



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

November 4th, 2024

The Honourable Marie-Claude Bibeau
Minister of National Revenue
Canada Revenue Agency
555 MacKenzie Avenue, 7th Floor
Ottawa ON K1A 0L5

cra.minister-ministre.arc@cra-arc.gc.ca

Information Request: IR0805

Dear Minister Bibeau:

As you are likely aware, the Parliamentary Budget Officer (PBO) provides independent and non-partisan analysis to the Senate and to the House of Commons about matters related to the nation's finances and the economy, the estimates, certain other government documents, and the cost of proposals. In carrying out my mandate, I often require information held by government departments and Crown corporations and I am entitled to free and timely access – subject to limited exceptions – to such information under section 79.4 of the *Parliament of Canada Act*.

I am currently undertaking an analysis pursuant to paragraph 79.2(1)(b) of the *Parliament of Canada Act*, which mandates the PBO to prepare reports on matters of particular significance relating to the nation's finances or economy that are listed in an annual work plan.

For this analysis, I am requesting:

- Since 2015, the number of businesses classified under the NAICS code 721211 or, should there be not enough data points for disclosure, under the NAICS code 7212 that:
 1. Have been reviewed as part of any compliance program (e.g.: desk review, audit, etc.),
 2. Have been reassessed and were denied the small business deduction because of a review (please also provide the total amount of small business deduction that was denied); and,
 3. Have filed an objection after being denied the small business deduction.

In order to provide the analysis to parliamentarians in a timely manner, I ask the information to be provided to my office no later than **November 20th, 2024**. If access to the requested information cannot be granted by that date, a response must be provided by you or your commissioner as soon as possible.


Should you or your staff have any questions about this information request, the analyst responsible, Régine Cléophat can be contacted directly at Regine.Cleophat@parl.gc.ca, 613-296-0116.

Attached is a reply form. It too should be filled out and returned by November 20th, 2024, whether or not you provide access to the requested information. Should you refuse to provide access to the requested information, you or your commissioner must provide a written justification for the refusal as required under section 79.41 of the *Parliament of Canada Act*.

The response letter will be posted on the PBO website and, therefore, it should not be marked “confidential”. As well, the requested information should be attached separately. If this information is confidential, please clearly mark it as such, either on the electronic spreadsheet or the hard copy version.

Providing timely and effective analysis to the Senate and House of Commons and promoting greater budget transparency and accountability are the PBO’s primary objectives. 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,



Yves Giroux

Parliamentary Budget Officer

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

Bob Hamilton, Commissioner of Revenue and Chief Executive Officer, Canada Revenue Agency

Attachment: Reply form for IR0805