



Voluntary Disclosure Program

Perhaps you didn't fulfil all your obligations under the tax laws. For example, perhaps you failed to declare some income over the past few years. The voluntary disclosure program may allow you to rectify your tax situation.¹

If your application is accepted, you will have to pay the tax owed and, generally, a portion of the accrued interest. In the majority of cases, however, you will avoid many of the penalties that would otherwise apply and no penal or criminal proceedings will be instituted against you.

Both the Canada Revenue Agency and Revenu Québec offer this program. However, for your application to be admissible, it must satisfy the following conditions:

- The disclosure must be voluntary and spontaneous: It must not occur following an audit or investigation or when you are aware that the tax authorities are examining your file;
- It must be complete: You must provide all relevant information and documents;
- The disclosure must involve information that is at least one year past due and whose omission will result in a penalty;
- You must be willing to pay the amount due or to make a payment arrangement if the tax authorities allow you to do so.

You can find the form² for making an application as well as the information circular regarding the Canada Revenue Agency program³ at the following addresses:

<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/rc199/rc199-18e.pdf>

<https://www.canada.ca/content/dam/cra-arc/formspubs/pub/ic00-1r6/ic00-1r6-e.pdf>

The documents regarding the Revenu Québec program⁴ are available here⁵:

<https://www.revenuquebec.ca/documents/en/formulaires/lm/LM-15-V%282018-03%29.pdf>

<https://www.revenuquebec.ca/documents/en/publications/in/IN-309-V%282018-03%29.pdf>

However, before taking this step, you should consult a lawyer. The lawyer will help you determine whether voluntary disclosure is appropriate in your case or if there is a better option.

Don't hesitate to have your eligibility for legal aid evaluated by making an appointment at a legal aid office near you.

To find the contact information for your legal aid office, please visit our website at www.csj.qc.ca.

¹ There are certain exceptions and some situations do not qualify for the program.

² Form RC199 – Voluntary Disclosures Program

³ Information circular IC00-1R6 – Voluntary Disclosures Program

⁴ Form LM-15 – Voluntary Disclosure

⁵ [Voluntary Disclosure Rectifying Your Tax Situation - IN-309](https://www.revenuquebec.ca/documents/en/publications/in/IN-309-V%282018-03%29.pdf)

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*** The information set out in
this document is not a legal
interpretation.**

**The masculine is used to
designate persons solely in
order to simplify the text.**