

2010-2011 Annual Report to Parliament

on the Administration of the *Access to Information Act*





FOREWORD

Each financial year, pursuant to section 72 of the *Access to Information Act* (ATIA), the head of every government institution is required to prepare and submit to Parliament an annual report on the administration of the ATIA.

This annual report to Parliament is prepared under the direction of the Minister of National Revenue and the Commissioner of the Canada Revenue Agency (CRA). It describes how the CRA administered and fulfilled its obligations under the ATIA during the period April 1, 2010 to March 31, 2011. It also discusses issues of interest related to program delivery, emerging trends, and areas of focus for the year ahead.

THE ACCESS TO INFORMATION ACT

The *Access to Information Act* (ATIA) came into force on July 1, 1983. It gives Canadian citizens, along with persons and corporations present in Canada, the right to request access to federal government records.

The ATIA is based on three main principles:

- Government information should be available to the public.
- Necessary exceptions to the right of access should be limited and specific.
- Decisions about disclosures should be reviewable independently of government.

The ATIA's formal processes do not replace other means of getting government information. In accordance with this principle, the CRA encourages individuals, businesses, and other groups to explore the following informal methods of access (the CRA Web site and the CRA's toll-free telephone lines) at their disposal:

- The topical indexes on the CRA Web site: **www.cra.gc.ca/azindex/menu-eng.html**
- Individual income tax enquiries: 1-800-959-8281
- Businesses and self-employed individuals: 1-800-959-5525
- Universal child care benefit, Canada child tax benefit and related provincial and territorial programs, child disability benefit, and children's special allowances: 1-800-387-1193
- Forms and publications: 1-800-959-2221
- TTY (Teletypewriter) for persons who are deaf or hard of hearing or who have a speech impairment: 1-800-665-0354
- Charities Client Assistance (information about registered charities): 1-800-267-2384
- International Tax Services Office: individuals – 1-800-267-5177; non-resident corporations, non-resident corporation accounts, and non-resident trusts – 1-800-561-7761; Part XIII tax and non-resident withholding accounts – 1-800-267-3395.



TABLE OF CONTENTS

OVERVIEW OF THE CANADA REVENUE AGENCY	4
THE ACCESS TO INFORMATION AND PRIVACY DIRECTORATE.....	5
DELEGATION OF RESPONSIBILITIES UNDER THE <i>ACCESS TO INFORMATION ACT</i>	6
SCHEDULE – <i>ACCESS TO INFORMATION ACT</i>	8
OPERATIONAL ENVIRONMENT.....	9
STRENGTHENED GOVERNANCE	11
CONCLUSION	12
STATISTICAL REPORT – INTERPRETATION AND EXPLANATION.....	13
APPENDIX A – STATISTICAL REPORT.....	17
APPENDIX B – ADDITIONAL REPORTING REQUIREMENTS FOR 2010-2011	18
APPENDIX C – DISCREPANCIES.....	18



OVERVIEW OF THE CANADA REVENUE AGENCY

The Canada Revenue Agency (CRA) administers tax laws 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 enter into new partnerships with the provinces, territories, and other government bodies—at their request and on a cost-recovery basis—to administer non-harmonized taxes and other services. Overall, the CRA promotes compliance with Canada's tax legislation and regulations and plays an important role in the economic and social well-being of Canadians.

The Minister of National Revenue is accountable to Parliament for all of the CRA's activities, including the administration and enforcement of the *Income Tax Act* and the *Excise Tax Act*.

One of the key features of the CRA's innovative structure is its Board of Management, accountable to Parliament through the Minister of National Revenue. The Board of Management is made up of 15 members appointed by the Governor in Council. Eleven of these members have been nominated by the provinces and territories. The Board is responsible for overseeing the organization and management of the CRA, including the development of the Corporate Business Plan and the management of policies related to resources, services, property, and personnel.

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's delegated authority. The Commissioner is accountable to the Board of Management for the daily management of the CRA, the supervision of employees, and the implementation of policies and budgets. Moreover, the Commissioner must assist and advise the Minister with respect to legislated authorities, duties, functions, and Cabinet responsibilities.

