

## **Taking Advantage of External Expertise in the Development of Policy and Legislation**

Over the past few years, there has been a significant reduction in the number of opportunities that are available to non-government taxation experts to influence policy and assist in the development of legislative responses to issues and opportunities. In most cases, the Canada Revenue Agency (CRA) Advisory Committees that previously existed have been wound down, and the opportunities for exchanges between government and external tax advisors (from industry, law or accounting firms) have been reduced.

The existence of the CRA Advisory Committees allowed for an exchange of ideas and increased understanding of the workings of both government and business, and facilitated the proposal and development of solutions that took the needs of both parties into account. Opportunities to access non-government taxation experts can provide policy makers and legislators with the knowledge required to understand how a policy or legislative change will impact business and the broader economy.

### **Recommendation**

That the federal government, through the Department of Finance and the CRA, actively expand opportunities to draw on the experience and advice of non-government taxation experts from law, accounting firms and industry through exchanges, advisory committees or selective reviews. Where required, confidentiality agreements could be considered to ensure that the advice being sought and provided is treated with the level of sensitivity required.