

**Written Submission for the Pre-Budget
Consultations of MP Ryan Turnbull (Whitby)
in Advance of the 2020 Federal Budget**

Submitted by: Whitby Chamber of Commerce

Date: Feb. 4, 2020

- **Recommendation 1:** That the Government of Canada replace the Taxpayers Bills of Rights with a Taxpayers Charter of Rights in order to protect taxpayers from the CRA.

Please reference:

<https://www.ataxingissue.com/> which not only provides an overview of how to significantly increase the effectiveness of our tax system; but highlights our Whitby Chamber of Commerce resolution that passed at the Canadian Chamber of Commerce AGM in the Fall of 2018.

- **Recommendation 2:** That the Government of Canada release the airport lands in Pickering in order to start the process of building an airport east of Toronto. This will not only benefit the Regions of Durham, but businesses and residents located right across the GTA.
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- Please reference the documentation produced by the Region of Durham and City of Pickering on our Whitby Chamber of Commerce dedicated web page: Airport Ready:
<https://www.whitbychamber.org/gta-east-airport-ready/>
- **Recommendation 3:** That the Government of Canada leverage the pre-budget recommendations submitted by the Canadian Chamber of Commerce; representing the business community across the Country.
- Please see link below for full details:
[file:///C:/Users/natalie/Downloads/2020%20Pre-Budget%20Submission%20FINAL%20\(1\).pdf](file:///C:/Users/natalie/Downloads/2020%20Pre-Budget%20Submission%20FINAL%20(1).pdf)

PASSED AT THE CANADIAN CHAMBER OF COMMERCE AGM FALL 2018

Date: April 17, 2018

Title: Protect Canadians with a Taxpayer Charter of Rights

Sponsor: Whitby Chamber of Commerce

Co-Sponsors: Ajax Pickering Board of Trade; Brock Board of Trade

Issue:

Canadians from coast to coast often fall victim to CRA errors, unfair treatment, and the unnecessarily high cost of compliance. According to public records, there are many occasions when Canadian taxpayers are treated in a manner that is contrary to the existing Taxpayer Bill of Rights. The implementation of a Taxpayer Charter of Rights in place of the existing Taxpayer Bill of Rights would better protect taxpayers from unfair treatment or abuse of power by government officials.

Fact:

The existing *Taxpayer Bill of Rights* has no force of law.

Result:

There is nothing of substance taxpayers can do if CRA does not follow their own published guidelines within the existing Taxpayer Bill of Rights.

Background:

There have been numerous complaints outlining where CRA has been in the wrong, along with news articles and television investigative shows. Businesses of all sizes across the country have suffered significant financial and other loss as a result of the current Bill of Rights and have long advocated for a fairer system.

A Taxpayer Charter of Rights could prevent matters from reaching the extreme and impacting taxpayers in ways that are not just or fair. There is far greater accountability as a public servant by police and government forces than there is by the Canada Revenue Agency.

What would happen if a Charter was established?

1. CRA would fine-tune their audit and service protocols to avoid creating needless cost of compliance. In cases where protocols are proven to be unnecessarily cumbersome or costly, the taxpayer would have recourse.
2. CRA staff would have to receive better training regarding treatment of taxpayers in order to modify their behaviour in respect to a Taxpayer Charter of Rights, failing which, the taxpayer would have recourse.

The government should have no reason to object to the Taxpayer Bill of Rights becoming a Taxpayer Charter of Rights, because it would be illogical to take a position contrary to what they publish to Canadians.

Through better training of staff and clearer guidelines, this proposed change should be cost neutral or a cost savings to the government through a reduction in the filing of notices of objections and appeals to the tax court of Canada.

Recommendation:

The Canadian Chamber of Commerce urges the Government of Canada to develop and enact legislation that would see the establishment of a Taxpayer Charter of Rights in place of the current Taxpayer Bill of Rights. This change affects both the Income Tax Act and the Excise Tax Act.