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—
Chair

The Honourable Wayne Easter

Standing Committee on Finance

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•(1105)

[English]

The Chair (Hon. Wayne Easter (Malpeque, Lib.)): We'll call the meeting to order.

Today, we're doing two issues, pursuant to the order of reference of Monday, October 15: Bill C-82, which is an act to implement a multilateral convention to implement tax treaty related measures to prevent base erosion and profit sharing.

We're also going to deal with the interim estimates under the Department of Finance. We have with us the Parliamentary Secretary, Joël Lightbound; Mr. Rochon, Deputy Minister; Mr. Ernewein, Assistant Deputy Minister, Tax Legislation; Ms. Bess, Chief Financial Officer; and Ms. Smith, Senior Director, Tax Treaties.

Mr. Parliamentary Secretary, the floor is yours.

[Translation]

Mr. Joël Lightbound (Parliamentary Secretary to the Minister of Finance): Thank you, Mr. Chair.

I want to thank the committee members for having me here today.

This is my first presentation of this nature before a parliamentary committee. Please bear with me.

[English]

I want to thank you, Mr. Chair, for allowing me to speak about Bill C-82. This bill will be an important new tool in the government's arsenal to combat aggressive international tax avoidance. When some Canadians choose not to pay their fair share of taxes, all of us are short-changed. It means less money for important social programs such as the Canada child benefit. It means less money for vital infrastructure such as roads, railways, ports and airports, which help us move people and goods to where they need to go safely and on time. It means less money to protect our communities and less money for health care.

Our government believes that all Canadians deserve to share in the fruits of a strong and vibrant economy. That is why our government takes seriously its responsibility to ensure that Canada's tax system is fair and efficient. Tax fairness is a cornerstone of our plan to grow a stronger middle class and create economic growth. In each of our government's last three budgets we've introduced measures to enhance the integrity of Canada's tax system and give Canadians greater confidence that the system is fair for everyone.

Thanks to these investments, the Canada Revenue Agency is armed with better tools and approaches, which are leading to better results. These tools help the CRA collect valuable information and allow its agents to work smarter and more effectively to ensure all Canadians follow the rules.

For example, Canada continues to be a member of the expanded Joint International Taskforce on Shared Intelligence and Collaboration. This network of 38 countries works closely and actively with other tax administrations to coordinate tax compliance activities across the spectrum of international tax risks. This expertise has allowed the CRA to participate and lead JITSIC expert working groups, including in the development of a strategy to identify and stop promoters of abusive tax schemes.

Canada has also taken steps to coordinate its criminal investigation by joining Australia, the Netherlands, the United Kingdom and the United States in the joint chiefs of global tax enforcement—the J5 group. The J5 will share criminal investigation strategies, intelligence and conduct joint operations in the fight against those who commit, promote and enable international tax crimes, money laundering and cybercrimes.

The CRA has also been automatically accessing all international electronic funds transfers of more than \$10,000 entering or leaving the country. As of March 31, 2018, teams have analyzed more than 187,000 of these transactions, amounting to more than \$177 billion related to eight jurisdictions or financial institutions of concern. Reviewing these transfers helps identify transactions for which taxes should potentially have been paid and better assess the risk of individuals and businesses.

Through these efforts, Canada is taking concrete measures to secure tax fairness for Canadians. Our government will continue to work to maintain and improve our enforcement of tax compliance so that we can have a society that works not only for a select few, but for all Canadians.

[Translation]

Mr. Chair, we're also taking important measures to counter third parties that promote the tax avoidance scheme. In the last fiscal year, administrative penalties amounting to almost \$48 million were imposed on the third parties. As a result of the implementation of the common reporting standard, we're also gaining easier access to information on Canadians' overseas bank accounts. This new system will make it possible for Canada and over 100 other countries to exchange financial account information. This information will help us identify instances where Canadians hide money in offshore accounts to avoid paying taxes.

