



**REPORT ON THE SUBJECT-MATTER OF BILL C-60, AN ACT TO IMPLEMENT  
CERTAIN PROVISIONS OF THE BUDGET TABLED IN PARLIAMENT ON  
MARCH 21, 2013 AND OTHER MEASURES**

**Standing Senate Committee  
on National Finance**

**TWENTY-SECOND REPORT**

*Chair*

The Honourable Joseph A. Day

*Deputy Chair*

The Honourable Larry Smith

June 2013

# **REPORT ON THE SUBJECT-MATTER OF BILL C-60, AN ACT TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET TABLED IN PARLIAMENT ON MARCH 21, 2013 AND OTHER MEASURES**

## **Introduction**

On May 2, 2013, the Senate authorized the Standing Senate Committee on National Finance to study the subject-matter of all of Bill C-60, An Act to implement certain provisions of the budget tabled in Parliament on March 21, 2013 and other measures, prior to its consideration by the Senate.

The Committee held a total of 11 meetings for its study of Bill C-60, which extended from May 7 to June 6, 2013.

In the course of these meetings, which covered all 233 provisions of Bill C-60, the Committee heard from 67 witnesses from 15 federal departments and 5 federal agencies, as well as 16 organizations from outside the federal government.

In addition, the Committee received six written submissions from external organizations that did not appear before it.

The Committee considered all the testimony heard and submissions received but, for brevity's sake, decided not to summarize all of its work on Bill C-60 in a report.

Canadians who would like further information on this work can visit the [Committee's website](#).

## List of provisions of Bill C-60

Part 1 (clauses 2 to 41): Amendments to the *Income Tax Act*, the *Tax Court of Canada Act* and the *Income Tax Regulations*

Part 2 (clauses 42 to 61): Measures Relating to Sales and Excise Taxes and Excise Duties

Part 3: Various Measures

- Division 1 (clauses 62 to 103): Customs Tariff
- Division 2 (clauses 104 to 109): Financial Institutions
- Division 3 (clauses 110 to 125): *Federal-Provincial Fiscal Arrangements Act*
- Division 4 (clauses 126 to 132): Payments to Certain Entities or for Certain Purposes
- Division 5 (clauses 133 to 135): *Canadian Securities Regulation Regime Transition Office Act*
- Division 6 (clauses 136 to 154): *Investment Canada Act*
- Division 7 (clause 155): Canada Pension Plan
- Division 8 (clauses 156 to 160): Improving Veterans' Benefits
- Division 9 (clauses 161 to 169): Immigration and Refugee Protection
- Division 10 (clauses 170 to 172): *Citizenship Act*
- Division 11 (clause 173): *Nuclear Safety and Control Act*
- Division 12 (clauses 174 to 199): *Department of Foreign Affairs, Trade and Development Act*
- Division 13 (clauses 200 to 212): Ridley Terminals Inc.
- Division 14 (clauses 213 to 224): Transfer of Powers, Duties and Functions to the

## Minister of Canadian Heritage

- Division 15 (clauses 225 and 226): Parliamentary Secretaries and Ministers
- Division 16 (clause 227): *Department of Public Works and Government Services Act*
- Division 17 (clauses 228 to 232): *Financial Administration Act*
- Division 18 (clause 233): *Keeping Canada's Economy and Jobs Growing Act*

## **APPENDIX A – WITNESSES WHO APPEARED BEFORE THE COMMITTEE**

### **Aboriginal Affairs and Northern Development Canada:**

Diane Cofsky (May 21, 2013)

Louise Atkins (May 29, 2013)

### **Adoption Council of Canada:**

Laura Eggertson (May 29, 2013)

### **As an individual:**

Mike Moffat (June 5, 2013)

### **Association of Municipalities of Ontario:**

Judy Dezell (June 5, 2013)

### **Building and Construction Trades Department:**

Christopher Smillie (June 4, 2013)

### **Canada Mortgage and Housing Corporation:**

Debra Darke (May 21, 2013)

### **Canada Revenue Agency:**

Ray Cuthbert (May 21, 2013)

### **Canadian Cancer Society:**

Rob Cunningham (May 29, 2013)

### **Canadian Federation of Agriculture:**

Ron Bonnett (June 5, 2013)

