result of the *Fees in Respect of Drugs and Medical Devices Order*, which took effect on April 1, 2020, fees are increasing until the 2023–24 fiscal year. Also contributing to the increase in overall revenues is the rise in cannabis revenues, which is the result of increased industry revenues in 2021–22. In addition, some cannabis revenue collections from 2020–21 were delayed to 2021–22 due to an extension of the deadline for paying the annual fee.

4. Office of the Superintendent of Financial Institutions

Fee revenue is adjusted each year to fully recover actual costs; therefore, the variance is mainly driven by an increase in OSFI's operating costs. While the total number of assessments remained stable, the cost per individual assessment has increased.

5. Canadian Radio-television and Telecommunications Commission

The revenue variance is mainly due to Part I and II broadcasting licence fees remissions in respect of the fiscal year 2020–21, in response to the crisis caused by the COVID-19 world pandemic.

6. Canada Energy Regulator

The Canada Energy Regulator is funded through parliamentary appropriations. The Government of Canada recovers the large majority of the appropriation from the regulated industry. All collections from cost recovery invoices are deposited to the account of the Receiver General for Canada and credited to the Consolidated Revenue Fund. The process is regulated by the *National Energy Board Cost Recovery Regulations*. Revenues reflected are based on the actual costs incurred in that year.



7. Canadian Nuclear Safety Commission

The increase in revenue is attributable to an increase in cost recovery due largely to cost of living increases, including salaries and wages.

8. Parks Canada

Variance results from the COVID-19 pandemic's continued impact on Parks Canada's service levels across the country. Additionally, travel patterns did not return to pre-pandemic levels in 2021–22 and the tourism industry remained in a state of recovery, nonetheless there has been an increase in visitor volumes which is reflected in its increased revenue.

9. Employment and Social Development Canada

The increase in volume of Labour Market Impact Assessment fee revenue in 2021–2022 is a result of several labour market factors. These include re-opening of tourism activities post-COVID, labour dislocation and employers resorting to the Temporary Foreign Worker program in response to labour shortages.

10. Fisheries and Oceans Canada

The decrease in revenue collected is mostly due to a decrease in the Fisheries management - Licensing Fee compared to last year's figures. The fluctuation is considered part of regular business and can be explained in part by changes in quota allocations, fishery closures and other occurrences.



Fee adjustments

Before 2017, when the SFA came into force, certain fees set by act, regulation or fees notice had periodic adjustments to keep up with inflationary increases; however, many fees had no mechanism for keeping pace with the impact of inflation on the cumulative cost of delivering the service or product.

To make sure departments can keep up with inflation for delivering services, the SFA introduced an automatic annual adjustment. All fees set by act, regulation or fees notice are subject to this annual adjustment by default.

Certain fees are not subject to the annual adjustment set out in the SFA because another act of Parliament prescribes a periodic adjustment, or because they are exempt from the SFA. Fees that are considered to be low-materiality fees under the *Low-Materiality Fees Regulations*^{viii} are also not subject to the SFA's annual adjustment.

Service Fees Act annual adjustment

Subsection 17(1) of the SFA requires responsible authorities to adjust their applicable fees each fiscal year by the percentage change over 12 months in the April All-items Consumer Price Index (CPI) for Canada, as published by Statistics Canada.

The 2021–22 Departmental Fees Reports include a [CPI adjustment, based on the CPI for April 2020, of -0.2%](#)^{ix} for applicable fees.

Periodic adjustment

A periodic fee adjustment is made pursuant to an act of Parliament or a regulation and is applied according to an established frequency, based on a specific rate, formula or other factor, other than the adjustment rate set out in subsection 17(1) of the SFA.

Service standards and remissions

In order to improve services to fee payers, the SFA requires that applicable fees have an established service standard. A service standard is a public commitment to provide a service in a way that is measurable and relevant to the fee payers under normal circumstances.