We've also expanded our specialist audit teams who focus on high net worth taxpayers. These teams are comprised of approximately 250 auditors responsible for scrutinizing high income earners and more than 800 high net worth individuals and their associated corporate structures.

In addition, in December 2017, the Minister of Finance and his provincial and territorial counterparts committed to ensuring that Canadian authorities know the beneficial owners of corporations in Canada and better align the ownership and corporate requirements of the different administrations.

As a result of this agreement, through the most recent budget implementation bill, we amended the Canada Business Corporations Act to require federally incorporated corporations to maintain a register of individuals with significant control over the corporation.

Budget 2018 also proposed enhanced income tax reporting requirements for certain trusts to improve the availability of beneficial ownership information. This type of information will help Canadian authorities take measures to counter international tax avoidance or criminal activity, such as tax evasion and money laundering.

The bill that we're discussing today builds on our government's previous measures.

• (1110)

[English]

Bill C-82 would allow Canada to better counter a practice known as base erosion and profit shifting, or BEPS. BEPS refers to tax avoidance strategies in which businesses and wealthy individuals use gaps and mismatches in tax rules to avoid tax or to shift profits to low tax or no tax jurisdictions. These strategies make it possible for businesses and wealthy individuals to avoid paying their fair and full share of taxes. This means less money to fund essential services that people depend on.

We've worked hard to counter this loss of tax revenue. In particular, I want to highlight our work with our international partners on this front. The OECD and G20 member countries collaborated to identify a number of instances in which the terms of current tax treaties are vulnerable to potential abuse. These organizations then developed measures that countries could incorporate into their tax treaties to address these vulnerabilities.

The fact that it would take an extraordinary amount of time to renegotiate existing tax treaties required a new approach. That new approach is the multilateral convention contained in this bill,

otherwise known as the multilateral instrument, or MLI. This instrument is the product of a global initiative involving the work of more than 100 countries and jurisdictions, including Canada. The purpose of the multilateral instrument is to allow participating jurisdictions to adopt the OECD and G20 measures to combat BEPS without having to separately renegotiate each of their tax treaties. By implementing the MLI, the government would be taking steps to protect the integrity of our tax system and to guard against the abuse of our tax treaties.

Moreover, the implementation of the MLI would demonstrate Canada's willingness, in collaboration with our treaty partners, to take coordinated action to combat international tax avoidance.

[Translation]

Mr. Chair, I'll finish by stating that the Canadian economy is well positioned for future growth. Canadians have every reason to be confident in their ability to compete. However, it's always possible to do more. The government remains committed to investing in the middle class and in the things that matter the most to the middle class. These things include good, well-paid jobs; strong communities; environmental protection; and better opportunities for future generations.

[English]

One of the first things we did was to ask the wealthiest 1% to pay a little more so we could cut taxes for the middle class.

[Translation]

We're implementing our plan to make all communities stronger and more resilient, in particular through our significant investments in infrastructure across the country. We've approved more than 30,000 infrastructure projects since 2016 as part of the investing in Canada plan. Most of the projects are under way and are currently creating good jobs for the middle class.

[English]

We've also introduced the Canada child benefit, which is giving nine out of 10 Canadian families more money to provide for their children. To ensure that the Canada child benefit keeps pace with the cost of living and continues to deliver effective support to those who need it, our government indexed the Canada child benefit as of July 2018, a full two years ahead of schedule.

A typical middle-class family of four is receiving, on average, about \$2,000 more each year as a result of the middle-class tax cuts and the Canada child benefit when you compare that to 2015.

[Translation]

When we add the impact of measures such as the Canada child benefit, the new and more generous Canada workers benefit implemented by our government, and our increased support for seniors, we're on track to help lift approximately 650,000 Canadians out of poverty. I think that all Canadians can be very proud of this result. These concrete and significant measures have improved the lives of Canadians and the economy across the country.

