



Canada Customs
and Revenue Agency

Agence des douanes
et du revenu du Canada

CRA APA PROGRAM REPORT

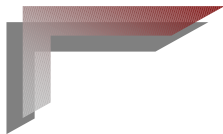
2003-2004



**Competent Authority Services Division
International Tax Directorate
Compliance Programs Branch**

Index

Executive Summary	2
Introduction	3
What is an APA?.....	3
How is an APA achieved?	4
What are the benefits of entering into an APA?	5
Who is involved in an APA?.....	7
History of the APA Program in Canada	8
Current State of the APA Program	10
Program Statistics	11
APA Type	12
APA Issue	12
APA by Industry	13
APA by TPM	14
APA by PLI (using TNMM)	15
APA by Country.....	16
APA by Age	17
APA by TSO	18
Competent Authority Services Org. Chart.....	19
Contacts	20



Executive Summary

This is the second report issued by the CRA on its Advance Pricing Arrangement (APA) Program.

This report describes the purpose of the APA Program, its history, and current events that are shaping its future. A great deal of emphasis is placed on statistical analysis in order to make the Program more transparent as well as to provide insight as to the approaches taken by the CRA and its treaty partners on difficult transfer pricing issues.

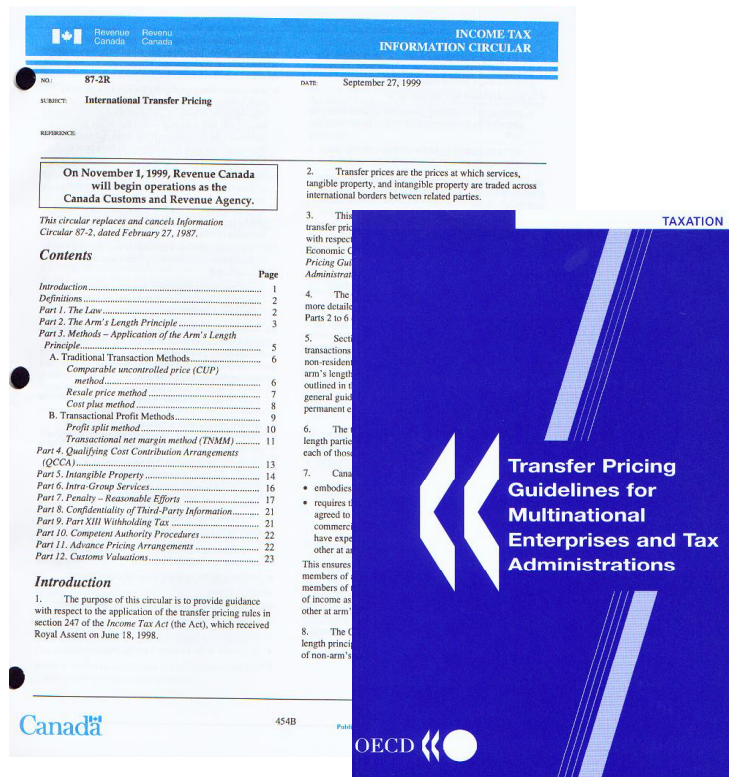
The CRA encourages all taxpayers with related party transactions to consider whether an APA is an appropriate choice. For more information, please consult Information Circular 94-4R "*Advance Pricing Arrangements*" or contact the CRA's APA Program Coordinator, Bruce Messenger, at (613) 941-7801 or by email: bruce.messenger@CRA-adrc.gc.ca.

Introduction

The APA Program is a service provided by the CRA to assist taxpayers in resolving transfer pricing disputes that may arise in the future with a proactive approach that gives tax certainty to all stakeholders. The APA process is different from an audit. The focus of an APA is on forward tax years rather than past tax years. An APA also requires mutual cooperation and a free flow of information to achieve its goal – the arrangement.

What is an APA?

An APA is an arrangement between a taxpayer and a tax administration that confirms the appropriate transfer pricing methodology to establish an arm's length price for transactions between related parties. The arm's length price must be established with reference to the Arm's Length Principle as described by the Organisation for Economic Cooperation and Development (OECD) *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* and within Information Circular 87-2R *International Transfer Pricing*.



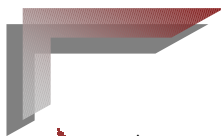
How is an APA achieved?

- ▶ Taxpayer indicates interest in the APA Program (directly to the CRA's APA Coordinator on an informal, or even anonymous, basis or through the local Taxation Services Office)
- ▶ APA Coordinator provides the Taxpayer with information about the APA process and answers questions – “APA First Step”
- ▶ Prefiling meeting is held between the Taxpayer and the CRA to determine if the APA Program is suitable
- ▶ Both the CRA and the Taxpayer informally commit to the APA process
- ▶ Taxpayer files a formal APA request to the CRA
- ▶ Taxpayer provides the CRA with APA submission and pays cost-recovery amount (based on anticipated CRA travel costs)
- ▶ CRA reviews the APA submission, issues acceptance letter or seeks additional information if necessary
- ▶ CRA performs due diligence and prepares position paper for negotiation with the competent authority of the other jurisdiction (under a bilateral APA)
- ▶ CRA negotiates and settles the issue with foreign tax authority
- ▶ CRA sends proposed APA to Taxpayer for review, comments, and acceptance
- ▶ If accepted, CRA sends final APA to Taxpayer for signature and refunds excess cost recovery amount
- ▶ Taxpayer files periodic compliance reports
- ▶ Taxpayer files APA renewal request



What are the benefits of entering into an APA?

