

The Ontario Ministry of Finance's

**Service Commitments
and Standards in
Tax
Administration**

**Report for the period of
April 1, 2005 to March 31, 2006**

Message from the Assistant Deputy Minister, Tax Revenue Division

I am pleased to present the Tax Revenue Division's third annual performance report on our Service Commitments and Standards in Tax Administration.

It reflects the ministry's excellent level of service and the opinions expressed by more than 200 Ontario taxpayers who completed and returned the Quality Service Questionnaire. It serves as a basis on which the Ministry of Finance continues to improve the quality of services provided.

Results show us that in 2005/2006 we made great progress with our walk-in service standards by consistently posting expected wait times. It also tells us we have made improvements when it comes to processing refunds and responding to taxpayer correspondence.

Where our service needs improvement, we are identifying how best to address those areas of concern.

The Ministry of Finance is committed to providing the citizens of Ontario with quality service, while treating taxpayers fairly, professionally and with respect. Please assist us in continuing to improve our services by completing our [Quality Service Questionnaire](#) online or by visiting any Ministry of Finance service counter or walk-in office.

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 2005/2006 SCSTA report.

This year's analysis involved a review conducted by Ontario Internal Audit to assess the adequacy of the controls, systems and procedures for reporting and the accuracy of the results. Based on the review, quality controls were found to be adequate and the results were accurately reported. The majority of these results were determined to be statistically valid and reliable for the Tax Revenue Division. There was a significant increase in the returned number of Quality Service Questionnaires; however, the amount received is still short of the required sample size to denote full statistical reliability. Tax Revenue Division will continue to take measures to further increase the volume of data received in order to improve statistical reliability in the future.

Based on my knowledge, this report presents accurately and fairly, in all respects, the status of results for the fiscal year April 1, 2005 to March 31, 2006.

Len Roozen
Chief Administrative Officer
Ministry of Finance

Results - Commitments - April 1, 2005 to March 31, 2006

Service Commitment	2005/2006 Annual Results	2004/2005 Annual Results	Diff.
	Satisfied or Very Satisfied	Satisfied or Very Satisfied	
1. Impartial and Professional Service. 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.	¹ 91%	² 93%	-2%
2. Privacy and Confidentiality. We will keep your tax returns and other information secure and confidential.	¹ 92%	² 94%	-2%
3. Accessible Information. We will offer clear, understandable and current tax information and will make this information available to you through various media.	¹ 89%	² 94%	³ -5%
4. Assistance. 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.	¹ 89%	² 91%	-2%
5. Reliable Written Information. We will provide written information that you can rely on.	¹ 87%	² 100%	³ -13%
6. Education. We will provide education and information programs on specific tax issues.	100%	100%	N/A
7. Voluntary Disclosure. We will allow you to voluntarily disclose your tax situation without incurring a penalty or being prosecuted for tax violations under certain conditions.	100%	100%	N/A

1. Statistical reliability of the results has improved since 204 Quality Service Questionnaires were returned from more than 99,000 visits.
2. Based on 37 completed Quality Service Questionnaires from more than 106,000 visits. This is a correction to the information in the 2004-2005 report.
3. Review of existing tax publications is ongoing to ensure that these are accessible, more reader friendly and clearly describe changes to tax policies/ legislation.

Results - Standards - April 1, 2005 to March 31, 2006

Service	Service Standard	2005/2006 Annual Results	2004/2005 Annual Results	Diff.
TRD General Standards				
Ensure information explaining significant change in tax policy or legislation is available.	By the next working day following the change.	100%	100%	N/A
Invite new Retail Sales Tax vendors to attend a PST-GST seminar.	Within 15 working days of being registered.	100%	100%	N/A
Conduct Retail Sales Tax industry and/or topic specific seminars.	Schedule within 60 working days of request.	100%	100%	N/A
Government Common Service Standards				
Correspondence by fax, mail or electronic mail.	Respond within 15 working days or send acknowledgment within 5 working days.	87%	82%	5%
Telephone General Enquiries	a) Pick up by third ring b) Call back within 1 working day.	95% 63%	98% 71%	-3% 1-8%
Walk-in Enquiries	Post expected waiting times.	100%	17%	83%
Customer Feedback/ Complaint Resolution	Document and acknowledge complaints within 2 working days; with each contact, provide opportunity for feedback on service.	100%	100%	N/A
Core Business Service Standards				
Registrations	Walk-in, mail-in and telephone - 1 working day. Through Ontario Business Connects - 15 working days. Other registration - 15 working days.	97%	98%	-1%
Refunds (once we receive all required info and documentation)	All refunds to be processed within 40 working days.	69%	62%	7%
Account Adjustments	30 working days.	82%	81%	1%
Tax Roll Updates	Walk-in and telephone - 2 working days. Mail - 15 working days	98%	97%	1%

1. The division will continue to remind staff of the importance of the 24 hour call back and provide additional training where necessary.

Service Commitments and Standards in Tax Administration : Report

Service	Service Standard	2005/2006 Annual Results	2004/2005 Annual Results	Diff.
Audit Standards				
Notice of Audit	Arrange mutually agreeable date for the commencement of the audit, generally with 15 working days notice	99%	98%	1%
Audit – taxpayer to respond to the proposed adjustments	Given up to 30 working days to respond	92%	91%	1%
Objections Standards				
Objections – contact by appeals officer	Within 3 months of the objection being assigned	95%	96%	-1%
Objections (complex objections) – Allow for response by objector to Opinion Letter	Within 30 working days from date of letter	100%	100%	N/A
Objections – resolution of objections dealing with interest and penalties	Within 3 months from date of receipt of Notice of Objection	86%	87%	-1%
Objections	Resolve 80% of objections within 2 years from date of receipt of Notice of Objection	100%	100%	N/A
Collections Standard				
Collections – time before legal action may be started	Allow 30 working days after original assessment (other than exceptional circumstances)	100%	100%	N/A

Next Steps

Overall, the Tax Revenue Division (TRD) has met service standards in the core areas of registrations, refunds, account adjustments and tax roll updates 69 to 98 per cent of the time. These results are encouraging and the division will continue to strive for improvement in all areas, while focusing additional efforts in areas where service standards were not met at least 80 per cent of the time.

Last year TRD committed to improving customer service in the areas of telephone standards, walk-in enquiries and turnaround times for refunds. Ongoing efforts have resulted in improved results in two of the three areas.

- TRD improved the reliability of the Service Commitment data gathered for this report by increasing the number of completed and returned Quality Service Questionnaires to 204 from 37.
- The walk-in service standard, dealing with the posting of expected waiting times, was met 100 per cent; a significant improvement over the 17 per cent achieved last year.
- Turn around times for refunds improved by 7 per cent.

Building on this year's results, in 2006-2007 the division will:

- Continue to emphasize the importance of the Service Commitments and Standards to staff, specifically the telephone general enquiries and correspondence components,
- Discover new ways of distributing the Quality Service Questionnaire to further increase the reliability of the data, and
- Continue to improve turnaround times on the processing of refunds, adjustments and objections dealing with interest and penalties.

TRD is committed to continuing to look for ways of improving the level of service provided to taxpayers. Taxpayers are encouraged to comment on the service they receive through the online [Quality Service Questionnaire](#) and the Audit Quality Service Questionnaire which is mailed to them after the completion of an audit.

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