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CRA Response to the 2025 Systemic Examination Report: Timing is everything

Original report submitted to the Minister of National Revenue January 2025.

Recommendation #1

The Taxpayers' Ombudsperson recommends that the CRA find an effective way to remind taxpayers whose immigration status on file with the CRA is about to expire that they must provide proof of any update to their legal status to ensure there is no benefit interruption.

CRA's response

The CRA agrees with this recommendation in principle.

The CRA will explore different ways in which it can remind temporary residents that their benefit payments will cease if they do not prove that they continue to meet the citizenship requirements.

Improvements to be analyzed include:

- Adding a reminder to every annual Canada child benefit (CCB) notice.
- Adding the on-file expiry date to the notice and attempting to make this information more prominent.

This analysis and associated actions will be completed by May 2026.

Recommendation #2

The Taxpayers' Ombudsperson recommends that the CRA provide a way for taxpayers to verify the expiry date of their immigration status in the CRA's system from their CRA account.

CRA's response

The CRA agrees with this recommendation in principle.

The CRA will analyze the feasibility of adding the citizenship expiry date to **CRA's My Account**. However, it should be noted that the information displayed will only be a reflection of what the client has provided to the CRA. A disclaimer will be included to ensure that it is clear to the client that Immigration, Refugees and Citizenship Canada is the primary source of this information.

As indicated in the CRA's planned actions related to recommendation #1, the CRA will also explore adding the on-file expiry date to the annual CCB notice.

The analysis for this recommendation will be completed by May 2026.

Recommendation #3

The Taxpayers' Ombudsperson recommends that the CRA review the initial notices it sends to temporary residents to determine whether it could make information that requires action more prominent.

CRA's response

The CRA agrees with this recommendation.

The CRA will review different ways in which it can make information more prominent on notices sent to temporary residents.

As noted in the CRA's planned actions related to recommendation #1, improvements to be analyzed include:

- Adding a reminder to every annual CCB notice.
- Adding the on-file expiry date to the notice and attempting to make this information more prominent.

This analysis and associated actions will be completed by May 2026.

Recommendation #4

The Taxpayers' Ombudsperson recommends that the CRA provide information online at the "Keep getting your payments" Webpage for temporary residents who are eligible for the CCB on what they need to do to prevent their payments from stopping, and what they can do to get their payments reinstated, if they are stopped.

CRA's response

The CRA agrees with this recommendation.

The CRA will review the “Keep getting your payments - Canada child benefit (CCB)” webpage, to ensure complete information is provided to temporary residents.

This will include adding temporary resident-specific information on:

- how to maintain benefits as a temporary resident;
- how to send permit updates to the CRA via My Account or mail;
- how to reinstate benefits if they have been stopped;
- contacting IRCC should an error exist on their permit.

This action will be completed by October 2025.

Recommendation #5

The Taxpayers' Ombudsperson recommends that the CRA centralize the information it provides to newcomers and includes information targeted at temporary residents.

CRA's response

The CRA agrees with this recommendation.

The CRA is developing a newcomer brochure webpage that centralizes information for newcomers to Canada. The enhanced webpage addresses the process and timelines for updating information, highlighting the importance and impact of keeping immigration status information up to date.

Updated content on our existing newcomer factsheets indicates that eligible individuals must hold a valid permit in their 19th month. Future updates will provide additional guidance for temporary residents on the requirements to continue receiving benefit and credit payments.

The updated newcomer webpage will be launched in early 2025 and updated fact sheets will be available in the summer of 2025.

Recommendation #6

The Taxpayers' Ombudsperson recommends that the CRA communicate directly and in a timely manner with temporary residents who are likely in their 19th month of continuous residency in Canada and who may have children under 18 years old about their potential eligibility for the Canada child benefit.

CRA's response

The CRA does not agree with this recommendation.

The CRA cannot determine if a taxpayer is a temporary resident based on a tax return.

The only instance in which citizenship information is collected is upon application for the CCB, as this is the only CRA program in which citizenship information is required.

While residency information is collected on a tax return, it is just one element of the CCB eligibility criteria. The CRA has no way of knowing if the taxpayer has remained in Canada after the 18-month residency period has passed.