- An APA deals with future tax years and seeks to resolve issues prior to audit action possibly being taken by a tax administration. Since an APA deals with future years, the ability to use hindsight in making a determination as to how arm's length parties would have conducted business is eliminated.
- In providing tax certainty for up to 5 future years, taxpayers can reallocate resources to other, more pressing, issues. The security of an APA provides the taxpayer with the ability to prepare improved budget forecasts for related party entities.
- Increased tax certainty achieved through a bilateral or multilateral APA means that double taxation will not occur for the transactions covered by the APA.
- The APA process is a cooperative approach to resolving potential transfer pricing disputes. The views of the taxpayer, as presented in the APA submission, are given first consideration. In the majority of cases, the CRA will agree with the proposed transfer pricing methodology. In cases where the CRA prefers another methodology (following the natural hierarchy outlined by the OECD and endorsed by the CRA), the rationale and basis for this decision are presented to the taxpayer for discussion. It is in this cooperative spirit and with the open sharing of information that trust and cooperation flourish – and the potentially adversarial nature of a transfer pricing audit is avoided.
- With the experience of over a hundred APAs (completed or in-progress) and hundreds of double tax cases involving transfer pricing resolved under the Mutual Agreement Procedure (MAP) article in our treaties, the CRA is able to bring highly skilled analysts (auditors, economists, and lawyers) into the case to quickly identify the key issues and achieve faster case resolution than through the audit/double tax process.
- The CRA offers “First Step” calls and prefiling meetings free-of-charge and without commitment to discuss the taxpayer's transfer pricing issues. The primary purpose of these meetings is to determine the suitability of an APA for the related party transactions and to provide preliminary comments on the taxpayer's proposed TPM. These initial calls or meetings may also be conducted anonymously.
- As nearly all Canadian taxpayers maintain contemporaneous documentation to support their transfer pricing under section 247 of the *Income Tax Act*, little additional cost should be required to prepare an APA submission. In the majority of cases, current transfer pricing documentation plus a statement of expectations (for the company and industry) for the period of the proposed APA is sufficient.



- ➡ An executed APA satisfies Canadian transfer pricing documentation requirements, therefore taxpayers will avoid the expense of undertaking regular documentation studies for transactions covered by the APA. This point is particularly true as more and more countries adopt transfer pricing documentation requirements, sometimes with different standards in place. An APA simply requires that the taxpayer demonstrate that they are in compliance with the terms of the APA (rather than the more exhaustive task of demonstrating that pricing is arm's length) for each of the covered years.
- ➡ Many taxpayers enter the APA process as a result of current audit activity. While an APA focuses on future tax years, the CRA will usually agree to accept (subject to the acceptance by the other tax administration(s) involved) a request to “rollback” the terms and conditions of an APA to open tax years where (a) substantial audit work has not taken place, (b) the facts and circumstances are the same, and (c) when appropriate waivers have been filed. For taxpayers and the tax administration, this has the advantage of resolving many years of potential tax issues in a single process.
- ➡ Once the initial APA has expired, if the facts have not significantly changed, renewals are straightforward due to the establishment of the previously agreed upon transfer pricing methodology and the level of comfort, trust, and cooperation enjoyed by all parties to the process.
- ➡ The number of transfer pricing audits continues to increase in most tax jurisdictions. Transfer pricing is often identified as the most contentious issue facing multinational enterprises. As transfer pricing audits increase and the issues identified by auditors become more complex, the APA Program is ideally situated to provide taxpayers with the most effective and efficient mechanism to resolve potential disputes.

For these reasons, the APA Program is viewed as the transfer pricing compliance tool of choice by the CRA. This belief is shared by other tax administrations as each year more countries are implementing APA programs.

Despite the many advantages, a number of taxpayers that might benefit considerably from obtaining an APA have not yet investigated the Program. As such, the CRA continues to actively promote the APA Program. We expect that the CRA's APA Program Development Strategy (with increased emphasis on APA promotions directly to taxpayers) and recent Program improvements, combined with steady international audit activity, will result in more taxpayers enjoying the benefits of our APA Program.



Who is involved in an APA?

The International Tax Directorate is part of the Compliance Programs Branch of the CRA. The Competent Authority Services Division (CASD) within the International Tax Directorate has responsibility for the APA Program. The Director of the CASD, Jim Gauvreau, is also a delegated Competent Authority for Canada on matters of double taxation and is responsible for the administration of the APA Program.

There are currently 45 employees within CASD of which 26 employees work in the three MAP/APA units. Each unit has a manager and 7 employees - comprised of 5 lead analysts and 2 economists. The CASD also has a Chief Economist who assumes the role of the APA Coordinator and provides economic leadership and direction to the MAP/APA area.

At the prefiling meeting, the CRA will introduce its multi-disciplinary APA team that will be officially assigned to the process should a formal APA request be made. The APA team typically consists of a lead analyst and an economist from the CASD and an auditor from the Taxation Services Office. The two CASD analysts work for the same manager, who has responsibility to ensure that the APA is completed in a timely manner. The TSO auditor assists the CASD analysts by providing specialized taxpayer and industry knowledge. The CASD has found this assistance invaluable in speeding up the review process. As required, the CRA will also engage Department of Justice lawyers to assist in the APA process.

The TSO auditor plays an additional role should the taxpayer be seeking an APA with a rollback to open tax years. Authority over the open tax years rests with the TSO auditor, who must gain a level of comfort with the applicability of the Transfer Pricing Methodology (TPM) in these prior years. Due to their participation in the APA review, TSO auditors are receptive to a rollback when it is requested as part of the initial APA submission.

Taxpayers may choose to represent themselves or engage assistance from the accounting, economic, and/or legal communities when pursuing an APA.

The CRA requires access to key individuals within the company seeking an APA as well as relevant portions of its premises for the purpose of evaluating the APA submission.



History of the APA Program in Canada




The APA concept was initiated by large multinational taxpayers who actively pursued a higher degree of certainty for their inter-company pricing. In Canada, our Program was initially established as a result of a co-operative joint pilot project with the Office of the Chief Counsel in the United States. From 1990 to 1992, two APAs were accepted by the CRA (then Revenue Canada) on a trial basis. Following a positive evaluation of the pilot project and continued taxpayer interest, the Program was formally launched in July 1993. Guidance to taxpayers followed in December 1994 with the release of Information Circular 94-4 *International Transfer Pricing – Advance Pricing Arrangements*.

