



Canada Revenue  
Agency

Agence du revenu  
du Canada

Commissioner

Commissaire

Ottawa, Canada  
K1A 0L5

**APR 18 2019**

Mr. Yves Giroux  
Parliamentary Budget Officer  
Office of the Parliamentary Budget Officer  
10<sup>th</sup> Floor  
50 O'Connor Street  
Ottawa ON K1A 0A9

Information Request: IR0411

Dear Mr. Giroux:

This is in response to your letter dated February 28, 2019 in which you requested the following information on:

- Non-arm's length transactions between taxpayers and non-residents as reported on Form T106 for the 2014 to 2019 taxation years;
- Electronic funds transfers reported on Form RC438 for 2015 to 2018; and
- The number of transfer pricing audits overturned by the Appeals Branch, as well as the amount of income and/or tax in dispute for the 2014-15 to 2018-19 fiscal years.

We are providing you with this information as a separate attachment to this letter. We are not authorising publication of the tables due to the customized nature and, in some cases, the preliminary state of the data. The figures included in the tables may not be consistent with existing and future CRA statistical publications.

Please note that the data are subject to change as more information becomes available and further analysis is performed. In addition, electronic funds transfers data for 2015-2017 was provided to the PBO in February 2018 and we did not reproduce the results for this request.

After consulting with your officials, they have confirmed that only aggregate T106 data was now required at this point as Statistics Canada has provided you with access to T106 microdata. As such, your initial request for T106 data was modified, in agreement with you, to include total amounts of key fields, instead of more detailed information. Please note that the T106 data provided cover taxation years 2014 to 2018 as the filing data for 2019 taxation year will be collected next year.

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Lastly, section 241 of the *Income Tax Act* prohibits the CRA to provide taxpayer information that would identify a tax filer. The current provision of data is based on the premise that no filer and/or corporation can be identified and that the Parliamentary Budget Officer and his team will not use the data to attempt to identify a tax filer and/or a corporation. Under no circumstances should the data be disclosed publically and your findings be presented in a way that allow the identification of taxpayers.

If desirable, CRA officials would be pleased to offer you an in-person briefing on the tables to facilitate an accurate interpretation of the statistics, and to communicate any data limitations we encountered fulfilling your request.

Should you require additional information, please do not hesitate to contact me or Ms. Mireille Laroche, Assistant Commissioner, Chief Service Officer and Chief Data Officer, Service, Innovation and Integration Branch, at 613-952-3660.

Sincerely,



Bob Hamilton

Attachment : 1