

Agence du revenu

du Canada

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Introduction

In keeping with section 94 of Access to Information Act and section 20 of the Service Fees Act, each year the head of every government institution prepares and submits an annual report to Parliament on how their institution has administered the Access to Information 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, 2019, and March 31, 2020. It also discusses emerging trends, program delivery, and areas of focus for the year ahead.

The 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 to provide for the proactive publication of certain information.

The purpose of the Act is to enhance the accountability and transparency of federal institutions in order to promote an open and democratic society and to enable public debate on the conduct of those institutions.

The Access to Information 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 Access to Information Act's formal processes are meant to complement, not replace other ways of getting federal government information. The CRA encourages individuals, businesses, and other groups to consider getting information online at canada.ca/en/revenue-agency or through the CRA's toll-free phone lines.

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About the Canada Revenue Agency

The Canada Revenue Agency (CRA) promotes compliance with Canada's tax legislation and regulations and plays an important role in the economic and social well-being of Canadians. It 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 (at their request and by recovering any costs) to administer enhanced services.

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

The Board of Management (established by the Canada Revenue Agency Act) is made up of 15 directors appointed by the Governor in Council, 11 of whom are nominated by the provinces and territories. The other four directors include the Chair; the Commissioner and Chief Executive Officer of the CRA; and two directors nominated by the Government of Canada. The Board oversees the administration and management of the CRA, including the development of the Corporate Business Plan and management of policies related to resources, services, property, and personnel. In fulfilling this role, the Board brings a forward-looking strategic perspective to the CRA's administration, fosters sound management practices, and is committed to efficient and effective service delivery.

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 ensures that operations are guided by the CRA's vision to be trusted, to be helpful, and to put people first. As well, the Commissioner is accountable to the Board for the management of the CRA, which includes supervising employees, implementing policies, and managing budgets. The Commissioner also assists and advises the Minister regarding legislated authorities, duties, functions, and Cabinet responsibilities.

The CRA is made up of 12 functional branches and 4 regional offices across the country:

Branches

- Appeals
- Assessment, Benefit, and Service
- Audit, Evaluation, and Risk
- Collections and Verification
- Compliance Programs
- Finance and Administration
- Human Resources

- Information Technology
- Legal Services
- Legislative Policy and Regulatory **Affairs**
- Public Affairs
- Service, Innovation, and Integration

Regions

- Atlantic
- Ontario

- Quebec
- Western

Access to Information and Privacy Directorate

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

- responds to requests and questions under the Access to Information Act and the Privacy Act
- responds to consultations, complaints, and informal disclosure requests
- offers advice and quidance to CRA employees on how to properly manage and protect personal information under the CRA's control
- co-ordinates the privacy impact assessment process within the CRA, including giving expert advice to CRA employees on privacy implications and how to avoid or reduce risks
- gives training and awareness sessions on access to information and privacy
- responds to and manages privacy breaches, inquiries, and complaints
- 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 audits
- fulfills corporate planning and reporting obligations, such as the CRA's annual reports to Parliament on administering the Access to Information Act and the Privacy Act

The Director of the Access to Information and Privacy Directorate has the full delegated authority of the Minister of National Revenue under the Access to Information Act and the Privacy Act. The Director also manages and co-ordinates the access to information and privacy program, leads strategic planning and development initiatives, and supports the Assistant Commissioner of the Public Affairs Branch and Chief Privacy Officer of the CRA, in their role of privacy governance. The Director is supported by the Directorate Management Committee.

The directorate supports two main functions: processing and program support, which includes privacy management. In addition to the directorate's headquarters office in Ottawa, the directorate has an office in Vancouver and an office in Montréal. In 2019–2020, an equivalent of 155 full-time employees administered the Access to Information Act and the Privacy Act.

The directorate is the secretariat for the Access to Information and Privacy Oversight Review Committee, an assistant-commissioner-level committee chaired by the CRA's Chief Privacy Officer. The committee was established to ensure horizontal consultation, collaboration, and decision-making on emerging access to information and privacy issues at the CRA. The committee met just once early in the fiscal as the CRA reviewed its privacy governance needs. The structure and mandate of this committee will be reviewed in 2020–2021.

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, Access to Information Regulations and related Treasury Board of Canada Secretariat policy instruments. Before the royal assent of Bill C-58, section 73 of the Access to Information Act gave the Minister the authority to designate one or more officers or employees of the CRA to exercise or perform all or part of the Minister's powers, duties and functions under the Act. This authority is now given by subsection 95(1) of the Act.1

The Minister of National Revenue signed the CRA's current delegation order for the Access to Information Act on January 14, 2016. The order identifies specific provisions of the Access to Information Act and its Regulations that the Minister delegated to various positions within the CRA.

The Access to Information and Privacy Directorate's director and assistant directors, as well as the managers of the processing units, approve responses to requests under the Access to Information Act. Delegations are also extended to the Commissioner, the Deputy Commissioner, the Assistant Commissioner, Public Affairs Branch, and Chief Privacy Officer.

For the delegation order and schedule, see Appendix C.

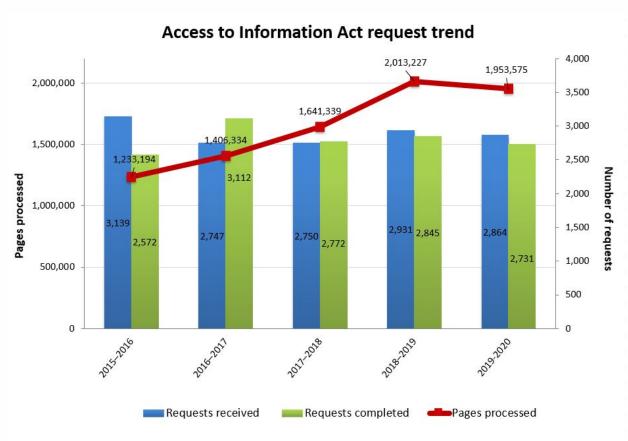
¹ The delegation order and associated schedule were amended just after the end of the fiscal year to reflect the changes introduced by the coming-into-force of Bill C-58, An Act to amend the Access to Information Act and the Privacy Act and to make consequential amendments to other Acts, and organizational changes in the Access to Information and Privacy Directorate. The new delegation order and schedule will appear in the 2020-2021 Access to Information Act annual report.