In October 1994, the Pacific Association of Tax Administrators (PATA) Group, comprised of delegates from the tax administrations of Australia, Canada, Japan, and the United States, adopted BAPA Guidelines. The Canadian delegation coordinated the preparation of these BAPA Guidelines, which were later used to create an Annex - *Guidelines for Mutual Agreement Procedure (MAP) APAs* - to the OECD's *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*.

During the 1994 to 1997 period, the number of APA requests in Canada grew dramatically. Unfortunately, the area within the International Tax Directorate responsible for the competent authority function (Transfer Pricing & Competent Authority Division) was under-resourced and could not cope with the rising demand in both the APA and double tax caseload. The transfer pricing area also saw a number of key individuals leave the Agency due to retirement or for positions in the private sector during this same time period.

In late 1998 and early 1999, the Transfer Pricing & Competent Authority Division hired over a dozen analysts and economists to address the staffing shortage. Although these additional people were in place in 1999, significant training and on-the-job experience was still required. As a result, there was little immediate improvement in the ability of the CRA to process APAs and the number of APA requests fell dramatically.

The release of IC 87-2R on September 27, 1999 caused a sharp increase in APA interest, with 20 prefiling meetings and 10 acceptances in the 1999-2000 fiscal year. This initial flurry of activity then cooled off by 2000-01.



In 2000, the International Tax Directorate commissioned an independent study of the APA Program. The results of this study were extremely valuable and prompted many changes to the way the APA program is administered, including:

- a further increase in the number of staff dedicated to processing APA requests;
- the implementation of new prefiling procedures – an “up-front” approach that explains the role and commitment of the CRA, its expectations of the taxpayer and immediate feedback on the proposed APA;
- the introduction of case management techniques – case plans to ensure that APAs proceed on schedule;
- the imposition of internal deadlines – one year to complete the position paper; and
- the launch of a new marketing plan to increase awareness – the APA Program Development Strategy.

In 2001, the Transfer Pricing & Competent Authority area was split into two separate Divisions – Competent Authority Services and International Tax Operations. This avoided the perceived conflict that could result from the same area providing international tax assistance to the field as well as dealing with double taxation cases and APAs. The move also permitted analysts in the new Competent Authority area to focus their efforts solely on resolving double tax cases and APAs.

In March 2001, Information Circular 94-4R *International Transfer Pricing: Advance Pricing Arrangements* was issued.

In late 2001, due to another large increase in APA and double tax requests and the arrival of more staff, the Competent Authority Services Division added a third MAP/APA unit.

In November 2002, the CRA’s APA Program Development Strategy was released to the public. During the same month, initial consultations began regarding proposals for streamlined APA procedures for small business taxpayer APAs.

In June 2003, the CRA issued its first report on the APA Program.

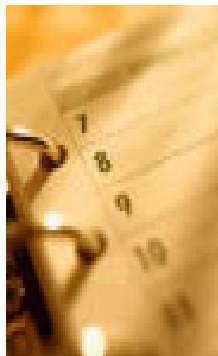
In February 2004, the CRA launched a new service called APA First Step to introduce the Program to potential clients in a very timely and cost-efficient manner.



Current State of the APA Program (year end March 31, 2004)

The CRA is pleased to announce that the year ended March 31, 2004 was another record year for the Canadian APA Program. During this period the CRA held 23 prefiling meetings, accepted 17 taxpayers into the APA Program, and completed 17 arrangements.

In support of the APA Program, and in particular the APA Program Development Strategy, CRA officials have made many presentations during the current fiscal year ending March 31, 2004:



Apr. 2003	Practitioner's Outreach Meeting – Toronto
May 2003	Infonex Conference – Toronto
June 2003	International Tax Advisory Committee – Ottawa
June 2003	International Fiscal Association – Washington
Sep. 2003	Council for International Tax Education – Toronto
Sep. 2003	Canadian Tax Foundation – Montreal
Oct. 2003	Atlantic Large Client Meeting – Saint John
Nov. 2003	International Tax Advisory Committee – Ottawa
Jan. 2004	APFF Presentation – Montreal

The Competent Authority Services Division was also very active in promoting the APA Program during the past year. In June 2003, the first CRA APA Program Report was released to the public and is available on the Agency's website at <http://www.cra-arc.gc.ca/tax/nonresidents/apa-program-e.html>.

The CRA also concluded private sector consultations with respect to streamlined APA procedures for small business taxpayers. During the 2004-05 fiscal year the Agency will work towards designing a program to address the needs of small business.

In February 2004, the CRA launched a new service offering called APA First Step. This new service would make the CRA's APA Co-ordinator available to a prospective APA client via a pre-arranged telephone call or videoconference. The purpose of the APA First Step initiative is to assist in the explanation of the APA Program and its benefits to interested clients. This service would not replace the prefile meeting stage, but rather serves as an introduction to the Program and would do so in a very timely and cost-efficient manner.

The APA Program is also in the process of changing its policy with respect to cost recovery. Taxpayers that are accepted into the Program after April 1, 2004 will be entitled to a refund of excess cost recovery amounts received by the CRA.

In fiscal year 2004-05, the CRA is expected to release APA Operational Guidance that was developed in cooperation with other members of the Pacific Association of Tax Administrators. While the Guidance is focused on the nature of the working relationship between PATA members, its release will greatly enhance the level of transparency for the APA process.

