



15 June 2017

Mr. Bob Hamilton, Commissioner of Revenue and Chief Executive Officer
Canada Revenue Agency
555 MacKenzie Avenue
7th Floor
Ottawa, ON
K1A 0L5

bob.hamilton@cra-arc.gc.ca

Information Request: IR0291

Dear Mr. Hamilton:

As you are likely aware, the Parliamentary Budget Officer (PBO) provides independent analysis to the Senate and to the House of Commons about the nation's finances and the economy, the estimates of the government, and the cost of programs, legislation, and policies. In carrying out its mandate, the PBO often requires access to information held by government departments. When such information is needed, the PBO makes a request to the department holding the information.

The PBO is currently undertaking an analysis pursuant to section 79.2(d) of the *Parliament of Canada Act*, which mandates the PBO to estimate the financial cost of any proposal that relates to a matter over which Parliament has jurisdiction at the request of a member or committee of either a House or a joint committee of both Houses.

In pursuing this work, the PBO would ask that, pursuant to section 79.3 of the *Parliament of Canada Act*, you provide access to the following information:

- We would like to know the amount of additional federal income tax and GST revenue collected due to enforcement actions of Revenue Québec concerning the underground economy and non-compliance since 2011, in particular, the restaurant industry. Similarly, we would like to know the estimate of the amount of income tax revenue and GST revenue that could be collected if provinces other than Québec implement similar enforcement actions.
- We would also like to know if the province of Québec receives any annual revenue or payments (and the annual amount of the revenue or payment) from the federal government regarding the collection of GST in that province that is due to a collection agreement or any other arrangement between the province and the CRA.

We would appreciate that you provide access to this information by 30 June 2017. If we do not hear back from you by that date, we may consider your non-response a deemed refusal and, accordingly, report it to our named committees as instructed.

Attached is a reply form. It too should be filled out and returned by 30 June 2017, whether or not you provide access to the requested information. The details contained in the reply form will assist us in preparing the PBO annual report.

Your response letter will be posted on the PBO website and, therefore, it should not be marked "confidential". Could you please attach the requested information separately. If this information is confidential, please clearly mark it as such, either on the electronic spreadsheet or the hard copy version.

Should you or your staff have any questions about this information request, the analyst responsible, Mark Mahabir can be contacted directly at mark.mahabir@parl.gc.ca, 613-301-6708.

I want to thank you for your assistance in this matter. Providing timely and effective analysis to the Senate and House of Commons is the PBO's primary objective. The degree to which this is possible depends, to a large extent, on free and timely access to quality information held by government departments. In doing so, you are assisting us in better serving the Senate, the House of Commons, and their members.

Yours sincerely,



Jean-Denis Fréchette
Parliamentary Budget Officer

c.c.: Katharine Rechico, Assistant Secretary to the Cabinet,
Privy Council Office, Liaison Secretariat for Macroeconomic Policy