The CRA has a presence across the country and is made up of 13 branches and 5 regional offices.

Branches

- Appeals
- Assessment and Benefit Services
- Compliance Programs
- Corporate Audit and Evaluation
- Enterprise Risk Management
- Finance and Administration
- Human Resources
- Information Technology
- Legal Services
- Legislative Policy and Regulatory Affairs
- Public Affairs
- Strategy and Integration
- Taxpayer Services and Debt Management

Regional Offices

- Atlantic
- Ontario
- Pacific
- Prairie
- Quebec



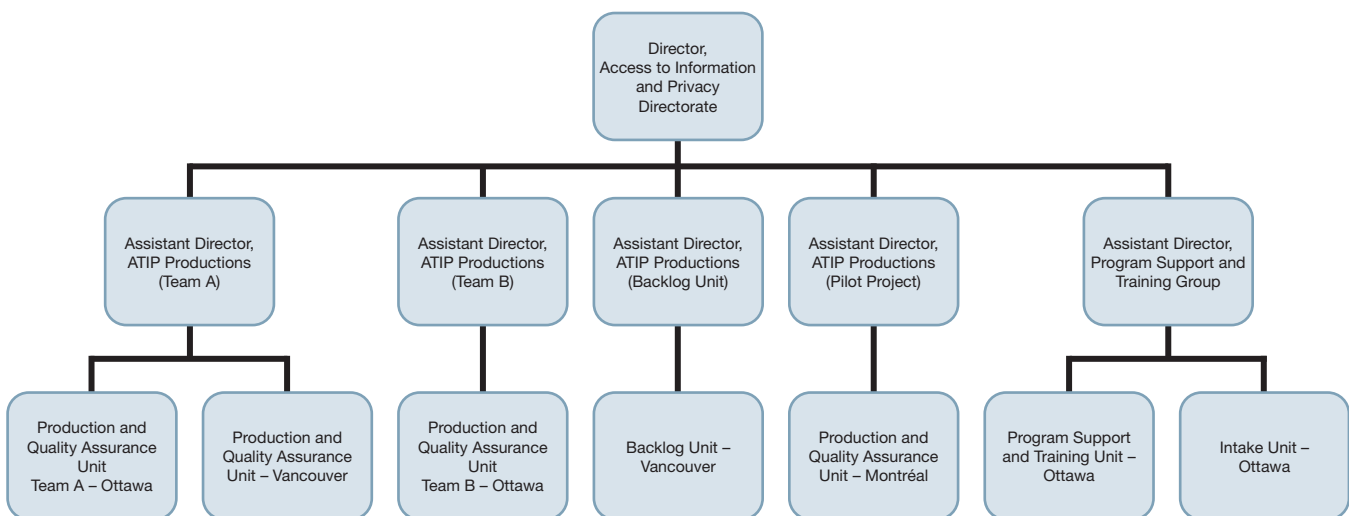
THE ACCESS TO INFORMATION AND PRIVACY DIRECTORATE

The Access to Information and Privacy (ATIP) Directorate supports the CRA in meeting its requirements relating to the *Access to Information Act* (ATIA) and the *Privacy Act* (PA). To fulfill this mandate, the ATIP Directorate:

- responds to requests and enquiries under the ATIA and the PA;
- provides advice to CRA employees about privacy implications, risks, and possible options for avoiding or mitigating risks;
- co-ordinates privacy impact assessment processes within the CRA;
- provides training and awareness sessions concerning the ATIA, the PA, and the practices and requirements for handling personal information;
- liaises with the Treasury Board Secretariat (TBS) and the offices of the information and privacy commissioners of Canada with respect to complaints, audits, and policy/legislative requirements; and
- fulfills corporate planning and reporting obligations such as the CRA's annual reports to Parliament on the administration of the ATIA and the PA.

Marie-Claude Juneau is the Director of the ATIP Directorate. She reports to the Assistant Commissioner of the Public Affairs Branch.

