



HOUSE OF COMMONS
CHAMBRE DES COMMUNES
CANADA

44th PARLIAMENT, 1st SESSION

Standing Committee on Public Accounts

EVIDENCE

NUMBER 063

Thursday, May 11, 2023

Chair: Mr. John Williamson



Standing Committee on Public Accounts

Thursday, May 11, 2023

• (1635)

[*Translation*]

The Chair (Mr. John Williamson (New Brunswick South-west, CPC)): I call the meeting to order.

Welcome to meeting number 63 of the House of Commons Standing Committee on Public Accounts.

Pursuant to Standing Order 108(2), the committee is meeting today to begin its study on the Pierre Elliott Trudeau Foundation.

[*English*]

I would now like to welcome our witnesses.

From the Canada Revenue Agency, we have Bob Hamilton, commissioner of revenue and chief executive officer. It's good to see you again, sir.

We also have Geoff Trueman, assistant commissioner, legislative policy and regulatory affairs branch, and Sharmila Khare, director general, charities directorate, legislative policy and regulatory affairs branch.

Ms. Khare, I understand that you're hoping to be excused at five o'clock to catch a train. I think I'm prepared to grant that, given you're all from the same entity, provided that your two colleagues are willing to step in if that should be necessary.

Mr. Hamilton, you have the floor for five minutes. I'll let you begin, please. It's over to you.

[*Translation*]

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

Thank you for the invitation to appear before you to discuss the role and responsibilities of the Canada Revenue Agency, or CRA, with respect to registered charities.

You already introduced my team members.

[*English*]

Given the many privileges it provides, registration as a charity also comes with an obligation to follow the long-standing rules for charities under the law.

As the federal regulator, the Canada Revenue Agency has a responsibility to ensure that all registered charities operate in compliance with the Income Tax Act. This is a critical factor in maintaining the integrity of the charitable sector, as well as the public's confidence in that sector.

The CRA administers the provisions of the Income Tax Act as they relate to registered charities. It fulfills this responsibility by monitoring the operations of registered charities and promoting compliance through a balanced program of education, client service and responsible enforcement.

[*Translation*]

There are several factors the CRA considers when making a determination as to whether an organization qualifies, or continues to qualify, for charitable registration. Such a determination may only be performed after a full consideration of all of the relevant facts on a case-by-case basis.

[*English*]

As part of Canada's risk-based approach to promoting and enforcing compliance, we have a number of educational tools and initiatives, such as outreach programs, client service programs, reminder letters and website information to help charities better understand their legal obligations. The CRA carefully reviews available information to assess the risk of an organization's potential non-compliance with the Income Tax Act and to establish appropriate next steps from an income tax enforcement perspective. Any next steps for enforcement would be informed by the conclusions of our risk assessment. Where warranted, the CRA may undertake an audit.

Non-audit interventions are intended to proactively prevent or address minor types of non-compliance, which in turn allows the CRA to direct its audit resources to those charities that are at higher risk of engaging in more serious acts of non-compliance. Generally speaking, a charity's non-compliance is deemed to be high risk when the charity's operations pose risks to charitable donors, beneficiaries, charitable assets or Canada's tax base.

[*Translation*]

Since the charitable sector is supported by all Canadian taxpayers, the CRA is committed to enhancing the transparency and accountability of charities by providing relevant information about charities to the public at large.

[English]

The Income Tax Act allows for the disclosure of certain information about registered charities, such as information about sanctions that have been imposed and the reasons for revocation. The CRA's list of charities and certain other qualified donees provides a significant amount of information about each charity, further identifies the other information about charities that is publicly available and provides instructions on how the public can request this information. However, it is important for me to underscore that the confidentiality provisions of the Income Tax Act do still impose limits on the CRA that prevent it from commenting on specific organizations or cases. If members of the public are concerned that a registered charity is not complying with the provisions of the act, they are encouraged to contact our leads program.

The CRA reviews every allegation made or the information it receives to determine if there was non-compliance with the legislation it administers. However, it cannot provide any feedback or updates on leads it receives or subsequent actions taken, including whether an audit is ongoing, unless an audit results in a charity being revoked, annulled, suspended or penalized.

[Translation]

The CRA posts such cases on its website to provide transparency to Canadians regarding its decisions with respect to charities.

Thank you, Mr. Chair, for the opportunity to appear before you today. Given the technical nature of the matter before you, my team and I welcome the opportunity to answer any questions you may have.

Thank you.

The Chair: Thank you, Mr. Hamilton.

We will now begin the first round. Each member of the committee will have six minutes.

[English]

Mr. Lawrence, you have the floor for six minutes, please.

Mr. Philip Lawrence (Northumberland—Peterborough South, CPC): Thank you very much, Chair. It's an honour and a pleasure to be back here in front of the public accounts committee.