Attachment: Reply form for IR0291



Reply Form / Formulaire de réponse

15 June 2017 / 15 juin 2017

Canada Revenue Agency / Agence du revenu du Canada

1. Information request No.: / N° de la demande d'information :	IR0291			
2. Response required by: / Réponse demandée d'ici le :	30 June 2017 / 30 juin 2017			
3. Contact: / Personne-ressource :	Mark Mahabir, mark.mahabir@parl.gc.ca , 613-301-6708			
4. Information requested: /	<p>We would like to know the amount of additional federal income tax and GST revenue collected due to enforcement actions of Revenue Québec concerning the underground economy and non-compliance since 2011, in particular, the restaurant industry. Similarly, we would like to know the estimate of the amount of income tax revenue and GST revenue that could be collected if provinces other than Québec implement similar enforcement actions.</p> <p>We would also like to know if the province of Québec receives any annual revenue or payments (and the annual amount of the revenue or payment) from the federal government regarding the collection of GST in that province that is due to a collection agreement or any other arrangement between the province and the CRA.</p>			
Information demandée :	<p>Nous aimerions connaître le montant supplémentaire d'impôt fédéral perçu par suite des mesures d'application prises par Revenu Québec à propos de l'économie souterraine et de la non-conformité depuis 2011, particulièrement dans l'industrie de la restauration. Aussi, nous aimerions connaître une estimation du montant des recettes fiscales et des revenus de TPS qui pourrait être perçu si des provinces autres que le Québec mettaient en œuvre des mesures d'application similaires.</p> <p>Nous aimerions également savoir si la province de Québec reçoit des revenus ou des paiements annuels (et le montant des revenus ou des paiements) de la part du gouvernement fédéral relativement à la perception de la TPS dans cette province dans le cadre d'un accord de perception ou de tout autre arrangement entre la province et l'ARC.</p>			
5. Information requested: / Information demandée :	<input type="checkbox"/> Provided / Communiquée	Go to the 7 th question / Passez à la 7 ^e question	<input type="checkbox"/> Not provided / Non communiquée	Go to the next question. / Passé à la question suivante.
6. If the information requested is not provided, please explain: / Si l'information n'est pas communiquée, veuillez en indiquer la raison :	<input type="checkbox"/> It is personal information "the disclosure of which is restricted under section 19 of the Access to Information Act or any provision set out in Schedule II to that Act." <i>Parliament of Canada Act, s. 79.3(2)(a).</i> / Il s'agit de renseignements personnels « dont la communication est restreinte en		<input type="checkbox"/> It is "contained in a confidence of the Queen's Privy Council for Canada described in subsection 69(1) of that Act and is not contained in any other record, within the meaning of section 3 of that Act." <i>Parliament of Canada Act, s. 79.3(2)(b).</i> / Les données sont « contenues dans les	

	<p>vertu de l'article 19 de la <i>Loi sur l'accès à l'information</i> ou d'une disposition figurant à l'annexe II de cette loi ». <i>Loi sur le Parlement du Canada</i>, al. 79.3(2)a).</p>	<p>documents confidentiels du Conseil privé de la Reine pour le Canada visés au paragraphe 69(1) de cette loi » et elles ne sont pas contenues dans d'autres documents au sens de l'article 3 de cette loi. <i>Loi sur le Parlement du Canada</i>, al. 79.3(2)b).</p>
	<p><input type="checkbox"/> It is not "financial or economic" data. <i>Parliament of Canada Act</i>, s. 79.3(1). /</p> <p>Il ne s'agit pas de données « financières ou économiques ». <i>Loi sur le Parlement du Canada</i>, par. 79.3(1).</p>	<p><input type="checkbox"/> It is not "data." <i>Parliament of Canada Act</i>, s. 79.3(1). /</p> <p>Il ne s'agit pas de « données ». <i>Loi sur le Parlement du Canada</i>, par. 79.3(1).</p>
	<p><input type="checkbox"/> It is not required for "the performance of [the PBO's] mandate." <i>Parliament of Canada Act</i>, s. 79.3(1) /</p> <p>Les données ne sont pas « nécessaires à l'exercice [du mandat du DPB] ». <i>Loi sur le Parlement du Canada</i>, par. 79.3(1).</p>	<p><input type="checkbox"/> Other (provide explanation) /</p> <p>Autre (veuillez préciser)</p>
<p>7. Do you consent to the public disclosure of the information? / Consentez-vous à ce que les renseignements soient divulgués publiquement?</p>	<p><input type="checkbox"/> Yes / Oui</p>	<p><input type="checkbox"/> No / Non</p>
<p>Name (Please print.) / Nom (En caractères d'imprimerie S.V.P.) :</p>		
<p>Click here to enter text.</p>		
<p>Title: / Titre :</p>		
<p>Click here to enter text.</p>		
<p>Signature:</p>		<p>Date: Date</p>
<p>Please return this completed reply form to:</p> <p>Mr. Jean-Denis Fréchette Parliamentary Budget Officer Office of the Parliamentary Officer 50 O'Connor Street, 10th Floor Ottawa, ON K1A 0A9</p>		
<p>Veuillez faire parvenir le formulaire rempli à :</p> <p>Monsieur Jean-Denis Fréchette Directeur parlementaire du budget Bureau du Directeur Parlementaire du Budget 50, rue O'Connor, 10^e étage Ottawa (Ontario) K1A 0A9</p>		