In 2010-2011, 79 employees were responsible for administering the ATIA and the PA. The ATIP Directorate is made up of two main divisions: 1) production and 2) program support (internal and CRA-wide) and training. In addition to its Headquarters office in Ottawa, the ATIP Directorate has two satellite offices—one in Vancouver and one in Montréal.





DELEGATION OF RESPONSIBILITIES UNDER THE *ACCESS TO INFORMATION ACT*

As head of the Canada Revenue Agency (CRA), the Minister of National Revenue is responsible for the CRA's administration of the *Access to Information Act* (ATIA) and for its compliance with TBS policy instruments. However, pursuant to section 73 of the ATIA, the Minister of National Revenue has the authority to designate one or more officers or employees of the CRA to exercise or perform all, or part, of the head's powers, duties, and functions under the ATIA.

The CRA's current Designation Order for the ATIA was signed by Gail Shea, Minister of National Revenue, on June 8, 2011. The Schedule associated with the Order identifies the specific provisions of the ATIA and its Regulations that the Minister has delegated to various positions within the CRA.

Generally, the ATIP Director, assistant directors, and managers of the production units sign off on ATIA and PA requests. Delegations are extended to assistant commissioners, although exercised only in exceptional cases, to enable them to make decisions about information under their respective mandates.



Minister
of National Revenue



Ministre
du Revenu national

Ottawa, Canada K1A 0A6

Access to Information Act
Designation Order

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

I, Gail Shea, Minister of National Revenue, do hereby designate, pursuant to section 73 of the *Access to Information Act*¹, 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 a government institution under the provisions of the *Access to Information Act* as set out in the Schedule.

Je, Gail Shea, ministre du Revenu national, délègue par les présentes, en vertu de l'article 73 de la *Loi sur l'accès à l'information*², 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 d'une institution fédérale, investie par les articles de la *Loi sur l'accès à l'information* qui sont mentionnés dans l'annexe.

La ministre du Revenu national,

Gail Shea
Minister of National Revenue

Signed in Ottawa, Ontario, Canada this 8th day of June, 2011
Signé à Ottawa, Ontario, Canada le 8^e jour de juin 2011

¹ R.S., c. A-1

² S.R., c. A-1

Canada



SCHEDULE – ACCESS TO INFORMATION ACT

Officers authorized to perform the powers, duties, and functions given to the Minister of National Revenue as head of a government institution under the provisions of the *Access to Information Act* and its regulations.

Subsection 4(2.1); paragraphs 7(a) and (b); subsection 8(1); section 9; subsections 11(2) to (6); paragraphs 12(2)(b) and 12(3)(b); sections 13 to 16; sections 17 to 26; subsections 27(1) and (4); paragraph 28(1)(b); subsections 28(2) and (4); subsection 29(1); section 33; paragraph 35(2)(b); and subsections 37(4), 43(1), 44(2), and 71(1) of the *Access to Information Act*; as well as subsections 6(1), 7(2), and 7(3) and sections 8 and 8.1 of the *Access to Information Regulations*

- Commissioner
- Deputy Commissioner
- Assistant commissioners
- Chief Audit Executive and Director General Program Evaluation, Corporate Audit and Evaluation Branch
- Director, Access to Information and Privacy (ATIP) Directorate, Public Affairs Branch
- Assistant directors, ATIP Directorate, Public Affairs Branch
- Managers, ATIP Directorate, Public Affairs Branch

Section 16.5 of the *Access to Information Act*

- Commissioner
- Deputy Commissioner
- Chief Audit Executive and Director General Program Evaluation, Corporate Audit and Evaluation Branch
- Assistant Commissioner, Public Affairs Branch
- Director, ATIP Directorate, Public Affairs Branch
- Assistant directors, ATIP Directorate, Public Affairs Branch

Paragraph 52(2)(b) and subsection 52(3) of the *Access to Information Act*

- Commissioner
- Deputy Commissioner
- Assistant commissioners
- Chief Audit Executive and Director General Program Evaluation, Corporate Audit and Evaluation Branch
- Director, ATIP Directorate, Public Affairs Branch
- Assistant directors, ATIP Directorate, Public Affairs Branch

