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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 have quorum. I call the meeting to order.

Mr. Blake Richards (Banff—Airdrie, CPC): I have a point of order.

The Chair: Pierre had his hand up for a point of order as well.

Pierre, what is your point of order?

[Translation]

Mr. Pierre-Luc Dusseault (Sherbrooke, NDP): Mr. Chair, I just want to clarify what's happened in the past few days or weeks.

The committee asked for the Minister of National Revenue to appear. I had hoped she would. That doesn't mean the witnesses before us are any less worthy, but the custom and practice are that the Minister of Revenue comes and explains her plan and estimates. She has to justify them so we as parliamentarians can then approve them. I'd like to know what's happened. The minister has almost always come and defended her estimates. However, she hasn't deigned to give us a few minutes this morning to defend her estimates.

Since we invited her, how did she answer? Why doesn't she think it's important to appear before parliamentarians?

[English]

Mr. Blake Richards: Mr. Chair, may I speak to that point of order?

The Chair: Yes, go ahead on this point of order.

Mr. Blake Richards: I have my own point of order, but I will speak to this one at this point.

I concur that it would have been expected that the minister should be here. That would be my understanding: that we should have been requesting that as well.

I would like to also have an update on what was done to try to get the minister here and what the reasons were that the minister did not appear not only at the last meeting but now at this one as well.

Furthermore, to add to this, the parliamentary secretary was here at the last meeting, so the expectation would have been that, if we were going to continue on the same thing, we would have all the rest of the same people here, I believe, yet we do not have the parliamentary secretary either. We should be having the minister, and now we don't even have a parliamentary secretary.

Nobody from the government seems to want to be accountable for their decisions. We could get into the whole situation that we're seeing here with a prime minister who refuses to be accountable for what he's doing, really breaking the laws of this country—

The Chair: I think we'll stick to this point of order.

Mr. Blake Richards: —but as per the same kind of situation, we have now a situation in which we don't have a minister here and don't even have a parliamentary secretary here to be questioned on the actions of this government.

The Chair: I can tell you that we sent a request for the minister to attend, and the minister in her decision thought it appropriate to send officials. I can't give the background of the reason why, but I can tell you that, anticipating there would be some questions in this area, I looked back at the record over the last number of years. Often for estimates, in fact, in the previous Parliament, the minister never appeared for estimates. Whether that's right or wrong I'm not going to say. It is usually officials from both Finance and CRA who appear with respect to estimates.

I can't give you an answer other than to say that the clerk sent out the request as per what the committee requested. And with an agency, we have the head of agency here; that's pretty important as well.

What is the second point of order?

Mr. Blake Richards: No, just to clarify what you're saying, a request was sent to the minister, but was no response ever received that he was refusing to appear? Did he just not have the courtesy to even bother to respond to this committee to say that he wouldn't appear?

The Chair: I'll get the clerk to read the response quickly.

The Clerk of the Committee (Mr. David Gagnon): The response from the minister says, "I've been advised that unfortunately the minister's schedule precludes her from attending on either of the proposed dates. However, the Commissioner of Revenue and senior officials would be pleased to appear before the committee."

• (1110)

The Chair: Okay.

Did you have a second point of order?

Mr. Blake Richards: I do, Mr. Chair.

It's in regard to the last meeting we held. I want to get some clarification and a ruling on this.

The way I saw the meeting play out, I think you suspended the meeting at 11:30 a.m. I will read a little from *House of Commons Procedure and Practice* in just a second, but if you look at the blues it shows that's what happened, that you suspended the meeting at 11:30 a.m.

The meeting was never recommenced. You did say while we were suspended—I was present; I did see you indicate that you were adjourning the meeting—but it's my belief the meeting cannot be adjourned while it's suspended, and it was suspended. I don't believe the meeting was ever properly adjourned; therefore, I don't believe this meeting is in order, as we stand now, because we never adjourned the last meeting.

I just want to read a couple of points from *House of Commons Procedure and Practice*, and I would ask for a ruling on this because I do think it's an important point.

I want to point out, Mr. Chair, that this is not in any way intended to be any kind of an attack on you, but I want to make sure we're following proper procedure. I wanted to get a ruling so we can make sure that in the future, we don't run across anything of the same nature.

In regard to suspensions, it indicates:

Committees frequently suspend their meetings for various reasons, with the intention to resume later in the day. Suspensions may last a few seconds, several hours, or span even more than one day, depending on the circumstances,—

Just as a parenthesis here, Mr. Chair, I can recall when the government was looking to try to make changes to have the Prime Minister only be held accountable one day a week, to have an extra day off for themselves every week, and all of these things where they wouldn't be held accountable to Parliament. In the procedure and House affairs committee, this was used quite a lot during that time. That meeting of the procedure and House affairs committee, I think, went on for a number of weeks and it was suspended many times over the course of days even. It appears as though we have the same thing in this case, where that meeting is possibly still properly suspended.

I'll continue:

—and a meeting may be suspended more than once.

Again, that happened in that case, as I'm aware, and I'm sure it has happened in many others.

Then it continues:

The committee Chair must clearly announce the suspension—

—which I'll note that you did—

—so that recording ceases until the meeting resumes.

Which never did happen. It continues:

Meetings are suspended, for example, to change from public to in camera mode, or the reverse; to enable witnesses to be seated or to hear witnesses by video conference; to put an end to disorder; to resolve a problem with the simultaneous interpretation system; or to move from one item on the agenda to the next. Pursuant to the Standing Orders, the Chair of a standing, special, legislative or joint committee is required to suspend the meeting when the bells are sounded—

—and it goes on from there. I won't continue reading that. It's not really relevant to that situation.

Then on adjournment, it states:

Committees most often adjourn to the call of the Chair; that is, the decision as to the exact time of the next meeting is left to the discretion of the Chair. This is done even when the committee has adopted a work plan that lays out a detailed schedule of meetings. In this way, the Chair is given the flexibility to respond effectively to changing events and to the availability of potential witnesses. Committees may also adjourn to a specific time, as they usually do when the next meeting is scheduled for the immediate future, for example, the next day or later the same day. Committees, on occasion, may adjourn without making any provision for a future meeting, that is, to adjourn *sine die* (indefinitely).

Probably the most relevant part is here:

A committee meeting may be adjourned by the adoption of a motion to that effect. However, most meetings are adjourned more informally, when the Chair receives the implied consent of members to adjourn. The committee Chair cannot adjourn the meeting without the consent of a majority of the members, unless the Chair decides that a case of disorder or misconduct is so serious as to prevent the committee from continuing its work.

You may have made that determination at that time, but again, I don't believe we were properly constituted at that point because we had been suspended. I certainly don't believe there was the consent asked for or received.

• (1115)

Again, you may have made the decision, as chair, to use your prerogative under the point that says that a case of disorder and misconduct is so serious as to prevent the committee from continuing its work. I'll leave that to you to determine whether that's what you believe to be the case.

I will point out that I don't believe the meeting was properly adjourned because we were, in fact, suspended at the time. Certainly, I know I had a number of questions, and maybe we'll get the chance, but obviously for me, I would have preferred to have been able to question an elected member of the government because they are the ones who are supposed to be accountable for the decisions they make. We did have a parliamentary secretary here at that time. It should have been the minister, as I've indicated already. We have neither of those here now, which I think is something that I find of great concern.

Having said that, I do believe this meeting is not actually properly constituted because we actually have never adjourned the previous meeting.

I would actually ask for you to give us a ruling on that, Mr. Chair.

The Chair: Standing Order 117, and you mentioned it, deals with in the event of disorder, and this is what *House of Commons Procedure and Practice* states:

In the event of disorder, the Chair may suspend the meeting until order can be restored or, if the situation is considered to be so serious as to prevent the committee from continuing with its work, the meeting may be adjourned. In addition, the Chair may, at his or her discretion, interrupt a member whose observations and questions are repetitive or are unrelated to the matter before the committee. If the member in question persists in making repetitive or off-topic comments, the Chair can give the floor to another member. If the member refuses to yield the floor and continues talking, the Chair may suspend or adjourn the meeting.

So, I did adjourn the meeting. On your point about the meeting being in suspension, I don't think either of us here has an answer to that at the moment, but I will render a decision on that at a coming meeting. It is a point. I, too, know when you have the deputy minister here and a parliamentary secretary, a lot of members have questions.

But, if the member for Carleton persists, as he has been doing, when a point of order is raised on the other side, and persists when the microphone is switched off, and pushes the button to override it and yell into the mike, that is absolutely inappropriate. I'll tell you that as chair, I'm not going to put up with that kind of performance any longer. If we have to suspend the meeting 10 times during a meeting, that'll be where we'll go, because I'm not going to put up with that performance anymore where a member constantly pushes the button to override the order that the chair is trying to impose.

We can have a debate whether the question should have been allowed; I'll grant him and you that. But when there's a point of order on the other side, which there was, and the member for Carleton wouldn't allow that point of order because he consistently pushed the microphone button, I said, "That's it, meeting adjourned." But we will render a decision on that at a future date, because we'll have to check with some procedural people to see whether I was wrong or whether I was right.

Mr. Blake Richards: Not to try to continue the debate, Mr. Chair, but I think it is important as well because should that decision be that the meeting was not actually properly adjourned, the implication of course then is that obviously now we're—

The Chair: You're going to get a little too technical for me.

