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• (1105)

[English]

The Chair (Mrs. Kelly Block (Carlton Trail—Eagle Creek, CPC)): I call this meeting to order.

Welcome to meeting number 29 of the Standing Committee on Public Accounts. The committee is meeting in public today and is being televised.

Pursuant to Standing Order 108(3)(g), the committee is meeting today to study “Report 4—Canada Child Benefit—Canada Revenue Agency”, of the 2021 reports of the Auditor General of Canada.

Today's meeting is taking place in a hybrid format, pursuant to the House order of January 25, 2021, and therefore members may be attending in person in the room or remotely by using the Zoom application.

I have a few reminders for you.

Interpretation services are available for this meeting. You have the choice at the bottom of your screen of “Floor”, “English” or “French”. Before speaking, click on the microphone icon to activate your own mike. When you are done speaking, please put your mike on mute to minimize any interference. When speaking, please speak slowly and clearly. Unless there are exceptional circumstances, the use of headsets with a boom microphone is mandatory for everyone participating remotely.

Should any technical challenges arise, please advise the chair. Please note that we may need to suspend for a few minutes, as we want to ensure that all members are able to participate fully.

Now I'd like to welcome the witnesses who have joined us today.

From the Office of the Auditor General are Martin Dompierre, Assistant Auditor General; Philippe Le Goff, principal; and Lucie Després, director. From the Canada Revenue Agency, we have Bob Hamilton, commissioner of revenue and chief executive officer; Marc Lemieux, assistant commissioner, collections and verification branch; Frank Vermaeten, assistant commissioner, assessment, benefit and service branch; and Heather Daniels, director general, benefit programs directorate, assessment, benefit and service branch.

With that, welcome, all.

I will turn the floor over to Mr. Dompierre for five minutes.

[Translation]

Mr. Martin Dompierre (Assistant Auditor General, Office of the Auditor General): Madam Chair, thank you for this opportunity to discuss our report on the Canada child benefit, which was tabled in Parliament on February 25, 2021.

Joining me today are Philippe Le Goff, who was the principal responsible for the audit, and Lucie Després, who led the audit team.

The Canada child benefit provides a non-taxable monthly payment to eligible families, based on their net family income. In the 2019-2020 fiscal year, the program allocated \$24.5 billion to parents in Canada who were responsible for 5.9 million children under the age of 18. The Canada child benefit is a key public policy tool for reducing inequalities and poverty among low-income families.

Overall, we found that the Canada Revenue Agency ensured that the payments to millions of eligible families were accurate and timely. The agency had effective systems and processes to assess the eligibility of recipients.

However, we found opportunities to improve the program's efficiency and prevent its misuse. For example, requiring proof of birth at the time of application for children under the age of 11 months who were born in Canada would help agency staff verify a family's eligibility.

[English]

We also found that the agency sometimes lacked the latest information when it determined applicants' eligibility for the program and when it calculated payments. For example, in some of the samples we analyzed, we found that the agency was not always informed of changes, such as when a recipient left Canada. Payments continued until the agency received updated account information or until a parent ceased filing a Canadian income tax return.

Our audit also examined the one-time payment made to support more families at the beginning of the pandemic in May 2020. We found that the modified formula extended the benefit to an additional 265,000 families. The one-time payments were found to be accurate.

Finally, we found that the female presumption concept presented a challenge for the administration of the program, especially because of the diversity of families in Canada today. According to the program's conditions, benefit payments go to the parent who is the primary caregiver. By law, the primary caregiver is presumed to be the female parent. We found that in some cases the parent who in reality had primary responsibility for the care of the child did not receive the payment initially. In our view, the administration of the program would gain in efficiency by enhancing its procedures and communications to mitigate the confusion and sensitivities caused by this concept.

The Canada Revenue Agency agreed with both of our recommendations.

Madam Chair, this concludes my opening remarks. We would be pleased to answer any questions the committee may have.

[*Translation*]

Thank you for your attention.

[*English*]

The Chair: Thank you very much.

Now we will go to Mr. Hamilton for five minutes.

Mr. Bob Hamilton (Commissioner of Revenue and Chief Executive Officer, Canada Revenue Agency): Thank you, Madam Chair.

I'm pleased to have the opportunity to appear before you today to talk about the Canada Revenue Agency's action plan on "Report 4—Canada Child Benefit—Canada Revenue Agency" of the 2021 reports of the Auditor General of Canada.

I'm accompanied by three colleagues, whom you've already introduced.

[*Translation*]

In report 4, the Auditor General of Canada noted that the CRA managed the Canada child benefit program in a way that ensured accurate and timely payments to millions of eligible families.

The Office of the Auditor General, or the OAG, also found that the CRA could improve the administration of the Canada child benefit, or CCB, program by better managing the information used to assess eligibility for the program.

Within that context, the Auditor General of Canada made two recommendations to the CRA, which we accepted.

- (1110)

[*English*]

First, the AG made recommendations to improve the administration of the CCB program. They included updating the list of documents used to assess eligibility, requiring proof of birth for all applicants and greater collaboration with other government departments to ensure eligibility of applicants.

Second, the Auditor General recommended that although the female presumption concept is a legislative requirement under the Income Tax Act, the CRA should enhance its procedures and communications to mitigate any confusion associated with this concept.

[*Translation*]

The CRA has agreed with both recommendations, and has advanced a detailed action plan—which has been shared with the committee—that includes associated timelines in order to implement the recommendations.

I am pleased to report that the CRA is acting on both recommendations.

[*English*]

With respect to the first recommendation, the CRA conducted a thorough review of its online documents, training materials and other procedures to ensure that Canadians are better informed about the documents required to apply for this benefit, and we will require all training materials to be updated by the end of June of this year.

Additionally, by the end of July of next year, in order to conduct a comprehensive review and meet annual spring publishing deadlines, the CRA will ensure that two key documents, the RC66 Canada child benefits application and the program and eligibility guide called "Form T4114, Canada child benefit and related provincial and territorial programs", as well as Canada.ca web pages, are updated to reflect these changes.

The CRA will conduct a review to be completed by the end of December of this year to determine the benefits and risks of the recommendation to provide proof of birth for all CCB applications.

Finally, by the end of July 2021, the CRA will consult with Immigration, Refugees and Citizenship Canada in order to determine the feasibility of receiving citizen information of CCB applicants.

[*Translation*]

With respect to the second recommendation, by the end of December 2021, the CRA will complete a review of its materials and update the aforementioned two key documents, as well as various Canada.ca web pages in order to ensure applicants understand who the CRA considers to be the primary caregiver of a child, what is required for an applicant to prove they are the primary caregiver, and that only one payment per household can be issued.

[*English*]

In closing, I just want to highlight the importance of the CCB. In the 2019-20 fiscal year, as Mr. Dompierre mentioned, this important program allocated \$24.5 billion to 3.3 million families in Canada and 5.9 million children.

Thank you, Madam Chair. I'm now happy to answer any questions the committee has.

The Chair: Thank you very much. I appreciate both of your statements.

We will now move into our first round of questioning, which is a six-minute round.

We'll start with Mr. Tochor for six minutes.

Mr. Corey Tochor (Saskatoon—University, CPC): Thank you, Madam Chair.

Thank you to our witnesses today. Thank you for doing the important work during these trying times during a pandemic to make sure the taxpayers' dollars are spent wisely. Any improvements on the system are much appreciated by everyone.

First off, you touched on the fact that 265,000 new families were receiving payments with the top-up. I have a question along those lines. It's a two-part question. I'm not sure who to ask first.

Has there been increased usage because people's incomes have been down due to COVID-19? Is that the reason there have been over a quarter million new families receiving benefits?

Mr. Martin Dompierre: I could go, Madam Chair.

Is the chair there, please?

The Clerk of the Committee (Ms. Angela Crandall): We seem to have lost the chair. Perhaps the vice-chair, Mr. Longfield, could assist for the moment.

• (1115)

Mr. Lloyd Longfield (Guelph, Lib.): I will assist.

Mr. Tochor, was that was directed to Mr. Hamilton?

Mr. Corey Tochor: It's for whoever would like to answer it.

I would like my full six minutes added.

Mr. Bob Hamilton: I'm happy to take a stab at that, although Mr. Dompierre indicated that he wanted to also, so he may come in after me.

Yes, there was a special top-up to the CCB as a result of the pandemic. I think the first part of your question, and maybe the second part as well, was why we saw an increase in the number of families that were eligible for it.

That is really an arithmetic issue. The amount was raised \$300, but the income thresholds at which it is clawed back did not change. As a result, as the maximum amount was ground down to reflect higher incomes, there was a group of 264,000 people who normally wouldn't have received the CCB but did receive it because of the enhanced value.

I'm not aware of any statistics relating to the incomes during the pandemic and whether that caused any effect. Perhaps one of my colleagues is aware, but I would have to get back to the committee on that one.

Mr. Corey Tochor: I have a follow-up question. What is the maximum that one family could earn because of bringing down that ceiling? What would be the maximum that a family would earn before receiving that payment?

Mr. Bob Hamilton: Maybe I will turn it to my colleague, Mr. Vermaeten, to give you the specifics of what it was as a result of that enhanced level. I don't have that number at my fingertips.