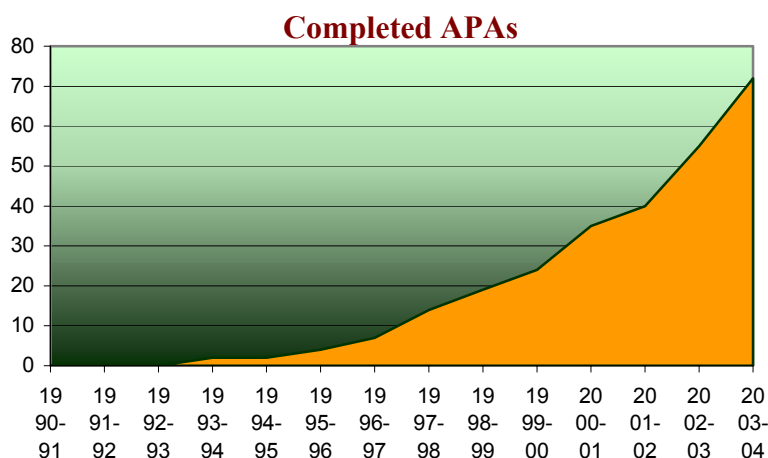
<http://www.cra-arc.gc.ca/tax/nonresidents/bapa-e.html>

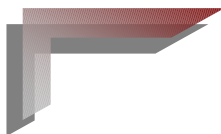
Program Statistics

Fiscal Year	Starting Inventory	Accepted	Completed	Ending Inventory	Prefiling Meetings	Withdrawn / Revoked
1990-91	0	1	0	1	1	0
1991-92	1	0	0	1	0	0
1992-93	1	1	0	2	6	0
1993-94	2	3	2	3	4	0
1994-95	3	7	0	10	7	0
1995-96	10	7	2	15	8	0
1996-97	15	17	3	29	14	0
1997-98	29	6	7	28	6	1
1998-99	28	1	5	24	3	3
1999-00	24	10	5	29	20	3
2000-01	29	11	11	29	3	2
2001-02	29	13	5	37	15	0
2002-03	37	15	15	37	15	1
2003-04	37	17	17	37	23	3
Total		109	72			

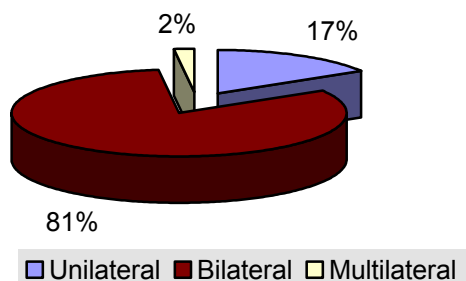
Table 1

As shown in Table 1, the CRA's APA Program enjoyed its best year yet in 2003-04. During this period there was a record number of APA prefiling meetings, acceptances, and completions.





APA Type

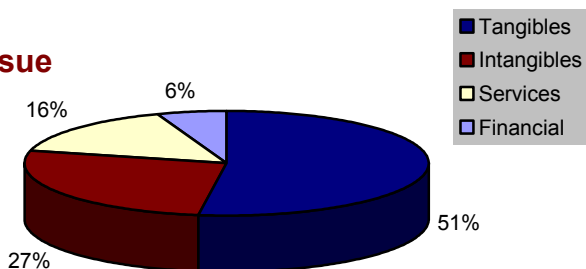


	Unilateral	Bilateral	Multilateral	Total
Completed	10	60	2	72
In Progress	8	29	0	37
Total	18	89	2	109

Table 2

Table 2 shows the distribution of APAs by type - unilateral, bilateral, and multilateral. Both the CRA and its APA applicants are still focused on bilateral arrangements, which provide, along with multilateral APAs, the highest degree of tax certainty.

APA Issue



	Tangibles	Intangibles	Services	Financial	Total
Completed	39	14	14	5	72
In Progress	18	15	3	1	37
Total	57	29	17	6	109

Table 3

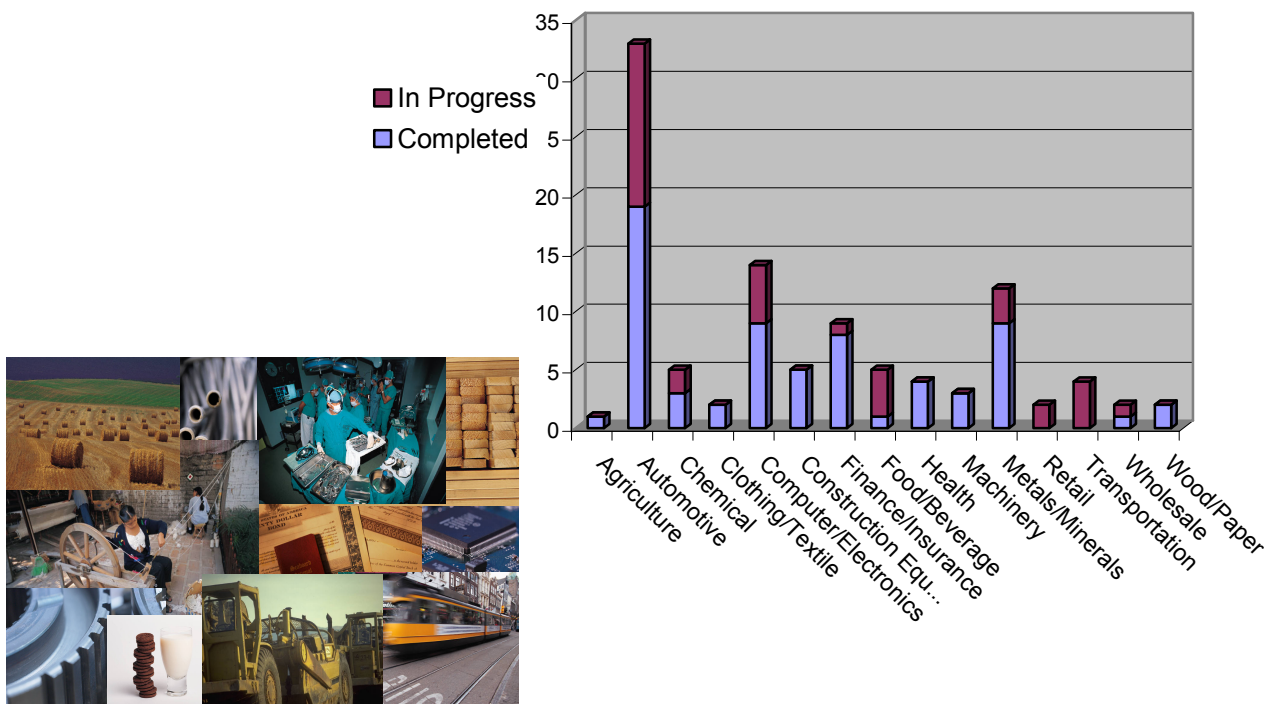
Table 3 shows that transfer pricing issues covered by Canadian APAs is gradually shifting from transactions of tangible goods to transactions of intangibles based on APAs completed versus those in progress. This is to be expected as transactions involving intangibles are complex and will often generate very difficult audit issues that can result in a wide range of opinions – something the APA Program is well suited to resolve. This may also suggest that the CRA and other tax administrations are moving their focus toward transactions involving intangibles. APAs involving service transactions appear to be decreasing. However, this may not actually be the case as a number of APAs in our inventory are classified by taxpayers as involving intangibles, whereas the CRA views some of these as service transactions.