Mr. Blake Richards: These are important things, Mr. Chair—

The Chair: I know they are.

Mr. Blake Richards: —and so the bottom line is that if the last meeting, number 198, was not actually properly adjourned, that means it's still actually in session. Is that correct?

The Chair: I believe it was properly adjourned, but we'll have to clarify that.

Mr. Blake Richards: But you're indicating that you're going to have to verify that and come back with a ruling on it. I want to point out that this is not in any way intended to try to prevent today's meeting from occurring, but my concern is this: If we never adjourned the last meeting, how can we begin a new meeting?

Do you see where the problem is here?

The Chair: I was sitting in my chair when we adjourned the meeting. The mike was on and the meeting was adjourned. I'm going to operate on the principle that it was adjourned, but I will seek further clarification.

With that, we have two sessions in today's meeting.

From now until around 11 o'clock, pursuant to Standing Order 108 (2), this is a study of the subject matter of interim estimates 2019-20, votes 1 and 5 under Canada Revenue Agency.

We have with us, from the Canada Revenue Agency, Mr. Hamilton, Commissioner of Revenue and Chief Executive Officer; Ms. Ramcharan, Chief Financial Officer and Assistant Commissioner; Mr. Gallivan, Assistant Commissioner, International, Large Business and Investigations Branch; and Mr. Trueman, Assistant Commissioner.

Ms. Pranke, you weren't on the notice. Could you give us your title?

• (1120)

Ms. Gillian Pranke (Deputy Assistant Commissioner, Assessment, Benefit, and Service Branch, Canada Revenue Agency):

I am Gillian Pranke, Deputy Assistant Commissioner, Assessment, Benefit, and Service Branch.

The Chair: Welcome to you all. Thank you for coming.

I believe, Mr. Hamilton, you have a few opening remarks, and then we will go from there to questions. The floor is yours.

Mr. Bob Hamilton (Commissioner of Revenue and Chief Executive Officer, Canada Revenue Agency): Good morning, Mr. Chair.

Thank you for the opportunity to appear before the committee to present the CRA's 2018-19 supplementary estimates (B) and the 2019-20 interim estimates, and to answer any questions you may have on either of these funding requests.

I won't reintroduce everybody, as you have already done that, but I have with me today officials who can help me to answer any of the questions you have.

Mr. Chair, as you are aware, the CRA is an organization that serves Canadians and is responsible for the administration of federal tax programs and certain provincial and territorial tax programs, as well as the delivery of a number of benefit payment and other programs.

[*Translation*]

The CRA is committed to serving millions of Canadians each year through the administration of Canada's taxes and benefits. The CRA works to administer taxes fairly and in a way that provides Canadians with the information they need to comply with their obligations. We strive to build Canadians' trust and confidence in Canada's tax and benefit administration.

[*English*]

The CRA is committed to improving its services and to providing Canadians with a world-class administration. I would note that recently we launched the current tax filing season. The CRA is working to ensure that Canadians know about new and updated services available to them to help them prepare their taxes.

Now I'll provide the committee with a brief overview of the supplementary estimates (B) and the interim estimates.

On the supplementary estimates (B), the agency previously tabled 2018-19 main estimates and supplementary estimates (A), including statutory estimates such as employee benefits. Through these estimates today, supplementary estimates (B), the Canada Revenue Agency is seeking an increase of \$18.3 million in its voted and statutory authorities for the following four items:

First, the agency is seeking \$13.1 million in incremental funding to administer the federal fuel charge, including the climate action incentive.

[Translation]

Second, the agency is also seeking \$374,000 to respond to the recommendations of the Report of the Consultation Panel on the Political Activities of Charities, which includes support related to legislative changes to the Income Tax Act. This funding is primarily for outreach and communications with charities.

[English]

Third, the agency is seeking a transfer of \$2.9 million from Global Affairs Canada for the global knowledge sharing platform for tax administrations. The platform supports capacity building in developing countries and will equip them to deal with the global challenge of international tax evasion and aggressive tax avoidance.

Since 2016, the agency has successfully operated a knowledge sharing platform prototype to ensure it responds to stakeholders' needs. The funding is required to develop an end-state platform modelled on the prototype. The platform will meet global expectations with respect to platform stability and information security, and serve to better support future growth and modifications. It will provide access to virtual classrooms, communities of practice and a broad library of global best practices in tax administration. This is an example of Canadian leadership and innovation.

Last, also included in the supplementary estimates is a statutory increase of \$1.9 million for employee benefit costs associated with the additional funding from the Treasury Board submissions being sought through these estimates.

If approved, these supplementary estimates would increase the agency's 2018-19 authorities to \$4.6 billion.

We are now moving on to the 2019-20 interim estimates. In order to begin the 2019-20 fiscal year, the Canada Revenue Agency is seeking a total of \$869 million through the interim estimates. This represents the funding required to cover expected payments that will occur in the first quarter of the fiscal year for ongoing operations. The funding being requested as part of the interim estimates is roughly one-quarter of the voted appropriations that will be sought by CRA through the 2019-20 main estimates.

• (1125)

Approximately \$4.4 billion in total funding is anticipated through the 2019-20 main estimates. Of this amount, \$3.5 billion requires approval by Parliament. The remaining \$967.4 million represents statutory forecasts that do not require additional approval, such as contributions to employee benefit plans and children's special allowance payments.

[Translation]

In closing, the resources sought through these estimates will allow the Canada Revenue Agency to continue to deliver on its mission to administer tax, benefits, and other programs, and to ensure compliance on behalf of governments across Canada.

[English]

At this time, Mr. Chair, I'd be pleased to respond to any questions the committee may have.

The Chair: Thank you, Mr. Hamilton.

We'll go to five-minute rounds, because we are running a little tighter on time than we expected.

Mr. Fragiskatos.

Mr. Peter Fragiskatos (London North Centre, Lib.): Thank you, Mr. Chair.

Thank you to the officials for being here. Thank you for serving the public. I'm sorry about this morning's delays, but that sometimes happens in this committee and in other committees.

In any case, I'm quite interested in the global knowledge sharing platform. Since I only have five minutes, I have just a couple of questions on that, though.

What was learned from the prototype that you mentioned, Mr. Hamilton? I take it that it was started in 2016, as you said, in small form, and from there obviously lessons have been gained as to how to expand it.

What is the broad purpose of the global knowledge sharing platform? In the end, what are we trying to achieve with it? It sounds like a great way to facilitate contact between Canadian officials working on tax and those in the developing world, but could you go into those two things?

Mr. Bob Hamilton: Yes. Thank you, Mr. Chair.

I'll elaborate little bit on the knowledge sharing platform, which I might refer to as the KSP. It started a bit before I arrived at the agency. The people who started it were very foresightful in what they did. It's an example where the agency showed innovation and contributed to a broad, global agenda.

Currently, I am the vice-chair at the forum of tax administrators, which is a group of about 50 tax jurisdictions around the world. One project that we, as Canada, lead is building capacity in developing countries. On your question of what we are trying to achieve with this thing, there's a movement.... As we look at the base erosion and profit sharing initiative of the OECD and the countries involved, this is imposing demands on all jurisdictions—developed and developing—to be able to have systems and rules in place to be able to better coordinate our activity as we try to battle global tax evasion.

Developing countries can find particular challenges in this area. Sometimes their tax systems are not as sophisticated as ours. Being able to implement the systems and rules in their jurisdiction requires building up their capacity.

As the forum of tax administrators, we have tried to contribute in the ways we can to transfer knowledge and some of the best practices we have, and share those experiences with developing countries as they try to build up their tax systems. It is not that we're perfect, but we certainly have things to share that should be helpful to these countries.

It certainly has a benefit for developing countries to the extent that we, as donors, can help them build their tax systems. It also helps us, as developed countries, and Canada in particular. In order to run the global tax system, it works better to the extent that we have good information sharing and good coordination. The better all of the countries' tax systems are, the better able we are to battle tax evasion on the global front.

That is the purpose of it. It's something that Canada has shown leadership in.

The KSP in particular was started as a prototype by CRA. It's part of the broader effort. We at CRA took the initiative to build the prototype. We took it to the point we could. The experience is that there is a demand for it. Lots of countries are tapping into it in its current prototype form to see what training material we might have and how they can access the expertise, documents and guidance that we have in developed countries.

This goes on. It's a web-based platform. It's an innovative way to transfer knowledge that's different from sending a person. We could send someone from Canada to these countries. There is still a demand for that, but this is a way of electronically disseminating that information.

• (1130)

Mr. Peter Fragiskatos: Mr. Hamilton, I'm sorry to interrupt—

Mr. Bob Hamilton: Countries like it and the demand is there. The pilot was successful, and now the next step is to grow it so that it's a more stable platform that can take on more countries and more content and be more useful globally. To do that, we have to invest in the systems and the infrastructure.

That's the statement I have.

Mr. Peter Fragiskatos: I appreciate your passion. You're clearly very passionate about it. The program's merits speak for themselves.

You mentioned best practices. Could you elaborate on one or two best practices that will be shared, in terms of knowledge, with folks in developing countries?

