CANADA REVENUE AGENCY AND TAX ADMINISTRATION: RE-ENVISIONING TAX AND BENEFIT ADMINISTRATION IN THE AGE OF DIGITALIZATION

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CANADA'S CURRENT TAX AND BENEFIT ADMINISTRATION SYSTEM

Remained fundamentally unchanged since 1918

Addressing the changing nature of work and growth of the gig economy

Inefficiencies highlighted by COVID-19

Overarching goal is to increase tax filing rate ensuring that all citizens eligible receive appropriate benefits

CANADA'S CURRENT TAX AND BENEFIT ADMINISTRATION SYSTEM

Structural Barriers

- Self-Assessment
- Annual Reporting

Solutions

- Pre-filled Tax Forms
- Real-time Reporting

COUNTRY CASE STUDIES

Estonia

Denmark

Finland

United Kingdom

Ireland

MAJOR RESEARCH THEMES

Current Canadian tax and benefit administration system

Digitalization Plans/Tax System Reform

Case Studies of other countries

Privacy and Security

Blockchain/Distributed Ledger Technology

Digital ID

Digital Divide

RECOMMENDATIONS

Pre-filled tax forms and real-time reporting

Digital ID

Privacy and data ethics

Addressing the digital divide

These is no one size fits all