Operational environment

The CRA's Access to Information and Privacy Directorate processes among the largest volume of access to information requests and pages of all federal institutions. According to the most recent Treasury Board of Canada Secretariat statistics, in fiscal year 2018–2019 the CRA processed the second largest volume of pages (over two million) of all federal institutions and received the fourth largest number of requests.

Although the number of requests received under the Access to Information Act in 2019–2020 is consistent with the 2018–2019 fiscal year, it is still more than the Access to Information and Privacy Directorate has the capacity to process. In addition to fulfilling access to information and privacy requests, employees are also responsible for other workloads including consultations and complaints. The directorate has also evolved to have an expanded role at the CRA in advising, monitoring, and supporting compliance of sound privacy and access to information management practices.

The following chart shows the trend of requests received under the Access to information Act over the past five years.



ATIP Way Forward, a workload management plan

In 2018–2019, the Access to Information and Privacy Directorate's senior management team developed the ATIP Way Forward workload management plan. The plan is designed to resolve the high volume of requests and the CRA's backlog by building sustainable, long-term solutions.

In 2019–2020, key changes made to enhance productivity and efficiency in the Access to Information and Privacy Directorate included:

- implementing Agile principles and practices in the Access to Information and Privacy Directorate like Lean continuous improvement, which is a methodology the directorate adopted in 2017
 - o Agile means working in a highly responsive way that allows for the enhanced delivery of services and products; the project manager trained employees in Agile principles and practices, and most teams practised elements, such as daily scrums
- organizing and centralizing the administrative services in the headquarters' Access to Information and Privacy Directorate
- enhancing reporting on the targets for the backlog and carryforward
- expediting staffing processes
- submitting two business cases and succeeding in getting more funding to enable staffing processes to increase the directorate's workforce
- researching, (in collaboration with the Finance and Administration Branch and the Information Technology Branch) in support of the Government of Canada's commitment to enhance digital services, whether the directorate could use epost to securely release records electronically²
- establishing a new centralized complaints team pilot project a team of employees in the headquarters and Montréal offices was tasked with addressing all non-administrative complaints
 - centralizing complaints allows analysts and managers to better focus on their main workload, improve consistency in addressing complaints, and enablebetter collection and analysis of complaint statistics

 $^{^{2}}$ epost is a web-based file sharing software that is managed by Canada Post.

Organizational changes

As part of the ATIP Way Forward workload management plan, in 2019–2020 the Access to Information and Privacy Directorate extensively reviewed its organizational structure. Previously, the organizational structure had not been reviewed or updated since 2014. However, the directorate's work has evolved significantly since then. Not only has the workload increased in volume and complexity, it is now more strategic in nature. The directorate also has an expanded role in the CRA in advising, monitoring, and supporting compliance of sound privacy and access to information management practices.

As a result of the review, the directorate made temporary adjustments to its organizational structure in 2019–2020 to allow for a greater focus on data analytics, designing the new organizational structure, and managing the plan.

After more review and consultation, a new organizational structure was proposed and approved. The initial changes come into effect early in the 2020–2021 fiscal year. The new structure will support the growth of the directorate, increase its productivity, and increase its capacity to address the expanded access and privacy role within the CRA. Among other changes, the new structure changed the Director of the Access to Information and Privacy Directorate's level to a director-general-level and added two new director roles. Over the 2020–2021 fiscal year, the new structure will be implemented and hiring will take place to fulfill the new roles as well as other positions.

Human resources

In 2019–2020, the Access to Information and Privacy Directorate undertook many staffing actions to increase its capacity to manage the growing workload. This included launching SP-04, SP-05, and SP-07 staffing processes.³ The SP-07 staffing process was critical to staffing the directorate's privacy team.

Outreach and recruitment with post secondary institutions also took place during the fiscal year and focused on the paralegal and legal assistance fields.

In headquarters, a desk-sharing initiative was launched to maximize the use of space for new employees joining the directorate.

³ The abbreviation "SP" indicates the Services and Programs occupational group within the CRA, which comprises positions that are primarily involved in planning, developing, assisting with, or delivering CRA policies, programs, or services or other activities directed either to the public or to internal clients.

Modernizing the Access to Information Act

On June 21, 2019, Bill C-58, An Act to amend the Access to Information Act and the Privacy Act and to make consequential amendments to other Acts, received royal assent.

Extensive work, including briefings and training, took place up to and upon royal assent to ensure the CRA was ready. Although the primary focus of the bill is on the Access to Information Act, it does include related amendments to the Privacy Act.

The amended Access to Information Act reinforces the Government of Canada's commitment to improve accountability and increase openness and transparency by offering greater access to government records. This includes a new legal requirement to proactively publish a broad range of information known to be of interest to the public. This information includes the following records prepared for ministers or deputy heads: transition material, question period responses, parliamentary committee appearance briefing binders, travel and hospitality expenses, and titles and tracking numbers of briefing notes.

Although the amended Act allows for a more open and transparent government, the public's right to know must be balanced by a person's right to privacy, as outlined in the Privacy Act. This new legislation does not require the release of information that a response to an access to information request would normally withhold, such as Cabinet confidences, solicitor-client privilege, and personal information.

During the fiscal year, the Access to Information and Privacy Directorate provided oversight to make sure program areas posted their required proactive disclosures within the legislated timeline. The directorate was also responsible for reviewing the briefing note titles and tracking numbers, transition material, and question period responses to determine if sensitive information needed to be protected according to legislation. The directorate also manages the publication of the briefing note titles and tracking numbers.

Another significant amendment to the Access to Information Act, as a result of the coming into force of Bill C-58 is a government institution's ability to request to decline to act on a request for information that is considered to be vexatious, made in bad faith or otherwise an abuse of the right of access. Approval to decline to act must be given by the Information Commissioner of Canada. In consultation with its Legal Services Branch, the CRA sent one decline to act request during the fiscal year and this request was approved by the Information Commissioner of Canada. For more details, see Part 2 – Decline to act on vexatious, made in bad faith or abuse of right requests.