Mr. Bob Hamilton: Mr. Chair, you could think about something like audit practices. How do you go in and audit a major multinational corporation? What are some of the things we have learned in that regard? That would be an example. What sort of system do you need to put in place?

Even in something like technology, it would be what kinds of IT you need to get the information you need and use it effectively.

Those are a couple of things on transferring our knowledge to these countries.

The Chair: Thank you both.

Mr. Richards, you have five minutes.

Mr. Blake Richards: Thank you.

I have a few questions. Hopefully I'll have time for most, if not all of them.

I want to start by asking if any of you have had a chance to see or read a couple of reports that have come out recently from different organizations. One of them is the Canadian Federation of Independent Business's February report. The other is Restaurants Canada's state of the Alberta industry overview. Are you familiar with those reports, and have you read them?

Mr. Bob Hamilton: Mr. Chair, am I familiar and aware of them, yes, but do I recall the details of them at this moment? No.

Mr. Blake Richards: Let me just give a couple of details from them that I think are relevant. Then I have a couple of questions that relate to this.

In one report, we see that 87% of small and medium-sized enterprises oppose the carbon tax. Seventy per cent disagree that carbon pricing is a good way to reduce emissions and address climate change. Also, 83% indicated that they've already done all they can to reduce their carbon emissions. Eighty per cent think that they cannot pass on those costs to their customers. Seventy-one per cent felt that the introduction of a carbon tax will actually make it harder for them to make further investments to reduce their emissions.

In regard to the restaurant report, it indicates that about 10,000 restaurant jobs have been lost in Alberta since 2015. That's obviously based on.... There are already razor-thin margins in that industry, and one of the biggest extra costs that's been imposed upon them, of course, is related to the carbon tax and the fact that energy use is a pretty significant cost in restaurants, as is the shipping for a lot of the products they use. They feel that in many cases that's pushing them to the point where there is just no profit margin left.

We're being asked here to approve \$11 million in new spending on this Liberal fuel charge and carbon tax. In fact, exactly what we're being asked for in supplementary estimates (B) is \$10.8 million in funding to administer the federal fuel charge. Further, the Department of Finance is requesting \$385,000 for pricing carbon pollution and supporting clean growth.

My questioning is around that. Can you tell me why CRA is requesting almost \$11 million to administer the fuel charge? Are there new regulations that require this money?

• (1135)

The Chair: Mr. Hamilton, I believe the figure is \$13.1 million to administer the federal fuel charge—

Mr. Blake Richards: It's even worse, then, than what I said.

The Chair: —just so we're clear on the numbers, because they were in Mr. Hamilton's remarks. I don't expect that Mr. Hamilton will get into the policy decisions, but into the decisions that the CRA must make with regard to administering the federal fuel tax.

Go ahead, Mr. Hamilton. I'll not take that time from you.

Mr. Blake Richards: Actually, maybe I'll just add to that as well, because I'm not sure how much time I have left.

The Chair: You have lots of time. I'm going to give you back the time I took to clarify that.

Let Mr. Hamilton answer the question first, and then we'll come back to you.

Mr. Blake Richards: Mr. Chair, I might add to it, because I think it might be helpful to allow him to answer these all at once.

The Chair: Okay. Go ahead.

Mr. Blake Richards: While you're explaining what that request is about, can you also indicate whether you consulted with small businesses about that? It's pretty clear, with regard to some of the stats I just read, that there are quite significant concerns amongst small business owners about the carbon tax and fuel charges. Could you give me some indication as to what consultation, if any, was done with small business owners and what their feeling was when this was being proposed or suggested?

The Chair: Mr. Hamilton, the floor is yours.

Mr. Bob Hamilton: Thank you, Mr. Chair.

I will separate this into two parts. There is the question of, is carbon tax, pollution pricing, the right thing to.... Policy question impacts...it's not something for me at the CRA to respond to. The issue is that there is law that needs to be administered, and that's where the CRA comes in. How can we best administer the fuel charge and the climate action incentive?

The money we have requested is to allow us to do a professional job of administering that regime, so on the \$13.1 million, there's a variety of issues that we need to get in place so that we can administer these, whether it's the systems we have to put in place to be able to record and track transactions, some of the awareness that we are putting forward to make sure people are aware of their responsibilities and obligations, or just the ongoing cost of administration. That's what we are asking money for today.

In terms of consultation, again I would separate it into two. Someone else can answer the question of what consultations took place for the development of the policy overall. For our part, we do consult with businesses about the administrative matters so we ensure they are aware of their obligations, and we try to take into account any issues that come up. If you'd like to go into that more, I could ask Geoff Trueman to elaborate on some of that, but that's the basic reason we're asking for the money in the CRA's role in this.

Mr. Blake Richards: My time is short.

The Chair: Yes, you're out of time, but do you want Mr. Trueman to answer? You'll have a second round. We'll have time.

Mr. Blake Richards: Okay. If you would allow that, I would love to hear what—

The Chair: If Mr. Trueman wants to fully answer that, he can. There will be a second round, I'm sure.

Go ahead.

Mr. Geoff Trueman (Assistant Commissioner, Legislative Policy and Regulatory Affairs Branch, Canada Revenue Agency): Thank you. Just in terms of consultations with industry

and businesses, we've been very cognizant of the need to reach out to industry. Since last fall, we have had a number of engagements with stakeholder groups, including the businesses themselves, industry associations and virtually any organization whose members would be required to register under the fuel charge. In particular, we've been meeting with representatives from the air, the marine, the rail and the trucking sectors and spent significant time as well with Canadian fuel producers and distributors.

We continue to be available for webinar, teleconference and in person meetings, as available. We've had quite an active outreach and engagement session with them to explain the new rules and the registration requirements.

Mr. Blake Richards: What did they have to say?

The Chair: We'll have to hold it until the next round, Blake. We're over the time by about two minutes.

Mr. Dusseault.

[*Translation*]

Mr. Pierre-Luc Dusseault: Thank you, Mr. Chair.

Thanks once again to the witnesses for being with us.

I would have liked the Minister of National Revenue to appear before us as she has usually done when we consider estimates. I don't know why she was afraid to come this time. At any event, with all due respect, she asked you to answer most of the questions. Perhaps we'll move along more quickly today.

I'm going to follow on from our last meeting with the Minister of National Revenue. You'll probably remember it, Mr. Gallivan, since we talked to you about the number of offshore tax evasion convictions.

Would you please tell us what progress has been made in this regard since that meeting? Have there been any convictions for offshore tax evasion?

• (1140)

Mr. Ted Gallivan (Assistant Commissioner, International, Large Business and Investigations Branch, Canada Revenue Agency): We're still focusing on offshore tax avoidance. I can confirm that we currently have 53 active cases. Those cases involve approximately \$400 million in revenues not reported to the agency. I think it's still a matter of time periods.

Four years ago, the convictions were solely for domestic tax evasion, amounting to \$12 million. The figure was \$45 million for the 2017-2018 fiscal year. Those cases were broader in scope but didn't include offshore tax avoidance cases.

My yardstick is the future, which is our inventory. I believe our inventory accurately reflects our common concern with offshore tax evasion. The RCMP made a seizure in Montreal. It was a money laundering case. We currently have 12 ongoing joint investigations with the RCMP respecting money laundering and other major crimes.

I think we're seeing encouraging signs that the agency has altered course and is headed in the right direction. The justice process will result in convictions based on the evidence at our disposal.

Mr. Pierre-Luc Dusseault: That's a long answer that means no.

Mr. Ted Gallivan: I just want to talk...

Mr. Pierre-Luc Dusseault: I'm asking for a yes-or-no answer. You needn't give me a long two-minute one. Has there been a conviction for offshore tax evasion, yes or no? It's quite a simple question.

Mr. Ted Gallivan: Your question assumes I have a magic wand and can dictate the course of our criminal investigations. That ultimately depends on the evidence.

Mr. Pierre-Luc Dusseault: So the answer is no. It's not about words or using a magic wand, but about reality and the facts. It's simply no. Is that correct? I'll take that as a yes.

I have another question about the progress being made on another issue: the KPMG case. Three years ago, the Minister of National Revenue constantly told us that everyone was going to be prosecuted, justice would be served, no one would escape justice and the people responsible would be made to pay.

Can you give us a progress report on the KPMG case and tell us whether the firm, and not just its clients, will suffer the consequences of its actions, which you and I both know have been publicly exposed?

Mr. Ted Gallivan: That's a very pointed question.

There are two elements. First, we've already established the identities of all the clients. There has been a lack of cooperation by some of the individuals identified, but the audit is under way. The audit process is still under way due to the complex nature of some cases. We're satisfied we can uncover all those involved and audit them.

Then there's the fact that some participants objected to the Tax Court of Canada. It will be up to the judges of that court to decide whether the behaviour of those participants was consistent with the law. As for KPMG, we're still considering our options as to what penalties should be imposed on it. We're still gathering facts through our audits, and that's helping us see what options are available to us.

Mr. Pierre-Luc Dusseault: So you've already made some progress; I'm pleased to hear it.

Since my speaking time is limited, my final question will concern another topic. It's been brought to my attention that denials of disability tax credit claims, or DTC claims, have risen 60% in recent years. As a result, you've recovered \$26 million in bonds that were granted for persons with disabilities in registered savings plans. So that amount has been recovered from the savings accounts of persons with disabilities. Can you confirm those figures today? Can you

explain why there's been a sharp increase in rejections of DTC claims?