APA by Industry

Industry Covered by APA		
	Completed	In Progress
Agriculture	1	0
Automotive	19	14
Chemical	3	2
Clothing/Textile	2	0
Computer/Electronics	9	5
Construction Equipment/Materials	5	0
Finance/Insurance	8	1
Food/Beverage	1	4
Health	4	0
Machinery	3	0
Metals/Minerals	9	3
Petroleum	0	2
Retail	0	4
Transportation	1	1
Wholesale	2	0
Wood/Paper	5	1

Table 4

The results in Table 4 match up fairly well with the Canadian economy, with automotive, natural resource, and hi-tech companies being significant APA players. Recent areas of APA interest have come from the retail and petroleum sectors.



APA by TPM

	Predominant TPM in APA		
	Completed	In Progress/Proposed	Total
CUP	13	6	19
Cost Plus	9	5	14
Resale Price	8	2	10
Profit Split	23	10	33
TNMM	19	14	33
TOTAL	72	37	109

Table 5

APA by TPM (%) →

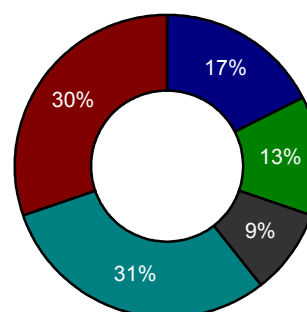
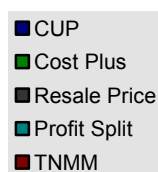
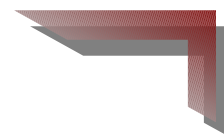


Table 5 shows the transfer pricing methodologies implemented in Canadian APAs. The profit split method remains the predominant TPM followed closely by the transactional net margin method. Note that the methodology for APAs in progress would normally be the taxpayer's proposed methodology, but in some cases it may be reported as another methodology if the proposed TPM was not selected by the CRA as a result of its analysis.

The use of a profit split methodology in a large number of APAs reflects Canada's view that it often provides a result more in keeping with the arm's length principle than the Transactional Net Margin Method (TNMM) when good quality comparable transactions are not available. Furthermore, the profit split methodology is useful in tangible transactions between highly integrated companies and when non-routine intangibles are involved (paragraph 97 of IC-872R *International Transfer Pricing*). In addition, nearly all APA transactions involving royalty payments are resolved using the profit split methodology on its own or as a test to determine a reasonable rate. Note that the data reported under the cost plus method includes transactions of services as well as cost sharing arrangements.

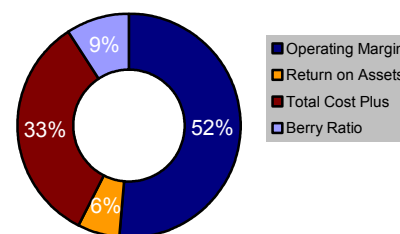


APA by PLI (using TNMM)

	PLI in APAs Using TNMM		
	Completed ¹	In Progress/Proposed ²	Total
Operating Margin	9	8	17
Return on Assets	0	2	2
Total Cost Plus	9	2	11
Berry Ratio	1	2	3
TOTAL	19	14	33

Note: (1) PLIs in “Completed” APAs represent those used in the actual arrangement
 (2) PLIs in “In Progress” APAs represent those found in the CRA position paper or, if not yet developed, those found in the taxpayer submission

Table 6

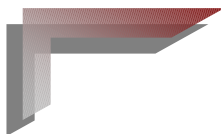


As shown in Table 6, when the TNMM methodology is employed in APAs, the most dominant profit level indicator (PLI) is the operating margin. This PLI is most often applied to transactions involving Canadian or foreign distributors, which have neither contributed to the creation of, nor the exploitation of, valuable intangibles.

The total cost-plus method is the next most frequently used PLI when the TNMM methodology is selected. This PLI is most often applied to transactions involving Canadian or foreign manufacturers, which have not contributed to the creation or exploitation of valuable intangibles.

The return on asset PLI has yet to be used in a Canadian APA. Although assets are routinely used by the CRA as a screening tool in the selection of comparables, this method does not seem to be preferred by the CRA or its treaty partners.

The Berry ratio (gross profit / operating expense) has recently been applied in a completed APA and is proposed for two other APAs that are currently in progress. Although the CRA routinely uses operating expense intensity (operating expense / net sales) as a screening tool in the selection of comparables, the Berry ratio does not generally seem to be a preferred PLI by the CRA or its treaty partners.