Further, the CRA cannot determine if a taxpayer resides with a child under 18 years of age or is primarily responsible for the care and upbringing of that child, based on a tax return. Claiming a child as a dependent on a tax return does not equate to being an eligible individual for the CCB.

Given the considerations above, the CRA will not pursue communicating directly with individuals who may be temporary residents and possibly eligible for CCB.

Recommendation #7

The Taxpayers' Ombudsperson recommends that the CRA allow taxpayers to track CCB correspondence through its progress tracker.

CRA's response

The CRA agrees with this recommendation in principle.

Currently, the CRA does not have the capacity or resources to expand the Progress Tracker to include CCB correspondence items, but will revisit adding CCB correspondence to the progress tracker at a later date.

In the interim, the CRA will pursue recommendation #8 which will provide clarity to individuals on our processing timeframes.

Recommendation #8

The Taxpayers' Ombudsperson recommends that the CRA should be as transparent as possible and inform taxpayers through its CRA's Check Processing Time tool of how long it will take to process CCB correspondence.

CRA's response

The CRA agrees with this recommendation.

The CRA will add information to the **Check CRA processing times** web page about how long it takes to process CCB correspondence.

This action plan will be completed by October 2025.

Recommendation #9

The Taxpayers' Ombudsperson recommends the CRA improve how it processes immigration status updates for CCB recipients when there is a gap period and the new permit does not reflect that their status was maintained.

The CRA should explain to taxpayers why they will not get payments for the gap period and who they should contact if they had maintained status for the whole period.

CRA's response

The CRA does not agree with this recommendation.

The CRA cannot adjust its process in anticipation of potential gaps in information an applicant has from another department. It remains the client's responsibility to prove that they have maintained their citizenship status during a gap period.

However, as agreed to in recommendation #4, the CRA will review the "[Keep getting your payments - Canada child benefit \(CCB\)](#)," webpage, to ensure complete information is provided to temporary residents.

This will include adding temporary resident-specific information on:

- how to maintain benefits as a temporary resident;
- how to send permit updates to the CRA via My Account or mail;
- how to reinstate benefits if they have been stopped;
- contacting IRCC should an error exist on their permit.

Information will also be provided to Contact Centre agents so that they can better assist temporary residents with issues regarding maintained status, gap periods and their impact on CCB eligibility.

Recommendation #10

The Taxpayers' Ombudsperson recommends that the CRA review the length of time it considers someone to be a newcomer after their arrival in Canada.

CRA's response

The CRA does not agree with this recommendation.

As per section 114 of the ITA, an individual who is resident in Canada throughout part of the year and non-resident throughout another part of the year is assessed differently on the income tax and benefit return than a full-year resident. Accordingly, the CRA considers an individual to be a newcomer for the first year they are a resident of Canada. However this term is not related to the eligibility criteria for benefits.

In order to help individuals file their tax returns correctly, information is posted on the CRA website targeting newcomers (part-year residents who arrive to Canada) and emigrants (part-year residents who leave Canada). If the CRA were to change the length of time it considers someone to be a newcomer, this would impact the definitions of "newcomers" and "emigrants", which are terms CRA uses to help people identify the concept of a part-year resident. Part-year residents of Canada can claim federal non-refundable tax credits based on the number of days they were a resident of Canada.

A benefits outreach strategy was developed and implemented to ensure newcomers understand Canada's tax system, have the information and support they need to file their tax returns, and are able to access the benefits and credits they are entitled to. This strategy acknowledges newcomers may be Canadian residents beyond twelve months.

Recommendation #11

The Taxpayers' Ombudsperson recommends that the CRA implement an information sharing agreement with IRCC to get immigration information and that it continue collaborating with IRCC to work towards an automated solution to get real-time data by March 2026. This would allow the CRA to have access to timely information, which would improve service to temporary residents.

CRA's response

The CRA agrees with this recommendation in principle.

The CRA will be establishing an information exchange agreement with IRCC to improve the administration of the CCB. However the CRA has no authority to impose this action or a timeline on IRCC.

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