● (1145)

[English]

The Chair: Who wants to take that?

Mr. Hamilton.

[Translation]

Mr. Bob Hamilton: I'm not sure about the figures you cited, Mr. Dusseault. I'll check and send you a written response to the question after the meeting.

Nearly two years ago, we reviewed the number of disability tax credit claims. We changed our response in some circumstances. Generally speaking, we allow approximately 80% of claims. I'll check the 60% figure you mentioned.

Mr. Pierre-Luc Dusseault: If you could get back to us on the \$26 million figure too.

[English]

The Chair: I'm sorry, Mr. Dusseault, but your time is well up as well. We'll look forward to that response.

Mr. McLeod.

Mr. Michael McLeod (Northwest Territories, Lib.): Thank you, Mr. Chair, and thank you to the presenters.

As the member of Parliament for the Northwest Territories, I want to be on record as saying that we know pollution isn't free. We're seeing the cost of forest fires, the droughts and floods and extreme weather and the impact these are having, including impacts on our health. We certainly know that climate change is real. We're at the forefront. We see it on a daily basis. It's happening, and we can't turn a blind eye to it.

We're seeing the cost of insurance to the households in the north skyrocketing. This is concerning not only because it's adding to the burden of running a household, but because many people are dropping household insurance because they just can't afford it anymore. That cost increase is to make up for the costs of all the fires that have been burning across the country, including in the Northwest Territories. We don't have a lot of merchantable timber, but much of it is burning, and we expect more is going to burn.

We have erosion issues. Some of our communities are being washed away. We have quite a bit of frozen silt that made up the islands in the delta, and now we're trying to stop the communities from sliding into the ocean. We're dumping gravel, and it's like driving a truck up and dumping money right into the ocean, because it doesn't stay. We've been told that there are landslides under the Beaufort Sea that are 20 kilometres or 30 kilometres long. These things are all factored into the costs of what's happening to us.

Canada has come up with a framework, and I was really happy to see the government in the Northwest Territories step up and develop their own plan. That plan, however, is not going to kick in until probably July of this year.

You came forward and asked for \$10.8 million to administer the federal fuel charge. I'm wondering whether that is only applicable to the backstop jurisdictions and whether it applies to the Northwest Territories.

Mr. Bob Hamilton: Thank you, Mr. Chair. I'll answer that.

The short answer is...well, I can't remember whether it's a yes or no, so I'll just say it applies only to the backstop jurisdictions. In the case of, for example, the Northwest Territories, which has a plan that meets the standard, it will be up to the Northwest Territories to decide whether they would like to have a separate incentive program.

Should they do so, we at CRA have the ability to administer and we have in the past administered programs for other provinces and territories. For example, we administer a rebate program in Alberta and B.C. on a cost recovery basis.

It would be up to the Northwest Territories to decide whether they want such a program and then to talk to us about whether we would administer it. They could administer it themselves. They might have other options. We do it, and so that could be a possibility.

Just to clarify, this is with respect to the climate action incentive or rebate program. As for the fuel charge itself, we'll be administering it across the country.

Unless Geoff would like to confirm or deny any of that, this would be my answer to your question.

• (1150)

Mr. Geoff Trueman: Just to clarify, yes, we will be administering the federal fuel charge in those jurisdictions where it will be applying, where the backstop is in effect: in Saskatchewan, Manitoba, Ontario and New Brunswick.

The Chair: Okay.

Mr. McLeod.

Mr. Michael McLeod: In the event that more resources are needed when the carbon pricing regime takes effect in the north, will this be sufficient to cover it? I'm not clear if that's the case.

There is going to be a carbon price offset included in their plan, and to do all the calculations, that's not going to come cheaply and they may need resources. How does that fit into what you're talking about here?

Mr. Bob Hamilton: In terms of the rebate or the payback, that would be the subject of a discussion between us and the territory about what that looks like, how much it would cost to administer, because the design can affect the cost, and then what our charge to the jurisdiction would be to administer that program for them.

However, the short answer to the fuel charge side of things is yes, this money is what we believe we need to administer the charge, going forward. It's a separate question on the rebate.

The Chair: Is that clarified?

Mr. Michael McLeod: Yes. Thank you.

The Chair: Okay.

Mr. Miller.

Mr. Larry Miller (Bruce—Grey—Owen Sound, CPC): Thank you, Mr. Chair. It's good to be here. I have been here before, but not very often.

Thank you to the witnesses for being here.

Mr. Hamilton, this question would be for you.

How many years have you been in the public service, or with CRA?

Mr. Bob Hamilton: Those are two different questions.

I've been in the public service for 34 years and I've been with CRA for just over two years.

Mr. Larry Miller: Okay. I still think my question is relevant.

In your years in the public service or CRA, and so on, have you ever been exposed to a situation or a budget where something similar to the changes that would benefit SNC-Lavalin were included in the budget bill? Have you ever seen a situation such as that?

Mr. Bob Hamilton: I don't really have any comment, off the top of my head, in terms of what I've seen over the years. I've spent a number of years at the Department of Finance and have seen a lot of things come and go in budgets.

In general, probably yes, but I would have to think about that question, about the similarity. I'm not sure I have anything constructive to offer.

Mr. Larry Miller: That's fair enough.

This is my last question before I turn it over to Mr. Richards. Do you think it's appropriate or relevant that changes such as that be included in a regular budget bill? Is that the right place for it?

Mr. Bob Hamilton: I really have no comment on that. Whether it's appropriate or not is for governments and Parliament to decide.

Mr. Larry Miller: You can't or won't comment?

The Chair: Mr. Miller, I think it does relate to a policy issue that the government itself decides and it isn't really fair for Mr. Hamilton to answer that.

Mr. Larry Miller: That's fair enough.

The Chair: Thank you for your question.

Mr. Richards.

Mr. Blake Richards: I suspect the desire not to answer that probably speaks for itself, Mr. Chair, but I don't blame him for not wanting to.

I would like to ask about something I have asked before at committee and elsewhere of both the elected officials and you. This is the issue of the government unfairly targeting some small businesses, and it has to do with rules that determine active versus passive income and how those rules are affecting some small businesses, like campgrounds, mini-storage companies and others. I'll focus on the campgrounds because they seem to have been the ones that have been the most unfairly targeted.

It's of great concern to me because it's shutting down businesses, frankly. What is happening is that these rules around active versus passive income are being used to target small businesses like campgrounds and taking what has in the past been considered active income—and frankly should be considered active income because we're talking about businesses that provide a lot of services to their customers here—and now arbitrarily assigning to them a passive income status, and there's no doubt that that work is not passive.

They're getting these huge new tax bills and it has shut some of them right out of business. There's no question about that. It has happened.

I've asked this question a number of times and have not had an answer. Therefore, I am wondering if you could give me some sense today, how the government and therefore Canada Revenue Agency can tell some small businesses that they're too small to be a small business. The ridiculousness of that statement...it just makes no sense to me to tell a business that they're too small to be a small business. Essentially what we're telling them—what you're telling them—is that if they have more than five full-time year-round employees, they're a small business and they can have the small business tax deduction, but if they have less than that, they're too small to be a small business. We all know that in Canada there aren't a lot of campgrounds that are open year-round, so they might have five employees even in their season. In fact, many of them do, far more than that in some cases, but they don't always have them year-round.

Can you tell me why the government or the revenue agency continues to persist in trying to attack these small businesses and put them out of business? That may not be your intention but that's what you're doing.

Why is that happening? Why is it continuing to happen? What's being done to try to make sure that we're not affecting these small businesses that are really trying to just make a living?

• (1155)

The Chair: Mr. Hamilton.

Mr. Bob Hamilton: Mr. Chair, just to respond to that question, and again, I would split the question into two for appropriateness.

No one should attribute any motives to why I may or may not answer questions on the policy side. It's just not for CRA to speak to that, but in the question you've asked, there is a policy dimension about the right way to tax businesses, to tax active versus passive income, and the law actually has rules that dictate how that should be applied. That, I'm not going to comment on.

Where we come in, at CRA, is we take the act that is in place and figure out how to best administer it, and if the act tells us we need to do it this way, we try to find the best way possible to administer it. Whether five employees or the rule is appropriate or not, I would put that aside for the moment. We have to find a way to help the business comply with their responsibilities under the act, and I would just say that our role is to make sure we're doing that fairly and consistently with the act, but also we do try to make sure that there's a good communication between us and the businesses about why we're doing what we're doing, and how we think the rules should apply—

Mr. Blake Richards: Can I interrupt you there?

Mr. Bob Hamilton: —and have an opportunity for them to express their concerns and for us to evaluate those.

That's an ongoing process for us and I think, frankly, at the agency we're trying to do that job a little bit better overall, outside of this case, do a better job of explaining how the act operates, what our responsibility is, and why we're administering it the way we do. But we're certainly not operating with an eye to attacking small businesses. It's really with an eye to informing and making sure that we apply the law consistently.

The Chair: Mr. Fragiskatos.

Mr. Blake Richards: Mr. Chair, you indicated that I had to let him finish and then you didn't give me time.

