

The Ontario Ministry of Finance's

**Service Commitments  
and Standards in  
Tax  
Administration**

**Report for the period of  
April 1, 2003 to March 31, 2004**

## Message from the Assistant Deputy Minister, Tax Revenue Division

I am pleased to present this first report on our performance with the Service Commitments and Standards in Tax Administration. These results will form a baseline measure and will help to identify areas where we can improve delivery of tax administration. The Ministry of Finance is committed to administering a tax program that treats the citizens of Ontario with fairness, equality and respect.

To assist us in improving our services, I encourage all of our clients to complete the Quality Service Questionnaire after every contact with one of our offices. The Quality Service Questionnaire is available in all our walk-in offices and can be accessed through our Ministry of Finance Internet Website as follows <http://www.gov.on.ca/FIN/consultations/servicestandards/english/survey.htm>

Marion E. Crane  
Assistant Deputy Minister  
Tax Revenue Division

## Ensuring Accountability

As Chief Administrative Officer for the Ministry of Finance, I was accountable for conducting a third party review of the data in the 2003/2004 SCSTA report.

This first year's review included an examination of data, controls and practices to ensure accuracy, reliability and validity of results. The majority of results were determined to be statistically valid and reliable. However, where the volume of data was inadequate to establish a statistically valid conclusion, a footnote has been included in the results section. In these circumstances, the Tax Revenue Division is taking measures to increase the volume of data received in order to improve statistical validity in the future.

Based on my knowledge, this report presents accurately and fairly, in all material respects, the status of results for the fiscal year April 1, 2003 to March 31, 2004.

Len Roozen  
Chief Administrative Officer

## Results - Commitments - April 1, 2003 to March 31, 2004

| Service Commitment                                                                                                                                                                                                                                                                                              | Results                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                                                                                                                                                                                                                                                                                                                 | Satisfied or Very Satisfied |
| 1. <b>Impartial and Professional Service.</b> We will provide impartial, professional and courteous service and provide a means for you to hold us accountable for the services we provide. We will be pleased to deal with you or your authorized representative.                                              | <sup>1</sup> 84%            |
| 2. <b>Privacy and Confidentiality.</b> We will keep your tax returns and other information secure and confidential.                                                                                                                                                                                             | <sup>1</sup> 83%            |
| 3. <b>Accessible Information.</b> We will offer clear, understandable and current tax information and will make this information available to you through various media.                                                                                                                                        | <sup>1</sup> 81%            |
| 4. <b>Assistance.</b> We will provide timely, accurate responses to questions and requests for tax information. We will explain to you the tax implications of your current tax situation and if you seek to learn more about your liability and how it is determined, offer you the option of meeting with us. | <sup>1</sup> 82%            |
| 5. <b>Reliable Written Information.</b> We will provide written information that you can rely on.                                                                                                                                                                                                               | <sup>1</sup> 76%            |
| 6. <b>Education.</b> We will provide education and information programs on specific tax issues.                                                                                                                                                                                                                 | 100%                        |
| 7. <b>Voluntary Disclosure.</b> We will allow you to voluntarily disclose your tax situation without incurring a penalty or being prosecuted for tax violations under certain conditions.                                                                                                                       | 100%                        |

1. Based on 52 completed Quality Service Questionnaires from more than 190,000 visits.

## Results - Standards - April 1, 2003 to March 31, 2004

Performance data for this period is available for fourteen (14) of the eighteen (18) service standards. The 2004/05 report will include results on all eighteen (18) standards including Registrations, Refunds, Account Adjustments and Taxroll Update.

| Service                                                                                    | Service Standard                                                                                                          | Results     |
|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>TRD General Standards</b>                                                               |                                                                                                                           |             |
| Ensure information explaining significant change in tax policy or legislation is available | By the next working day following the change                                                                              | 100%        |
| Invite new Retail Sales Tax vendors to attend a PST-GST seminar                            | Within 15 working days of being registered                                                                                | 100%        |
| Conduct Retail Sales Tax industry and/or topic specific seminars                           | Schedule within 60 working days of request                                                                                | 100%        |
| <b>Government Common Service Standards</b>                                                 |                                                                                                                           |             |
| Correspondence by fax, mail or electronic mail                                             | Respond within 15 working days or send acknowledgment within 5 working days                                               | 86%         |
| Telephone General Enquiries                                                                | a) Pick up by third ring<br>b) Call back within 1 working day                                                             | 100%<br>71% |
| Walk-in Enquiries                                                                          | Post expected waiting times                                                                                               | 33%         |
| Customer Feedback/Complaint Resolution                                                     | Document and acknowledge complaints within 2 working days; with each contact, provide opportunity for feedback on service | 100%        |
| <b>Audit Standards</b>                                                                     |                                                                                                                           |             |
| Notice of Audit                                                                            | Arrange mutually agreeable date for the commencement of the audit, generally with 15 working days notice                  | 98%         |
| Audit – taxpayer to respond to the proposed adjustments                                    | Given up to 30 working days to respond                                                                                    | 91%         |
| <b>Objections Standards</b>                                                                |                                                                                                                           |             |
| Objections – contact by appeals officer                                                    | Within 3 months of the objection being assigned                                                                           | 94%         |
| Objections (complex objections) – Allow for response by objector to Opinion Letter         | Within 30 working days from date of letter                                                                                | 99%         |
| Objections – resolution of objections dealing with interest and penalties                  | Within 3 months from date of receipt of Notice of Objection                                                               | 92%         |
| Objections                                                                                 | Resolve 80% of objections within 2 years from date of receipt of Notice of Objection                                      | 88%         |
| <b>Collections Standard</b>                                                                |                                                                                                                           |             |
| Collections – time before legal action may be started                                      | Allow 30 working days after original assessment (other than exceptional circumstances)                                    | 100%        |

## Next Steps

Overall, the results show that Tax Revenue Division (TRD) met the service commitments and standards in tax administration 80 to 100 per cent of the time. TRD is seeking to improve the areas where our division did not meet the commitments and standards at least 80 per cent of the time.

Building on this year's experience, TRD will ensure:

- staff understand the significance of the 24-hour call back component of the Government Telephone Service Standards,
- clients are consulted to improve the accessibility and clarity of written information, such as tax information bulletins and guides,
- offices with high volume walk-in enquiries post expected waiting times in a strategic location that can be easily viewed by the public, and
- systems are in place to capture data to report on Registrations, Refunds, Account Adjustments and Taxroll Updates.

We will also actively encourage clients to complete the Quality Service Questionnaire and will use the information gathered to improve service delivery and to measure the effectiveness of these changes.

Additionally, TRD will continue to work towards our goal of providing tax administration services to the citizens of Ontario in a fair, efficient and effective manner. We look forward to presenting our next annual report on SCSTA in the spring of 2005.

*Ce document est disponible en français*

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