Informal disclosure

The CRA continually explores ways to get information to clients in the fastest and most efficient way. One of these ways is informal disclosure. Informal disclosure provides information without the need to make a request under the Access to Information Act or the Privacy Act. Examples of information provided informally are copies of tax slips and CRA policies and manuals. The Access to Information and Privacy Directorate receives a significant number of Privacy Act requests that could potentially be redirected to informal channels. These are referred to as "fast-track requests".

In April 2019, the Access to Information and Privacy Directorate, along with other government departments, met with the Office of the Privacy Commissioner of Canada to discuss ways to improve informal disclosure across government.

Informal disclosure was also the theme of the CRA's Right to Know Week campaign in 2019.

Training

The Access to Information and Privacy Directorate is committed to promoting and providing access to information and privacy training to CRA employees. This training varies depending on the needs of the employees. For instance, employees who have little or no knowledge of the subject are encouraged to take the Canada School of Public Service's Fundamentals of Access to Information and Privacy course or its Access to Information in the Government of Canada course. Subject matter experts are advised to take more specific training, such as on how to provide complete recommendations in response to requests.

The CRA's Legal Services Branch provides specialized training on the Access to Information Act and the Privacy Act to advise CRA staff on how to prepare documents for release in CRA reading rooms, on informal disclosure, and on the legal interpretation of the Access to Information Act and the Privacy Act for specialized CRA staff such as auditors.

In 2019–2020, more than 3,800 CRA employees across Canada participated in instructor-led in-person and online training related to access to information and privacy. In total, this fiscal year:

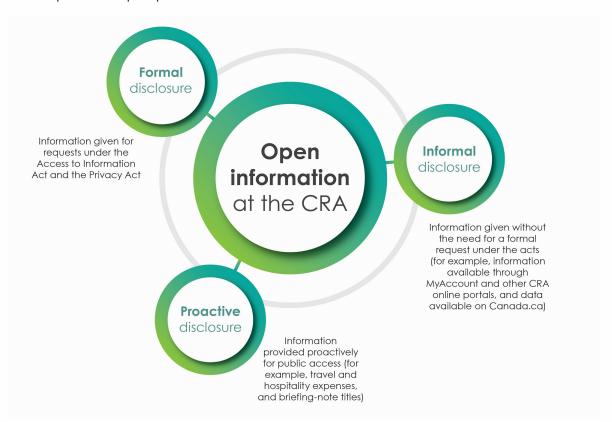
- 1,222 employees participated in 50 training sessions given by the CRA
- 823 employees took the Canada School of Public Service Fundamentals of Access to Information and Privacy course
- 41 employees attended the Canada School of Public Service Access to Information in the Government of Canada course
- 1,778 employees participated in specialized training given by the Legal Services Branch

In 2019–2020, the CRA continued to offer its suite of 10 web-based modules, which consist of specialized technical training, to employees of the Access to Information and Privacy Directorate. This series of modules is the first of its kind for access to information and privacy professionals in the Government of Canada.

Raising awareness

Every year, 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, while promoting freedom of information as essential to both democracy and good governance.

In 2019–2020, the CRA promoted Right to Know Week for the ninth consecutive year. The campaign focused on promoting awareness about three of the ways in which Canadians can access information from the CRA (formally, informally and through proactive disclosure) and the CRA employee's role in providing that information. The following graphic was developed to help improve awareness.



To promote the week, a training course on informal disclosure was offered by the Legal Services Branch to employees across the CRA. An estimated number of 478 employees attended the course, which was offered in-person and through Webex. The number is an estimate because, in some cases, multiple employees attended in meeting rooms under one registration.

The Access to Information and Privacy Directorate also raised awareness about access to information through multiple committee meetings and in regular communication with CRA employees. These employees included access to information and privacy contacts and employees in the offices of primary interest who have been identified to liaise with the directorate.

Collaborating with oversight bodies and other organizations

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. During the fiscal year, the CRA often communicated with the Office of the Information Commissioner of Canada on various subjects, including managing complaints and processing the CRA's first decline to act request. The Agency also worked closely with the Treasury Board of Canada Secretariat to implement Bill C-58, develop an ATIP community office, and respond to the COVID-19 pandemic.

COVID-19

On March 11, 2020, COVID-19 was designated by the World Health Organization to be a controllable pandemic. On March 16, most CRA employees were asked to work from home in an effort to prevent the spread of the illness.

The CRA played a critical role in providing financial assistance and services to Canadians during the initial stage of the pandemic. Most employees across the CRA focused their efforts on facilitating benefit programs to assist Canadians. The Access to Information and Privacy Directorate's privacy team played a critical role in ensuring that all privacy implications were considered when the benefit programs were implemented and that timely briefings took place across the CRA, with Employment and Social Development Canada, and with the Office of the Privacy Commissioner of Canada.

Since the CRA's priority was critical services, the CRA temporarily suspended the processing of access to information and privacy requests. It did this for several other reasons as well, including employees being unable to physically enter the office, the lack of access to computer equipment, and the lack of access to records.

During this period, the Access to Information and Privacy Directorate worked toward a business resumption plan to process requests, and it collaborated closely with the Treasury Board of Canada Secretariat and coordinators in the access to information and privacy community.

The impact of COVID-19 is very significant on operations and will further impact the backlog of requests in the Access to Information and Privacy Directorate. The reduction of the backlog will continue to be a high priority for the directorate moving forward.

See Appendix B for more information about how this period from March 14 to March 31, 2020, affected the processing of access to information requests.

Policies, guidelines, and procedures

The Access to Information and Privacy Directorate dedicated significant time in 2019–2020 to the review of CRA corporate documents, including policy instruments.

Furthermore, the CRA continues to provide feedback to the Treasury Board of Canada Secretariat on draft corporate policy instruments and promote compliance once those policy instruments are implemented.

Internal procedures manual

The internal procedures manual is an Access to Information and Privacy Directorate guide for all major procedures involved in processing requests made under the Access to Information Act and the Privacy Act for information. The purpose of the manual is to promote consistent practices across the directorate: it is the main resource tool for directorate employees and reduces the time needed to train new employees.

