



# Collections, audit, objections and appeals: CRA and COVID-19

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## Collections

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

If you can't pay your taxes, child and family benefit overpayments, Canada Student Loans, or other government program overpayments in full, [payment arrangements](#) are available.

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

Our Debt Management Call Centre service is not currently available.

If you need to contact a Collections Officer, please call our toll free number at **1-800-675-6184** between 8 am and 4 pm your local time.

Banks, and employers and other third parties do not need to comply or remit on existing Requirements to pay (RTP) during this time.

**General information:** [When you owe money – collections at the CRA](#)

## Audits

The CRA is resuming a full range of audit work and adapting our practices to reflect the health and economic impacts of COVID-19. We are prioritizing actions that are beneficial to the taxpayer or where taxpayers have indicated there is an urgency to advancing their audit. In prioritizing our resumption, we are also focusing on higher dollar audits first, audits close to completion, and those with a strategic importance to the Government of Canada, provinces and territories, or our tax treaty partners. In addition, efforts to combat suspected fraud and other criminal activity are advancing.



New methods of taxpayer and registrant interaction will be required, and the CRA is working to develop procedures and protocols to adapt these to the current reality. For example, we are providing taxpayers with the option to send us information via e-mail. Some key changes will relate to offering additional time and upfront consultation on requests to provide the CRA with information and access. Public Health directives will be respected, and additional reasonable measures will be extended both in terms of timing or another other aspect of a CRA request.

In addition, Requirements for Information (RFIs) issued prior to March 16 and due after that date will be reviewed and taxpayers and third parties, including financial institutions, will be contacted where the CRA continues to require the information in the RFI.

**General information:** [Business audits](#)

## Objections, appeals and taxpayer relief

Objections related to Canadians' entitlement to benefits and credits have been identified as a critical service and will continue to be delivered during COVID-19. There should not be any delays with the processing of these objections.

For 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 at this time.

For objections that are due between March 18, 2020 and June 30, 2020, we are effectively extending the deadline to June 30, 2020.

The Tax Court of Canada is currently closed. For more information, go to the [Tax Court of Canada](#).

Taxpayers who are unable to file a return or make a payment by the tax-filing and payment deadlines because of COVID-19 can request the cancellation of penalty and interest charged to their account. Penalties and interest will not be charged if the new deadlines that the government has announced to tax-filing and payments are met.

Once business operations resume, the Taxpayer Relief Program will review requests related to COVID-19 on a priority basis.

**General information:**

- [Service feedback, objections, appeals, disputes, and relief measures](#)
- [Taxpayer relief provisions](#)

## Suspending individual (T1) validation and review activities

Some review and verification activities were initiated prior to the COVID-19 pandemic and clients may have been contacted to provide supporting information in relation to amounts claimed on their individual tax and benefit returns. If Canadians have received any CRA communications, please include



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dates for response or provision of documents for validation and verification programs, no action is required from them at this time.

Please note that due to measures taken surrounding the COVID-19 virus, our telephone services are not available. We apologize for the inconvenience.

It is important to note that, although reviews have been postponed, it does not prevent future actions or reviews from being completed. Taxpayers will need to keep their supporting documents, in case they are selected for review in the future.

**General information:** [Review of your tax return](#)

**Date modified:**

2020-06-09



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