We know that our plan is working. As a result of the hard work of Canadians, over 800,000 jobs have been created since 2015. The unemployment rate is currently the lowest in over 40 years, and we have one of the fastest-growing economies in the G7.

• (1115)

[English]

We're committed to building an economy that works for everyone, where every person has a real and fair chance at success. To continue on that trajectory of growth, Canada's economic health needs everyone to pay their fair share of taxes. The legislation before us gets Canada closer to meeting that goal. I encourage all members of the committee to support it accordingly.

As this work today includes a focus on the Treasury Board Secretariat's supplementary and interim estimates for the Department of Finance, I would be happy to take any questions, with the department officials, that the members might have about these or the government's plans to improve tax fairness.

Thank you very much for your attention.

The Chair: Thank you, Mr. Lightbound.

I understand that you are here until 12:30 p.m., and then it's officials from 12:30 until 1:00. Is that correct?

Mr. Joël Lightbound: Yes.

The Chair: All right, on our list, starting with the seven-minute rounds, we have Mr. Sorbara.

Mr. Francesco Sorbara (Vaughan—Woodbridge, Lib.): Thank you, Mr. Chair.

Welcome, everyone. It's great to see everybody.

[Translation]

I want to welcome Mr. Lightbound, the parliamentary secretary.

[English]

It's great to have you here today.

I'll focus my comments and questions on Bill C-82, this multilateral convention. I think it speaks to two things our government has put forward: tax fairness and tax simplification.

When I think about tax fairness for the residents and the entrepreneurs of my riding of Vaughan—Woodbridge, I think about the tax cut on the middle-income tax bracket that has benefited nine million Canadians. It's about a \$20-billion tax cut over five years, which has helped grow our economy, strengthen the middle class and has helped those working hard to join the middle class.

I think about our small business tax cut now at 9% which, for firms earning up to \$500,000 on the accounting standard, is about \$7,500 per year in savings that they can invest in their businesses.

I think of the nearly 13,000 small businesses in the city of Vaughan that employ over 200,000 workers who will benefit from the small business tax cut, or if they're too large, they'll stay at the corporate income tax rate, which is competitive worldwide. But they'll also benefit from our accelerated investment instrument that we introduced in the fall economic statement, which now, in terms of tax fairness, and also tax competitiveness, means that we now have a lower marginal effective tax rate on new investment than the United States, by 4%. What does this mean for Canadians and the residents of my riding of Vaughan—Woodbridge? It means that over 850,000 new jobs have been created in Canada since October 2015, the majority full time, the majority private sector, which is near and dear to my heart after 23 years in the private sector.

I think we're on the right path. For background, I sat on the Accounting Standards Board User Advisory Council for a number of years. I used accounting statements for many years as an analyst both on Bay Street and Wall Street, but as a kid I worked at McDonald's and grew up taking the bus as many others did. I look at Bill C-82 and I say our government continues to be on the right track in adopting base erosion and profit shifting and this multilateral convention.

I could continue speaking about the number of great things our government has done, but now I'll ask my first question.

I hear some chirping from the Conservatives, which I guess I'm used to sometimes.

I will ask my first question in reference to when the implementation date is of Bill C-82. Second, how does this instrument prevent treaty abuse?

[Translation]

Mr. Joël Lightbound: Thank you for your question and comments, Mr. Sorbara.

I think that it's fair to say that when we came to power in 2015, Canada's economic situation was significantly different from the situation today. The country was practically in a technical recession. Our investments, our support for small and medium-sized businesses and our tax cuts for the middle class have helped move the economy in a positive direction. I obviously share the sentiments and agree with the observations that you expressed in your question, and I echo them.

This is what makes Bill C-82 good. Together with our G20 and OECD partners, it will implement one of the recommendations and measures proposed in the base erosion and profit shifting project, or BEPS project, to prevent companies from treaty shopping, in particular through the principal purpose provision. The goal is to avoid double taxation but also double non-taxation. We must ensure that the companies pay their taxes when they need to do so. The principal purpose provision is fundamental in Bill C-82, the multilateral instrument before us today. I think that it's a step in the right direction, and it will ensure that Canadian companies pay their fair share.