Mr. Hamilton, I understand that you can't talk about a specific case unless there's been some type of penalty dispensed, so I'll start out at the front: Is the Pierre Elliott Trudeau Foundation the subject of any penalty, either currently or in the last decade?

• (1640)

Mr. Bob Hamilton: No, not that I am aware of. If there was a penalty or a sanction it would be on our website, although penalties, if I'm not mistaken, do get eliminated from the website after a period of time. People can still request them, but to my knowledge, there has been no sanction.

Mr. Philip Lawrence: Thank you.

I'm going to go through some of the facts as asserted by The Globe and Mail and Bob Fife. I'm not going to ask you to comment on the specific case, but I will ask you to comment generally on how the CRA would act with respect to it.

Of course, this all started in 2016 with the cash-for-access fundraisers, which were attended by Beijing businessman Zhang Bin, along with his business partner. He was at the fundraiser, which is odd, because foreign nationals are not allowed to donate to political parties. That's correct, right? That's more of an Elections Canada....

Mr. Bob Hamilton: I don't know if that is correct. I think you probably know better than I do—

Mr. Philip Lawrence: That is correct. Thank you, sir. I'll answer my own question there.

He and his business partner wanted to make a million-dollar donation in honour of Pierre Elliott Trudeau, \$200,000 of which was slotted to go to the Trudeau Foundation, which I think is a little bit unusual, to be polite. Eventually that money was given to the Trudeau Foundation, but it was \$140,000 and not \$200,000. In the public filing in the annual report of the Trudeau Foundation, it was initially put in the two businessmen's names and not in the corporation's name, which the receipt was evidently put into. This was Millennium Golden Eagle International of Canada.

Is it the CRA's policy to allow an organization to put their donation in any name they choose or must it reflect the actual substance of the transaction—in other words, where the actual money came from?

Mr. Bob Hamilton: The donation under our rules as we administer the income tax has to come from the true donor.

There's actually an interesting example that the team has raised with me. You might gather donations at a store near the cash register, and then the store submits them to us, but the true donors are the people who put in the money at the cash register.

From our viewpoint in looking at it and whether it complies with the Income Tax Act, we would look to the true donor of the property or the giver of the gift.

Mr. Philip Lawrence: Thank you.

Just to put a hypothetical situation in front of you, I guess, if in fact a foreign state gave \$440,000 to a shell corporation and the shell corporation then immediately transferred that money on to a charity, who should that receipt be issued to?

Mr. Bob Hamilton: Mr. Chair, I'm probably not going to go too far into hypotheticals in this world, because often when you look at it, there's what the charity knows at the time and what the true facts are of the situation, so it probably would be unfair for me to speculate on that in this case.

Mr. Philip Lawrence: Thank you.

Mr. Bob Hamilton: I will say, though, that to the extent that the case comes to our attention, we would look to the true donor.

Mr. Philip Lawrence: You're looking towards the substance. I'm not talking about a specific case, but in general, as in the example you gave with the cash register, you're looking to where the actual funds came from and you believe that in general that's where the receipts should go, correct?

Mr. Bob Hamilton: Yes.

I'll perhaps turn to my colleague Geoff, but in the legal world, there's the question of giving the gift and how you treat that legally, and I think we draw our rules from that basis.

Mr. Philip Lawrence: That's fine. You've covered it well.

On that, if in a fact a receipt is given to the incorrect donor, I believe there is a penalty of 125%. If an organization has purposely and wilfully put the incorrect name on a donation receipt, that is punishable by a 125% penalty.

Mr. Bob Hamilton: Sharmila may be able to talk about the penalty. I would just note that people can give anonymous donations. There doesn't have to be a receipt with every donation. The receipt is valuable if you're going to claim the tax deduction.

Mr. Philip Lawrence: But if an organization does issue one and wilfully puts the incorrect donor on the receipt—in other words, an individual who did not donate the money—there is a penalty attached to that. As you said, registration, although it has its privileges, comes with its responsibilities.

• (1645)

Mr. Bob Hamilton: Sharmila, can you elaborate?

Ms. Sharmila Khare (Director General, Charities Directorate, Legislative Policy and Regulatory Affairs Branch, Canada Revenue Agency): When we are taking compliance actions, there are a range of options available to us. If it's a first offence, maybe it's something that can be corrected through an education letter. If it's something that the charity has repeated over time, it may be something that merits a penalty.

If you're interested in the various penalties under the Income Tax Act, we could certainly provide those to you in writing.

Mr. Philip Lawrence: Would it also be potentially an offence if you put in an incorrect address, knowing that it's not actually the organization? Does the information on the receipt have to be correct?