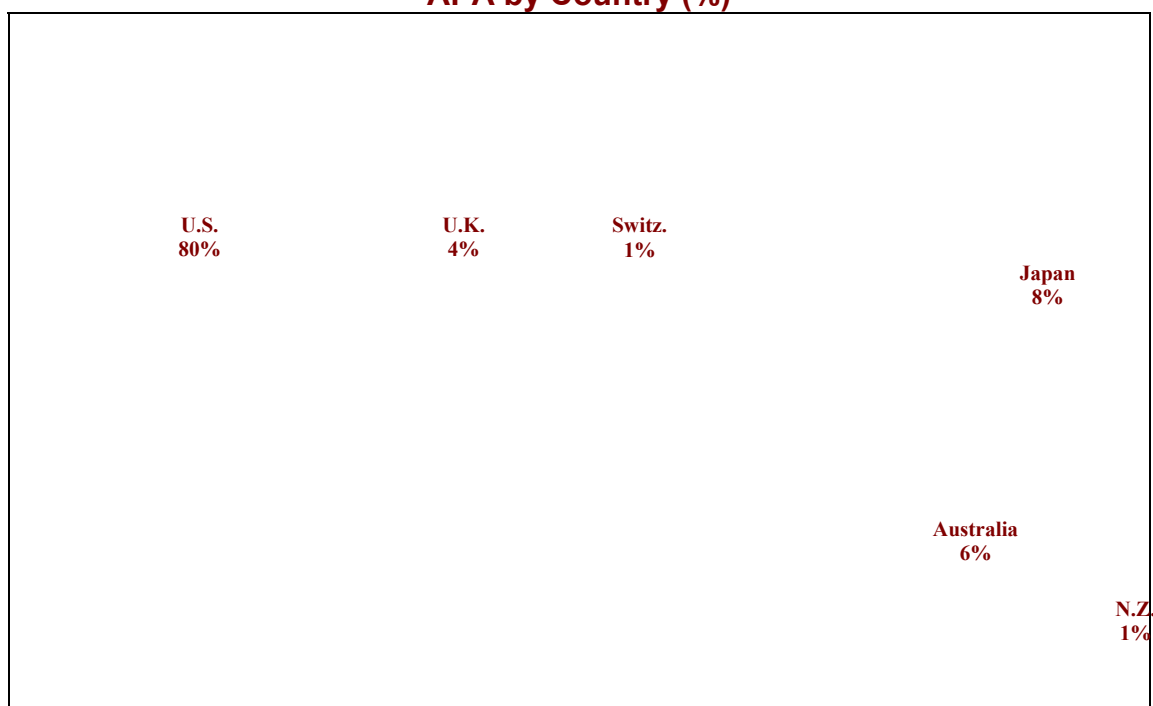
APA by Country

	Bilateral/Multilateral APAs by Country		
	Completed	In Progress/Proposed	Total
United States	52	21	73
Australia	4	1	5
Japan	3	4	7
United Kingdom	2	2	4
New Zealand	1	0	1
Switzerland	0	1	1
TOTAL	62	29	91

Table 7

Table 7 shows the number of bilateral and multilateral APAs concluded and in progress with various countries. As expected, based on our respective countries' trade flows, the United States is our dominant treaty partner country when it comes to APAs. The CRA is making efforts to diversify its base of APAs and is encouraged by, and has even provided assistance to, other tax administrations implementing their own APA Programs.

APA by Country (%)

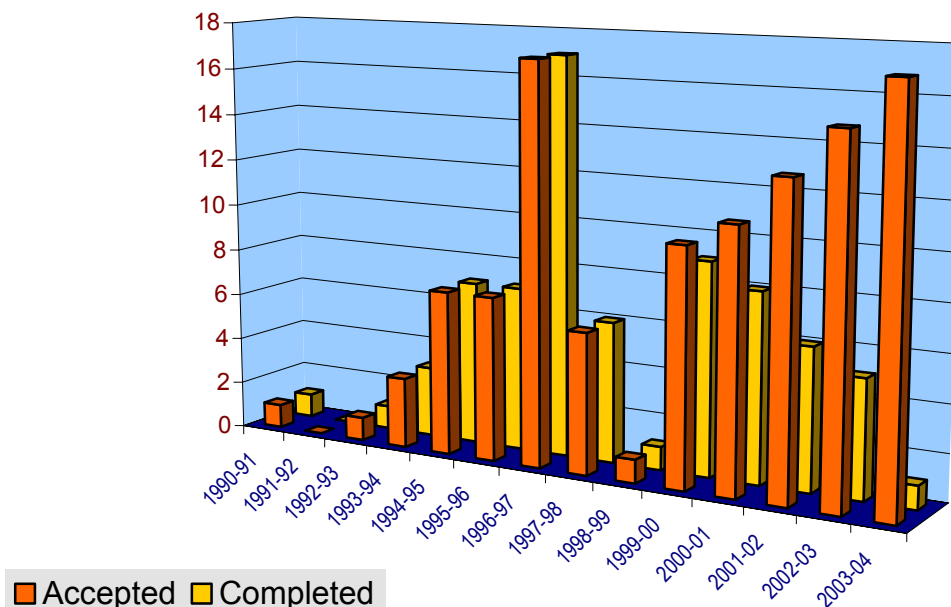


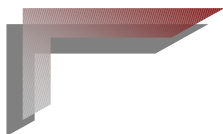
APA by Completion Time

Tracking the amount of time to complete an APA is best measured with reference to the year in which it was accepted. All times are measured from the date of acceptance (which occurs after receipt of submission and payment of cost recovery amount). Table 8 provides the average time to complete an APA accepted in an individual year. The completed and accepted columns allow one to determine the approximate age of APAs currently in progress.

Fiscal Year Accepted	Average Completion Time			
	Years	% Complete	Accepted in Year	Now Complete
1990-91	3.5	100%	1	1
1991-92	-	-	0	0
1992-93	0.8	100%	1	1
1993-94	3.1	100%	3	3
1994-95	3.2	100%	7	7
1995-96	4.3	100%	7	7
1996-97	3.6	100%	17	17
1997-98	4.1	100%	6	6
1998-99	3.7	100%	1	1
1999-00	2.6	90%	10	9
2000-01	2.1	73%	11	8
2001-02	2.1	46%	13	6
2002-03	1.1	33%	15	5
2003-04	0.3	6%	17	1
Average	2.5		109	72