In 2019–2020, the Access to Information and Privacy Directorate drafted an online version of the manual. In 2020–2021, the directorate plans to make the final version of the online manual available to employees.

Updating Info Source

Info Source provides information about the functions, programs, activities and related information holdings of government institutions subject to the Access to Information Act and the Privacy Act. Info Source also provides guidance to individuals on how to access information held by government institutions to exercise their rights under these acts.

Each institution subject to the Access to Information Act and the Privacy Act must update its Info Source chapter annually by the due date set by the Treasury Board of Canada Secretariat, normally in June.

Because of COVID-19's impact and the operational realities that faced government institutions, the Treasury Board of Canada Secretariat recognized that institutions may be unable to meet the June publishing deadline in 2020. Since many of its program areas were focused on providing critical services, the CRA decided not to task them with the Info Source update. Therefore, the Access to Information and Privacy Directorate updated the Treasury Board on the information the directorate had already reviewed during the fiscal year.

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

Monitoring compliance

The Access to Information and Privacy Directorate produces several monthly reports that capture key statistics about the CRA's inventory of access to information and privacy requests. Management regularly uses the reports to monitor trends, measure the directorate's performance, and identify any process changes needed to improve performance. The reports are presented monthly to senior management at the Commissioner-chaired Corporate Management Committee.

In 2019–2020, the access to information and privacy business analytics team reviewed the existing reports and introduced new reports to improve awareness of outstanding access to information and privacy requests. The reports monitor active and closed requests, the status of requests broken down by branch and region, the carryforward inventory, and deemed refusal volumes.

In addition to the monitoring and reporting mechanisms in place, the CRA's work to develop enhanced business analytics for its access to information and privacy program continued in 2019–2020. The directorate's database, which is used for monitoring and reporting, is primarily designed for workload management.

To improve the capability of business analytics, the business analytics team acquired the open analytics solution SAS Viya and made sure all team members were trained in the SAS Enterprise and SAS Viya tools. As well, the team developed the use of SQL coding to query the database and access data that was unavailable using the standard interface. Each month, they ran a database cleanup and established a routine of running a weekly anomaly report to ensure the best maintenance of the database.

In 2020–2021, the team plans to pursue the ability to query the database directly from the SAS software. An overall goal is to use business analytics to develop the directorate as a more data-driven organization.

Interpretation and explanation of Appendix A – Statistical report

Appendix A provides a statistical report on the CRA's activities under the Access to Information Act for the period of April 1, 2019, to March 31, 2020. The following explains and interprets the statistical information and includes additional access to information statistics at the CRA.

Note

Some totals may be more than 100% due to rounding.

Due to COVID-19, the Access to Information and Privacy Directorate did not close any requests made under the Access to Information Act from March 14 to 31, 2020.

Part 1 – Requests under the Access to Information Act

During the reporting period, the CRA received 2,864 new requests under the Access to Information Act. This is a decrease of 67 requests (2%) from last year's total of 2,931. Including the 1,187 requests carried forward from the 2018–2019 reporting period, the CRA had 4,051 active requests in its inventory. Although the number of pages processed was very high, it also decreased slightly during the fiscal year by 59,652 (3%).

The following table shows the number of requests the CRA received and closed, as well as the number of pages processed over the past five fiscal years.

Fiscal year	Requests received	Requests closed	Pages processed
2015–2016	3,139	2,572	1,233,194
2016–2017	2,747	3,112	1,406,334
2017–2018	2,750	2,772	1,641,339
2018–2019	2,931	2,845	2,013,227
2019–2020	2,864	2,731	1,953,575

The following table shows the breakdown of the sources of the 2,864 requests received during the 2019–2020 reporting period.

Source	Number of requests	Percentage
Media	146	5%
Academia	34	1%
Business (private sector)	1,131	40%
Organization	85	3%
Public	1,367	48%
Decline to identify	101	4%

Informal requests

During the fiscal year, the Access to Information and Privacy Directorate completed 357 informal requests for previously released information. Informal requests are those that are not processed under the Access to Information Act.

Other requests and workload

Beyond the 2,864 requests received under the Access to Information Act, the CRA processes a significant volume of other types of requests. The additional volume affects operations, since resources must be diverted to manage that workload. The additional requests include external and internal consultations, as well as general enquiries and complaints. For instance, the Intake Team of the Access to Information and Privacy Directorate responded to 3,905 emails and 1,013 phone enquiries received through the general enquiries mailbox and toll-free phone line.

Part 2 – Decline to act on vexatious, made in bad faith, or abuse of right requests

After 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 Access to Information Act was amended to add section 6.1, which allows government institutions to decline to act on a request for information deemed to be vexatious, made in bad faith or otherwise an abuse of the right of access. To invoke section 6.1, institutions must first get the approval of the Information Commissioner of Canada through a prescribed application process.

In fiscal year 2019–2020, following a thorough review by the Access to Information and Privacy Directorate and in consultation with the CRA's Legal Services Branch, the CRA sent one decline to act request to the Office of the Information Commissioner of Canada. It was the CRA's position that the request was vexatious because the Agency had previously responded to several requests for identical or substantially similar information from the same requester. On January 24, 2020, the Office of the Information Commissioner of Canada approved the request. The CRA was the first institution to be granted permission to decline to act on a request under the amended legislation. For the Office of Information Commissioner of Canada decision go to oic-ci.gc.ca/en/investigators-guide-interpreting -act/repetitive-duplicative-requests-both-vexatious-and-abuse-right.

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. The Access to Information and Privacy Directorate will continue to pursue the ability to refuse to process a request where it clearly meets these grounds.

Part 3 – Requests closed during the reporting period

Disposition and completion time

During the reporting period, the Access to Information and Privacy Directorate closed 2,731 requests under the Access to Information Act:

- 454 were fully disclosed (17%)
- 1,524 were disclosed in part (55%)
- 5 were exempted in their entirety (0.2%)
- 2 were excluded in their entirety (0.1%)
- 112 resulted in no existing records (4%)
- 66 were transferred to another institution (2%)
- 566 were abandoned by requesters (21%)
- 1 was neither confirmed nor denied (0.01%)
- 1 was declined as per the approval of the decline to act request to the Information Commissioner of Canada (0.01%)

For more details, see table 3.1 of Appendix A.