The Chair: We'll come back to you. We're two minutes away over.

Mr. Blake Richards: Come on, Mr. Chair.

The reason why I chose to ask to interrupt when I did was so that I

The Chair: Mr. Fragiskatos.

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

Mr. Blake Richards: On a point of order, Mr. Chair, when a member of Parliament in this committee has the floor, the floor is theirs.

You indicated that you wanted to have me let him finish. Out of politeness I did so. Having said that, I understood that my time was short. My understanding from what you had said was that you were going to give me an opportunity to ask the follow-up question I had. That's why I allowed that to continue, but really that time as a member of Parliament is my time to use as I see fit, and if I felt the witness was talking the clock out, I should have had the opportunity to ask him that question. I thought that's what you were indicating to me when you said you were going to allow that.

Mr. Chair, can you tell me what ruling you're making that says I can't as a member of Parliament use my time as I see fit during the questioning period that I have?

The Chair: The time frames were established at our organization meeting. I think anybody who would say that I've not been very fair with letting lots of questions go over the time by a couple of minutes, and sometimes longer, in order to finish a discussion.... I've always done that at this committee, and I'll continue to do so.

Can you put your question down to 30 seconds? We'll let you sum it up, and then I'll go to Mr. Fragiskatos.

• (1200)

Mr. Blake Richards: Oh, I certainly can, Mr. Chair.

The Chair: Okay. Get it done.

Mr. Blake Richards: Thank you. I appreciate that.

You mentioned the idea of consistency with the way you're applying these, and that was actually what I wanted to follow up on. What some of these campgrounds are finding is that they're doing exactly what they've always done and then all of a sudden they're being reassessed going back several years. How does that speak to consistency?

The Chair: Mr. Hamilton.

Mr. Bob Hamilton: What I'll do, in the interests of time, is give a brief explanation, but I think at the last meeting we did commit to get back to you in writing, and I believe we did that.

In terms of consistency, the way that I was using the term was to say that at any given point in time we consistently treat one taxpayer the same as another. There can be circumstances where, for a variety of reasons, something gets administered in a slightly different way, based on new facts or new evidence that's come to light, so over time we can see some of that.

I will get back to you, though, on this particular case. I'll just note that we are trying to apply the law as it should be and consistently across all taxpayers, but I'll elaborate on that.

The Chair: I'm going to Peter, but do you have any data that would show if some campgrounds had to close down as a result of this change or this application of the rules as they're applied now? Do you have any data to that effect that you can provide? I expect it would be difficult to come by.

Mr. Bob Hamilton: Mr. Chair, certainly not at the moment, off the top of my head, no, but I'm willing to go back and see if there is anything that we have that might be helpful.

The Chair: Have a look, if you could.

Mr. Fragiskatos.

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

I know it's the view of at least the vast majority of the members of this committee that you have been more than reasonable, more than fair. Certainly I've been serving on this committee since September, and you've always been fair. I need to say that.

Beyond that, I will put questions to the officials on the matters at hand, but since the issue of climate change has already been raised, I know my colleague opposite put forward some perspectives that are now on the record, and I want to do the same. Let me read into the record the following quote:

For 25 years countless people have come to the UN climate conferences begging our world leaders to stop emissions and clearly that has not worked as emissions are continuing to rise. So I will not beg the world leaders to care for our future. I will instead let them know change is coming whether they like it or not.

Since our leaders are behaving like children, we will have to take the responsibility they should have taken long ago. We have to understand what the older generation has dealt to us, what mess they have created that we have to clean up and live with. We have to make our voices heard.

That quote comes from Greta Thunberg, who is 15 years old. I think that view needs to be put on the record. She is a Swedish teenager. Sweden, long ago, as you know, Mr. Chair, put in place a price on pollution, and its economy is doing remarkably well. In fact, there are many studies that indicate its economy is doing so well precisely because it has put a price on pollution, which has acted as an incentive for innovation and has helped Sweden really combat the issue of climate change and become a world leader in that regard. Canada is seeking to do the same.

On what should be a non-partisan issue, we continue to see fearmongering from the opposition around the issue of our time, which is climate change. In fact, I would point my honourable colleague, and indeed his party leader and in fact the entire party, to not any Liberal or NDPer or member of the Green Party but to

Preston Manning, who is well on the record. In fact, he's written numerous op-eds talking about how a price on pollution is necessary to combat climate change. Once and for all, I hope we can move forward in a meaningful way both at this committee and in general terms to dealing with the issue of climate change, because fearmongering hasn't gotten us very far at all.

I do want to live up to my promise to stay on the issue of the estimates. In fact, I'd like to go back to what we discussed before, which is the whole issue of knowledge sharing and the global knowledge sharing platform.

Mr. Hamilton, what countries will Canada be working with in this regard? Where are we planning on forging partnerships, exactly?

• (1205)

Mr. Bob Hamilton: There are two types of countries we'll be working with. We're working with other developed countries, such as the U.S. and European countries, to develop the platform, and design the content that would be put on it. We'll be looking at how we can best design this tool to be helpful, and how we make sure that we put the right material on it.

In addition, we'll be working with developing countries. It could be countries in Africa, such as Liberia, or countries in South America. It will really be countries across the globe that want access to this material; the kinds of countries where we might normally think to send one of our auditors or experts to help them design their system. We'll be working with both of those, and we have been already, to both design the system and the content, and to make sure it's user-friendly and giving the countries what they demand.

Mr. Peter Fragiskatos: Thank you very much.

I have one minute left, so I'll continue on this issue. I think this is underappreciated, the importance of ensuring that Canada is doing everything it can, vis-à-vis countries in the developing world having issues, for very complex reasons, with tax collection.

In the prototype stage, did we talk to other countries that have employed a similar policy in their engagements with developing countries? Has the United Kingdom done something like this, or the United States, Germany and Sweden? I like the Swedes.

Mr. Bob Hamilton: I like Swedes too.

Mr. Chair, yes, we certainly talked to all of those, and other countries, as we developed it. It's not that anybody else has a knowledge sharing platform like we had. We are taking something from another country and incorporating it because it is new. It's a Canadian innovation. All of the developed countries you've mentioned, and more, have experience in trying to build capacity in developing countries. Whether they send officials to help on the audit side, or technical officials to help them build their systems, there is a rich experience in developed countries—I could call it roughly the OECD countries—in providing that kind of assistance to build capacity in developing countries. We've learned from those to think about what is most helpful to developing countries.

On the issue of the KSP and the web-based platform, that's something new. I think all of the countries involved, developed and developing, are seeing this as a very useful tool. It's obviously a demand on resources to send someone somewhere for two weeks at a time. If you can get a long way there by putting the relevant material and manuals on the platform, it can be accessed electronically, and then you can save those in-person visits for discussions that are a bit more precise.

Mr. Peter Fragiskatos: Thank you.

The Chair: With that, we will have to go to our next session.

On behalf of the committee, I want to thank you, Mr. Hamilton, and all the other witnesses who came with you, for providing the information you did.

We will suspend for two minutes and ask Mr. McGowan and Mr. Boychuk to come forward on Bill C-82.

•(1205)

_____ (Pause) _____

•(1215)

The Chair: We shall reconvene.

Pursuant to the order of reference of Monday, October 15, 2018, we're dealing with Bill C-82, an act to implement a multilateral convention to implement tax treaty-related measures to prevent base erosion and profit shifting.

We have with us, as witnesses from the Department of Finance, Mr. Trevor McGowan, who is the Director General, Tax Legislation Division, who has been with us many times before; and Mr. Boychuk, Expert Adviser, Tax Legislation Division.

I understand that you're here basically to answer questions. You don't have an opening statement.

On Bill C-82, on which we've had a number of witnesses before the committee, are there any questions for the witnesses from the Department of Finance before we go to clause-by-clause consideration?

Mr. Dusseault.

[Translation]

Mr. Pierre-Luc Dusseault: Thank you, Mr. Chair.

Last week, I believe, I asked an expert from outside the department a question, and I think it would be worthwhile to put it to the Finance Department representatives today.

Gentlemen, since everyone here's already up to speed on the issue, there's no need to confirm today that the new international convention contemplated in Bill C-82 has to be ratified by the partner countries in order to come into force. Every country has to follow the necessary legislative process as we are doing. Does that implicitly mean that, if a country fails to ratify the convention within a few months or years, the former convention will apply to that country?

[English]

The Chair: Mr. Boychuk, go ahead.

Mr. Daryl Boychuk (Expert Advisor, Tax Legislation Division, Tax Policy Branch, Department of Finance): That is correct. The multilateral convention will apply only in circumstances where both Canada and the other country have ratified and have listed each other in terms of a treaty they wish to have covered by the convention.

[Translation]

Mr. Pierre-Luc Dusseault: With your permission, Mr. Chair, I have here a document from the OECD itemizing the signatories and parties to the multilateral convention.

If my calculation is correct, only 19 have deposited the required instrument of ratification and brought it into force. Is that roughly the figure you have?

[English]

Mr. Daryl Boychuk: I think the number is a little over 20 right now. I know that Finland just recently ratified. I think it's 20 plus right now.