To ensure accountability, the SFA introduced the requirement to remit. A remission is a partial or full return of a fee to a fee payer when a department deems that the relevant service standard was not met.

The requirement to remit under the SFA took effect on April 1, 2021. The 2021–22 Departmental Fees Reports are the first ones in which departments had to report on remissions issued pursuant to the SFA.

Service standards

The *Low-Materiality Fees Regulations* establish criteria that define what low-materiality fees are, and which fees are not required by the SFA to establish service standards in order to provide a more cost-effective way for departments to administer low-materiality fees.

Table 5 shows the number of fees set by act, regulation or fees notice in 2021–22, broken down by the legislation to which they are subject and whether a service standard applies.

Table 5: number of fees set by act, regulation or fees notice that are subject to sections 4 to 7 of the SFA and those that are not and whether service standards apply, 2021–22

Breakdown of fees	Number of fees*
Fees subject to sections 4 to 7 of the SFA that require a service standard	4,433
Fees subject to sections 4 to 7 of the SFA that are not required to have a service standard (the fee is for the provision of a product or the recovery, in whole or in part, of costs that are incurred in relation to a regulatory scheme or the fee is set by contract; refer to subsection 3(1) and 3(2)(a) of the SFA)	30,817
Fees subject to sections 4 to 7 of the SFA that are considered to be low-materiality pursuant to section 22 of the SFA and the <i>Low-Materiality Fees Regulations</i> ^x and that therefore do not have service standards	3,302
Fees not subject to the SFA and that have service standards under other legislation	189
Total	38,741

*Refer to Table 1 for fees set by act, regulation or fees notice, broken down by department.



Of the 4,433 fees that require service standards under the SFA, departments reported that, as of March 31, 2022, 3,872 fees had existing service standards. Departments continue to work toward establishing service standards for their remaining fees to comply with the SFA. For departments that charge fees set by act, regulation or fees notice, information about service standards and corresponding performance results can be found in the “Details on each fee set by act, regulation or fees notice” section of their Departmental Fees Reports.

Remissions

The SFA requires departments to remit the portion of a fee that they consider appropriate to an affected fee payer when a service standard has been deemed not met. Departments must issue the remission before July 1 of the following fiscal year, in accordance with their remission policy.

Departments are required to develop policies and procedures to determine whether a service standard has been met and how much of a fee will be remitted to a fee payer when a service standard is deemed not met, according to the *Directive on Charging and Special Financial Authorities*. Departmental remission policy and procedures were to be available to the public on April 1, 2021.

Other Treasury Board policies and directives may require fees to have an established service standard; however, those fees may not be subject to remissions under the SFA because they may have qualified for a non-application of certain sections of the SFA.

Authorities to remit

With regard to fees, three different authorities allow departments to remit fees under different circumstances. They are as follows.

Authority to remit pursuant to the *Service Fees Act*

Subsection 7(2) of the SFA provides the authority to remit the appropriate portion of a fee only when a service standard in relation to that fee has been deemed not met. The remission is to be made in accordance with the Treasury Board *Directive on Charging and Special Financial Authorities* and the departmental remission policy.

Authority to remit pursuant to the *Financial Administration Act*

Departments may submit a Treasury Board submission to the Governor in Council in order to obtain an authority to remit pursuant to the FAA. If granted, the authority may be provided for a specific fee or for a designated period. This type of authority is sought for matters other than the authority provided by the SFA. In other words, it could be for reasons other than a service standard that was deemed not met.



Authority to remit pursuant to other acts of Parliament

Certain departments have received an authority to remit fees pursuant to their enabling act or acts and may remit depending on the context and the wording in the act and related regulations, which may be for reasons other than a service standard that was deemed not met.

The 2021–22 Departmental Fees Reports include remissions issued under departments’ enabling legislation, the FAA or remissions issued under the authority of the SFA.

