

## **Background Context - The Disability Tax Credit (DTC)**

On 23 November 2017, the Honourable Diane Lebovitch announced that the Disability Advisory Committee was being reinstated. The Disability Advisory Committee is intended to provide CRA with a formalized means of collaborating with the disability community and to improve the accessibility of the CRA's services to persons with disabilities. The Advisory Committee is made up of 12 volunteer members. However it does not have representation from the neurodevelopmental disability groups. Neither CADDRA nor CADDAC were invited for to provide input.

Minister Lebovitch addressed the first meeting of the Advisory Committee on 24 January 2018. She stated that, "This fall, issues were raised regarding the application and interpretation of the eligibility criteria for the disability tax credit. An update to the clarification letter sent to health professionals is the source of this debate. This update had unintended consequences and for this, I offered my most sincere apologies." She reassured the public that anyone who had received a rejection letter during this period as a result of the updated clarification to health professionals would have their case reviewed.

News of increases in DTC application rejections has also been reported in the media. Furthermore, recent increases in DTC application rejections are reflected in data made available by the CRA. In fiscal year 2016/2017, a total of 45,157 DTC applications were rejected compared with 30,235 the year before.

CRA's response to these concerns was to state that there was no change in DTC policy, but that new clarification letters sent to health professionals had unintentionally created confusion.

It was within this context and the growing and urgent concerns over the administration of the DTC that the committee undertook this study. The committee also chose to look at the RDSP, since DTC eligibility is required to participate in the RDSP program

## **CADDRA's Position**

CADDRA recommends that the eligibility for DTC be determined in a manner that is simple, fair, consistent and transparent.

CADDRA will request clarification and a review of the current administration and determination of the DTC in regards to Canadians living with ADHD and their families from the Canada Revenue Agency and the federal government. Part of our communications will include the findings of our healthcare professional survey.

Please complete the [survey here](#) by February 8, 2019:

CADDRA supports the recommendations made by the Disability Advisory Committee in the examination and study of the Disability Tax Credit (DTC) and the Registered Disability Savings Plan (RDSP) in June 2018. Download the report: [Breaking Down Barriers](#)