Section 72 of the *Access to Information Act*

- Commissioner
- Deputy Commissioner
- Assistant Commissioner, Public Affairs Branch
- Director, ATIP Directorate, Public Affairs Branch
- Assistant directors, ATIP Directorate, Public Affairs Branch



OPERATIONAL ENVIRONMENT

The CRA processes a large volume of requests through its ATIP Directorate. In fact, the CRA processed the second largest volume of access requests among government institutions in 2009-2010—the last year for which statistics are available from TBS. The ATIP Directorate has met this demand by processing an ever-growing volume of pages—from 129,942 pages in 1999 to 344,394 pages in 2005-2006 to more than 1,100,000 pages in 2010-2011.

In addition to volume, the ATIP Directorate's operations have been strained by several concurrent challenges—chief among them are the following:

- The gap between workload and available resources has led to a growing carryforward of unprocessed requests. In 2009-2010, this carryforward represented 33.6% of the total inventory of requests to be processed at the beginning of fiscal 2010-2011. This workload, in turn, generated more complaints, investigations, audits, and scrutiny.
- There was an increased number of sensitive and complex requests requiring more detailed analysis, potentially conflicting legislation, and multi jurisdictional consultations or litigation.

In spite of this operational environment, the ATIP Directorate made significant progress in addressing its performance challenges. A comprehensive plan was devised to focus activities on four key areas:

- Communications
- Training
- Staffing
- Efficiency measures

Many activities have already been completed or initiated in this multi-year plan, with positive results.

Communications

During the fiscal year, a communication strategy was developed to raise awareness about the ATIA throughout the CRA; to outline the role the ATIP Directorate plays in fulfilling the CRA's mandate; and to explain the manner in which key stakeholders can support this function.

Ensuring that Canadians are aware of how to access information and all the channels available to them is an ongoing priority of the ATIP Directorate. This year, in accordance with Management Accountability Framework requirements, the ATIP Directorate developed additional content for the CRA Web site. These Web pages:

- provide the public with general information about formal ATIA request processes;
- highlight how to request information formally and informally;
- contain information about the CRA's practices for collecting, using, and disclosing personal information; and
- include useful links.



In 2010-2011, the ATIP Directorate also revised the content on the CRA's Intranet site to further support CRA employees in fulfilling their roles and responsibilities related to access to information. Finally, a bi-monthly internal newsletter was launched to enhance horizontal collaboration and awareness among the ATIP Directorate's employees, and employees were encouraged to share ideas and raise questions through an ATIP Innovation mailbox.

Training

The ATIP Directorate recognizes the importance of training and awareness in fulfilling the CRA's obligations related to the ATIA. Towards this end, during fiscal 2010-2011, the ATIP Directorate created a formal training strategy to provide CRA employees with the training they need to do their job.

Since the beginning of the fiscal year, the ATIP Directorate gave 39 ATIP training and awareness sessions to 1,111 employees across Canada. Another 20 sessions were delivered to 402 managers through the CRA's Management Development Program. This represents a 27% increase for both audiences compared to fiscal 2009-2010. Additionally, the Legal Services Branch gave 4 training sessions to 67 employees on the application of ATIA and PA legislation and jurisprudence.

Staffing

Since ATIP professionals are in high demand across government, recruitment is an ongoing challenge. To build a strong ATIP function and retain ATIP professionals, the CRA recognizes that its ATIP employees must be well supported and well-equipped to fulfill their roles.

In 2010-2011, the ATIP Directorate staffed numerous positions and reorganized its workload to meet production demands. For example:


- A new unit was created to focus on eliminating the backlog.
- Senior analysts and technical reviewers were assigned to the processing units.
- Term positions were converted to indeterminate in Vancouver.
- New employees were staffed in key areas.

These staffing measures enhanced the ATIP Directorate's capacity to maximize its productivity and helped it retain employees. For the first time in four years, the number of requests completed by the ATIP Directorate exceeded the number of requests received, in spite of a notable increase in requests received in 2010-2011. In addition, the processing targets for reducing the backlog exceeded the pre-April 2010 processing targets.