Remissions issued

Table 6 shows the 10 departments with the largest reported amounts in remissions issued in 2021–22 and total remissions issued by all other departments. The amounts include remissions from the authority delegated pursuant to the SFA, FAA and other acts of Parliament.

Table 6: remissions issued, by department, 2021–22

Rank	Department	Authority to remit	Remissions issued (\$)
1	Canadian Food Inspection Agency	<i>Canadian Food Inspection Agency Act</i> ^{xi}	17,099,760
2	Immigration, Refugees and Citizenship Canada	<p>Service Fees Act, Departmental Remission Policy Pursuant to the Service Fees Act^{xii}</p> <p>Immigration and Refugee Protection Act^{xiii}; Immigration and Refugee Protection Regulations^{xiv}</p> <p>Financial Administration Act, Passport and Other Travel Document Services Fees Regulations^{xv}</p> <p><i>Financial Administration Act,</i></p> <ul style="list-style-type: none"> • <i>Certain Fees in Respect of the Issuance of Passports (2017 British Columbia Forest Fires) Remission Order</i>^{xvi}; • <i>Certain Fees in Respect of the Issuance and Replacement of Identity and Travel Documents (Crash of Ukraine International Airlines Flight PS752) Remission Order</i>^{xvii}; • <i>Certain Fees in Respect of Travel Document Services and Consular Services (COVID-19 Pandemic) Remission Order</i>^{xviii}; • <i>Fees for the Addition of an Observation to or for the Replacement of Travel Documents, Permanent Resident Cards and Citizenship Certificates Remission Order</i>^{xix}; • <i>Certain Fees in Respect of the Replacement of Identity and Travel Documents (Reclaimed Names) Remission Order</i>^{xx}. 	4,881,184



Rank	Department	Authority to remit	Remissions issued (\$)
3	Department of Justice Canada	<i>Family Orders and Agreements Enforcement Assistance Act^{xxi}, Family Support Orders and Agreements Garnishment Regulations^{xxii}</i>	4,609,242
4	Innovation, Science and Economic Development Canada	<i>Service Fees Act, Service Fees Remission Policy^{xxiii} Financial Administration Act, Remission Order for Certain Fees Under the Bankruptcy and Insolvency General Rules from March 31 to August 31, 2020^{xxiv}</i>	392,122
5	Health Canada	<i>Service Fees Act, Remissions for missed service standards^{xxv} Food and Drugs Act^{xxvi}; Fees in Respect of Drugs and Medical Devices Order^{xxvii}</i>	120,739
6	Parks Canada	<i>Service Fees Act, Parks Canada Service Standard on Remissions^{xxviii} Parks Canada Agency Act^{xxix}</i>	7,156
7	Environment and Climate Change Canada	<i>Service Fees Act, Departmental Remissions Policy for Service Fees^{xxx}</i>	4,812
8	Fisheries and Oceans Canada	<i>Service Fees Act, Fisheries and Oceans Canada – Policy on Remissions^{xxxi}</i>	3,273
9	Canadian Grain Commission	<i>Service Fees Act, Service Fee Remission Policy pursuant to the Service Fees Act^{xxxii}</i>	2,874
10	Transport Canada	<i>Service Fees Act, Transport Canada's Policy on remissions^{xxxiii}</i>	2,603
Subtotal			27,123,767
N/A	All other departments (31)		2,857
Total			27,126,624



Appendix: links to departmental fees reports for the 2021–22 fiscal year

Listed below are links to the Departmental Fees Reports for the 2021–22 fiscal year. Each report contains information on specific departmental fee regimes, including:

- ▶ financial information about the total costs, total revenues generated by and any remissions of:
 - › fees set by contract
 - › fees set by market rate or auction
 - › fees set by act, regulation or fees notice
- ▶ detailed information about, for each fee set by act, regulation or fees notice:
 - › the date the fee was introduced and last amended, if applicable
 - › the dollar amount of the fee in the 2021–22 fiscal year
 - › the adjusted dollar amount of fees for the 2023–24 fiscal year, if applicable
 - › service standards, if applicable
 - › performance results against these standards
 - › total remissions issued for the fee, if applicable