•(1220)

[Translation]

Mr. Pierre-Luc Dusseault: Looking at the list, I see that most countries have merely signed the convention at one of the formal ceremonies that have been held, as in October or November 2017, or January 2018. However, those countries have done nothing more since signing. What do you expect of all those that thus far have merely signed the convention without taking any further measures? Do you expect that a majority of those countries will ratify the convention and bring it into force or that nothing will change in the next few years?

[English]

Mr. Daryl Boychuk: No, our expectation is that countries that are signing the MLI have indicated an intent to have it apply, which means they will go through their domestic procedures to bring it into force and file their instruments of ratification eventually.

All I can say on that is that sometimes those domestic processes take some time and they take some debate. This is a complicated instrument. But no, our expectation is that those countries that are signing the MLI will eventually ratify it.

[Translation]

Mr. Pierre-Luc Dusseault: I see.

Do you expect that to happen within a year, 5 years or 10 years? Do you have any idea of the timeline? I understand that it's complicated, as we can see today, and that every country has to go through its legislative process, but what are your expectations in that regard?

[English]

Mr. Daryl Boychuk: It's really hard to speak for what other countries are doing and what their domestic procedures require and what the political situation in that country may be at any particular time, but I can say probably just as a general comment that you would normally see a ratification within a couple of years of a signature.

[Translation]

Mr. Pierre-Luc Dusseault: Can you confirm what you previously said, that it's possible for taxpayers to abuse the present tax conventions—hence Bill C-82—to avoid their Canadian tax obligations?

[English]

Mr. Trevor McGowan (Director General, Tax Legislation Division, Tax Policy Branch, Department of Finance): Just so I understand the question, is it about the currently enacted laws of Canada, as well as our treaty network? There are anti-abuse rules in the Income Tax Act—there's section 245 of the act dealing with the general anti-avoidance rule—that were introduced a few years ago, which were intended to prevent the misuse or abuse through abusive tax avoidance transactions to obtain their tax benefits through treaties. Recent case law has been developed along those lines. It's not to say there's nothing in our current tax law that could address this type of planning, but the multilateral instrument is rather a coordinated international effort to address this sort of tax planning and to do so, as I said, in a coordinated and more effective way.

[Translation]

Mr. Pierre-Luc Dusseault: You justify Bill C-82 by saying the new provisions will be more effective in combating abuses than the present act.

[English]

Mr. Trevor McGowan: There is within our general anti-avoidance rule a reference to the misuse or abuse of the provisions of a tax treaty. The multilateral instrument, just by its nature of being multilateral, with a number of countries involved, amends the application of the treaties themselves in a number of important ways. That was considered to be an improvement upon our current system.

I'll give you an example. The current general anti-avoidance rule applies where there's a misuse or an abuse of a treaty. The MLI, where it applies, would introduce an amendment to the statement of purpose of the treaties. Currently, I think it's fair to say that they generally say they are intended to prevent double taxation. The MLI would, in very general terms, clarify that they are also intended to prevent double non-taxation or to prevent the avoidance of tax. That clearer and explicit articulation of the policy underlying the tax treaties is intended to be helpful and supplement the application of both the treaty itself and domestic anti-avoidance rules like the one I mentioned.

It's not to say that currently we have nothing, but rather the multilateral instrument is intended to be an enhancement and an improvement upon the system, one that's done in a coordinated, multilateral way.

• (1225)

[Translation]

Mr. Pierre-Luc Dusseault: To cite one of the first countries on the alphabetical list, Barbados merely signed the convention on January 24 but has done nothing since then. Time will tell whether it's serious about its actions and whether it will bring the convention into force. Otherwise the current system will prevail, as you confirmed earlier.

Approval of Bill C-82 is a step in the right direction, but our committee must be realistic and understand that the new convention will apply solely to those countries that take the necessary action on their end.

[English]

The Chair: Okay. Thank you. That's an accurate statement on Mr. Dusseault's part.

Mr. Richards.

Mr. Blake Richards: Thank you, Mr. Chair.

I want to read something first and then I have a question. I'm going to point out, Mr. Chair, that you're probably going to be a little itchy to cut me off on this—

The Chair: Never.

Mr. Blake Richards: —but I'm going to point out that there is relevance here. You're going to just have to allow me a little latitude to get to it.

The Chair: Go ahead.

Mr. Blake Richards: Yesterday, Ms. Jody Wilson-Raybould testified before the justice committee. I want to read little excerpts from her testimony, and then I'll indicate why I'm asking you about this.

She said, “For a period of approximately four months, between September and December of 2018, I experienced a consistent and sustained effort by many people within the government to seek to politically interfere in the exercise of prosecutorial discretion in my role as the Attorney General of Canada in an inappropriate effort to secure a deferred prosecution agreement with SNC-Lavalin. These events involved 11 people—”

An hon. member: Point of order, Mr. Chair.

The Chair: Go ahead, Mr. Fragiskatos.

Mr. Peter Fragiskatos: On a point of order, Mr. Chair, is this really relevant? I'll be that direct. I don't believe it is. We're here for another purpose.

Mr. Blake Richards: Could I respond to that point of order, Mr. Chair?

Mr. Peter Fragiskatos: Could we continue the meeting and make use of our time?

The Chair: I'm taking Mr. Richards at his word. He did forewarn us that the statement might be seen as non-relevant, but he said it would come to relevance, so I'll give him that leeway.

Mr. Blake Richards: Thank you, Mr. Chair, and it will, I assure you.

She said, “These events involved 11 people...from the Prime Minister's Office, the Privy Council Office, and the office of the Minister of Finance. These included in-person conversations, telephone calls, emails and text messages.”

Further on she indicated, “...on September the 19, I spoke to Minister Morneau on this matter when we were in the House. He again stressed the need to save jobs, and I told him that engagements from his office to mine on SNC had to stop, that they were inappropriate.

She said, “They did not stop. On September 20, my chief of staff had phone calls with Mr. Chin and Justin To, both members of the Minister of Finance's office, about DPAs and SNC.”

Those are the relevant quotes, because they obviously reference the Minister of Finance or his office in what Jody Wilson-Raybould and, I think, many Canadians would term as inappropriate efforts to try to advocate on behalf of SNC-Lavalin.

My question—and this is where the relevance comes in—is in relation to Bill C-82. Obviously, if the Minister of Finance and his staff felt somehow compelled to inappropriately lobby and pressure the then-Minister of Justice and Attorney General on behalf of and in trying to do something to benefit SNC-Lavalin in regard to the deferred prosecution agreements, one would have to wonder, would they then be willing to do the same on something such as Bill C-82?

The question would be, do you see anything in Bill C-82 that would potentially be of benefit to a company like SNC-Lavalin?

Also, was there ever any representation from the Minister of Finance or his staff made to you or any other officials in the Department of Finance related to Bill C-82 and with relevance to SNC-Lavalin?

• (1230)

Mr. Trevor McGowan: I can only speak to my personal knowledge, certainly not to any of the conversations between our minister's staff and anyone not in the department.

To answer your question, I'm not aware of any mention of SNC-Lavalin in the context of Bill C-82.

You asked, though, whether there could be any benefit under Bill C-82 for companies like SNC-Lavalin, Canadian companies competing abroad.

Of course there would be benefits under Bill C-82 for Canadian businesses. One that comes to mind is the improved dispute resolution process contained in the bill, including the mandatory binding arbitration, which can provide certainty for affected businesses involved in tax disputes with other jurisdictions that have also adopted that standard—not so much certainty as to what the outcome will be, but that in a binding arbitration there will be final resolution of a tax dispute and within a defined time period.

There are, then, benefits in this bill for Canadian businesses competing abroad, but they are of a general nature.

Mr. Blake Richards: Just for certainty here, are you indicating that you personally never had any representation made to you by the Minister of Finance or his staff about any benefits or what this might mean for SNC-Lavalin, or any implications or representations on

behalf of trying to benefit them? Is that what you're saying? You personally didn't have any representation made to you in that regard by the Minister of Finance or his staff.

Mr. Trevor McGowan: I have not, but I don't wish to overstate my involvement in the development of the multilateral instrument. I was involved in the preparation of the legislation, or the bill, before the committee right now, but—

Mr. Blake Richards: Is there any way that you... Obviously, especially given what you've just indicated, you may not have been the person who would have received those kinds of representations if they were made. Could you go back and provide us with an answer as to whether anyone in the department was in fact receiving these kinds of representations or lobbying from the minister or his staff on behalf of SNC-Lavalin? Is that something that you could get back to our committee on?

The Chair: Just to step in here, I've heard several times now the statement “benefit SNC-Lavalin”. As I understand it in all the discussions I've seen on this issue, this issue is not about anything to benefit SNC-Lavalin. This issue—or the discussion—was over the implementation of a remediation agreement, which is a tool, legally under the law, that would apply full penalties to SNC-Lavalin in such a way—whether it's arrest of executives, fines or punishment in other ways—as would protect the economy in those areas where SNC-Lavalin operates and protect the employees and their pensions.

This is not a benefit to SNC-Lavalin. This would be a benefit of those innocent people who worked for SNC-Lavalin when the executives did whatever they did to break the law. I just want to make that point clear.

• (1235)

Mr. Blake Richards: I appreciate that you're choosing to engage in debate here, Mr. Chair.

