
March 19, 2020

**PR 2020/03/19B Rev — Coronavirus disease (COVID-19): Collections,
audits, and appeals**

CRA NEWSWIRE
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CORONAVIRUS DISEASE (COVID-19): COLLECTIONS, AUDITS, AND APPEALS

Collections

Collections activities on new debts will be suspended until further notice, and flexible payment arrangements will be available.

If a taxpayer is prevented from making a payment when due, filing a return on time, or otherwise complying with a tax obligation because of circumstances beyond their control, they can submit a request to cancel penalties and interest. To make a request to the CRA to have interest and/or penalties waived or cancelled, please use Form RC4288, Request for Taxpayer Relief.

Payment arrangements are also available on a case by case basis if you can't pay your taxes, child and family benefit overpayments, Canada Student Loans, or other government program overpayments in full.

Collections staff will address pre-existing situations on a case-by-case basis to prevent financial hardship.

Please note that due to measures taken surrounding the COVID-19 virus, our Debt Management Call Centre service is not currently available. We apologize for the inconvenience.

If you have concerns and require contact with a Collections Officer, please contact our toll free number 1-800-675-6184 between 8:00 a.m. and 4:00 p.m. your local time.

Audits

The CRA will not contact any small or medium (SME) businesses to initiate any post assessment GST/HST or Income Tax audits for the next four weeks.

For the vast majority of taxpayers, the CRA will temporarily suspend audit interaction with taxpayers and representatives. Interaction with taxpayers will be limited to those cases where the legal deadline to reassess a tax return is approaching, and in cases of high risk GST/HST refund claims that require some contact before they can be paid out.

Objections & appeals

Any objections related to Canadians' entitlement to benefits and credits have been identified as a critical service which will continue to be delivered during COVID-19. As a result, there should not be any delays associated with the processing of these objections.

With respect to objections related to other tax matters filed by individuals and businesses, the CRA is currently holding these accounts in abeyance. No collection action will be taken with respect to these accounts during this period of time.

With respect to appeals before the Tax Court of Canada (TCC), on March 16, 2020, the TCC has ordered the extension of all timelines prescribed by the rules of that Court while it is closed for business until March 30, 2020. More information can be obtained directly from the TCC.