Links to Departmental Fees Reports for the 2021–22 fiscal year:

- ▶ [Agriculture and Agri-Food Canada^{xxxiv}](#)
- ▶ [Canada Border Services Agency^{xxxv}](#)
- ▶ [Canada Energy Regulator^{xxxvi}](#)
- ▶ [Canada School of Public Service^{xxxvii}](#)
- ▶ [Canada Revenue Agency^{xxxviii}](#)
- ▶ [Canadian Food Inspection Agency^{xxxix}](#)
- ▶ [Canadian Grain Commission^{xl}](#)
- ▶ [Canadian Heritage^{xli}](#)
- ▶ [Canadian Nuclear Safety Commission^{xlii}](#)
- ▶ [Canadian Radio-television and Telecommunications Commission^{xliii}](#)
- ▶ [Canadian Space Agency^{xliv}](#)
- ▶ [Crown-Indigenous Relations and Northern Affairs Canada^{xliv}](#)
- ▶ [Department of Justice Canada^{xlvi}](#)
- ▶ [Employment and Social Development Canada^{xlvi}](#)
- ▶ [Environment and Climate Change Canada^{xlvi}](#)



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- ▶ Financial Consumer Agency of Canada^{xlix}
 - ▶ Fisheries and Oceans Canada^l
 - ▶ Global Affairs Canada^{li}
 - ▶ Health Canada^{lii}
 - ▶ Immigration, Refugees and Citizenship Canada^{liii}
 - ▶ Impact Assessment Agency of Canada^{liv}
 - ▶ Indigenous Services Canada^{lv}
 - ▶ Innovation, Science and Economic Development Canada^{lvi}
 - ▶ Library and Archives Canada^{lvii}
 - ▶ National Defence^{lviii}
 - ▶ National Film Board^{lix}
 - ▶ National Research Council Canada^{lx}
 - ▶ Natural Resources Canada^{lxi}
 - ▶ Office of the Auditor General of Canada^{lxii}
 - ▶ Office of the Governor General’s Secretary^{lxiii}
 - ▶ Office of the Superintendent of Financial Institutions Canada^{lxiv}
 - ▶ Parks Canada^{lxv}
 - ▶ Parole Board of Canada^{lxvi}
 - ▶ Privy Council Office^{lxvii}
 - ▶ Public Health Agency of Canada^{lxviii}
 - ▶ Public Services and Procurement Canada^{lxix}
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 - ▶ Shared Services Canada^{lxxi}
 - ▶ Statistics Canada^{lxxii}
 - ▶ The National Battlefields Commission^{lxxiii}
 - ▶ Transport Canada^{lxxiv}



Endnotes

- i. *Service Fees Act*, <https://laws-lois.justice.gc.ca/eng/acts/S-8.4/index.html>
- ii. *Directive on Charging and Special Financial Authorities*, <https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32502>
- iii. *Service Fees Act*, <https://laws-lois.justice.gc.ca/eng/acts/S-8.4/index.html>
- iv. *Directive on Charging and Special Financial Authorities*, <https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32502>
- v. *Access to Information Act*, <https://laws-lois.justice.gc.ca/eng/acts/A-1/>
- vi. *Financial Administration Act*, <https://laws-lois.justice.gc.ca/eng/acts/f-11/>
- vii. Statistics on the *Access to Information and Privacy Acts*, <https://www.canada.ca/en/treasury-board-secretariat/services/access-information-privacy/statistics-atip.html>
- viii. *Low-Materiality Fees Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-2019-109/index.html>
- ix. Consumer Price Index, April 2020, <https://www150.statcan.gc.ca/n1/daily-quotidien/200520/dq200520a-eng.htm>
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