



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

October 27th, 2023

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: IR0715

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 the information below for each of 2015 to 2022, inclusive:

- Averages and counts for lines A to H on the form GST/HST New Residential Rental Property Rebate Application (GST 524), disaggregated by:
 - region of the country (Canada as a whole (ie. all provinces and territories together), Ontario, Quebec, British Columbia, Alberta, Prairies (ie, Saskatchewan and Manitoba), Atlantic (ie. New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland and Labrador), Territories (ie. Yukon, Northwest Territories and Nunavut))
 - type of housing (only including the following categories: Duplex or addition of one unit to a multiple unit residential complex, Co-op unit or multiple units (not including condominium units, duplexes or additions that contain only one unit), Addition of more than one unit to a multiple unit residential complex),

- type of construction (New construction, Substantial renovation, Construction of an addition to a multiple unit residential complex, Conversion to a residential complex without substantial renovation)
- Averages and counts for lines A to H on the form Supplement to the New Residential Rental Property Rebate Application – Co-op and Multiple Units (GST 525), and average and count for each of columns 2 to 8 of the table on page 3 of the form (Section 2 – Rebate calculation chart). If possible, please disaggregate the data by region (using the same region categories as above).
- Averages and counts for lines A to D, V to Z, and AA and BB on the form GST524 Ontario Rebate Schedule (RC 7524), and average and count for each of columns 2 to 5 of the table on page 3 of the form (Section 2 – Rebate calculation chart).

If the disaggregation as requested would lead to significant data suppression, please contact the PBO.

Please refer to the attached Excel file for templates of how the information should be presented. If it would be easier to present the same information in a different table format, that is acceptable to the PBO.

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 13th, 2023**. 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.

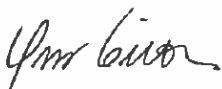
Should you or your staff have any questions about this information request, the analyst responsible, Katarina Michalyshyn can be contacted directly at Katarina.Michalyshyn@parl.gc.ca, 613-218-5339.

Attached is a reply form. It too should be filled out and returned by November 13th, 2023, 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.: Antoine Brunelle-Côté, 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 IR0715

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