### **Canadian Heritage:**

Denis Racine (May 28, 2013)

**Canadian International Development Agency:**

Tobias Nussbaum (May 22, 2013)

**Canadian Labour Congress:**

Karl Flecker (June 4, 2013)

**Canadian Life and Health Insurance Association Inc.:**

Frank Swedlove (June 6, 2013)

Ron Sanderson (June 6, 2013)

**Canadian Manufacturers & Exporters:**

Martin Lavoie (June 4, 2013)

**Canadian Meat Council:**

James Laws (June 5, 2013)

**Canadian Media Guild:**

Carmel Smyth (June 6, 2013)

Jeanne d'Arc Umurungi (June 6, 2013)

**Canadian Nuclear Safety Commission:**

Jason K. Cameron (May 22, 2013)

Michael Albert (May 22, 2013)

**Chemistry Industry Association of Canada:**

Fiona Cook (June 4, 2013)

**Citizenship and Immigration Canada:**

Philippe Massé (May 21, 2013)

André Baril (May 21, 2013)

Karine Paré (May 21 and 22, 2013)

Alexandra Hiles (May 22, 2013)

Caroline Melis (May 22, 2013)

**Credit Union Central of Canada:**

Gary Rogers (June 5, 2013)

**Department of Finance Canada:**

The Honourable James M. Flaherty (May 22, 2013)

Ted Cook (May 7 and 8, 2013)

Geoff Trueman (May 7 and 8, 2013)

Sean Keenan (May 7, 8 and 22, 2013)

Pierre Mercille (May 8, 2013)

Lucia Di Primio (May 8, 2013)

Carlos Achadinha (May 8, 2013)

Dean Beyea (May 8 and 22, 2013)

Patrick Halley (May 8, 2013)

Jane Pearse (May 8, 2013)

Shannon Grainger (May 8, 2013)

Nipun Vats (May 8, 2013)

Tom McGirr (May 8, 2013)

Nicolas Marion (May 21, 2013)

Allan Prochazka (May 21, 2013)

David Tousignant (May 21, 2013)

Soren Halverson (May 28, 2013)

Ross Ezzeddin (May 29, 2013)

**Environment Canada:**

Mary Taylor (May 21, 2013)

**Foreign Affairs and International Trade Canada:**

Graham Shantz (May 22, 2013)

**Health Canada:**

Helen McElroy (May 21, 2013)

Julie Lachance (May 21, 2013)

**Human Resources and Skills Development Canada:**

Nancy Milroy-Swainson (May 21, 2013)

Frank Vermaeten (May 21, 2013)

Alexis Conrad (May 21, 2013)

**Industry Canada:**

Raquel Fragoso-Peters (May 21 and 22, 2013)

Tim Stupich (May 21, 2013)

Paul Halucha (May 21, 2013)

Matt Dooley (May 21, 2013)



**Infrastructure Canada:**

Sébastien Badour (May 22 and 29, 2013)

**Justice Canada:**

Sandra Phillips (May 7 and 8, 2013)

**Multiple Sclerosis Society of Canada:**

Neil Pierce (May 29, 2013)

**Privy Council Office:**

Eric Ward (May 28, 2013)

**Public Works and Government Services Canada:**

Christian Laverdure (May 28, 2013)

**Retail Council of Canada:**

Karen Proud (June 5, 2013)

**Transport Canada:**

Janet Kavanagh (May 28, 2013)

**Treasury Board of Canada Secretariat:**

David Belovich (May 28 and 29, 2013)

**University of Calgary School of Public Policy:**

Jack Mintz (by videoconference) (June 6, 2013)

**Veterans Affairs Canada:**

Bernard Butler (May 21, 2013)

## **APPENDIX B – AUTHORS OF WRITTEN SUBMISSIONS WHO DID NOT APPEAR BEFORE THE COMMITTEE**

**Bauer Hockey** – Michael J. Wall

**Canadian Bar Association** – Brian Facey

**CBC/Radio-Canada** – Shaun Poulter

**Friends of Canadian Broadcasting** – Ian Morrison

**The Primate's World Relief and Development Fund – Anglican Church of Canada** – The Most Reverend Fred Hiltz

**United Steelworkers** – Ken Neumann