The following chart shows the completion time for the 2,731 requests closed in 2019–2020.



Exemptions

The Access to Information Act allows an institution to refuse access to specific information when necessary. For example, information about an individual other than the requester cannot be disclosed if the individual has not given their consent. For detailed information on each of the exemptions that may be applied, see section 13 of the Access to Information Act.

In 2019–2020, the CRA applied the following exemptions, in full or in part, for requests closed during the reporting period:

- section 13 Information obtained in confidence (101 times)
- section 14 Federal-provincial affairs (15 times)
- section 15 International affairs and defence (18 times)
- section 16 Law enforcement and investigation and security (1,208 times)
- section 17 Safety of individuals (3 times)
- section 18 Economic interests of Canada (3 times)
- section 19 Personal information (1,043 times)
- section 20 Third-party information (49 times)
- section 21 Operations of government (371 times)
- section 22 Testing procedures, tests and audits (9 times)
- section 23 Solicitor-client privilege (210 times)
- section 24 Statutory prohibitions (1282 times)
- section 26 Information to be published (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 2019–2020, the CRA applied exclusions 48 times: 38 times for information that was publicly available and 10 times for Cabinet confidences.

Format of information released

Requesters can choose to receive their response package in paper or DVD format. Persons with disabilities may request information in alternative formats, such as braille, although no such requests were received this fiscal year. Providing documents electronically (in DVD format) significantly reduces manual processes and paper consumption.

In 2019–2020, of the 1,978 requests for which information was disclosed in full or in part, 1,661 requests (84%) were released in electronic format.

Complexity

The Treasury Board of Canada Secretariat uses two criteria to define complexity: the number of pages to process, and the nature and sensitivity of the subject matter. Based on these criteria, the CRA handles a large number of complex requests.

In 2019–2020, the directorate processed an average of 715 pages per request.

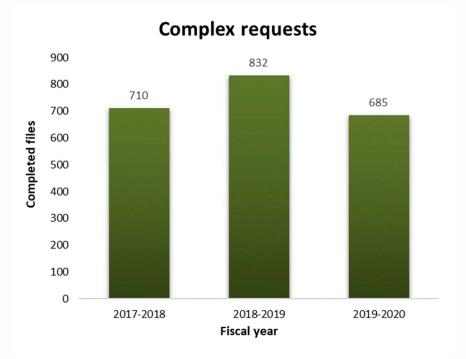
To process the 2,731 requests closed during the fiscal year, the CRA processed 1,953,575 pages. A significant number of requests involved large page volumes: 1,163 (43%) requests required the processing of more than 100 pages. Of these requests, 40 involved the processing of more than 5,000 pages including one request that required the review of 250,111 pages.

For more details, see table 3.5.2 of Appendix A.

In addition to requests with large page volumes, the CRA processed many sensitive requests, such as those involving tax litigation and consultation with third parties, including provincial, federal, and international bodies. Other requests were considered complex because of the nature and sensitivity of the subject matter being processed. For more details, see table 3.5.3 of Appendix A.

In 2019–2020, the CRA processed 147 fewer complex requests compared to the previous reporting period. This represents an 18% decrease.

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



Closed requests

The Access to Information and Privacy Directorate closed 2,060 (75%) requests within the timelines required by law. This means that responses were provided within 30 calendar days or within an extended deadline.

Deemed refusals

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

Of the 2,731 requests closed during the reporting period, 671 were closed after the deadline, resulting in a deemed refusal rate of 25%.

Requests closed beyond legislated timelines (including any extension taken)

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

Of the 2,731 requests closed during the reporting period, 137 requests were closed past the legislated timeline where no extension was taken. A further 534 cases were closed after the legislated timeline where an extension was taken.

Requests for translation

Records are normally released in the language in which they exist. However, records may be translated to an official language when requested and when the institution considers it in the public interest to do so.

The CRA did not receive any requests to translate records in response to access to information requests in 2019–2020.

Part 4 – Extensions

Of the 2,731 requests closed in 2019–2020, the CRA applied extensions for 1,657 (61%) of them. Extensions were applied 94% of the time because of workload and meeting the original 30-day time limit would have resulted in unreasonable interference with CRA operations. The remaining 6% of the time was for consulting with third parties or other government institutions, as well as converting records into other formats.

Part 5 – Fees and the Service Fees Act

The Service Fees Act requires a responsible authority to report annually to Parliament on the fees collected by the institution.

With respect to the fees collected under the Access to Information Act, the information below is reported in accordance with the requirements of section 20 of the Service Fees Act:

- Enabling authority: Access to Information Act.
- Fee amount: There is a \$5 fee for requests under the Access to Information Act.
- Total revenue: A total of \$12,340 in fees was collected during the reporting period.
- Fees waived: In accordance with the Interim Directive on the Administration of the Access to Information Act, issued on May 5, 2016, and the changes to the Access to Information Act that came into force on June 21, 2019, the CRA waives all fees prescribed by the Act and Regulations other than the \$5 application fee set out in paragraph 7(1)(a) of the Regulations. In the 2019–2020 fiscal period, the CRA waived a total of \$820 for 164 requests.
- Cost of operating the program: \$5,159,729.

Part 6 – Consultations received from other institutions and organizations

In 2019–2020, the Access to Information and Privacy Directorate received 121 consultation requests from other Government of Canada institutions and organizations.

During the fiscal year, the directorate completed 125 consultation requests from other Government of Canada institutions and organizations. To respond to these requests 4,678 pages were reviewed, a decrease of 82% over the previous fiscal year. For more details on external consultations, including disposition and completion times, see part 6 of Appendix A.

The total number of external access consultation requests received has decreased 12% since the last fiscal year.

Beyond external consultations, the Access to Information and Privacy Directorate received 13 consultation requests from CRA branches and regions in 2019–2020. These requests are informal reviews that comply with the CRA's informal disclosure prerequisites and do not fall under the Access to Information Act. During the fiscal, 10 internal consultation requests were completed.

