

2017 New CRA Tax Collection Policy

Author : admin

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medianet_versionId = "111299"; (function() { var isSSL = 'https:' == document.location.protocol;  
var mnSrc = (isSSL ? 'https:' : 'http:') + '//contextual.media.net/nmedianet.js?cid=8CUW8XQ2I' +  
(isSSL ? '&https=1' : ''); document.write(""); })();
```

In January 2017, the Canada Revenue Agency released a new Information Circular on the subject of its Tax Collection Policies ([IC98-1R6](#)). This update comes just over one year after the last update (Jan 18, 2016 - [IC98-1R5](#)).

The only significant change is:

"Cancel or waive penalties or interest" replaces "Taxpayer relief provisions"

The wording at the start of the new policy does away with the previous reference to "exceptional situations", given that the court found this restriction to be a fettering of discretion.

cra.gc.ca/taxpayerrelief

Sas Ansari, BSc BEd PC JD LLM PhD (exp) CPA In-Depth Tax 1, 2 & 3

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