Mr. Frank Vermaeten (Assistant Commissioner, Assessment, Benefit and Service Branch, Canada Revenue Agency): I'm sorry; I don't have that statistic at my fingertips. People with quite a bit higher income could get a small amount of the CCB as a result of this.

With respect to your question on whether the lower incomes of COVID affect CCB entitlements, the answer is generally no. Currently the amounts of CCB that people are getting are based on their 2019 incomes. Starting in July, it's going to be based on their 2020 income. It will be in 2020, when we have processed those returns and that flows into CCB payments, that people will see the higher CCB amounts.

Mr. Corey Tochor: I appreciate that. Perhaps you could get back to me on what the ceiling was. I believe it was upwards of \$300,000 that people could be receiving a payment, but if you could confirm the maximum amount they could earn and still qualify for the program, I'd much appreciate it.

On the train of thought with regard to the increase in people receiving payments, you made reference to the anti-fraudulence efforts you were studying there. Do we know how many people who applied for benefits were rejected, either as a percentage or the total number of families?

Mr. Bob Hamilton: As a general comment, we're still doing our analysis of how much people might have received—this would apply to all benefits—that they weren't eligible for, whether because of fraud or something else. We will only really have a good estimate of that once we get all of the 2020 income tax data in. The filing deadline has just passed. That process will be completed. At this stage, we don't have estimates of that amount.

With respect to the CCB, the subject of this meeting, again, I'm not aware that there would be a very big number of people who might have received payments who were ineligible for them, because it is an existing program. It's not a new program.

We will have more information on ineligible payments as we get through processing the 2020 tax returns.

Mr. Corey Tochor: If you could get back to me on that number, and also on the efforts to collect on the fraudulent claims of people who have been caught receiving payments, that would be much appreciated.

Is there any common theme in the fraudulent cases, as in geographically, or is there any analysis done on typical behaviours that increase fraud with CCB?

• (1120)

The Chair: Please make it a very short answer.

Mr. Bob Hamilton: If we're talking about the CCB program, I'm not aware of any analysis of common themes, etc., but I will confirm that with one of my colleagues. If possible, I suppose we could come back to the committee afterwards with numbers. For this program, I would be surprised if it was a very big number.

Mr. Corey Tochor: Thank you very much, guys.

The Chair: Thank you very much, Mr. Tochor and Mr. Hamilton.

We will now go to Ms. Yip for six minutes.

Ms. Jean Yip (Scarborough—Agincourt, Lib.): Good morning. It's great to see everyone here to discuss a more positive report that found the CCB eligibility was well managed and that, more importantly, benefit payments were accurate and timely. Thank you.

My first question is for you, Mr. Dompierre.

The Auditor General found that the CRA has effective systems and processes in place to assess the eligibility of Canada child benefit recipients. Could you please elaborate on the nature of these processes and how they make the CCB program more effective?

Mr. Martin Dompierre: As indicated, the CRA has effective systems and processes to assess eligibility. When we, for example, visited the tax centres, we saw first-level agents in action who were collecting the information and entering the information into the system in order to ensure that the applications were meeting the eligibility criteria. We also saw, as part of the sample we reviewed, that the agency had also a process in place to make sure that the amount of the payments made was meeting the requirement in the context of the net income tax and the revenue of the family.

We saw a number of controls put in place by the agency in order to ensure that eligibility was met and that payments were made in an accurate way. We did see some opportunities to improve some of the process to make the program better and to ensure that the program integrity was respected.

Ms. Jean Yip: You mentioned that some of the agents took more liberty to verify information, which led to better authentication. Do we have any tracking to see how much improvement resulted from that?

Mr. Martin Dompierre: As you indicated, when we visited the tax centres where these benefits were being administered, we saw that in some cases agents took the initiative to further validate the information that was being provided as part of the application. This was not done systematically for all of the benefits that were administered. We did not see any specific issues in that step. We felt that this additional step was definitely adding to the process and supporting the agents as they were doing their review of the applications.

Ms. Jean Yip: In terms of the female presumption concept, what were some of the difficulties resulting from that? How can we fix it or mitigate the confusion and sensitivities caused by this concept?

Mr. Martin Dompierre: As I indicated in my opening statement, we found that the female presumption program concept presents a challenge for administration, and not just for the agency but also for the applicant. There seems to be some sense of confusion about who the primary caregiver is.

By law, the primary caregiver is presumed to be the female parent. If this clause is rebutted, the male parent could also be the person entitled to get the payment. Sometimes, as we saw in the sample that we reviewed, there was some confusion in identifying who the primary caregiver was, and sometimes the amount that should have been given to that person was not given at the initial point.

• (1125)

Ms. Jean Yip: How can we make changes to lessen the confusion?

Mr. Martin Dompierre: Basically, we made a recommendation to the agency for them to enhance some of the procedures and the communication. We saw that in some cases the letters that were communicated to the applicants were convoluted and confusing and that it was not always clear what steps an applicant needed to take to receive the amount they were due.

Ms. Jean Yip: Mr. Hamilton, could you expand on those points?

Mr. Bob Hamilton: As mentioned, this is a feature of the legislation, so we administer it on the basis of the legislation. However, we are looking at two things to help reduce the confusion that the Auditor General referenced.

The first is to make sure that we're properly training our people and that they understand. That would be one way to make sure that we're applying things in a way that's consistent and clear for the recipient.

The second is to make sure that we improve our communication to those recipients so that when somebody is applying for the benefit and they go through the process, they understand how this female presumption rule works and, more importantly, how it affects the benefits they're applying for. I guess in a sense we're looking at communication on two fronts: One is internal, to make sure that it's clear for our employees, and the other is for the recipients, to make sure that it's clear for them.

The Chair: Thank you very much, Ms. Yip and Mr. Hamilton.

We will now move to Mr. Blanchette-Joncas for six minutes.

[*Translation*]

Mr. Maxime Blanchette-Joncas (Rimouski-Neigette—Témiscouata—Les Basques, BQ): Thank you, Madam Chair.

I want to say hello to the witnesses here today.

My first question is for Mr. Dompierre, Assistant Auditor General at the Office of the Auditor General.

Good morning, Mr. Dompierre. Welcome to the committee. It is a pleasure to hear from you.

We rarely have an opportunity to talk to you. By the way, I want to say hello to Ms. Hogan. She is a regular in our committee, and she has been participating in our work for many months.

I can imagine how relieved Canada Revenue Agency officials must have been when they read your report. That is good news. Your dedicated and rigorous work is also helping the agency in its management of public funds. That deserves recognition.

That said, I do have something of a doubt about your finding on the criteria of female presumption related to the well-being of children. In the case we are considering, the approach related to the Canada child benefit, that goes without saying.

However, I am wondering about the discomfort today's reality raises, concerning the fact that a child can have two dads or two moms. The agency has already accepted your recommendation to make questions for parents more focused.

I want to understand your recommendations and observations. Do you think similar situations could be avoided if broader criteria regulated the Canada Revenue Agency's methods? Here I am mainly thinking of spousal benefits in cases where marital status is not quite clear.

Mr. Martin Dompierre: Thank you for the question.

We are happy to be here to talk about a report that is pretty positive concerning the Canada Revenue Agency.

The female presumption concept is still justified today. That concept is not being questioned. Women are earning less than men in the labour market, and they are provided with financial assistance to raise their children.

What we noted is that the law states that the female presumption concept is the starting point for determining to whom the money will be paid. In the case of some blended families, it may be difficult for both the agency and the applicant to understand at what point they are entitled to the money they're owed.

As I mentioned, we found that there may have been challenges in terms of communication, as well as in terms of procedure the agency should modify to clarify that concept and to ensure that someone who has one or several children in their care in a family setting receives the money they are due.

• (1130)

Mr. Maxime Blanchette-Joncas: Thank you for clarifying, Mr. Dompierre.

You also mentioned in your report that some information the agency had was outdated, or, at the very least, no longer accurate.

Do you think it would be relevant for the Canada Revenue Agency to launch an investigation to ensure that cases of fraud, such as identity theft, have not been disguised within the workings of the program?

Mr. Martin Dompierre: Thank you for the question.

As we mentioned, we found that the amounts were accurate and timely. However, we did note that there was room for improvement in terms of the program's integrity.

For example, in some files in our sample, we noticed that a few months had gone by before the information that was changed in the file was communicated to the agency, so that it would be able to properly determine the applicant's eligibility and, of course, the

payment amount. That situation can occur when a couple separates and the parents share custody of the children, partially or fully. That can delay the work of the agent reviewing the file every year in order to manage payments and to determine their amount, as well as the applicant's eligibility.

So there may be overpayments or underpayments. Someone who has received overpayments will have to pay the money back and, in the opposite case, the agency will have to make other payments to make up for the difference.

Mr. Maxime Blanchette-Joncas: If I understand correctly, if information is not up to date in the file, the person may no longer be eligible for the program, but they may still continue to receive payments. Is that right?

Mr. Martin Dompierre: That's right. We also indicated in the report that there were some communication-related problems between the agency and federal departments. For example, if someone leaves Canada permanently, it would be good for the agency to know that. In this kind of a situation, the agency is not aware and continues to make payments. Once the parent stops filing tax returns, there may be overpayments, and the agency must then recover that money.

Mr. Maxime Blanchette-Joncas: Mr. Dompierre, you mentioned in your report that, if payments were made to people who were not eligible for the Canada child benefit, it could cost up to \$100,000 per child.

How did you calculate those costs?