Part 7 – Completion time of consultations on Cabinet confidences

Although Cabinet confidences are not included in the application of the Access to Information Act (section 69), the policies of the Treasury Board of Canada Secretariat require agencies and departments to consult their legal services to determine if requested information should not be included. If there is any doubt or if the records contain discussion papers, legal counsel must consult the Office of the Counsel to the Clerk of the Privy Council Office.

In 2019–2020, the Access to Information and Privacy Directorate consulted CRA legal services three times regarding Cabinet confidence exclusions. Consultations were closed within 15 days for these three requests.

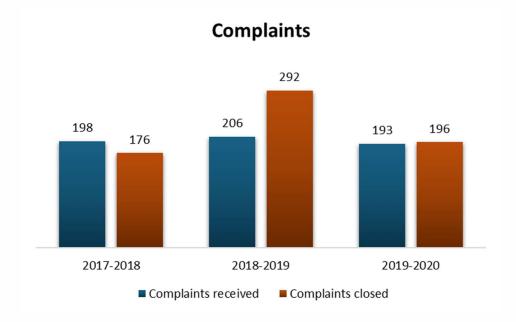
Part 8 – Complaints and investigations

The total number of complaints received from the Office of the Information Commissioner of Canada decreased slightly during the reporting period, from 206 in 2018–2019, to 193 this fiscal year, representing a 6% decrease. The complaints received were related to the following issues:

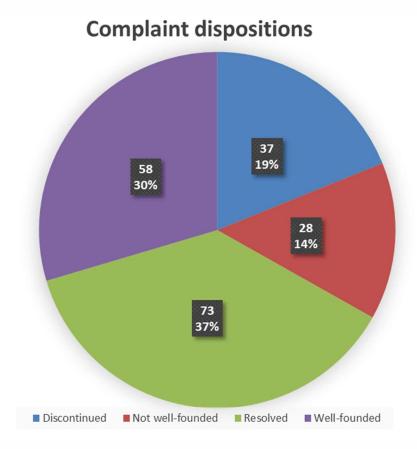
- time delay (51)
- non-disclosure (30)
- refusal due to exemption (39)
- refusal due to general reasons (33)
- time extensions (40)

During the fiscal year, 196 complaints were closed.

The following chart shows the number of complaints received and closed since 2017–2018.



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



For definitions of the complaint disposition categories, go to: oic-ci.gc.ca/en/disposition -categories.

Part 9 – Court action

In the 2019–2020 fiscal year, there was one complaint pursued to the Federal Court.

Part 10 – Resources related to the Access to Information Act

Costs

In 2019–2020, the Access to Information and Privacy Directorate's direct cost to administer the Access to Information Act was \$5,159,729. This does not include significant support and resources from the branches and regions. For more details, see section 10.1 of Appendix A.

Human resources

In 2019–2020, the equivalent of 57 full-time employees was dedicated to administering the Access to Information Act.

Interpretation and explanation of Appendix B - Supplemental statistical report

New data on requests affected by COVID-19 measures

In 2019–2020, the Treasury Board of Canada Secretariat included a new requirement to help identify the impact of COVID-19 measures on institutional performance for the 2019-2020 fiscal period.

For all three tables in Appendix B, the period of time identified as affected by COVID-19 was March 14 to March 31, 2020. Further analysis of the effects of COVID-19 on the productivity of CRA's Access to Information and Privacy Directorate will be included in the 2020–2021 annual report. The following is a brief overview of the tables included in Appendix B:

- Requests received: Table 1 of Appendix B shows how many requests were received before March 14 and during the affected period. During the affected period, the CRA received 92 requests.
- Requests closed: Table 2 shows that no requests were closed during the affected period.
- Requests carried over: Table 3 shows that In addition to the 1,228 requests carried over to the 2020–2021 fiscal period, an additional 92 requests were carried over from the affected period.

Conclusion

The CRA is committed to providing all Canadians with access to information in a timely and efficient way.

In 2019–2020, the CRA continued to make significant progress in addressing challenges and to provide greater access to information by:

- implementing key changes in the ATIP Way Forward workload management plan
- addressing the significant backlog of requests received under the Access to Information Act
- collaborating with the Treasury Board of Canada Secretariat and other federal agencies and departments
- implementing changes required to prepare the Agency for the coming into force of Bill C-58

In 2020–2021, the CRA will continue its work to enhance access to information at the CRA and to make operations more efficient. It will do this by implementing the new organizational structure to further advancing the ATIP Way Forward workload management plan and by incorporating Lean principles to process requests. More work to implement epost, other innovative solutions, and digital services to address the workload is also planned for the next fiscal period. This work is even more critical given the additional backlog because of the COVID-19 pandemic.

Appendix A – Statistical report

Statistical report on the Access to Information Act

Name of institution: Canada Revenue Agency Reporting period: April 1, 2019 to March 31, 2020

Part 1 – Requests under the Access to Information Act

1.1 **Number of requests**

	Number of requests
Received during reporting period	2,864
Outstanding from previous reporting period	1,187
Total	4,051
Closed during reporting period	2,731
Carried over to next reporting period	1,320

1.2 Sources of requests

Source	Number of requests
Media	146
Academia	34
Business (Private sector)	1,131
Organization	85
Public	1,367
Decline to identify	101
Total	2,864

Informal requests 1.3

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
56	94	58	93	38	18	0	357

Part 2 – Decline to act on vexatious, made in bad faith, or abuse of right requests

	Number of requests
Outstanding from previous reporting period	0
Sent during reporting period	1
Total	1
Approved by the Information Commissioner during reporting period	1
Declined by the Information Commissioner during reporting period	0
Carried over to next reporting period	0

Part 3 – Requests closed during the reporting period

Disposition and completion time 3.1

	Completion time (days)							
Disposition of requests	1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	Total
All disclosed	37	158	157	79	11	7	5	454
Disclosed in part	12	195	283	441	207	222	164	1,524
All exempted	0	1	0	2	0	1	1	5
All excluded	0	1	0	0	1	0	0	2
No records exist	10	47	31	8	6	7	3	112
Request transferred	54	8	0	2	2	0	0	66
Request abandoned	376	64	22	15	3	39	47	566
Neither confirmed nor denied	1	0	0	0	0	0	0	1
Decline to act with the approval of the Information Commissioner	0	0	0	1	0	0	0	1
Total	490	474	493	548	230	276	220	2,731