• (1120)

Mr. Francesco Sorbara: Thank you, Mr. Lightbound.

I wanted to respond in French, but it's very difficult for me, even though I practise as much as I can.

[*English*]

This is just a follow up on Bill C-82.

The big question the world faces in terms of tax avoidance measures and tax evasion....

I can turn this over to the officials as well. We did hear from Trevor McGowan in the past on Bill C-82. I'd love to get your opinion on just how big of a step this multilateral convention is, in terms of—if I could use the word—“fighting” tax avoidance strategies, in terms of monitoring and in terms of compliance for, realistically, multinational corporations and high-net-worth individuals.

[*Translation*]

Mr. Joël Lightbound: I may ask Mr. Ernewein to answer that question. He can provide a detailed response.

[*English*]

Mr. Brian Ernewein (Assistant Deputy Minister, Tax Legislation, Department of Finance): Thank you very much.

In terms of the impact of this, I think it's directly an efficient way of modifying our tax treaties to ensure that inappropriate treaty abuses are constrained. In terms of its overall impact I would situate that in the context of the so-called BEPS exercise, the base erosion and profit shifting exercise, more generally.

This is part of the delivery on the exercise that took place between 2013 and 2015, with the report that was ratified by G20 countries, including Canada, and ultimately over a 100 countries to make a number of important changes to the international tax architecture, including this, the treaty abuse provisions principally in this rule, the country-by-country reporting for large multinationals to make sure there's better understanding of the allocation of profits and when those profits seem to be allocated in possibly an inappropriate way bearing further examination, exchange of tax rulings for better information, and transfer pricing standards were improved. Those were the minimum standards, if you will, the obligatory changes, and then there are other optional changes as well that were part of the BEPS exercise.

Taken as a whole, I think it's very impactful in terms of the international tax system.

The Chair: Thank you.

Mr. Francesco Sorbara: Thank you for that colour.

The Chair: Thank you both.

We'll be turning to Mr. Poilievre for seven minutes.

Hon. Pierre Poilievre (Carleton, CPC): Yes.

According to public records, the Minister of Finance met with SNC-Lavalin representatives after—

The Chair: We're not getting into SNC-Lavalin at this committee.

Hon. Pierre Poilievre: Actually, Mr. Chair, we are. I'm sorry to disappoint you, but we are getting into it.

The Chair: No, we are not.

Hon. Pierre Poilievre: I know you want to cover it up, but you're not going to cover it up.

I have a button here and you're not going to silence me.

My job is to defend the accountability of Parliament. I'm not going to be silenced by you or anyone else.

An hon. member: Point of order.

Hon. Pierre Poilievre: You might have silenced Jody Wilson-Raybould, but you're not going to silence me.

Mr. Liberal Chair—

The Chair: Mr. Poilievre, you do not have the floor.

Hon. Pierre Poilievre: I do have the floor, Mr. Liberal Chair.

The Chair: You do not have the floor. I'm sorry, you do not have the floor.

Hon. Pierre Poilievre: I do have the floor, Mr. Liberal Chair.

I invite the parliamentary secretary to—

The Chair: Could I get a technician in here to pull his mike?

Hon. Pierre Poilievre: I invite the parliamentary secretary to answer the question.

The Chair: No.

Mr. Poilievre—

Hon. Pierre Poilievre: You look awfully afraid, Mr. Chair. You look awfully afraid.

The Chair: Listen. Do you know what?

Hon. Pierre Poilievre: What are you afraid of?

The Chair: Listen.

• (1125)

Hon. Pierre Poilievre: Why can't you have the question?

An hon. member: I have a point of order, Mr. Chair.

The Chair: Can you pull his mike?