[English]

The Chair: Give a very short answer, please, Mr. Dompierre.

[Translation]

Mr. Martin Dompierre: We calculated the cost for a family of raising a child from birth to the age of 18. We ended up with a total amount of approximately \$100,000, as we stated in our report.

[English]

The Chair: Thank you very much.

We will go to Mr. Green for six minutes.

Mr. Matthew Green (Hamilton Centre, NDP): Thank you.

I would agree with the previous speaker, my friend Ms. Yip, that it is good to have a report before us highlighting a successful program, one that delivered for many Canadians across the country in a time of need and for which I have seen very little controversy in my preliminary overview of the report.

I do want to zero in, though, on some of the processing questions. Section 4.32 states that “First-level agents at the CRA were required to complete the initial processing of benefit applications in approximately 5 minutes. In this very limited time, they were expected to enter information from a paper application into an electronic database. The system logic then made the decision whether to approve the application, deny it, or refer the application to a higher level for further assessment.”

Why are the agents expected to complete the initial processing in five minutes? Is this a reasonable time, or could it lead to errors in inputting information?

Mr. Bob Hamilton: Madam Chair, I'm happy to respond to that, although one of my colleagues may want to supplement my answer

The reference in the Auditor General's report is to five minutes. Is that reasonable or is it not reasonable? My sense is that if you couple it together with the conclusion of the report, which is that we were able to administer and make the payments in a timely and accurate way, we are allowing our agents adequate time to make an initial assessment, or a more detailed one if that's required.

We don't feel that we are not giving them enough time, but obviously, as part of our review of the program, we will look at this to see if there's anything we should be doing at the front end in terms of training and maybe making sure people are clear as to the processes so that they can continue to get payments out in an accurate and timely basis, and perhaps even improve the process.

• (1135)

Mr. Matthew Green: Is there any idea, through you, Madam Chair, on how many Canadians were eligible but did not apply for this benefit? How much was left on the table in terms of who might be eligible in preliminary policy reviews versus who actually applied for it?

Mr. Bob Hamilton: I'll take that again, Madam Chair, but I will ask my colleague, Frank Vermaeten or one of the others, to respond.

We feel quite confident that we have good outreach and education to make people aware of these benefits, the Canada child benefit being one, but it is an ongoing challenge. We try to make sure we're improving the awareness so that people file returns and become eligible for these benefits.

Whether it's in vulnerable communities or what have you, we know there are some people out there who aren't filing to get the benefits. We have an ongoing work program to try to improve our communication and outreach to make sure that we maximize the utilization of these benefits that people are eligible for and should be receiving.

In terms of how many are out there, I'm not sure we would have that figure, but I'll ask Frank if he wants to add anything.

Mr. Frank Vermaeten: Thank you.

It's difficult to determine exactly how many people are not applying, but we do have—and this is really important—the automated system at birth. When we have newborn children, we work with the hospitals, the people there, to automatically provide us with that information, so we get an extremely high take-up rate for those indi-

viduals. More than 97% of children are registered right at birth through that process. We have a very high take-up rate.

Of course, we have recent immigrants, or maybe people who hadn't applied in the past. Those individuals become a more manual process, and you can imagine—

Mr. Matthew Green: I don't want to get too stuck on the process. Through you, Madam Chair, I want to get to the outcomes.

Is it ever the case.... In Hamilton, for instance, we help thousands of people process their taxes through our constituency office in a voluntary tax program. Has there been any analysis or policy discussion around what automatic tax filing for fixed-income people might do in terms of unlocking this?

I can share with you that in Hamilton there's an estimated \$30 million a year that goes unclaimed in social service supports, including Ontario Works, ODSP, and a whole host of others.

When I think about programs like GIS, OAS and of course the child tax benefit, I'm wondering if there have been any policy discussions on what automated tax filings for fixed-income folks might look like to help streamline this critical support for people.

Mr. Bob Hamilton: Madam Chair, I'll take a stab at that.

It is an ongoing area that we're looking at. Indeed, in the Speech from the Throne, there was a reference to automated tax filing to make it easier for people to get their benefits.

We have a few mechanisms in place that help on this front. I think you mentioned the community volunteer income tax program, the CVITP, which helps people fill out their tax return, and, if eligible, to receive benefits. We also have File my Return, which is a phone-based system.

We are looking at other options, including automated filing, to see how that could help in this area to make sure people are aware and are filing so that they are eligible for their benefits.

We have a few things in place, but that issue of automated filing is one that we're looking at.

• (1140)

Mr. Matthew Green: That's encouraging.

Thank you, Madam Chair.

The Chair: Thank you, Mr. Green. Thank you, Mr. Hamilton.

We will now go to our next round of questioning, starting with Mr. Lawrence for five minutes.

Mr. Philip Lawrence (Northumberland—Peterborough South, CPC): Thank you very much, Madam Chair.

First off, I would join my colleagues in congratulating you, Mr. Hamilton, and your team, on I would say an A+ report from the Auditor General. Well done.

My questions will be to you, Mr. Hamilton, and maybe some of your team for support.

I am curious. We have the automated benefit applications, which I think I heard someone say catches 97% of newborns. However, we still have 250,000 applications that are either done online or by mail-in applications. I would suspect that it is more expensive for the taxpayer, and obviously more challenging for the parents.

Could you explain why almost half of them are still a manual process, as it were?

Mr. Bob Hamilton: Madam Chair, maybe I'll turn to my colleague Mr. Vermaeten to respond to that question.

Mr. Frank Vermaeten: Thank you very much for the question.

As I said, with respect to newborns, they are automatically registered. Many of the individuals who are signing up later in the process tend to be recent immigrants, or there may have been a change in the custody situation, or perhaps a death, a divorce or a new marriage, etc.

In that case, there's really no automatic way for us to do this; we need to get information. There are applications, and individuals have various avenues, whether it's an electronic-based avenue that they can use to register or a paper-based one. We need to do that for those who aren't registered at birth.

Mr. Philip Lawrence: Following up on that, our newcomers face all sorts of challenges, sometimes in the form of new languages, new cultures and all sorts of new paperwork that they have to get done.

Is there any way that we could tie the system into their immigration filing? I assume that a lot of this information would have to be given at the time of entry into our country. That way we're really making sure we're reaching out our hand to newcomers and not making their lives more difficult.

Would that be possible or not?

Mr. Frank Vermaeten: What happens now is that the immigrant support groups are really helpful in that regard, helping individuals fill out various forms for all kinds of programs, be they federal or provincial, and certainly there's a lot of attention given to the CCB, given how important it is. Automating that process with respect to information sharing on that is something we could consider. That type of information system is often challenging across departments.

Mr. Philip Lawrence: That's something that I'm a huge proponent of. If we can invest in infrastructure to help automate these things—especially, as I said, for newcomers, with all the struggles they face coming to a new country and a new culture and potentially a new language—let's make it as easy as we can. That would be something that I would put your way.

The other area you touched upon, of what I'll call “manual” applications—although I know some of them are online—is for different custody arrangements. I'm just throwing this idea out here. I'm not saying it's a good idea or a bad idea; I just want to know whether it's possible.

As the definition of family becomes more fluid, even custody arrangements are looked at more fluidly. As opposed to sole custody or no custody, partial custody and those types of arrangements are changing. Would it be possible to have the child benefit be per individual as opposed to per family? What would be some of the downsides and perhaps some of the positives of this, so we don't have to change this constantly when custody changes, as family breakdown, unfortunately, is more and more common in today's society?

Mr. Frank Vermaeten: As you are aware, and as has been discussed, we do have the female presumption rule. That is in legislation, so the way the system works right now is that it does go to one individual, but there can be situations in which amounts are split depending on the custody arrangement.

Certainly, that's possible. That's a policy decision that would have to be made by the Department of Finance. It certainly has pros and cons. I'd say generally that the female presumption rule, while there are certainly cases where that is difficult, has a lot of advantages in terms of simplicity and clarity and supporting those individuals who in the majority of cases are the primary caregivers.

• (1145)

The Chair: Thank you very much, Mr. Lawrence and Mr. Vermaeten.

We will now go to Mr. Longfield for five minutes.

Mr. Lloyd Longfield: Thank you, Madam Chair. Thank you to the witnesses for a very engaging discussion we're having at our committee today.

I'd like to start with Mr. Dompierre.

I noted that paragraph 4.6 of the audit mentions the United Nations sustainability goals. The Canada child benefit program supports the goal of no poverty, which is goal one of the United Nations sustainable development goals. It's the first time I can recall seeing that spelled out in terms of the United Nations goals.

In previous testimonies, we've asked about using the sustainability goals from the United Nations as part of our audit planning process. Is this something new that is appearing in the background? Is this going to be something ongoing that we should look forward to?

Mr. Martin Dompierre: Indeed, it will be something that will be coming up more often in our reports. The Auditor General has asked me and our teams, as we plan our audits, to put a lens on the sustainable development goals.

Equivalent as well, I just wanted to add, is a focus on gender-based analysis plus. This is also something that we are asking our teams to look into specifically. Yes, you will be seeing in the future more and more mention of those United Nations goals that Canada has agreed to.

Mr. Lloyd Longfield: Thank you. That's great news and great work.