Table 8



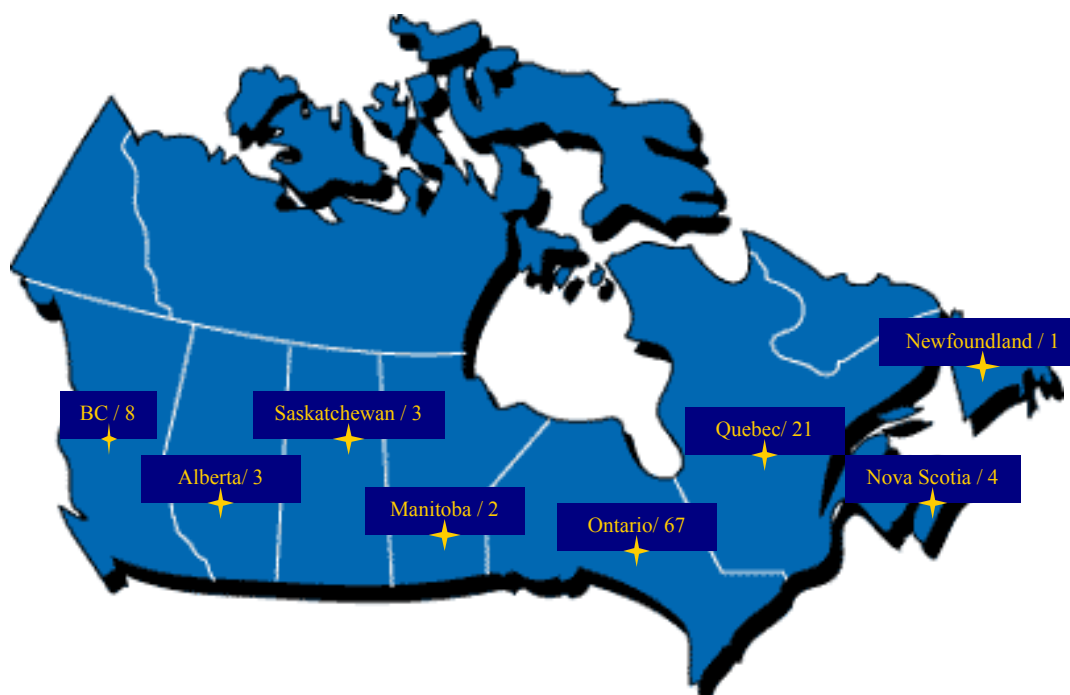


APA by Province

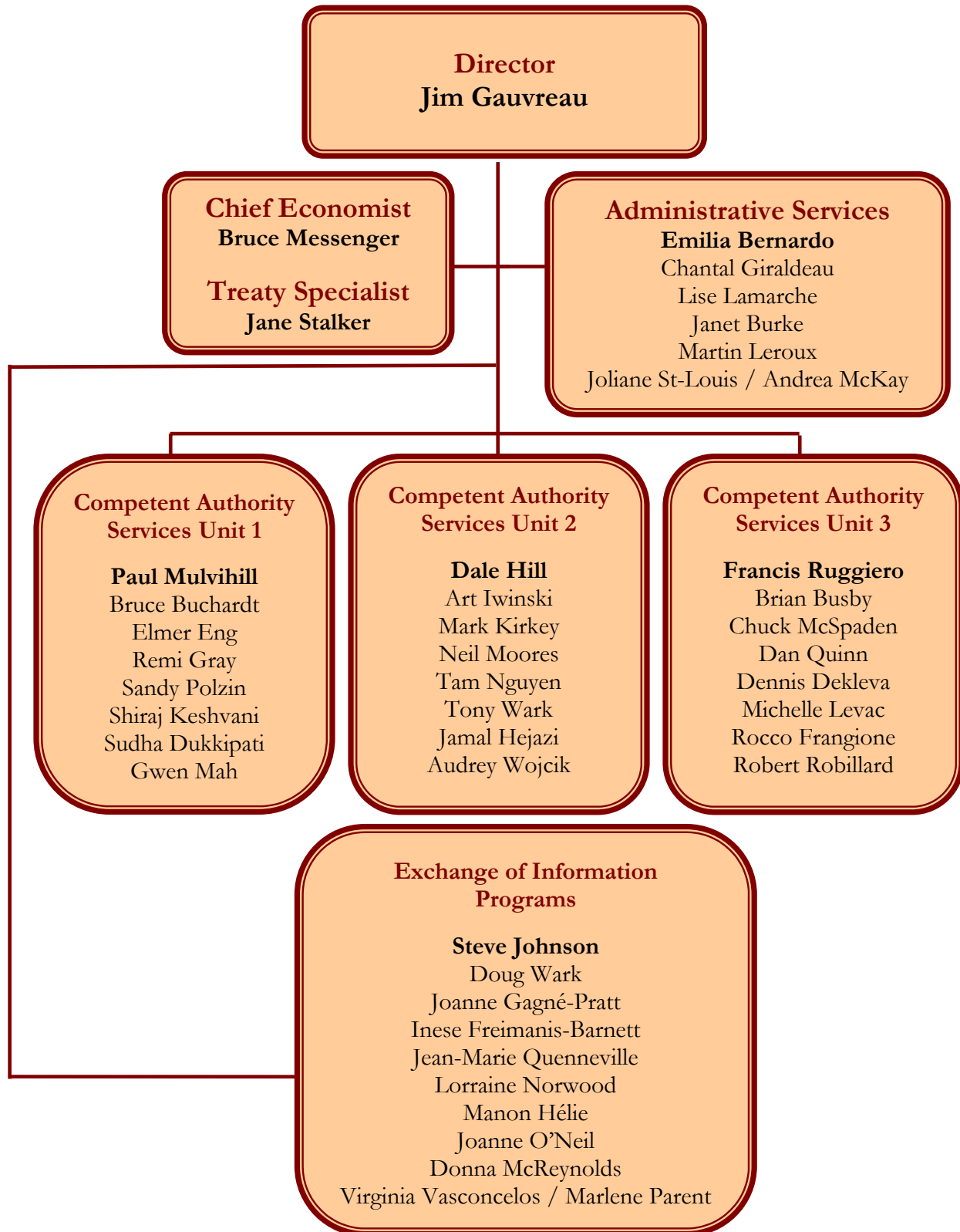
The results in Table 9 should bear some resemblance to the location of the operating headquarters for Canadian taxpayers. This data identifies for the CRA's APA Program those areas in Canada that may deserve further attention when it comes to marketing our service.