Hon. Pierre Poilievre: Why can't you have the question?

The Chair: We have a point of order over here.

Hon. Pierre Poilievre: Why can't you allow the question?

The Chair: Because—

Hon. Pierre Poilievre: It's because you're afraid.

The Chair: No.

Hon. Pierre Poilievre: You are not going to silence me.

An hon. member: Mr. Chair, I have a point of order.

The Chair: Mr. Poilievre, will you listen for a minute.

Hon. Pierre Poilievre: You are not going to silence me.

The Chair: You know, when members don't abide by the rules of committee, Parliament is in trouble—

Hon. Pierre Poilievre: You're in trouble.

The Chair: —and when the chair rules that you are out of order, you are out of order.

Hon. Pierre Poilievre: I found you out of order.

The Chair: I would say to the technicians here that we have to find a way at committee, when parliamentarians are not abiding by the rules of committee...because the chair has the right when they are not on the topic—

Hon. Pierre Poilievre: Point of order. Point of order.

The Chair: —to cut them off.

Hon. Pierre Poilievre: I have a point of order.

The Chair: I have a point of order over here, and then we'll come to you.

Mr. Francesco Sorbara: Thank you, Mr. Chair.

Mr. Chair, we're here this morning to discuss Bill C-82 and also, pursuant to Standing Order 81, to look at interim estimates 2019-20, votes 1 and 5 under Department of Finance, vote 1 under Financial Transactions and Reports Analysis Centre of Canada and vote 1 under Office of the Superintendent of Financial Institutions, referred to the committee on Monday, January 28, 2019.

I've been on this committee since I was elected, and I have the privilege to serve the residents of Vaughan—Woodbridge. We're here to do the work of our residents. We are here today to analyze and to ask questions of the parliamentary secretary, Mr. Lightbound, and the officials.

Thank you for being here again. I'm sorry you're having to witness

Hon. Pierre Poilievre: Point of order.

Mr. Francesco Sorbara: —such behaviour.

We're here to talk about Bill C-82 and this reference. The material that Mr. Poilievre has brought up has nothing to do with what we are here to talk about. I'd like to have a ruling on whether we need to stick to the material or whether we wander off on some fishing expedition.

The Chair: Okay, you're getting a little beyond too.

Mr. Poilievre, you had a point of order, and then we'll go to Mr. Masse's point of order.

Hon. Pierre Poilievre: Ironic, isn't it, that Mr. Sorbara only wants to talk about the tax treaty now? A moment ago, he talked about numerous subjects that aren't in the treaty. He talked about unrelated

tax policies. He talked about infrastructure projects. He talked about child benefits. He talked about a tax credit for workers. He talked about the small business tax rate.

Mr. Francesco Sorbara: Thank you.

Hon. Pierre Poilievre: None of those things are in the treaty, yet, Mr. Chair, you allowed them to be discussed without interruption.

So, it is very interesting that, all of a sudden, now that the subject has become unfavourable to your party, you have slammed your gavel and behaved in a way that helps protect the Prime Minister's Office.

The Chair: What's your point of order?

Hon. Pierre Poilievre: My point is that if they can talk about things not in the treaty, I can talk about things not in the treaty.

The Chair: Mr. Sorbara, in his comments, talked about issues that are related to the general finances and the estimates.

Mr. Masse.

Mr. Brian Masse (Windsor West, NDP): Mr. Chair, the only thing I want clarification—and I'm a guest at this committee—would be on Bill C-82 and whether international corporations are subject to that. If that's the case, then I believe it is in order.

That's the only thing that I would suggest that we look at with regard to this process of a difference of opinion on it: whether the bill actually applies to international corporations doing work abroad.

The Chair: That's a question you can raise when we get to your time, Mr. Masse.

The floor is back to you, Mr. Poilievre. Please stay on Bill C-82 and the estimates.