Efficiency measures

Key efficiency measures were undertaken in 2010-2011 to make the ATIP Directorate's operations sustainable over the longer term. These measures included:

- implementing a new delegation authority that allowed managers to sign off on access to information requests;

- 
- revising communication tools to clarify the roles and responsibilities of CRA employees tasked with an access to information request;
 - developing and implementing an in-house e-redaction software product—a scanning and severing application that complements the ATIP workload tracking system—to reduce manual processes and paper consumption;
 - mapping and documenting key production processes to make them more efficient; and
 - initiating a pilot project in the Montréal satellite office to build and strengthen partnerships with the regions.

STRENGTHENED GOVERNANCE

The CRA complies with the Directive on the Administration of the *Access to Information Act*, which came into effect on April 1, 2010, as part of the TBS Policy Suite Renewal initiative. This directive outlines practices and procedures on managing the ATIA and includes direction on the application of the duty to assist, which is a legislative requirement that stems from the *Federal Accountability Act*. The ATIA now requires heads of government institutions to assist requestors and to ensure that responses are accurate, complete, timely, and in the format requested by the applicant. The directive also addresses a number of procedural issues such as exercising discretion properly, extending time limits, and documenting the request process.

The CRA has revised training products and other communication tools to ensure its employees understand their duty to assist Canadians who seek information from the CRA.



CONCLUSION

The CRA made significant strides in 2010-2011 by streamlining processes, implementing new technology and tools, and increasing workload capacity to meet its obligations and responsibilities under the ATIA.

Over the next year, the CRA will continue to strengthen its ATIP operations by:

- rolling out communication and training products to increase access to information awareness and compliance;
- expanding informal and proactive disclosure practices;
- continuing to reduce the backlog by staffing in key areas; and
- implementing additional efficiency measures.



STATISTICAL REPORT – INTERPRETATION AND EXPLANATION

Appendix A provides a statistical report on the ATIA for the 2010-2011 reporting period. The following explains and interprets the statistical information.

Requests under the *Access to Information Act*

During the reporting period—April 1, 2010 to March 31, 2011—the CRA received 2,589 new access to information requests. This represents an increase of 791 requests (43.99%) over the previous year. Since 1,043 requests were carried forward from 2009-2010, this resulted in a total of 3,632 active requests. The following table shows the number of requests received and completed by the CRA for the past five fiscal years:

Fiscal year	Requests received	Requests completed	Pages reviewed
2006-2007	1,604	2,060	403,334
2007-2008	1,903	1,636	426,750
2008-2009	1,770	1,540	568,090
2009-2010	1,798	1,651	1,068,810
2010-2011	2,589	2,605	1,116,838

The CRA also received 116 ATIA consultation requests, of which it completed 105.

In addition, the ATIP Directorate's Program Support and Training Group responded to approximately 800 emails and 876 telephone enquiries from sources both internal and external to the CRA. Responses to enquiries include giving advice and guidance on processes and procedures relating to the ATIA or the PA and providing alternate contact information.

Sources of requests

The following table represents the distribution of the requests received by source. The percentage breakdown is as follows:

Source	Number of requests	Percentage
Public	1,720	66.43%
Business	738	28.51%
Organizations	12	0.46%
Media	111	4.29%
Academia	8	0.31%



Disposition of requests

During the reporting period, the ATIP Directorate completed 2,605 access to information requests, which included reviewing 1,116,838 pages of records. The following table represents the disposition of these requests:

Disposition	Number of requests	Percentage
Fully disclosed	326	12.51%
Partially disclosed	1,357	52.09%
Excluded in their entirety	68	2.61%
Exempted in their entirety	58	2.23%
Transferred to another institution	6	0.23%
Unable to process	296	11.36%
Abandoned by applicant	479	18.39%
Treated informally	15	0.58%

Exemptions invoked

The following table identifies the number of requests in which the listed sections under the ATIA were invoked:

Section	Description	Number	Percentage
13	Obtained in confidence from other governments	73	2.80%
14	Injurious to federal-provincial affairs	38	1.46%
15	Injurious to the conduct of international affairs and the defence of Canada or pertaining to subversive activities	79	3.03%
16	Law enforcement and investigation information or security of institutions	620	23.80%
17	Safety of an individual	3	0.12%
18	Prejudice to the economic interests of Canada	3	0.12%
19	Personal information	823	31.59%
20	Third-party business information	44	1.69%
21	Operations of government – Advice	489	18.77%
22	Testing procedures, tests and audits	26	1.00%
23	Solicitor-client privilege	184	7.06%
24	Statutory prohibitions	837	32.13%
26	Information to be published	8	0.31%



Exclusions cited

Exclusions were invoked 45 times under section 68 and 44 times under section 69.

Completion time and extensions

The time frames for the 2,605 requests completed in 2010-2011 are shown in the following table:

Completion time	Number of requests	Percentage
30 days or under	556	21.34%
31 to 60 days	519	19.92%
61 to 120 days	672	25.80%
121 days or more	858	32.94%

The ATIP Directorate completed 1,617 (62%) requests within the legislated time frame. This means that responses were provided within 30 calendar days or, where a time extension was claimed, within the extended deadline.

In addition, the ATIP Directorate claimed time extensions on 902 requests in 2010-2011. The extensions were claimed because meeting the original 30-day time limit would unreasonably interfere with the operations of the CRA or because consultations with third parties or other government institutions were required.

Translations

No translations were required to respond to access to information requests during this reporting period.

Method of access

Of the 1,683 requests for which information was disclosed in full or in part, 1,660 of the applicants received copies of the release package. An additional 13 applicants got access by examining the release package and, where desired, got select copies of the releasable records. For more details, please refer to Appendix C.

Fees

During the reporting period, the fees collected totalled \$47,353.40. For more details, please refer to Appendix A.



Costs

During 2010-2011, the ATIP Directorate's estimated total cost to administer the ATIA was \$3,317,283.71, excluding coordination support from the branches. For more details, please refer to Appendix A.

Complaints, investigations, and federal court cases

During the reporting period, the CRA received complaints on 610 requests. Some of these complaints relate to requests completed by the CRA in previous fiscal periods. Of the 610 requests received, 64%, or 391, were from one requestor.

The CRA worked with the Office of the Information Commissioner to close 685 complaint investigations, of which 217 were justified and 468 were not justified. This includes complaint investigations from previous fiscal years.

APPENDIX A – STATISTICAL REPORT

Institution CANADA REVENUE AGENCY/ AGENCE DU REVENU DU CANADA				Reporting period / Période visée par le rapport 2010-04-01 to/à 2011-03-31	
Source	Media / Médias 111	Academia / Secteur universitaire 8	Business / Secteur commercial 738	Organization / Organisme 12	Public 1,720

I Requests under the Access to Information Act / Demandes en vertu de la Loi sur l'accès à l'information	
Received during reporting period / Reçues pendant la période visée par le rapport	2,589
Outstanding from previous period / En suspens depuis la période antérieure	1,043
TOTAL	3,632
Completed during reporting period / Traitées pendant la période visées par le rapport	2,605
Carried forward / Reportées	1,027

II Disposition of requests completed / Disposition à l'égard des demandes traitées			
1. All disclosed / Communication totale	326	6. Unable to process / Traitement impossible	296
2. Disclosed in part / Communication partielle	1,357	7. Abandoned by applicant / Abandon de la demande	479
3. Nothing disclosed (excluded) / Aucune communication (exclusion)	68	8. Treated informally / Traitement non officiel	15
4. Nothing disclosed (exempt) / Aucune communication (exemption)	58	TOTAL	2,605
5. Transferred / Transmission	6		