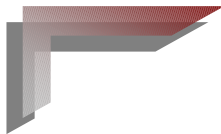
APA by Province			
	Completed	In Progress	Total
British Columbia	5	3	8
Alberta	1	2	3
Saskatchewan	2	1	3
Manitoba	1	1	2
Ontario	43	24	67
Quebec	16	5	21
Nova Scotia	4	0	4
Newfoundland	0	1	1
TOTAL	72	37	109

Table 9



Competent Authority Services Division Organizational Chart





MAP/APA Contacts

Competent Authority Services Division

Director	
Gauvreau, Jim	941-7812
Chief Economist	
Messenger, Bruce	941-7801
Treaty Specialist	
Stalker, Jane	941-2778
Special Projects Officer	
Bernardo, Emilia	957-7281
Admin. Assistant	
Giraldeau, Chantal	941-2768
Lamarche, Lise	941-2655
Burke, Janet	941-2687
Leroux, Martin	941-2778
St-Louis, Joliane	948-7718
McKay, Andrea	948-7719

Competent Authority Services - Unit I

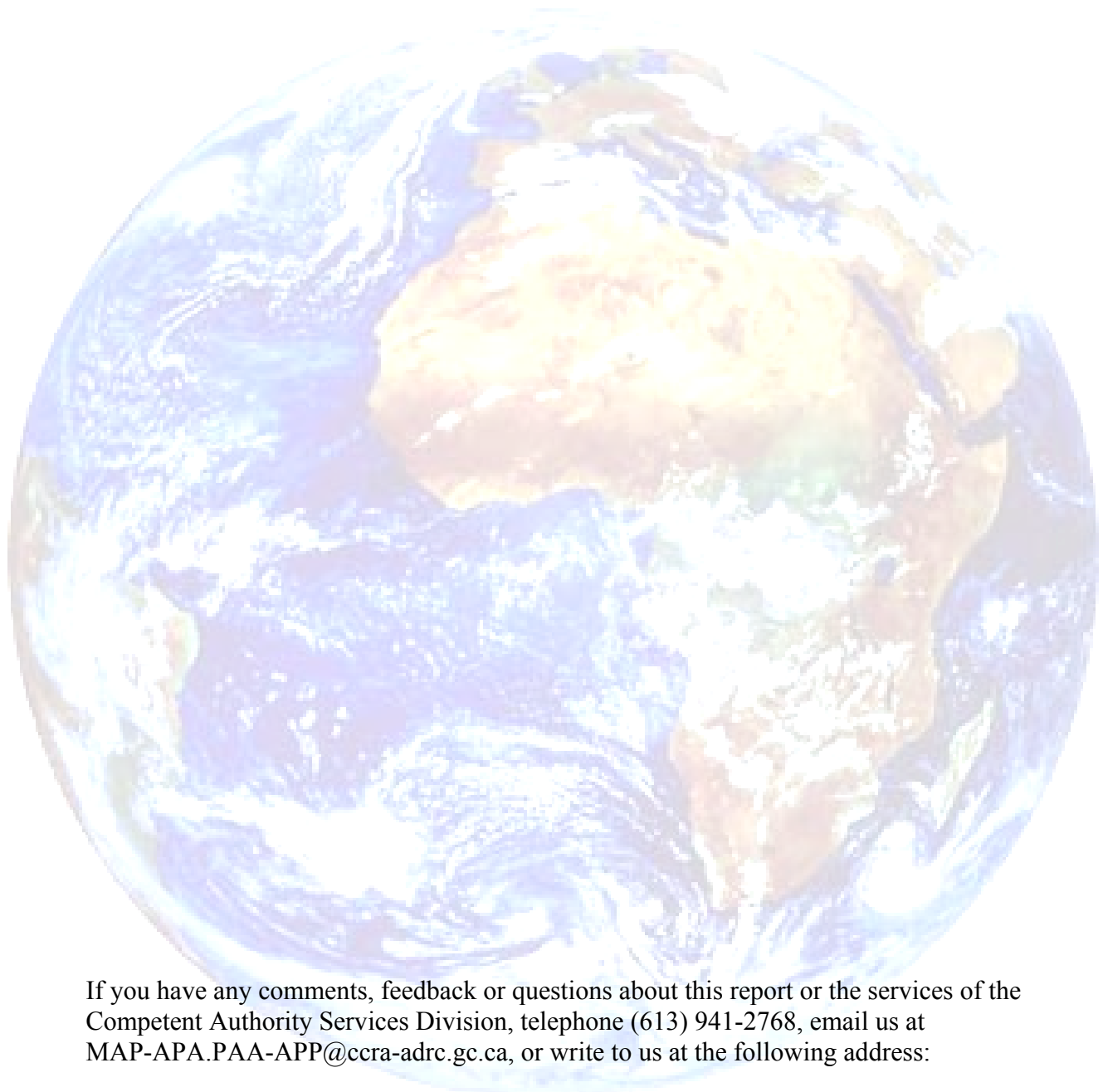
Manager	
Mulvihill, Paul	957-8859
Buchardt, Bruce	941-2844
Dukkipati, Sudha	941-2794
Eng, Elmer	941-2785
Gray, Remi	941-2775
Keshvani, Shiraj	941-2793
Mah, Gwen	948-3429
Polzin, Sandy	941-2801

Competent Authority Services - Unit II

Manager	
Hill, Dale	941-7813
Hejazi, Jamal	941-2836
Iwinski, Art	941-2843
Kirkey, Mark	941-2842
Moore, Neil	941-2840
Nguyen, Tam	941-2829
Wark, Tony	941-2841
Wojcik, Audrey	941-2803

Competent Authority Services - Unit III

Manager	
Ruggiero, Francis	941-2638
Busby, Brian	941-2838
Dekleva, Dennis	941-2789
Frangione, Rocco	952-3495
Levac, Michelle	941-2802
McSpaden, Chuck	941-2777
Quinn, Dan	941-2708
Robillard, Robert	957-1610



If you have any comments, feedback or questions about this report or the services of the Competent Authority Services Division, telephone (613) 941-2768, email us at MAP-APA.PAA-APP@ccra-adrc.gc.ca, or write to us at the following address:

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