

Human Resources Legislative Update

Federal Government Proposes Mandatory e-filing ITA Regulation Amendment

Date: December 10, 2013

Further to a Budget 2009 initiative, on December 7, 2013, the federal government published [proposed amendments to subsection 205.1\(1\) of the *Income Tax Regulations*](#). *Regulations Amending the Income Tax Regulations* (Mandatory Electronic Filing – Prescribed Information Returns) would expand mandatory electronic filing (“e-filing”) for prescribed information returns for the purpose of subsection 162(7.02) of the *Income Tax Act*.

The amendments are necessary to enable the implementation of a new, graduated penalty framework. Under the amendments, mandatory e-filing will apply if 50 information returns are required to be filed in a calendar year, reducing the threshold from 500 returns thereby increasing cost efficiency. Types of information returns prescribed by the Regulation include, among others:

- Past Service Pension Adjustment (PSPA) Exempt from Certification (T215)
- Pooled Registered Pension Plan (PRPP) Information Return
- Registered Retirement Savings Plans and Registered Retirement Income Funds Non-qualified Investments
- Registered Retirement Savings Plan (RRSP) Contribution Information Return
- Statement of Amounts Paid or Credited to Non-residents of Canada (NR4)
- Statement of Benefits (T5007)
- Statement of Distributions from a Retirement Compensation Arrangement (T4A-RCA)
- Statement of Employee Profit Sharing Plan Allocations and Payments (T4PS)
- Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada (T4A-NR)
- Statement of Income From a Registered Retirement Income Fund (RRIF) (T4RIF)
- Statement of Investment Income (T5)
- Statement of Pension, Retirement, Annuity and Other Income (T4A)
- Statement of Remuneration Paid (T4)
- Statement of Registered Retirement Savings Plan (RRSP) Income (T4RSP)
- Statement of Trust Income Allocations and Designations (T3)