Paragraph 4.7 mentions auditing vulnerable populations and looking into that. This past weekend I was at anti-Black racism summit put on by the Guelph Black Heritage Society. One of the presenters talked about policies being developed for property-owning individuals versus non-property-owning individuals as an example of how systemic racism can leach its way into policies.

How are you looking at getting into more of a vision on vulnerable populations?

I'll start with you, Mr. Dompierre, and then go over to Mr. Hamilton. I'm interested that CRA is actually developing a lot of our social supports. Whether it's the Canada child benefit or the climate action incentive or the GIS, we're reaching into vulnerable populations through CRA, and automatic filings was one of the issues.

How would you try to define the vulnerable people in Canada and work with them?

Mr. Martin Dompierre: The first thing we ask the entity is whether they have conducted a GBA+ analysis. Have they looked into those vulnerable populations? Are they considering every potential population in their segment that would be benefiting from the program?

We would start to question the department in that sense. I believe there's an obligation from a program perspective that they conduct a GBA analysis.

Thank you for raising this paragraph. I wanted to jump in earlier. This is also something we had seen in the audit work that we did. We did plan for an audit to be conducted. We are currently in the process of doing that audit. We are in the process of scoping that audit. In the next year we will come back to Parliament and come back to this committee to discuss the results of these outreach activities within the government.

Mr. Lloyd Longfield: Thank you.

Sometime we look at micro parts of policies, but we lose sight of the big picture of trying to help vulnerable people. It's tremendous that you are working in that area. I'm looking forward to seeing what that audit comes forward with.

Mr. Hamilton, in terms of the CRA, Mr. Green mentioned the volunteer tax clinics. We have many that we work with through our office as well. I really see them as leading us into supporting vulnerable people, particularly the people we're serving through those tax clinics.

Then there would be others. My name list in Guelph has a 134 homeless people on it. How do we reach those people?

CRA as an agent for social change isn't something we normally think of. Could you maybe comment on that?

Mr. Bob Hamilton: It is an interesting question that you raise. While people typically think of us as the tax collector—or some people do—a significant part of our activity is delivering benefits at both the federal and the provincial level.

One of the issues that we come up against, which I referenced earlier, and the Auditor General will be helping us, is how confident we can be that people are engaging with the tax and benefit system in either filing returns or claiming the benefits that they're entitled to.

We do outreach into specific communities. We've had a pilot project with indigenous communities to have a simplified tax form. As you mentioned, there's the community volunteer program, which is very effective. It had a bit of difficulty through the pandemic because of the restriction on in-person meetings, but we found a way to do some of that virtually.

We're always looking for different ways to make sure people are aware of what they're entitled to, as well as their obligations.

• (1150)

The Chair: Thank you very much.

Mr. Lloyd Longfield: Thank you, Madam Chair.

The Chair: You're welcome.

Now we will go to our two-and-a-half-minute round, starting with Mr. Blanchette-Joncas.

[*Translation*]

Mr. Maxime Blanchette-Joncas: Thank you, Madam Chair.

My question is for Mr. Hamilton.

Good morning, Mr. Hamilton, and welcome to the committee. It is always a pleasure to hear from you.

I assume you listened carefully to my discussion with Mr. Dom-pierre. I would like to hear your comments on the female presumption concept, which the agency is currently using when paying out the Canada child benefit. It is my understanding that you accepted the Office of the Auditor General's recommendation on this.

Could you tell the committee about the process that led the agency to review its rules to ensure monitoring in this respect?

Mr. Bob Hamilton: That is actually a challenge for us. As we said, this is part of the Income Tax Act, and we must comply with its provisions.

Generally speaking, we focus on two aspects. On the one hand, we determine whether the rules and processes are clear for our employees, whether the employees have received the training they need and whether communication is clear enough. On the other hand, we determine whether the rules are clear for taxpayers and benefit recipients. As Mr. Vermaeten said, relationships between two parents can be complex, and rules and ways of sharing benefits must be explained very clearly to them.

That is problematic for us because, according to our philosophy, they are people first and foremost. The objective of all of our programs is to facilitate very clear communication while taking the context of the act into account.

Mr. Maxime Blanchette-Joncas: Thank you for clarifying, Mr. Hamilton.

I am concerned about the accuracy and precision of information, which raised doubts in the auditor general's mind.

Can you confirm that you are certain that all the mechanisms in place will help avoid fraud? Are you certain that the Canada Revenue Agency will deal with the information provided by taxpayers fairly, that it will ensure that the amounts are paid out legitimately and that those who are tempted to profit from the benefit fraudulently will be prosecuted?

[English]

The Chair: Mr. Hamilton, it will have to be a very short answer.

[Translation]

Mr. Bob Hamilton: The relationship between the two parents can sometimes change, and the agency must occasionally wait a certain amount of time to receive information on that change. We continue to improve this process in order to obtain recent information. However, there will always be processing delays.

The money can be recovered afterwards.

[English]

The Chair: Thank you very much, Mr. Hamilton.

We will now go to Mr. Green for two and a half minutes.

Mr. Matthew Green: Madam Chair, I always appreciate your gentle hand in guiding the conversation on to the next round.

I have some real concerns about the tax filing dates and the reports we're hearing from accountants and from the voluntary tax clinics across the country.

Last year, when the tax filing deadline was extended, did you notice an impact on people receiving the CCB payments? Acknowledging that there is no extension in the foreseeable future for this extended period, do you consider that to also be a disruption in the delivery of this program?

• (1155)

Mr. Bob Hamilton: Madam Chair, I'll take that question.

In fact, as you referenced, one of the reasons that we like to have the filing deadline as early as possible is to give us some time to review and assess the benefits that are due to be paid before the start of the new benefit year in July.

We now have the filings in, and we're in that process. We think that gives us the maximum chance to make sure that people get the benefits they're eligible for, rather than have them discontinued for a period of time while we go forward.

I think that last year—

Mr. Matthew Green: Just to be clear on that point, through you, Madam Chair—I only have two and a half minutes—we used to do a voluntary tax clinic. Our office processed up to 5,000 tax applications a year. This year we're only going to do about 1,500. I'm going to presume that there are tens of thousands of Canadians, if not hundreds of thousands, who are not going to get their tax filings in on time.

Have you seen a decrease in applications compared to previous years, or are you suggesting that we're on par with like numbers this year to date?

Mr. Bob Hamilton: Madam Chair, I'll provide a general response to that, but maybe my colleague Mr. Vermaeten will have more precise numbers.

I would say that overall we see roughly the same number of tax filings as we would in a normal year at this time. I'll maybe look to Frank to confirm that, but.... We were behind for a little while.

Mr. Matthew Green: Would the CERB create a disruption to this in any way for people?

Mr. Bob Hamilton: Would the CERB in what way...? Sorry; just for clarification—

Mr. Matthew Green: I mean in terms of people's eligibility, or has the increase in the eligibility accounted for that?

Mr. Bob Hamilton: I'd have to defer to my colleague to answer that question, so maybe Frank...or we can get back to the committee on any impact that the CERB may have had on people's eligibility for the CCB.

Mr. Matthew Green: I'm happy to get that in writing, as I know my time is up and the chair is about to gently nudge us along. Thank you.

Mr. Bob Hamilton: Okay.

The Chair: Thank you very much, Mr. Green.

Thank you, Mr. Hamilton. We would be happy to receive that in writing.

We will now move to our next round of questioning. It's a five-minute round, starting with Mr. Tochor.

Mr. Corey Tochor: Thank you, Madam Chair.

Generally I'm very supportive of the CCB. I think it's a great program that lets families choose how to spend those dollars on what's right for their families. However, there are concerns, and the report looks at some of the risks associated with the program. I can't think of a bigger risk that's going to be facing future governments than inflation.

You mentioned in the backgrounder that the benefit is tied to inflation. It wasn't mentioned in the report, but I am just wondering why, if you did look at it, it wasn't included. Do you have any comments about what effect an inflation rate of 3%—or 5%, in the worst case—would have on the cost of the program?

Mr. Martin Dompierre: I'm not sure if this is directed to me, Madam Chair. I'll ask my colleague, Philippe Le Goff. I don't believe we have had a review of that specifically.

We did mention at the beginning of the report, in the introduction and in the context, that the payments were indexed, so there is a clause there that is supporting that. We did not specifically—

Mr. Corey Tochor: What are the thresholds? Are the thresholds also tied to inflation?

Mr. Martin Dompierre: I believe so, but I'll turn to my colleague, Philippe Le Goff. He would be in a better position to provide some details, if he has any.

Mr. Corey Tochor: Thank you.

Mr. Philippe Le Goff (Principal, Office of the Auditor General): Madam Chair, we did not look specifically at any question related to the viability of the program for the long term or to inflation. I will defer the question to the CRA.

Mr. Corey Tochor: Could someone get back to me on whether there's an answer on what that would look like?

I have limited time here, so I'm going to go on to the next concern that I have, which is on the retro pay. I would just like confirmation on how far back you could go on the retro pay to either top up the individual or, hopefully, if there was an overpayment, receive dollars back to the treasury.

• (1200)

Mr. Bob Hamilton: Perhaps, Madam Chair, I'll ask one of my colleagues to take on the question of how far back we can go.

Mr. Frank Vermaeten: Generally speaking, the rule is that you can go back 10 years with respect to making a retroactive payment.

Mr. Corey Tochor: On the people we've overpaid who have left the country, is it fair to assume that our success rate of receiving any dollars back is very limited?