The Chair: I am.

Mr. Blake Richards: I don't believe it's appropriate for you to do so as chair of the committee, and I certainly would disagree with your characterization of the fact that... I think it would actually be found by most Canadians as quite laughable, in fact, that it would be indicated in some way by any member of the Liberal government that somehow this was not to benefit SNC-Lavalin, when it's quite clear that it's the case—

Mr. Peter Fragiskatos: On a point of order, Mr. Chair—

The Chair: Mr. Fragiskatos.

Mr. Peter Fragiskatos: —my colleague, who I have come to know a little bit in the past three years, is a nice guy—I won't dispute that—but he's taking up the time in our meeting. We're here to focus on something entirely different.

We were kind enough and you were kind enough to give him the leeway to ask the question. He's put the question forward, and I think it's time to now move on. Now he has definitely—

Mr. Blake Richards: If I can respond to the point of order—

Mr. Peter Fragiskatos —without question in my mind, sprung into completely irrelevant territory, completely irrelevant to the proceedings.

The Chair: Okay. I believe—

Mr. Blake Richards: Can I respond to the point of order, Mr. Chair?

The Chair: Yes, you can, but I believe Mr. McGowan is going to get back to you on that information if there's any, Mr. Richards.

Go ahead and then we'll hear from Mr. Dusseault.

Mr. Blake Richards: Then it's fine, and I appreciate that he will do so.

Really, my line of questioning had in fact ended, but of course, as chair you decided to engage in debate, and I felt it was necessary to respond to indicate my concern around that, so really, if Mr. Fragiskatos had concerns, he should have had them with the comments that you were making, Mr. Chair. I was simply responding to those.

Again, I will point out that I think most Canadians would find it quite laughable for anyone in the Liberal government to be suggesting that SNC-Lavalin was not going to benefit from these representations being made. It was quite clear in the statements made by Ms. Wilson-Raybould yesterday that it was exactly what was attempted to be happening there. Frankly—

An hon. member: Point of order.

The Chair: We have a point of order from Mr. Sorbara.

Mr. Blake Richards: We're on a point of order already, and I'm speaking on the point of order, Mr. Chair.

The Chair: Okay. Go ahead. You're right.

Mr. Blake Richards: I understand that when someone steps out of line and doesn't toe the line in this government—Ms. Wilson-Raybould has clearly learned what happens when the Prime Minister isn't happy with what you have to say—that you're removed from your position, and I can understand, Mr. Chair, that you wouldn't want to see that happen to you. I guess I can appreciate that was why you wanted to bring that forward. However, I don't believe it was appropriate. That's just my response to the point of order.

The Chair: Okay.

Mr. Sorbara, and then I'm going to a question from Mr. Dusseault for the witnesses, I believe.

Mr. Francesco Sorbara (Vaughan—Woodbridge, Lib.): I need 30 seconds, Mr. Chair. Thank you.

On a point of order, I do want to put on the record that Bill C-82 on base erosion and profit shifting came forth from exhaustive negotiations between 2013 and 2015 under the prior Conservative government. Now we're finally passing the legislation, or going through it here in committee.

Hopefully, legislation will be passed and put into place so we can ensure that Canadian corporations—all of them, much like their counterparts all over the world—benefit from this agreement, but also so Canadian citizens benefit from this agreement, in that all corporations are paying their fair share of taxes. That's something that I know our side wants. I'm not sure why the other side does not see it that way. Our side sees it that way.

I'll stop there, Chair, and Bill C-82—

The Chair: Yes. I don't really think that was a point of order. I think it was more on the discussion we're supposed to be on.

Mr. Francesco Sorbara: As long as it's on the record, Mr. Chair.

The Chair: Mr. Dusseault.

[*Translation*]

Mr. Pierre-Luc Dusseault: I acknowledge that Mr. Richards has managed, in the circumstances, to ask a question on another topic, even though I think that shows a lack of respect for the business of this committee. Without wishing to complicate matters, however, I believe you then started discussing the matter and seemed to want to debate it. So I was wondering whether you wanted to do so in committee today or at another time.

Today may not be the right moment, but I think it would be beneficial for the committee if we could set aside some time for that debate, Mr. Chair.

[*English*]

The Chair: We will have it at another time. I think it's more appropriate that we deal with Bill C-82.

Mr. Blake Richards: When would you like to schedule that, Mr. Chair?

The Chair: If we decide to schedule that, we'll schedule it at an organization meeting—if and when.

Are we ready to go to clause-by-clause consideration?

Some hon. members: Agreed.

The Chair: Now, turning to clause-by-clause study of Bill C-82, pursuant to Standing Order 75(1), consideration of clause 1, the short title, is postponed.

(Clauses 2 to 6 inclusive agreed to on division)

The Chair: Shall the schedule carry?

(Schedule 1 agreed to on division)

The Chair: Shall the short title carry?

Some hon. members: Agreed.

An hon. member: On division.

The Chair: Shall the title carry?

Some hon. members: Agreed.

The Chair: Shall the bill carry?

Some hon. members: Agreed.

The Chair: Shall the chair report the bill to the House?

Some hon. members: Agreed.

The Chair: That deals with Bill C-82.

Thank you, gentlemen, for coming and answering our questions. We went a little far astray on relevance there, but that's all right. I believe you're going to get back to us with some information, Mr. McGowan.

With that—

• (1240)

Mr. Blake Richards: On a point of order, Mr. Chair, you indicated that maybe at a later point we would want to have some debate about the SNC-Lavalin scandal. We do have a little time. Do you want to do that now?

The Chair: I'd love to do that, but the problem with that is that as chair, I can't get into the debate. Maybe we can debate it at a time when I can get into it. I'd love to get into that debate, because jobs are important in the economy, I really believe, and pressure on a cabinet minister is normal.

Mr. Fergus.

A voice: That's an interesting statement.

Mr. Greg Fergus (Hull—Aylmer, Lib.): Mr. Chair, I would like to propose that we resume debate on the motion that was discussed at the last meeting.

The Chair: You can do that, if you want to.

Do you need a motion? It is a motion. Okay. It's been moved.

Mr. Blake Richards: On a point of order, Mr. Chair—

The Chair: I'll go to that, but we'll see what the motion is first, and then we'll come to your point of order, Blake.

What's the motion, Greg?

Mr. Greg Fergus: The motion is on the committee's work with regard to the new study on open banking.

The Chair: Okay. We were debating it at a previous meeting and it was amended several times. You're wanting to lift off the table the motion on the proposed study on open banking. That's your motion.

Mr. Greg Fergus: That's right. I think we got to the main motion.

The Chair: There's a point of order here, and then we'll go to a vote, because there's really no debate on that.

Mr. Blake Richards: I'm sorry. There's no debate on what?

The Chair: There's no debate on bringing it back. It goes to a vote, I'm told, according to the rules.

Mr. Blake Richards: Are you saying that happens automatically without even a vote?

The Chair: No. What I'm saying is that the motion goes immediately to a vote. It's not debatable.

Mr. Blake Richards: Can I go ahead with my point of order, then?

The Chair: Yes, you can go ahead with a point of order.

Mr. Blake Richards: Obviously, my concern here is that we've had some fairly significant debate in previous meetings about this motion. Mr. Kmiec, my colleague on the committee, has indicated some significant thoughts and concerns on this particular motion, and I'm not even sure exactly where we are in terms of the amendments, subamendments and things like that, but I do believe that when we left off on this...

Maybe we could start with that. Could you maybe give me some indication as to where we are in terms of amendments and

subamendments? Where is that all sitting right now? I will want to finish with my point of order, but...

The Chair: Here's the amended motion. This is where we were, Mr. Richards:

That the Standing Committee on Finance undertake a study on open banking and report back to the House on: a) whether open banking could provide benefits to Canadians; b) how potential risks related to consumer protection, privacy, cyber security and financial stability could be managed; c) what steps, if any, the Government should take to implement an open banking system; that the Committee dedicate up to four meetings to the hearing of witnesses in Ottawa; that the Committee examine opportunities to travel to jurisdictions that have implemented a framework for open banking, including the United Kingdom; and that the Committee report its findings to the House no later than Friday, June 7, 2019.

There was an amendment moved by Mr. Kmiec:

The motion be amended by adding after the words "open banking system" the following: "d) current data security risk and threats posed by domestic and foreign actors to the private data information of Canadians; e) how best the government can ameliorate such risks and threats posed to the private data of Canadians; f) the appropriateness of government bodies collecting the personal banking information of Canadians; g) the current landscape of the financial services sector in Canada, the major actors, levels of competition, and the sufficiency/stringency of regulations governing financial institutions; h) how the market share of Canada's banking and financial services industry compares to other jurisdictions around the world and how an expansion or concentration of such market share might impact Canadian consumers; i) how the development of new Canadian fintech innovation has been advanced or curtailed by broader government policies including, but not limited to the levels of taxation imposed on small and medium-sized enterprises, corporate welfare, payroll taxes, openness to foreign direct investment, and the retention of skilled labour; j) how open banking could impact the process of applying for a loan or mortgage, and why such processes ought to be improved in Canada; k) how open banking should be prioritized for the current government, considering the Minister of Finance's mandate letter that was given to him by the Prime Minister in 2015 and the various priorities that were outlined for the Minister in this letter; l) what the appropriate level of government regulation over Canadian financial service providers ought to be, considering the history of the Canadian context as well as that of other jurisdictions around the world; m) how the principle of financial transparency latent in the idea of open banking ought to be applied more broadly to the public accounts of the Canadian government.

