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Digitally Enhanced Security and Service for Businesses Project

Executive Summary

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This public opinion research executive summary presents the highlights of qualitative research conducted by Ipsos on behalf of the Canada Revenue Agency, on the user experience of the Business Number (BN) and program account registration process. A total of sixteen (16) focus groups were conducted among businesses and tax intermediaries throughout July and August 2024.

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Executive Summary

Introduction

The CRA is constantly looking to improve both the user experience and interface of its services. This report presents qualitative insights into the user experience of the Business Number (BN) and program account registration process. The research examined the perspectives of businesses who recently registered for a BN and/or program account and tax intermediaries who regularly register for BNs and/or program accounts.

Sixteen (16) online focus groups were held between July 15, 2024, to August 1, 2024, of which eight (8) groups were conducted with businesses and tax intermediaries respectively. A total of eighty-one (81) participants from across the country took part in the research.

The findings presented in this report are qualitative in nature and intended to reveal a range of opinions and interpretations. Moreover, the findings are intended to inform the design, development, and enhancements of digital services.

Summary of Findings

Businesses

During the warm-up session most participants initially rated the BN or program account registration as easy, often because they were guided through the process with a CRA representative or tax intermediaries. However, participants also went on to express pain points and improvement suggestions throughout the session.

Business participants reported issues throughout the journey of registering. From challenges with finding the correct link to apply online, inability to access Business Registration Online (BRO) due to their temporary resident status, unclear fields related to GST/HST program account and delays with obtaining the BN and/or program account in the case of non-residents.

Business participants relied on a mix of informal and formal sources for information about BN and program account registration. The advice of peers and watching YouTube videos appeared to be particularly effective for business participants who were temporary residents, newcomers or those who were less fluent in English.

The Canada.ca webpage on BN and program account registration was used by a few business participants and experiences were mixed. When shown the webpage as part of the discussions, there was broad agreement that the webpage is “too wordy”, uses overly technical language at places and key hyperlinks were not always immediately obvious.

Most business participants registered online via BRO, and it was their preferred method. It was seen as the most convenient method and faster than mail or telephone options. Several registered by telephone because they had been informed by others to do so, they gravitated to telephone out of habit when interacting with the CRA or they were unsure how to proceed. Mail was used by a very small number and only as a last resort; it was not the preferred method for participants.

Once on BRO, business participants were generally comfortable with providing their Social Insurance Number (SIN) for identity validation purposes because BRO was on the Government of Canada's official website. A few would conduct additional research to verify the validity of the CRA sites due security concerns.

While some business participants felt that the 'Final CRA registration summary for this business' page was clear and they had indeed proceeded to save or print the page, others felt more could be done to encourage safekeeping of the BN or program account numbers shown on this page. The general preference was to receive a confirmation email with their BN or program account number. Business participants prioritized the convenience of accessing this information in the future over secure transmission.

Of the improvement ideas that were presented to them, participants prioritized saving progress of applications and tracking progress, though interestingly, few experienced issues that would be addressed by these two options specifically. There was a sense that these were seen as table stake items by participants.

Beyond the improvement ideas presented to them, business participants prioritized improvements to BN and program account webpages on Canada.ca in terms of simplifying them, making it easier to identify information that is relevant to individual needs and integrating video tutorials on how to apply.

Tax Intermediaries

Tax intermediaries generally reported ease with the BN and program account registration process which was largely a function of past experiences and habits built over time, and registration becoming part of the regular practice.

Because of their familiarity with the process, many also reported limited experiences of accessing the Canada.ca BN and program account webpage. Some did acknowledge opportunities to enhance the webpage, when this was presented to them as part of the discussions, such as reducing the amount of content on the page.

As with business participants, online was the primary method used for the registration process by most tax intermediary participants due to ease of access. Many used Represent a Client Portal (RAC) to access BRO as they were logged into the portal throughout their working day. The telephone was reserved for the more atypical cases where it was not possible to register online due to errors or more complex circumstances.

Tax intermediary participants were of the view that the BRO validation screen should collect their client's personal information. There was hesitation to enter their own details as they did not wish to have their personal details tied to their client's BN or program. A few also shared security concerns about entering their SIN online and took extra precautions that they were on a valid CRA website. Tax intermediaries felt that the authentication screen for BRO was somewhat ambiguous on whose personal information should be entered and could be clarified.

Tax intermediaries found the 'Final CRA registration summary for this business' page comprehensive. Although the page explicitly indicates the need to print and retain the information for record keeping, they felt that this may be missed. They recommended increasing the prominence of the instruction for printing or saving the final confirmation page, as well as providing a confirmation via email or a more secure system such as via a CRA account mailbox. Confirmation would help with retrieving the information at a later date and provide an official closure to the transaction.

On the future improvement ideas presented to them, tax intermediary participants focused on the ideas which would enhance their workflows – improving the ease with which their clients can authorize them as representatives and the ability to add a second program.

Beyond the improvement ideas presented to them, participants also saw value in simplifying the BN and program account webpage on Canada.ca along with the inclusion of tutorial videos; they saw this benefiting their clients more as opposed to themselves. A more user-friendly webpage would allow them to direct their more cost-conscious clients to self-serve.

Limitations of the findings

This research was qualitative in nature, not quantitative. Qualitative findings, including the counts presented, are not statistically projectable in nature, and thus, should not be extrapolated to the broader population of businesses and tax intermediaries in Canada.

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Mike Colledge, President
Ipsos Public Affairs
Signed on 9.10.24