Mr. Frank Vermaeten: I don't have any statistics on that. Perhaps my colleague Mr. Lemieux would have that available at his fingertips. I doubt it, but we could ask him.

Mr. Marc Lemieux (Assistant Commissioner, Collections and Verification Branch, Canada Revenue Agency): Unfortunately, I don't have that at my fingertips. We could look into the data and see if we have any statistics on that.

Mr. Corey Tochor: Another area of my concern for families is that, unfortunately, with the divorce rates and the breakdown of families, couples are terrible to each other during that time period. If one member fails to file their income tax, am I correct from reading the report that the actual payment doesn't get processed?

Mr. Martin Dompierre: Madam Chair, I could take part of that question.

It is as you referred to in the report. We indicate that either one or both would need to file their tax return in order for these payments to be made.

Mr. Corey Tochor: On that example, I guess it could go on for 10 years with the retro part. Hopefully they file before then and whoever has the custody of the child would get those dollars back, if I'm understanding the program correctly.

Mr. Martin Dompierre: That is my understanding as well, Madam Chair. The agent would need to do some further analysis in terms of the chronology of events when the parents were sharing that custody, or if it was one parent who had the sole responsibility of the child.

That question would maybe be better directed to the agency in terms of those specifics.

Mr. Corey Tochor: Fabulous—

Mr. Bob Hamilton: I was just going to respond, Madam Chair, to that question, but I think I would turn to my colleagues for the very specific rules in that case.

As a general comment, in administering this program we have to recognize some of the complexities in the relationships and in the changes that happen. As you say, somebody could leave the country. Although we don't have statistics on how much we can get back there, I think it's fair to say that it doesn't increase our chances of recouping that money.

Similarly, in the situation of a breakup, it can often be the case that the two parties don't agree. That could be more complex for us to work our way through, but we do try to work our way through it.

The Chair: Thank you very much.

We will now move on to Mr. Sorbara for five minutes.

Mr. Francesco Sorbara: Thank you, Chair, and good morning, everyone.

I have a quick question for the CRA officials about page 4 of the Auditor General's report. Can you just explain the difference between automated benefit applications and benefits online applications very quickly and simply, please?

Mr. Bob Hamilton: You probably have your best chance of getting a simple answer from me, so I'll start, Madam Chair.

For the automated benefit application, which Mr. Vermaeten referred to earlier, we automatically register at birth. That applies in all provinces and one territory.

An online application is done through My Account or on the website. That would be the difference between the two. One is automatic at birth, and for the the other, you apply. Some people call it automatic, but you have to go through a web source.

Mr. Francesco Sorbara: Moving on from that, but related to that, is the number of mail-in applications for the last period. As you know, I'm a big proponent of digitization. The number of mail-in applications is still 154,000 for the last reported period for the fiscal year 2019-20.

How can the CRA, working with all government departments... We're working on the unique single identifier number with ESDC. That's in the budget, and we've talked about it at committee here. There's e-payroll and there's a pilot project on that. How can we get these mail-in applications to either be moved to online applications or be done automatically?

For example, the Canada workers benefit is an online benefit—sort of in a different respect—that's automatically done when you file your taxes. How do we get these mail-in applications online digitally? I can go to my CRA account and log in, and there's my CCB or my unique identifier number. How can we get these eliminated and moved online?

• (1205)

Mr. Bob Hamilton: That is a tremendous preoccupation for us at the agency.

To be fair, we've had a lot of success in this, in that we have over 90% of tax filings submitted electronically. From our perspective, we're trying to do everything we can to make it as simple as possible for people to do it electronically.

One of the issues we have to recognize is that some people are just not comfortable doing it electronically. They like paper. We also have to pay attention to them, because we don't want to leave anybody behind. However, we are taking more of an incentive approach rather than mandating it. For example, we're trying to make it as attractive as possible for people. We're going piece by piece through the agency to look for areas where we can improve on that

front, because it is going to be important for the future and much more efficient, with fewer errors.

Mr. Francesco Sorbara: Absolutely.

I'd prefer having those hard-working call centre agents, whom I met when I was in Winnipeg as the parliamentary secretary and saw what they were doing, helping folks more directly in terms of front-counter service, if I can use that term, rather than just processing the mail-in applications, which they do in a very efficient manner.

Lastly, relating to that, we know that more than about 12% of Canadians do not file their taxes. In Ontario, the number I've seen is around 15%. They tend to be our most vulnerable in society.

The only way a family or an individual with a child can collect the CCB is if they file their taxes. With the time we have, can we briefly touch upon the progress made in ensuring that eligible Canadians and family members receive the CCB?

Mr. Bob Hamilton: As we discussed earlier, as a component of this, we have a concern about the number of people who don't file and would be eligible for benefits. That's part of a bigger issue for us. We want to see people filing wherever possible, but it's a particular case for people who are not filing, because by not doing that, they become ineligible for the benefits.

We've had a push and talked about a few of the elements. There's obviously the community volunteer income tax program, which provides a trustful place where people can have their forms done. We do a lot of outreach all across the agency. Across the country, we have groups going out to talk to vulnerable populations and to increase awareness.

I think the final thing we need to do is make it as easy as possible for people to do it. In some cases, maybe that means simplifying a form or making our website easier to navigate.

Those are the kinds of things we're doing. As well, we're looking at newcomers to the country to make sure that they can process the information that we provide to be able to get the benefits they're entitled to.

The Chair: Thank you very much, Mr. Sorbara. Your time is up.

We will now move into our next round of questioning. It's a six-minute round.

Colleagues and witnesses, I would just remind you that there is a time frame. I have consistently allowed us to go over time, but in order to get that time back, I would ask that you keep your questions and your answers as succinct as possible so that we can get as many in as possible.

We will now move to Mr. Berthold for six minutes.

[*Translation*]

Mr. Luc Berthold (Mégantic—L'Érable, CPC): Thank you.

I join my colleagues in congratulating the Canada Revenue Agency representatives for the work they have done concerning the benefit. Like my colleague Mr. Tochor, I think this program is very effective and well-managed. So I congratulate all of the agency's representatives and officials.

Mr. Hamilton, the agency has been under attack fairly regularly for some time, so your team and you have earned that recognition.

My question is for Mr. Dompierre.

Mr. Dompierre, in the second paragraph of your opening remarks, you say, "The Canada child benefit is a key public policy tool for reducing inequalities and poverty among low-income families." However, your report makes no comparison nor does it refer to that statement.

Can you tell us why you thought it was a good idea to mention this in your opening remarks?

• (1210)

Mr. Martin Dompierre: Thank you for the question.

In the current context, we wanted to bring up the fact that this program helped low-income families in need. We were also guided by the situation caused by the COVID-19 pandemic. We considered issues related to the temporary amount paid out as part of the measures related to this crisis. It is really in this spirit that I added that element to my presentation, as I wanted to highlight that this program was well received by Canadians, who wanted that kind of a program.

Mr. Luc Berthold: That seems to be a political comment to me. That is why I wanted to let you know. The auditor general's comments are usually very well documented and based on specific elements.

I do not disagree with what you said, but I wanted to know why it was indicated in that way. This is literally a comment on government policy. This comment is more political than based on facts.

I am just making a quick comment, but I don't blame you for it. I also think this was an absolutely essential program. It was worth mentioning this element.

Mr. Hamilton, I wanted to talk to you about communication among departments. I saw in your action plan that you were going to put in efforts to improve that communication.

I recently received from the minister a letter about a completely different issue. I am talking about the famous issue between Service Canada and the Canada Revenue Agency concerning the Canada recovery caregiving benefit, or CRCB. For people to be

able to obtain answers, data must be shared between a CRA agent and a Service Canada agent.

Don't you think it is high time for the two organization to talk to each other and find a solution to those communication and data sharing issues, since those problems have been surfacing more and more frequently?

Mr. Bob Hamilton: That is indeed an issue for us in general.

In the action plan, we mentioned a few changes concerning situations where it is necessary to obtain information from another department.

For example, at the Department of Immigration, it is important to have information on newcomers, as well as on people emigrating from Canada. So we exchange information with the Canada Border Services Agency, or CBSA, but—

Mr. Luc Berthold: Do those exchanges have to be done from person to person? Can the information be obtained electronically?

Mr. Bob Hamilton: That's what I'm getting at. We're increasingly using an automated system in which systems specific to both departments can communicate with each other. It isn't necessary to have someone from CBSA talking to someone from the Department of Immigration.

This poses a challenge, however, since each agency and department has its own system. I hope that we'll gradually develop systems that can communicate with each other. We've already made a great deal of progress in this area, but there's still a lot to do. This is important for the future, given the largely digital economy.

We have processes, but we need to improve them and automate them more for Canadians. You're right about that.

Mr. Luc Berthold: In your opinion, is the Treasury Board paying enough attention to this issue? Is it putting enough pressure on different departments to find a solution quickly?

Mr. Bob Hamilton: The Treasury Board is paying very close attention to this issue and to a number of other issues.

The Canada child benefit poses a challenge. However, I suspect that it isn't the biggest challenge facing the government.

The Treasury Board is paying attention to this issue, and we'll continue to work with the other departments.

• (1215)

[*English*]

The Chair: Thank you very much, Mr. Hamilton and Mr. Berthold.

We will now go to Mr. Fergus for six minutes.

