



November 16, 2012

Mr. Bill Jones
Deputy Commissioner of Revenue Acting as Commissioner of Revenue
Office of the Commissioner
555 MacKenzie Avenue, 7th Floor
Ottawa, Ontario K1A 0L5

Re: PBO Information Request IR0091 – Bill C-377, An Act to amend the Income Tax Act (requirements for labour organizations)

Dear Mr. Jones:

I am writing to request information and data that CRA is using in relation to determining the cost to the Government of Canada to implement *Bill C-377, An Act to amend the Income Tax Act (requirements for labour organizations)* currently under consideration by the House of Commons Standing Committee on Finance.

In particular, I am seeking the following information regarding costing analysis, key assumptions, and modelling methodology:

1. Data concerning the population implicated by Bill C-377
2. Start-up assumptions for the design and development of administrative policies, forms, and guidelines
3. On-going costs to administer the program including for corporate overhead, for external support and for validation purposes
4. Systems costs including for technology and other systems requirements
5. Enforcement costs given non-compliance


For the information requested above, items 1-5, please provide the following clarification given the current wording of Bill C-377 and associated amendments:

- Significant cost drivers
- Fixed versus variable costs
- Volume-driven costs
- Departments or Agencies that may be implicated in various activities (1-5) listed above

Any information or data you share will be used by my staff to respond to the Committee's request to assess the fiscal impact of implementing the proposed legislative amendments to the Income Tax Act. Given proposed amendments to Bill C-377 that may impact assumptions and costing methodology, the PBO may request follow-up information at a later date.

Thank you for your attention to this matter. I appreciate your assistance. Please do not hesitate to contact me if any further clarification is required.

Yours truly,


for Kevin Page
Parliamentary Budget Officer

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



PBO Information Request

REQUEST NUMBER: IR0091
PBO CONTACT NAME: Jessica Strauss (jessica.strauss@parl.gc.ca)
TYPE OF REQUEST: To be determined given anticipated amendments to Bill C-377
PRIORITY: Normal
DATE REQUEST SENT: November 16, 2012
RESPONSE REQUIRED BY: November 28, 2012

PBO OBJECTIVE:

To respond to the Finance Committee's request to assess the fiscal impact of implementing the proposed legislative amendments to the Income Tax Act.

RELATION TO MANDATE:

To provide independent financial analysis.

INFORMATION AND DATA REQUESTED:

Details provided in the body of this letter.