That's the motion with the amendments, and we're supposed to do all that in four days.

• (1245)

Mr. Blake Richards: I do still have a point of order.

I was just needing to get some clarity as to where things were before I could move forward with my point.

My understanding of that is that you gave us an indication of the original motion, there was an amendment that Mr. Fergus had made and then the lengthy subamendment that Mr. Kmiec put forward. Is that where we are?

We would be at debate on the subamendment if we were to continue. Is that correct?

The Clerk: We would be debating the amendment of Mr. Kmiec, the last one that was just read.

Mr. Blake Richards: It was a subamendment was it not?

The Clerk: No, it was an amendment.

Mr. Blake Richards: Okay.

There were two different amendments made and we were on the first amendment. Then if that one was to pass or fail, depending on what happened, would we then move to the other amendment that was proposed?

The Clerk: It's actually the main motion. Depending on what's going, there could be subamendments.

Mr. Blake Richards: Okay, but the bottom line is that what we're currently contemplating is Mr. Kmiec's lengthy amendment which the chair just read.

The Chair: Yes.

The motion is to pull it off the table.

Mr. Blake Richards: Understood.

Before we do that, Mr. Chair, on the point of order, obviously this is a topic my colleague Mr. Kmiec has had a fair bit of concern and debate around. Obviously, he's made this significant amendment as a result of that. Given that the conversation has been ongoing for some period of time and Mr. Kmiec, unfortunately...

I'm not sure if in committee I'm allowed to refer to the presence or absence of someone.

The Chair: You're not.

You shouldn't.

Mr. Blake Richards: Okay.

Regardless of that, Mr. Kmiec would not have the opportunity to participate in the debate should we move forward with this.

• (1250)

The Chair: I think you're kind of off a point of order. This is to pull it off the table and debate it, correct?

Mr. Blake Richards: To resume debate.

The Chair: It's to resume debate to where it was.

Mr. Blake Richards: Maybe if you could just let me finish with the point, and then you can determine whether it is or isn't a point of order in your estimation.

The Chair: Go ahead.

Mr. Blake Richards: Given that he wouldn't be able to participate in the debate should it occur now—obviously it's his amendment and it's quite a significant amendment—what I would ask is that in the interest of fairness to the member this be something we discuss when he is able to be a part of that conversation. It's something that obviously has to be of great concern to [*Inaudible—Editor*].

The Chair: I think we're now stretching the point of order and going really to debate and why.

Mr. Blake Richards: Possibly, but I guess it's an appeal either way.

It's a point of appeal. How about that, Mr. Chair?

The Chair: I hear you.

All right, a point of appeal. It's new terminology for parliamentary procedure. We could invent something new together, Mr. Richards.

Mr. Blake Richards: We could call it the Easter-Richards rule.

The Chair: The motion is on the floor.

All those in favour of—

Mr. Blake Richards: I'm looking for any indication on that [*Inaudible—Editor*]

The Chair: Each person has the right to vote how they see it.

It's on the floor. I have to deal with it as a question procedurally.

We are voting on Mr. Fergus's motion to lift the data I read and debate it.

(Motion agreed to [See Minutes of Proceedings])

The Chair: The debate is open.

I'll go to Mr. Dusseault.

I believe Mr. Richards had his.... Yes, Mr. Richards.

Okay.

[*Translation*]

Mr. Pierre-Luc Dusseault: In any case, since my name appears after that of Mr. Kmiec on the list, I should normally be the first to speak.

[*English*]

The Chair: Yes, go ahead.

[*Translation*]

Mr. Pierre-Luc Dusseault: I simply want to state my opinion briefly. First, I think the debate has gone on far too long since we've devoted an entire meeting to it, if not more, discussing a study that should take up three meetings.

[*English*]

The Chair: Two actually.

[*Translation*]

Mr. Pierre-Luc Dusseault: Out of respect for our remaining time, I would simply like to say I'm going to oppose this amendment, since I think the scope of the study would be far too narrow. The topics Mr. Kmiec proposes in his motion would restrict the committee's freedom to examine other aspects of the entire issue of an open banking system.

I don't think it's a good idea for the committee to limit itself in that way. The broader the wording of the motion, the more easily we can address these many extremely important issues, but also go beyond them. Most of the proposed topics will probably be raised in our meetings, but we mustn't focus solely on them. So it's not worth it to adopt this amendment.

[*English*]

The Chair: We are debating the amendment and subamendment, is that it?

Okay, it's the amendment.

You're speaking as opposed to it.

Who's next on the speaking list?

Mr. Richards.

Mr. Blake Richards: Thanks, Mr. Chair.

I'll just return to the point I made prior to the....

The Chair: To the point of order.

Mr. Blake Richards: Yes, the point of order, point of appeal, the Richards-Easter rule or whatever you want to call it.

It does concern me. I know this is something that my colleague Mr. Kmiec had a great degree of interest in, to the point that he crafted an amendment that is quite lengthy and detailed. This debate has carried on over portions of more than...I'm not sure, but there have been a couple of meetings.

The Chair: Three meetings, I think.

Mr. Blake Richards: It's been going on over portions of three different meetings, which obviously indicates that my colleague had some significant thoughts and concerns.

I raised some. I know others on both sides raised a fair bit of debate on this, as well, but certainly, the person who had the greatest degree of interest in debating exactly what the motion looked like was my colleague Mr. Kmiec. The fact that he would not be able to participate in further debate on this particular amendment, and on the motion itself, if there were to be a vote on the amendment, does concern me. I think, in the interest of fairness, this shouldn't have been brought forward at this point.

It is not that I am wanting to say that I don't believe this is an important study by any means. I know there are other things that some members of the committee want to be working on and looking at, as well. They are also important issues. However, at the end of the day, I think it is important when someone has shown that degree of interest, there's an indication that he wants to have that opportunity to participate in this. For it to be brought forward at this meeting, without any indication that it would be part of the agenda today—

• (1255)

The Chair: Okay, we have a point of order from Mr. Fergus.

Mr. Greg Fergus: On a point of order, Mr. Chair, I am very patiently listening to my colleague Mr. Richards, but this debate is not germane to the motion at hand. This is a debate about the debate, which I don't believe is relevant to the actual debate.

Mr. Blake Richards: Can I respond to that point of order, Mr. Chair?

The Chair: Yes, go ahead.

Mr. Greg Fergus: I would just ask that Mr. Richards get to the substance of the issue.

Mr. Blake Richards: Yes, I'm happy to do that. Obviously, the indications I am making in my comments, and I certainly have much more to say yet, in relation to the motion itself, are that I have a colleague who wants the opportunity to participate in this final decision. That's not being enabled. I think the fact that this was brought forward for a debate here is problematic from that perspective. I intend to get into further discussion about the amendment itself and its contents. I think that context was and is important to provide as part of that discussion and debate.

The Chair: We've heard the context now, so perhaps we could get into the substance.

Mr. Blake Richards: I'll go through Mr. Kmiec's concerns point by point.

He has brought forward this amendment. I think I have it correctly in front of me now.

Again, this does speak to that whole point I was making, that we've come here and we've debated this for enough time. Having said that, it wasn't really a part of the agenda for today and people didn't come with all the information. Because it is such a lengthy and substantive amendment, it is important that we have that information and our materials in front of us.

Fortunately, I've been able to dig out what I think is the material here. If I'm incorrect, I guess you'll point that out to me, Mr. Chair.

Looking at the points that Mr. Kmiec has in his amendment, and I believe that the—

Mr. Greg Fergus: Mr. Chair, I have a point of information.

The Chair: What's your point of information?

Mr. Greg Fergus: I'm wondering, since the last seven minutes now have been spent on the debate about the debate as opposed to the substance of the debate, is there a way that we can extend this by another seven minutes?

The Chair: No.

Mr. Blake Richards: Thank you, Mr. Chair.

First to his points, and I believe you've actually given them different lettering, but it is a) on the sheet I have.

The Chair: No. The amendment, in order to be technically correct.... There already was an a), b), c) and d), so his a) had to become d).

Mr. Blake Richards: His a) would be d), just so I have my frame correct. I'm going to do that really quickly, and then I will carry on.

What would become point d) then? These are the things he would like to see included in any motion as far as giving a bit more context around what the study would look like.

He has “current data security risk and threats posed by domestic and foreign actors to the private data information of Canadians”.

Obviously, people would have concerns on this particular point, and it seems to me it's a fairly relevant thing for us to be considering when we would look at something like this. Even the government has indicated it has concerns about this in other areas of public policy.

When you're talking about banking, I think this would be one area where Canadians would be most concerned about their private information, their banking information. We already saw that in the government's attempts to be able to grab that private banking information from people.

• (1300)

The Chair: I hate to interrupt you, Mr. Richards, but the time of adjournment is before us. Although that clock says two minutes to one, I think it's slow. I think it's one o'clock. If the technical people could get that clock on the right time, it would be helpful.

With that, the meeting is adjourned.

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