3.2 Exemptions

Section	Number of requests	Section	Number of requests	Section	Number of requests	Section	Number of requests
13(1)(a)	17	16(2)	7	16.6	0	20(1)(d)	0
13(1)(b)	1	16(2)(a)	0	17	3	20.1	0
13(1)(c)	82	16(2)(b)	0	18(a)	0	20.2	0
13(1)(d)	1	16(2)(c)	160	18(b)	0	20.4	0
13(1)(e)	0	16(3)	0	18(c)	0	21(1)(a)	101
14	0	16.1(1)(a)	0	18(d)	3	21(1)(b)	263
14(a)	13	16.1(1)(b)	1	18.1(1)(a	0	21(1)(c)	1
14(b)	2	16.1(1)(c)	3	18.1(1)(b	0	21(1)(d)	6
15(1)	5	16.1(1)(d)	0	18.1(1)(c)	0	22	9
15(1) - I.A.*	10	16.2(1)	0	18.1(1)(d	0	22.1(1)	0
15(1) - Def.*	0	16.3	0	19(1)	1,043	23	210
15(1) - S.A.*	3	16.31	0	20(1)(a)	0	23(1)	0
16(1)(a)(i)	4	16.4(1)(a)	0	20(1)(b)	29	24(1)	1,282
16(1)(a)(ii)	7	16.4(1)(b)	0	20(1)(b.1	0	26	1
16(1)(a)(iii)	0	16.5	0	20(1)(c)	20		
16(1)(b)	298						

16(1)(b) 298 16(1)(c) 728 16(1)(d) 0

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

3.3 Exclusions

Section	Number of requests	Section	Number of requests	Section	Number of requests
68(a)	38	69(1)(a)	1	69(1)(g) re (b)	0
68(b)	0	69(1)(b)	0	69(1)(g) re (c)	1
68(c)	0	69(1)(c)	0	69(1)(g) re (d)	1
68.1	0	69(1)(d)	0	69(1)(g) re (e)	0
68.2(a)	0	69(1)(e)	0	69(1)(g) re (f)	0
68.2(b)	0	69(1)(f)	0	69.1(1)	0
69(1)	0	69(1)(g) re (a)	7		

Format of information released 3.4

Paper	Electronic	Other formats
317	1,661	0

3.5 Complexity

3.5.1 Relevant pages processed and disclosed

Number of pages processed	Number of pages disclosed	Number of requests
1,953,575	1,472,898	2,552

3.5.2 Relevant pages processed and disclosed by size of requests

Disposition	Less than 100 pages		101-500 pages		501-1000 pages		1001 -5000 pages		More than 5000 pages	
of requests	Number of requests	Number of pages disclosed								
All disclosed	393	10,807	55	9,996	3	1,953	2	4,438	1	6,387
Disclosed in part	434	17,012	495	131,543	242	175,523	317	663,445	36	409,124
All exempted	5	0	0	0	0	0	0	0	0	0
All excluded	2	0	0	0	0	0	0	0	0	0
Request abandoned	554	189	4	1,107	2	1,730	3	5,692	3	33,952
Neither confirmed nor denied	1	0	0	0	0	0	0	0	0	0
Total	1,389	28,008	554	142,646	247	179,206	322	673,575	40	449,463

3.5.3 Other complexities

Disposition of requests	Consultation required	Assessment of fees	Legal advice sought	Other	Total
All disclosed	0	0	0	4	4
Disclosed in part	0	0	2	20	22
All exempted	0	0	0	1	1
All excluded	0	0	0	0	0
Request abandoned	0	0	1	53	54
Neither confirmed nor denied	0	0	0	0	0
Total	0	0	3	78	81

3.6 Closed requests

3.6.1 Number of requests closed within legislated timelines

	Requests closed within legislated timelines
Number of requests closed within legislated timelines	2,060
Percentage of requests closed within legislated timelines	75.4%

3.7 Deemed refusals

3.7.1 Reasons for not meeting legislated timelines

	Principal reason					
Number of requests closed past legislated timelines	Interference with operations / workload	External consultation	Internal consultation	Other		
671	564	14	17	76		

3.7.2 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 timeline where an extension was taken	Total
1 to 15	32	80	112
16 to 30	16	47	63
31 to 60	18	63	81
61 to 120	19	83	102
121 to 180	9	65	74
181 to 365	14	76	90
More than 365	29	120	149
Total	137	534	671

3.8 Requests for translation

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

Part 4 - Extensions

Reasons for extensions and disposition of requests⁴ 4.1

Disposition of requests where	9(1)(a)	9(1)b) Cor	sultation	0(1)(-) Third and a reliant	
an extension was taken	Interference with operations	Section 69	Other	9(1)(c) Third party notice	
All disclosed	214	0	25	0	
Disclosed in part	1,188	2	54	5	
All exempted	3	0	0	0	
All excluded	0	0	1	0	
No records exist	52	0	2	0	
Request abandoned	107	0	3	0	
Total	1,564	2	85	5	

Length of extensions 4.2

Laurelle of cylonolous	9(1)(a)	9(1)(b) Co	nsultation	0/1)/a) Third marks making	
Length of extensions	Interference with operations	Section 69	Other	9(1)(c) Third party notice	
30 days or less	498	0	15	1	
31 to 60 days	359	2	45	1	
61 to 120 days	455	0	24	3	
121 to 180 days	102	0	1	0	
181 to 365 days	124	0	0	0	
365 days or more	27	0	0	0	
Total	1,565	2	85	5	

⁴ Note that the CRA has one request that has not been accounted for in section 4.1 as this section of the report does not include a disposition for requests for which the Information Commissioner has granted an institution's application to "decline to act". The request was extended for 60 days under paragraph 9(1)a).