[*Translation*]

Mr. Greg Fergus (Hull—Aylmer, Lib.): Thank you, Madam Chair.

I want to join my colleagues in congratulating the Canada Revenue Agency employees for their outstanding work in continuing to fulfill their commitments to Canada's most vulnerable families, who have received the Canada child benefit.

My questions are for Mr. Hamilton.

Mr. Hamilton, as I just said, the employees, your colleagues at the Canada Revenue Agency, have worked tirelessly since the start of the pandemic. A number of them have worked long hours from home, but they have always worked to ensure that the needs of Canadians come first. I know these people very well. As a member of Parliament for the National Capital Region, I've seen the outstanding work done by public servants, especially the people who work for the CRA.

Given the situation and the fact that more and more people are working from home, how can your department keep restructuring its processes to ensure the continuation of Canada child benefit payments or other services and programs managed by the agency?

Mr. Bob Hamilton: Good question.

I'm always extremely proud of the agency's employees, but I've been especially proud during the pandemic. A number of people have been working almost seven days a week throughout this period. They're increasingly working from home rather than in the office.

During the pandemic, we noticed a few times that we could have increased our efforts. However, in my opinion, this galvanized the agency. We did a good job during that time. We need to take this opportunity to find ways to do things differently in the future and become more innovative and effective.

It should be noted that we're almost finished developing a process for improving the benefit system. This system is important to the agency. Given that the federal and provincial governments have increased benefits, we've made the system better for the future. We've improved our capacity to succeed.

Mr. Greg Fergus: By the same token, the CCB program has really proven its effectiveness. However, we know that it isn't always easy for the most vulnerable Canadians to access a computer in order to apply online.

Are there ways to simplify or automate CCB applications to truly help the most vulnerable individuals and families?

I'm straying a bit from the Auditor General's report, but this is still an important question. I want to know how you plan to make it easier to access these benefits, which are essential for people in need.

• (1220)

Mr. Bob Hamilton: As I said, the process is challenging for a certain part of the population. Even though we have a high success rate for this program, we must strive to make it more accessible to as many people as possible.

Part of the population doesn't have access to the program at this time, either because people are unfamiliar with the program or because they aren't comfortable with computers. To handle this situation, we've set up a community program with volunteers—

Mr. Greg Fergus: Sorry to interrupt you.

Do you think that the time has come to have automated systems for the tax return?

Mr. Bob Hamilton: Yes.

[*English*]

The Chair: Please give a very short answer, Mr. Hamilton.

[*Translation*]

Mr. Bob Hamilton: We have an automated system. Agency employees can enter data when they have the information on the taxpayer. The issue arises when the agency doesn't have the information in the system.

When the agency has the information on the taxpayer, there isn't any issue. We have the ability to enter the data into the form.

We're working very hard to try to find new approaches for vulnerable people.

Mr. Greg Fergus: Thank you.

[*English*]

The Chair: Thank you very much, Mr. Fergus and Mr. Hamilton.

We will move to Mr. Blanchette-Joncas for six minutes.

[*Translation*]

Mr. Maxime Blanchette-Joncas: Thank you, Madam Chair.

Mr. Dompierre, in March 2020, Parliament allowed for a one-time payment of up to \$300 per child to help families with the high costs of child care during the pandemic.

We know that the Canada Revenue Agency was responsible for this payment. However, in your opinion, which department proposed this payment and its eligibility requirements?

Mr. Martin Dompierre: Thank you for the question.

I may have misunderstood, but you want to know which department proposed the payments. I believe that the government made the decision to use the program, in light of the pandemic, to help families. The Income Tax Act was amended, of course, to temporarily change that formula and allow more families to receive support during the pandemic.

To my knowledge, the government decided to ask the Canada Revenue Agency to manage this change.

Mr. Maxime Blanchette-Joncas: Mr. Dompierre, I wanted to know which department proposed this measure.

Mr. Martin Dompierre: I'll turn to my colleague. Mr. Le Goff can tell you more specifically which department made this decision.

Mr. Philippe Le Goff: Good afternoon.

The department responsible for this program is Employment and Social Development Canada. However, the Department of Finance is responsible for the Income Tax Act. This probably involved both of these departments.

Mr. Maxime Blanchette-Joncas: Thank you for these clarifications, Mr. Le Goff.

I have a question for both of you, Mr. Le Goff and Mr. Dompierre.

What analysis did the departments use to decide on the payment amount and the expanded eligibility for families who wouldn't normally receive the Canada child benefit because their income was too high?

Mr. Martin Dompierre: I'd like to ask Mr. Le Goff to answer the question.

Mr. Philippe Le Goff: We haven't seen any analysis that supports the additional payment. However, we haven't requested this analysis. Regardless, it may exist.

• (1225)

Mr. Maxime Blanchette-Joncas: I just want to understand, Mr. Le Goff.

According to your report, we don't know anything about the \$300. I understand that you didn't conduct an analysis, but it could have been \$300, \$500 or \$700. We don't have any details to show why this amount was chosen.

Mr. Philippe Le Goff: We don't have any details because this was beyond the scope of the audit, which looked at only the eligibility and accuracy of payments.

Mr. Maxime Blanchette-Joncas: Thank you for these clarifications.

Mr. Hamilton, my question comes from one of my constituents, Ms. Dubé.

There are many reconstituted families. Currently, for the Canada child benefit, the spouse's income is taken into account in the calculation of the family allowances. This can frustrate some people.

Has the Canada Revenue Agency ever considered the idea of not calculating the income of a spouse in the case of a reconstituted family?

Mr. Bob Hamilton: Thank you for the question.

I would like to ask my colleague to respond. I suppose that it might be better to ask the Department of Finance that question. It seems like a policy question.

Perhaps Mr. Vermaeten can give you more information.

Mr. Frank Vermaeten: Thank you for the question.

[English]

I don't believe we specifically looked into this issue. Certainly it would be a decision by the Department of Finance.

At first glance, it's not clear to me why a reconstituted family should be subject to a different rule with respect to an income test than the original family, if that's what you want to call it.

Again, this is a policy decision that would have to be considered by the Department of Finance.

[Translation]

Mr. Maxime Blanchette-Joncas: Thank you, Mr. Vermaeten, for these clarifications.

I could add that my constituent was referring to the Quebec government's tax exemption on support payments. She wanted to draw a parallel with respect to the reconstituted family.

Mr. Dompierre, I'd like to go back to the question about the \$100,000 that you estimated. You said that you calculated it from the birth of a child until they qualify for the Canada child benefit.

In your opinion, are these benefits that will never be recovered?

In your calculation, does the \$100,000 include audit and legal costs, if applicable?

Mr. Martin Dompierre: Thank you for the question.

I don't think that it takes into account all the things that you brought up. I'll turn to my colleague, Mr. Le Goff, who can provide some insight into how the calculation was structured.

[English]

The Chair: Please give a very short answer, Mr. Le Goff.

[Translation]

Mr. Philippe Le Goff: The answer is no. The calculation includes only the benefit amount.

[English]

The Chair: Thank you very much, Mr. Blanchette-Joncas and Mr. Le Goff.

We will now go to Mr. Green for six minutes.

Mr. Matthew Green: That was a great line of questioning by my friend from the Bloc. I appreciated hearing some of the answers to those questions to better understand how these decisions are made, and I would love the opportunity to go beyond just the government. We know it's the government that makes these decisions, but it would be interesting to hear, for this committee's purpose, the rationale on how the earners of higher incomes were able to access this.

I'm going to shift gears a little bit. I might not even use the fullness of my time, but there are some questions I had around the processing. If this has been covered by previous questions, I apologize.

We know that it's not always possible for families or parents to have immediate access to the traditional forms of ID or registration, especially when a parent is fleeing a harmful domestic situation. Mr. Hamilton, can you explain the importance of allowing families to submit alternate documentation to prove evidence of benefit eligibility?

● (1230)

Mr. Bob Hamilton: Madam Chair, I will turn it over to my colleagues who have more in-depth knowledge of the system.

The point you raise is an interesting one, in the sense that there can be clear and well-defined rules for simple cases, but in administering the system, we have to understand that life is not always simple and that things can crop up that can make the situation more awkward. We have to try to have as much sensitivity and flexibility as possible and get the information we need in a way that's most reasonable for the taxpayer and the recipient of the benefit.

Perhaps my colleagues can talk a little bit more about how that process works and what kinds of flexibilities we have.

Mr. Frank Vermaeten: Madam Chair, I'd be happy to contribute to this.

Let me give you a couple of examples that we deal with on a regular basis. You can imagine that a woman in a shelter for battered women, for example, may not be able to go back to the house to get the information they need in order to prove that they have custody, or she may not have the birth certificate handy to her. In those cases, here is a woman who clearly still has custody of children and needs support, so we need to find a way to help those individuals.

Perhaps in the indigenous context, a scenario could be that the parents are no longer able to take care of the child, and the grandmother takes custody. Again, it may be a difficult situation, because the grandmother may not have access to the necessary paperwork, and again we want to do whatever we can to ensure that the children, effectively, are supported.

We try to work as best we can to have a reasonable substitute and try to build on that over time. In that sense, in some cases we are taking a bit of a risk. We're managing that risk by saying that if we don't have all the right information right now, we're willing to live without this information for a short period of time, recognizing that we're not always going to get it right, but I think that we do get it right in the large majority of cases.