I know you're trying to say that I'm trying to shut this down. No, I'm not. There is a place for those questions to be raised. There are appropriate committees, if it goes before them, in terms of that issue. I believe the justice committee is dealing with that issue. There's also the House of Commons, where you can raise anything that you desire to raise. However, as stated on the agenda, this hearing today is on Bill C-82 and the estimates, and the estimates are quite broad in terms of the finances of the nation. We have a deputy minister here, as well, with Mr. Lightbound and other officials.

So, the floor is yours, and if we can stick to that, it will be great.

Hon. Pierre Poilievre: Well, the government and the committee are of the view that deferred prosecution agreements are a matter for this committee. That's why they put them in the budget, and that's why this committee was responsible for approving it. So, we are on topic.

The question I have is this: What was the purpose of the minister's meeting with SNC-Lavalin when he did so?

The Chair: Mr. Poilievre, that question is out of order.

Hon. Pierre Poilievre: Actually, it's in order because it's my time and I will ask the questions I choose to ask.

Mr. Peter Fragiskatos (London North Centre, Lib.): I have a point of order, Mr. Chair.

The Chair: Go ahead.

Hon. Pierre Poilievre: I will ask the questions that I choose to ask.

Actually, sorry, I have a point of order.

The Chair: No, he has a point of order.

Hon. Pierre Poilievre: I'm afraid, Mr. Chair, you're mistaken. I have the floor.

An hon. member: I have a point of order.

The Chair: No, you—

Hon. Pierre Poilievre: I have a point of order, and my point of order—

I have the floor.

The Chair: Can you cut his mike?

Hon. Pierre Poilievre: I'm sorry. You can't silence me, Mr. Chair.

Mr. Peter Fragiskatos: Mr. Chair—

Hon. Pierre Poilievre: I know you're trying to silence Jody Wilson-Raybould.

The Chair: No, we are not.

Can you cut his mike?

Hon. Pierre Poilievre: You cannot silence me.

The Chair: You're going to have to get the technicians in here to find a way to cut his mike.

Hon. Pierre Poilievre: Get the technicians in here. In the meantime, we'll try to get to the truth.

An hon. member: Point of order.

The Chair: Mr. Fragiskatos.

Hon. Pierre Poilievre: Mr. Chair, point of order.

Mr. Peter Fragiskatos: Thank you, Mr. Chair.

• (1130)

Hon. Pierre Poilievre: Point of order, Mr. Chair.

Mr. Peter Fragiskatos: Mr. Chair, I think it's important that we focus on the substance—

Hon. Pierre Poilievre: Point of order, Mr. Chair.

I think you're trying to silence any debate on this issue, because you don't want the truth to come out.

The Chair: You do not have the floor.

Hon. Pierre Poilievre: You have attempted to silence a former minister of the Crown by inappropriately applying solicitor-client privilege. You are not going—

The Chair: I would—

Hon. Pierre Poilievre: —to silence members of the opposition.

The Chair: I would—

Hon. Pierre Poilievre: You are not going to shut down Parliament, and avoid accountability on this issue. It is the job of this committee to hold the government to account on matters of—

The Chair: I would think a former minister of the Crown would at least have some manners and follow the rules—

Hon. Pierre Poilievre: —finance—

The Chair: Mr. Fragiskatos.

Hon. Pierre Poilievre: I'm not the one interrupting, Mr. Chair.

The Chair: Mr. Fragiskatos.

Hon. Pierre Poilievre: You know, Mr. Chair, the point of my intervention is this. The government has said that this is a—

An hon. member: [*Inaudible—Editor*]

Hon. Pierre Poilievre: —that's why they put it in the budget, and therefore, it is the job of the finance committee to ask questions of the finance minister—

An hon. member: Look who's interrupting the business of this committee.

Hon. Pierre Poilievre: —in relation to his interventions on the matter.

The Chair: The meeting is suspended.

I suspend the meeting.

(Meeting adjourned [See Minutes of Proceedings])

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