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# CRA Response to the 2024 Systemic Examination Report: Unintended Consequences

Original report submitted to the Minister of National Revenue December 2024.

## Recommendation #1

The Taxpayers' Ombudsperson recommends that the CRA conduct an internal review of how it collaborates with stakeholders when amendments to legislation have been enacted by Parliament. The review should be completed by March 31, 2026.

The goal of the review should be for the CRA to improve its consultation process to ensure it understands the estimated number of Canadians who could be impacted, and, where possible, considers the perspectives of stakeholders on key strategic issues that affect them, their members, or their clients.

## **CRA's response**

The CRA agrees with this recommendation.

The CRA will review how it collaborates with stakeholders once amendments have been enacted by Parliament to ensure that the process is timely and effective, promotes openness and transparency, and allows the CRA to consider and address any feedback and concerns about administration without delay.

Any recommendations for potential improvements as a result of this review will be identified by March 31, 2026.

## **Recommendation #2**

The Taxpayers' Ombudsperson recommends that the CRA conduct an analysis to determine if it would be beneficial to introduce a unique form for bare trusts to meet the new reporting requirements so they can easily submit the necessary information. The analysis should be completed by June 30, 2025.

## **CRA's response**

The CRA agrees with this recommendation.

The CRA has been examining the tax filing reporting requirements associated with the T3 income tax return and the Schedule 15 for bare trusts with the goal of providing additional guidance to simplify the process for filers. Our efforts continue in anticipation of the requirement for any remaining bare trusts that will have a filing requirement for the 2025 tax year. This includes the examination of a unique trust return form for bare trusts by June 30, 2025.

## Recommendation #3

The Taxpayers' Ombudsperson recommends that the CRA review how it works with Finance Canada, particularly when it appears that the administration of a legislative proposal could increase the costs of compliance for taxpayers. The review should be completed by March 31, 2026.

### CRA's response

The CRA agrees with this recommendation.

Proposals for legislation come from the Department of Finance, however, the CRA can propose amendments for Finance Canada's consideration. The CRA will review its current communication and information exchange practices with Finance Canada to identify any opportunities for improvement, particularly for cases where it appears that the proposal could increase the cost of compliance for taxpayers, by March 31, 2026.

## Recommendation #4

The Taxpayers' Ombudsperson recommends that the CRA review how it communicates updates to Canadians, specifically through tax tips and news releases when tax or benefits requirements change. The review should be completed by March 31, 2026.

The goal of the review would be to determine whether improvements could be made through web optimization to ensure the CRA provides a consistent, efficient and timely organization-wide approach to publishing and disseminating information. This could help those impacted to easily find and understand the changes.

## CRA's response

The CRA agrees with this recommendation.

The CRA will review how it communicates updates to Canadians, specifically through tax tips and news releases when tax or benefits requirements change, with the goal of the review being to identify whether improvements could be made through web optimization, by March 31, 2026.

## Recommendation #5

The Taxpayers' Ombudsperson recommends that the CRA create an adaptable guide to help it streamline how it administers changes to tax legislation. The guide should be active by March 31, 2027.

The goal of creating a guide would be to improve service to taxpayers. The guide should ensure changes to tax and benefit information are released in a timely manner and can be understood by the average taxpayer. Further, the guide should have an action plan to address challenges, if identified, followed by monitoring.

## CRA's response

The CRA agrees with this recommendation in principle.

The CRA is already working on guidance and communications strategies. The CRA will commit to reviewing the feasibility of further streamlining its guidance, by March 31, 2026.

### **Date modified:**

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