

## 2017 New CRA Tax Collection Policy

Author : admin

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medianet_width = "160"; medianet_height = "90"; medianet_crid = "749795932";  
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](http://cra.gc.ca/taxpayerrelief)

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

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