Part 5 - Fees

	Fee co	llected	Fee waived or refunded		
Fee type	Number of requests	Amount	Number of requests	Amount	
Application	2,468	\$12,340	164	\$820	
Other fees	0	0	0	0	
Total	2,468	\$12,340	164	\$820	

Part 6 - Consultations received from other institutions and organizations

Consultations received from other Government of Canada institutions 6.1 and organizations

Consultations	Other Government of Canada institutions	Number of pages to review	Other organizations	Number of pages to review
Received during the reporting period	120	4,765	1	1
Outstanding from the previous reporting period	13	432	2	398
Total	133	5,197	3	399
Closed during the reporting period	123	4,594	2	84
Carried over to next reporting period	10	603	1	315

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

	Number of days required to complete consultation requests									
Recommendation	1 to 15	16 to 30	31 to 60	61 to 120	121 to180	181 to 365	More than 365	Total		
Disclose entirely	30	48	9	1	0	0	0	88		
Disclose in part	1	9	8	6	0	0	0	24		
Exempt entirely	1	2	0	0	0	0	0	3		
Exclude entirely	0	0	0	0	0	0	0	0		
Consult other institution	3	1	1	0	0	0	0	5		
Other	2	0	0	1	0	0	0	3		
Total	37	60	18	8	0	0	0	123		

6.3 Recommendations and completion time for consultations received from other organizations

	Number of days required to complete consultation requests									
Recommendation	1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	Total		
Disclose entirely	0	1	0	0	0	0	0	1		
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 other institution	0	0	0	0	0	0	0	0		
Other	0	0	0	0	0	0	0	0		
Total	0	2	0	0	0	0	0	2		

Part 7 - Completion time of consultations on Cabinet confidences

Requests with Legal Services 7.1

Number	Less than 100 pages processed		pa	101 to 500 pages processed		501 to 1000 pages processed		1001 to 5000 pages processed		More than 5000 pages processed	
of days	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	
1 to 15	3	17	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	3	17	0	0	0	0	0	0	0	0	

7.2 Requests with Privy Council Office

Number	Less than 100 pages processed				501-100 proce	0 pages essed	1001-5000 pages processed		More than 5000 pages processed	
of days	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of 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 8: Complaints and investigations

Section 32 — Notice of intention to investigate	Section 30(5) – Ceased to investigate	Section 35 – Formal representations	Section 37 Reports of finding received	Section 37 — Reports of finding containing recommendations issued by the Information Commissioner	Section 37 — Reports of finding containing orders issued by the Information Commissioner
193	37	1	196	1	2

Part 9: Court action

9.1 Court actions on complaints received before June 21, 2019 and ongoing

Section 41 (before June 21, 2019)	Section 42	Section 44
0	0	0

9.2 Court actions on complaints received after June 21, 2019

Section 41 (after June 21, 2019)					
Complainant	Institution	Third party	Privacy Commissioner	Total	
1	0	0	0	1	

Part 10: Resources related to the Access to Information Act

10.1 Costs

Expenditures	Amount	
Salaries	\$ 4,304,210	
Overtime		\$ 182,870
Goods and Services		\$ 672,649
- Professional services contracts		
- Other		
Total		\$ 5,159,729

10.2 Human Resources

Resources	Person years dedicated to access to information activities
Full-time employees	57
Part-time and casual employees	0
Regional staff	0
Consultants and agency personnel	2
Students	2
Total	61

Appendix B – Supplemental statistical report

Requests affected by COVID-19 measures

In 2019–2020, the Treasury Board of Canada Secretariat included a new requirement to help identify the impact of COVID-19 measures on institutional performance for the 2019-2020 fiscal period.

Table 1 – Requests received

The following table reports the total number of formal requests received during two periods: 2019-04-01 to 2020-03-13 and 2020-03-14 to 2020-03-31:

	Number of requests
Received from 2019-04-01 to 2020-03-13	2,772
Received from 2020-03-14 to 2020-03-31	92
Total	2,864

Table 2 – Requests closed

The following table reports the total number of requests closed within the legislated timelines and the number of closed requests that were deemed refusals during two periods 2019-04-01 to 2020-03-13 and 2020-03-14 to 2020-03-31:

	Number of requests closed within the legislated timelines	Number of requests closed past the legislated timelines
Received from 2019-04-01 to 2020-03-13 and outstanding from previous reporting periods	2,060	671
Received from 2020-03-14 to 2020-03-31	0	0
Total	2,060	671

Table 3 – Requests carried over

The following table reports the total number of requests carried over during two periods; 2019-04-01 to 2020-03-13 and 2020-03-14 to 2020-03-31:

	Number of requests
Requests from 2019-04-01 to 2020-03-13 and outstanding from previous reporting period that were carried over to the 2020–2021 reporting period	1,228
Requests from 2020-03-14 to 2020-03-31 that were carried over to the 2020–2021 reporting period	92
Total	1,320

Appendix C – Delegation order

Minister of National Revenue



Ministre du Revenu national

Ottawa, Canada K1A 0A6

Access to Information Act **Delegation Order**

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

This designation replaces all previous delegation orders.

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

Je, Diane Lebouthillier, ministre du Revenu national, délègue par les présentes, en vertu de l'article 73 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 d'une institution fédérale, investie par les dispositions de la Loi sur l'accès à l'information qui sont mentionnées dans l'annexe.

Le présent document remplace et annule tout arrêté antérieur.

La ministre du revenu national

Diane Lebouthillier Minister of National Revenue

Signed in Ottawa, Ontario, Canada this 14th day of January, 2016 Signé à Ottawa, Ontario, Canada le 14e jour de janvier 2016

The CRA positions that are authorized to perform the powers, duties, and functions given to the Minister of National Revenue under the provisions of the Access to Information Act and its Regulations are:

Commissioner

Full authority

Deputy Commissioner

Full authority

Assistant Commissioner, Public Affairs Branch, and Chief Privacy Officer

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

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

• Authority for 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 and 18.1; sections 19 and 20; section 21 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); subsections 37(4), 43(1), 44(2) and 71(1) of the Access to Information Act; subsections 6(1), 7(2) and 7(3); and sections 8 and 8.1 of the Access to Information Regulations.