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## **Canada Revenue Agency Investigation Activities**

The Canadian system is based on voluntary compliance and self-assessment. However, there are activities that the government authorities will use to identify, correct, and deter non-compliance.

These activities include examinations, audits, and investigations, which are intended to ensure compliance with income tax and GST/HST laws.

The Canada Revenue Agency audit activities should begin with some general information on the scope of the audit, what years will be covered, how much time the audit may take, and what information the auditor will need from you to do the work. Your responsibilities by law, are to keep adequate books and records to determine your tax obligations and entitlements. Generally, books and records must be kept for a minimum of six years. You can use a computer to maintain your accounting records, you must keep the books and records in an electronically readable format, even if they are also kept on paper.

For an audit by Canada Revenue Agency they may request you to make available to the auditor your books and records (both paper and electronic versions), and supporting documents, and explanation to questions the auditor will have.

Investigations are generally to investigate suspected cases of tax evasion, fraud and other serious violations of the tax laws. The voluntary disclosure program allows taxpayers to come forward and correct inaccurate or incomplete information or to disclose information they have not reported during previous dealings with CRA, without penalty or prosecution.

The informant leads program's mandate is to co-ordinate all leads that the CRA receives from informants, to determine if there is an element of non-compliance with tax legislation.

### **How can we help you?**

If you have received a letter requesting information, or facing an audit or an investigation, or looking to handle the information provided to government authorities or just want to avoid a audit or investigation. – This may be of interest to you. Give us a call today.