Mr. Matthew Green: As a follow-up, according to the OAG's report other branches of the agency and other federal departments were likely to have information that could support a benefit application—for example, the renewal of a resident card. Access to this information would have to be enabled to access eligibility with higher levels of confidence.

Is this information not accessible due to legal restrictions on sharing information between CRA and departments or even between branches of the CRA, or could this information be easily accessible?

Mr. Frank Vermaeten: Perhaps I could turn to my colleague Heather Daniels with respect to the privacy-sharing rules.

I think it's very case-specific. In some cases, there are going to be limitations in terms of whether the other department is able to share that information. At other times, it's a system issue: Can the systems talk to each other? In other cases, there's definitely progress that we can make in some of these issues, as the OAG pointed out. We're working on that on a number of fronts.

Could I turn to Heather and ask her whether she wanted to contribute anything to this?

The Chair: Absolutely. Heather, you have 20 seconds.

Ms. Heather Daniels (Director General, Benefit Programs Directorate, Assessment, Benefit and Service Branch, Canada Revenue Agency): Yes, absolutely.

Mr. Matthew Green: I had a minute and 15 seconds, but that's okay.

Ms. Heather Daniels: I would agree. I believe Mr. Vermaeten covered the scenarios. Often there are privacy issues with respect to sharing of information, so there are limitations. In some cases, we can develop a memorandum of understanding, an MOU, with another department to facilitate the process of information sharing, as we've recently done with Canada Border Services in our agreement to receive information on exit data.

We are making much progress in respect of sharing information with other departments.

The Chair: My apologies, Mr. Green. You do have another 30 seconds.

Mr. Matthew Green: I'll take that time to again thank the staff for this program and hope that they can find better integrated approaches to the automation of fixed-income CRA tax filings so that there's no disruption on CCBs in cases like COVID. In other cases, it becomes disrupted because of lack of filing.

I certainly look forward to their coming back at future dates with some solutions to some of these challenges that we've presented, and to any comments they might have in writing.

Thank you, Madam Chair.

● (1235)

The Chair: Thank you very much, Mr. Green.

We will now go to our next round of questioning. It is a five-minute round, starting with Mr. Webber.

Mr. Len Webber (Calgary Confederation, CPC): Thank you, Madame Chair.

I too would like to thank Mr. Hamilton and the CRA for a job well done here with the child benefit program and its administration. It was a great review by the AG, and I thank you for the detailed action plan that you have provided with the two recommendations of the AG and the timelines too.

I had to sneak out for a good five minutes, so I hope this question wasn't asked. I will ask it, and you can let me know.

It's with regard to one of the AG's questions on the requirement to provide a valid proof of birth for all applications. It may sound like a stupid question, but what's the purpose of that? Is it to determine the citizenship of this child, or is it to prove that there is a child in existence that they're claiming for? Is it to alleviate any type of fraud?

Then, to the CRA, apparently you will conduct a review to determine the risks associated with the requirement to provide the valid proof of birth for all applications. What risks are there to providing proof of birth?

Mr. Bob Hamilton: Perhaps I'll lead off on that question. I'm not sure if my colleagues will need to jump in.

In terms of determining the eligibility for the program, clearly proof of birth is a useful piece of information to have. As Frank mentioned earlier, we have an automated system in 10 provinces and one territory whereby we automatically get the information upon birth, so that's good there, but we can't always have that information from people who might come into the system a bit later, who are new to the country, etc. We are looking at how big the risk there is to us. There's obviously some risk. That's part of the study that we're going to undertake: Is there anything we can do about it if we find there is a risk?

For us to wait until we have absolute certainty and proof of that might not be the right outcome in certain circumstances, so yes, there is a risk. It's part of the eligibility criteria. We think it's manageable, but we also think, as the Auditor General has pointed out, that it's an area we can re-examine and see how our risk management is on this issue and if there is anything we can do to get greater assurances in these cases.

Mr. Len Webber: Okay. You say you are going to complete a review and determine the benefits and the risks involved with this proof of birth. You hope to get that done by the end of December 2021. That's eight months away. To me, that sounds like quite a long period of time to implement something like this if it's required.

I'm just curious. Why the delay?

Mr. Bob Hamilton: Just on that, to make sure I understand the question, you're saying that we should be able to do it more quickly than that.

Mr. Len Webber: Yes, those would be my thoughts, but....

Mr. Bob Hamilton: Perhaps things always take a little longer than people realize. We have to look at the systems and do a risk assessment of this. How many situations are out there? What's the length of time we are taking? What is really the benefit on the other side? That analysis takes time.

The only piece of context I would add is that the agency is working at full capacity at the moment, and actually at more than full capacity—

Mr. Len Webber: I understand.

Mr. Bob Hamilton: —with all the new benefits we've introduced.

Part of what I'm trying to do as the head of the agency is make sure that we focus our attention on priority areas but that also we manage things so that we don't overcommit and end up doing some things badly.

Hopefully, we'll be able to finish it before the end of the year, but I thought that was a reasonable time frame for us to get this job done.

Mr. Len Webber: Thank you for that.

Again, I apologize if this question was asked before. It's with regard to the shared custody and payments to parents.

With shared custody, each parent will get 50% of what they would have gotten if they had full custody of a child. The CRA will not split the amount using any percentages at all or give the full amount to one of the parents in a shared custody situation. What's the reason for that? Why can't you be flexible there? If one parent has a child for 75% of the time and the other 25%, why could you not split it up 75-25?

• (1240)

The Chair: Thank you. We have run out of time, so we need a very short answer.

Mr. Bob Hamilton: Madam Chair, what I would propose is that we just get back to you in writing on that following the meeting, in terms of the flexibilities we have or the lack thereof. I'm happy to commit to do that in writing. It may take a little while to explain.

Mr. Len Webber: Thank you.

The Chair: Thank you very much, Mr. Webber.

We will now go to Mr. Blois for five minutes.

Mr. Kody Blois (Kings—Hants, Lib.): Thank you, Madam Chair.

I'll join the chorus of my colleagues. We can be a critical committee sometimes with public accounts, where we're trying to hold government to account, but this is a report that is largely positive, and I'd like to commend the CRA for their work on this file.

My questions for the CRA would start with paragraph 4.23.

The Auditor General's office, as part of the audit, looked at your preliminary agents who were accepting these applications and is saying that there would be an opportunity to expand their role beyond what it is right now and add an additional layer of verification. Just simply, is that something that CRA is considering, or does it really not hit the way in which the department does its work at this point?

Mr. Bob Hamilton: Madam Chair, perhaps I'll turn to my colleague to answer that.

I would just say by way of opening that we always look for things to consider that would help improve things. How much improvement we could make here maybe would be something that Frank would want to comment on.

Mr. Kody Blois: Comment quickly if possible. Thank you.

Mr. Frank Vermaeten: Very briefly, the agents here are primarily putting in the data. They are doing data entry, and based on the data that's in the system, the IT system then says that everything is there and that therefore this individual is entitled.

They do exercise some judgment when there are some questions on some of the documentation, and at this point, for the most part, we feel this time is adequate. They do have flexibility with regard to the amount of time they take. On average it is five minutes, but some cases obviously take longer.

We are going to look at this again to see whether there are opportunities to get the balance a little better.

Mr. Kody Blois: Just building on that, Mr. Vermaeten, while I have you here, these applications that the agents are receiving, I presume, are applications outside of the provincial information on births that is sent to you. Is that indeed the case?

Mr. Frank Vermaeten: It is.

Mr. Kody Blois: Okay. Talk to me about the information, because of course there are broader conversations going on right now about the information sharing between provinces and territories and the federal government around health care writ large, given the fact that we're in a pandemic.

Is the information that you receive from the provinces and territories generally all in the same standard form, or does each province or territory have a bit of a different way in which they send that information to the federal government?

Mr. Frank Vermaeten: Generally speaking, it's very similar across provinces and the one territory. We're working with the two other territories that aren't part of this to try to put in place those systems and the information-sharing agreements to get the right information so we can be confident of giving individual CCB if the hospital provides us this information.

Mr. Kody Blois: Just because I am curious, can you tell me if all of that information is being sent to the Government of Canada in digital form, or is it in paper form? How does that actually come to you?

Mr. Frank Vermaeten: Generally it's in a secure digital form.

Mr. Kody Blois: Perfect.

I want to move to the late filing issue. I know Mr. Green had conversations around this.

The Auditor General's Report simply says that if an individual has not filed a tax return in the given year, they won't receive the benefit. For example, in 2020-21 we look back to your 2019 tax year. Is there any recourse for individuals who may have late filings, or is it just simply that if you don't file, you don't receive your benefit?

Mr. Frank Vermaeten: Madam Chair, if I may answer, it is not use it or lose it. If you're late in filing, you just get your CCB later,

so as long as an individual does file, he or she will get those amounts going back up to 10 years.

Mr. Kody Blois: Okay. I appreciate that.

I want to go back to Mr. Lawrence's line of questioning. He talked about new Canadians, and we recognize that 50% are still coming from family situations that are always changing. I think we can all appreciate that. Some are individuals who weren't born in the country.

I'll go back to this. Is there room for us to find efficiencies whereby information is shared with other departments that we can blend into the work you are doing? To me, what Mr. Lawrence raised was very valid. The conversation was around organizations in the non-profit sector doing a lot of work, but would IRCC not have a lot of this information that could be shared with CRA?

