Changes to the Voluntary Disclosures Program

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What has changed

On October 1, 2025, changes to the Voluntary Disclosures Program (VDP) came into effect. These changes make it easier for taxpayers and registrants to correct unintentional filing errors or omissions and make the program more accessible.

The updated policies are as follows:

- Information Circular IC00-1R7, Voluntary Disclosures Program

- GST/HST Memorandum 16-5-1, Voluntary Disclosures Program (Applications Received On or After October 1, 2025)

If the CRA received VDP applications before October 1, 2025, it will review them based on the content of the following VDP pages:

- Information Circular IC00-1R6, Voluntary Disclosures Program
- GST/HST Memorandum 16-5, Voluntary Disclosures Program

Simplified application form

We improved our application form, Form RC199, *Voluntary Disclosures Program (VDP) Application*, to make it simpler and easier to use.

Increased eligibility

The VDP is now less restrictive than it used to be. Taxpayers and registrants who are prompted by communications about a potential non-compliance issue (for example, an education letter about unreported income or claimed ineligible expenses) would now be eligible for the program.

However, the CRA will continue to restrict VDP eligibility for taxpayers and registrants who are under audit or investigation and those who were egregiously non-compliant.

Updated relief

The VDP is now offering two new relief tiers: general and partial relief. If a VDP application is eligible for relief under the updated policy, the CRA will evaluate which type of relief it may grant depending on the type of application.

- **General relief** normally applies to unprompted applications. These applications will receive 75% relief of the applicable interest and 100% relief of the applicable penalties.
- **Partial relief** normally applies to prompted applications. These applications will receive 25% relief of the applicable interest and up to 100% relief of the applicable penalties.

Documents to include

We clarified what documents taxpayers and registrants must include in their VDP application. As usual, the taxpayers and registrants must include the appropriate supporting documents (for example, returns, forms, statements, and schedules) needed to correct the non-compliance.

For situations involving non-compliance over multiple years, the taxpayers and registrants should include documents for the following number of years:

- For foreign-sourced income or assets, the most recent ten years
- For Canadian-sourced income or assets, the most recent six years
- For information about GST/HST, the most recent four years

However, any tax years or reporting periods within the above timeframes that have no errors or omissions do not need to be included with the application. The CRA may ask for more documents for tax years or reporting periods beyond the above timeframes.

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