III Exemptions invoked / Exceptions invoquées							
S. Art. 13(1)(a)	39	S. Art. 16(1)(a)	35	S. Art. 18(b)	0	S. Art. 21(1)(a)	142
(b)	10	(b)	61	(c)	0	(b)	323
(c)	22	(c)	497	(d)	2	(c)	3
(d)	2	(d)	0	S. Art. 19(1)	823	(d)	21
S. Art. 14	38	S. Art. 16(2)	26	S. Art. 20(1)(a)	3	S. Art. 22	26
S. Art. 15(1) International rel. / Relations intern.	79	S. Art. 16(3)	1	(b)	23	S. Art. 23	184
Defence / Défense	0	S. Art. 17	3	(c)	14	S. Art. 24	837
Subversive activities / Activités subversives	0	S. Art. 18(a)	1	(d)	4	S. Art. 26	8

IV Exclusions cited / Exclusions citées			
S. Art. 68(a)	45	S. Art. 69(1)(c)	0
(b)	0	(d)	0
(c)	0	(e)	2
S. Art. 69(1)(a)	17	(f)	3
(b)	0	(g)	22

V Completion time / Délai de traitement	
30 days or under / 30 jours ou moins	556
31 to 60 days / De 31 à 60 jours	519
61 to 120 days / De 61 à 120 jours	672
121 days or over / 121 jours ou plus	858

VI Extensions / Prorogations des délais		
	30 days or under / 30 jours ou moins	31 days or over / 31 jours ou plus
Searching / Recherche	480	420
Consultation	0	2
Third party / Tiers	0	0
TOTAL	480	422

VII Translations / Traduction		
Translations requested / Traductions demandées		0
Translations prepared / Traductions préparées	English to French / De l'anglais au français	0
	French to English / Du français à l'anglais	0

VIII Method of access / Méthode de consultation	
Copies given / Copies de l'original	1,660
Examination / Examen de l'original	2
Copies and examination / Copies et examen	11

IX Fees / Frais			
Net fees collected / Frais net perçus			
Application fees / Frais de la demande	12,941.20	Preparation / Préparation	186.40
Reproduction	33,925.80	Computer processing / Traitement informatique	0
Searching / Recherche	300.00	TOTAL	47,353.40
Fees waived / Dispense de frais		No. of times / Nombre de fois	\$
\$25.00 or under / 25 \$ ou moins		58	290.00
Over \$25.00 / De plus de 25 \$		3	168.40

X Costs / Coûts	
Financial (all reasons) / Financiers (raisons)	
Salary / Traitement	\$ 2,815,319.81
Administration (O and M) / Administration (fonctionnement et maintien)	\$ 501,963.91
TOTAL	\$ 3,317,283.71
Person year utilization (all reasons) / Années-personnes utilisées (raison)	
Person year (decimal format) / Années-personnes (nombre décimal)	38.3

TBS/SCT 350-62 (Rev. 1999/03)



APPENDIX B – ADDITIONAL REPORTING REQUIREMENTS FOR 2010-2011

Part III – Exemptions invoked

Paragraph 13(1)(e): 0	Paragraph 18.1(1)(a): 0
Paragraph 16.1(1)(a): 0	Paragraph 18.1(1)(b): 0
Paragraph 16.1(1)(b): 0	Paragraph 18.1(1)(c): 0
Paragraph 16.1(1)(c): 0	Paragraph 18.1(1)(d): 0
Paragraph 16.1(1)(d): 0	Paragraph 20(1)(b.1): 0
Subsection 16.2(1): 0	Section 20.1: 0
Section 16.3: 0	Section 20.2: 0
Paragraph 16.4(1)(a): 0	Section 20.4: 0
Paragraph 16.4(1)(b): 0	Subsection 22.1(1): 6
Section 16.5: 0	

Part IV – Exclusions cited

Section 68.1: 0	Paragraph 68.2(b): 0
Paragraph 68.2(a): 0	Subsection 69.1(1): 0

APPENDIX C – DISCREPANCIES

There is a discrepancy between the method of access number (1,673) and the number of records that were either disclosed or disclosed in part (1,683). The discrepancy is due to a data entry error in the CRA ATIP case management software. The software has since been updated to respond to the new TBS statistical requirements.