• (1245)

Mr. Frank Vermaeten: There is definitely room for improvement, and as a matter of fact we are speaking to IRCC right now and trying to figure out what kind of information sharing would be possible and what could be automated, with a view to helping people as much as possible to get the benefits they are entitled to.

Mr. Kody Blois: Right. Thank you so much.

Thank you for all of your work.

The Chair: Thank you very much, Mr. Blois and Mr. Vermaeten.

We will now move to our two-and-a-half-minute round, starting with Mr. Blanchette-Joncas.

[*Translation*]

Mr. Maxime Blanchette-Joncas: Thank you, Madam Chair.

Mr. Dompierre, in your remarks, you said that the Canada Revenue Agency doesn't always have the most up-to-date information to determine eligibility and conduct the necessary checks or to calculate the benefit amount.

In your opinion, in terms of public spending, would it be beneficial to increase the number of first-level agents so that they can take more time during an initial assessment and more easily identify ineligible people?

Mr. Philippe Le Goff: Given that Mr. Dompierre is having technical issues, I'll answer the question.

In the report, we emphasized the attentiveness of many first-level agents. We found that certain practices should be formalized.

This is a question for the agency. It concerns staff management.

Mr. Maxime Blanchette-Joncas: Thank you, Mr. Le Goff.

My next question is for Mr. Hamilton from the Canada Revenue Agency.

Mr. Hamilton, according to the Office of the Auditor General's report, with more time to process benefit applications, first-level agents could better verify the information provided. For example, they could check whether another child associated with the same parents had been born within the previous nine months.

Has the agency ever assessed the additional costs of increased checks by first-level agents versus the potential savings resulting from the identification of ineligible people at the outset?

Mr. Bob Hamilton: I'll provide a fairly brief answer.

The agency is paying close attention to this issue. It should be noted that, in some circumstances, the information isn't accessible. That's why Mr. Vermaeten referred to the importance of co-operation between Immigration, Refugees and Citizenship Canada and the Canada Border Services Agency, for example.

This is important to us. This isn't just about the amount of time spent by the agent at the start of the process. This is also about access to information and having an automated system in place that can provide the information when it changes.

One challenge is that, from time to time, if the relationship between the two parents changes, there's a delay between the payments and when we receive the information.

[*English*]

The Chair: Thank you, Mr. Blanchette-Joncas.

We will now move to Mr. Green for two and a half minutes.

Mr. Matthew Green: I'm going to open this up for Mr. Hamilton.

Mr. Hamilton, have any questions been asked in the course of testimony that you want a chance to follow up on and fully explain in a better way?

Mr. Bob Hamilton: I think not. I think we've touched on the main issues.

I suppose I could say one thing. Although committee members have been very gracious with their appreciation for the good work of the agency, of which I'm tremendously proud, we've tended to focus on the areas for improvement. This is really important, and we have an action plan, but just remember that for the most part this program works extremely well. We have some things we can improve upon in terms of the timeliness of information, but I think we've hit on mostly the right points here.

I've gone over each of the points on the action plan, so I don't think anything has been missed, other than just to make sure that we don't get too focused on the areas for improvement and lose sight of the benefits, which I think the committee has done a good job of doing.

• (1250)

Mr. Matthew Green: You'll be happy to know that the Liberal government always does a good job of touting the things that go well within their programs, so there is no doubt in my mind that we'll hear about this in many House of Commons interventions, press releases and departmental communications. I think that's great.

I'll share with you in closing that for this committee to have unanimous overwhelming support for a report is not always the case. Consider yourself well praised within the context of this committee.

Those are all the comments I have for this intervention. Thank you.

The Chair: Thank you very much, Mr. Green.

We will now go to our last round of questioning. It is a five-minute round.

We will start with Mr. Lawrence.

Mr. Philip Lawrence: Thank you very much.

I'll start off by agreeing with you, Mr. Hamilton, that this program is extremely well administered. It is a credit to you and all the CRA agents out there.

I have some questions with respect to a line of questioning brought up by some of my other colleagues.

A large number of people are not receiving this benefit and other benefits because they don't file their tax returns. We've made great progress here, as 90% of people file online, but let's face it: The Income Tax Act is incredibly complicated. I don't know exactly how many pages are in there, and maybe you do, Mr. Hamilton, but it's thousands. It's very complicated.

Now, let's compare ourselves with other places in the world, like, for example, Estonia. In Estonia, the income tax system is much simpler, and 98% of people do taxes online. You can do them in three to five minutes on average. In fact, for some people it's not unusual to do them in one click.

Do you believe that simplifying the Income Tax Act would make your job at the CRA easier?

Mr. Bob Hamilton: I can't deny that, even though it's not my responsibility to simplify the act. I did work in the Department of Finance for a while and I do believe that if the act was simplified, it would make our job easier.

Now, making our job easier is not the sole objective of the Income Tax Act, but if you're asking from my perspective, yes, simplification would make CRA's job easier and frankly, it would make our job easier in explaining to Canadians what the system looks like and what the benefits are.

As I said, that's not the only concern that someone has when constructing a tax system, but yes, it would make our job easier. What we try to do is make sure that we have clear and consistent communication, no matter the complexity of the act and no matter the complexity of the particular family situation we're dealing with.

Mr. Philip Lawrence: Perfect.

If you're able to have an easier job, I'd assume that you could also then make it easier for applicants to file their tax returns and get their benefits. Is that a reasonable conclusion as well, or am I out to lunch there?

Mr. Bob Hamilton: I think, as a general statement, that would be true. The simpler the tax system is, the easier it is to explain and the easier it is for people to understand how to get the benefits.

One thing to recognize is that as you simplify the tax system, you might be removing some provisions that are of tremendous value to certain people, so there are lots of interesting trade-offs in all of that.

As the administrator, I can say that yes, if it were simpler, it would make our job easier, and easier not just for us but for the recipients as well, in terms of understanding it.

Mr. Philip Lawrence: Madam Chair, I'll cede the remainder of my time. That's great. Thank you very much.

The Chair: Thank you very much, Mr. Lawrence.

We will now go to Ms. Yip for five minutes.

Ms. Jean Yip: Sorry; I did not expect to have a turn, but that's fine. Don't you love it when you get caught like this?

I am going to refer to the action plan. Report reference number 4.42 indicates, "By the end of March 2021" for the first recommendation. I would like to know if you can provide an update on this recommendation about completing a review of procedures and notifying the "CRA staff of any changes to ensure clear instruction on the types of documents that are suitable for supporting eligibility".

That would be to Mr. Hamilton.

• (1255)

Mr. Bob Hamilton: Yes, Madam Chair, I'll respond, I think fully, but my colleague may want to correct me.

My understanding is that we have completed this review. We said we would do it by the end of March; there may be some small amounts of activity that we still have to complete, but my sense is that we're largely done with it.

I would just ask Frank to confirm that.

Mr. Frank Vermaeten: I think you're correct.

It's a complex process. There are many things to consider. It's not just a binary thing, so we're going to review all those procedures and go from there.

Ms. Jean Yip: Okay. I look forward to seeing the report.

The plan indicates that it is going to take some more time for the first-level agents to authenticate the information provided to process the benefit applications.

One of the examples was that "they could check whether another child associated with the same parents had been born within the previous 9 months." Wouldn't this information already be picked up automatically by the system once it's input into the electronic database?

Mr. Bob Hamilton: Madam Chair, I will defer to my colleagues for the technical answer. I don't know if it's Frank or Heather who would want to jump in.

Mr. Frank Vermaeten: Heather, could you cover this? I don't have the answer for that.

Ms. Heather Daniels: Absolutely.

Just for clarification purposes, the frontline agents who first deal with the applications are keying the information into the system. The system absolutely has controls in place to identify where there may be discrepancies or areas that would require a closer look. If a child was born within the previous nine months to the same family, that application would kick out for an assessor to do more investigation to ensure that it wasn't information in our system that was perhaps inaccurate. They would have to validate the eligibility. The agents who look at the applications at that time do have more time to do their review.

Ms. Jean Yip: Will the amount of time first-line agents are able to expend on their initial processing of the benefit application be formalized? It was mentioned that the first-level agents have about five minutes to do the initial processing. If we want to make sure we get all the information, will that extension of time be formalized?

Ms. Heather Daniels: I would like to reiterate that the accuracy of the processing of the initial applications has consistently been 99%. We have no reason to believe that more time is required by these first-line keyers to process these applications. Their sole role is to key the information that is on the application into our system. We have no record of these agents having difficulty in meeting this standard. The accuracy has been outstanding. The timeliness is also being met on a regular basis.

• (1300)

The Chair: Thank you very much, Ms. Daniels and Ms. Yip.

That brings us to the end of our meeting.

To all of our witnesses today, thank you for joining us. It has been a great meeting with a lot of good questions and answers.

Colleagues, I want to remind you that we have had to juggle our schedule around a bit due to our extended meeting last week. This Thursday's meeting will be on report 5, the follow-up on rail safety with Transport Canada. I think you have received that notice of meeting.

Finally, if you are in agreement, it is time for us to adjourn.

Is the committee in agreement that we adjourn? I'm seeing a thumbs-up.

Thank you very much, colleagues. I hope you enjoy the rest of your day.

The meeting is adjourned.

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