Ms. Sharmila Khare: The income tax regulations outline all the requirements for proper receipting. The requirements are quite numerous for the receipts. They have to be followed, but in each situation you have to look at the facts and go in and see what's actually happened.

The Chair: Thank you very much.

Mr. Fragiskatos, you have the floor for six minutes.

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

Thank you to the officials for being here.

Mr. Hamilton, you will get questions today, I'm sure, about specifics relating to the Trudeau Foundation that you will not be able to answer. You've indicated the reason, or at least prefaced the

reason, with reference to the Income Tax Act and the privacy provisions within it.

Could you speak about the importance of that in maintaining the overall integrity of our system with reference to charities, and overall in terms of fairness for Canadians in the overall process?

Mr. Bob Hamilton: Thank you, Mr. Chair, for that question.

Yes, as the commissioner of the agency, I get involved in this issue quite a bit, about what you can or can't say about specific individuals. I think it is important that we protect taxpayers' information that is provided to us, just as I can not talk about the tax situation of my colleagues or other people around the table. We need to keep that to ourselves and protect the confidentiality of it. That's an important aspect for us. It's set out in legislation. It's not something the CRA does on its own; it's section 241 of the Income Tax Act.

I would say, though, just as I mentioned in my opening remarks, that there are some specific places where we are encouraged to be transparent with charities because of the special nature of that incentive. There is transparency to some degree in that we can, as set out in legislation, effectively exempt a charity from section 241, but it's really one of the cornerstones of the Income Tax Act that we have to protect that information on specific cases.

Mr. Peter Fragiskatos: Thank you very much.

I wonder if you could expand on this comment of yours: "Where warranted, the CRA may undertake an audit." It prompted me to ask a question about the general process with respect to investigations of charities. How does a concern about a charity's activities typically come to the attention of the CRA? How are they chosen for investigation? If a concern comes up, what avenues are exercised to move that along? Do you have any thoughts or comments that you can provide?

Mr. Bob Hamilton: Certainly, Mr. Chair. I will deal with it in two parts.

The first part is about how we select things we might want to look into further. We have our own monitoring within the charities directorate of the charities that are out there, or we may uncover something that we want to investigate further. We may get leads, as I mentioned, if somebody tells us something that they think is inappropriate, and we follow up on all of those leads to investigate them.

After we've done that, we take a risk-based approach and we move on the basis of where we think the highest risks are among all the things that have come to our attention.

Once we decide to do something, we have, as Sharmila indicated, a range of tools in our tool kit. We can do some education, because charities are a very broad grouping of organizations, and while some are very sophisticated, some are less sophisticated. We might find that conversation and education are very effective ways to put things back on track. As Sharmila said, if it seems to be a single occurrence and accidental, we can do it there.

If it needs to go a bit further, we can write an administrative fairness letter to the entity and say, “We uncovered these things and we need you to fix them.” They get an opportunity to give us their side, and then we go from there.

At the end, we may decide to do an audit, and the audit could lead to an administrative fairness letter. In an audit, we walk in, look into the books in detail and go from there.

We have that range of tools that we can use. We get the input, we do a risk assessment and then we decide what tool is best placed.

• (1650)

Mr. Peter Fragiskatos: Thank you very much.

You've mentioned the leads program here in your answer, and you made reference to it in your testimony. I'm not sure many Canadians will know about that. It relates to the overall integrity of the process because, as I understand it, this program allows Canadians, where concerns exist, to elevate those concerns anonymously to the CRA.

Could you expand, Commissioner, with a little more information on what the leads program is all about?

Mr. Bob Hamilton: Through the leads program, we encourage people to come to us if they think there is an issue somewhere. Then, as I said, we follow up on all of those. That would apply not just in charities. It cuts across all areas of compliance within the agency.

Then what happens is we investigate all of them, to some degree, and then we can form a judgment as we go in to see how serious it is and whether we need to continue or not.

The interesting thing to identify on the leads program is that if you give us a lead, we don't go back to you to report and say, “Thanks for your lead, and we're now at this stage of the process.” The only way we start talking about what has happened is if we sanction, if we have a penalty or if we have a revocation, and then it's public knowledge.

The leads program can be quite effective, and we encourage people, if they see something, to bring it to our attention so that we can look at it. Not every lead results in a revocation, obviously, but it is information that helps us steer our activities and our resources to the right places.

Mr. Peter Fragiskatos: Mr. Chair, I have about 10 seconds.

The Chair: You have time for a quick one if you want.

Mr. Peter Fragiskatos: I will just go back to the importance of the integrity of the overall system. I think there's a fairness element here. Colleagues might be frustrated with the lack of specific answers they get today to some of their questions, but I think you've explained, Commissioner, why privacy has to be paramount in the

process with respect to not only this organization but also all organizations.

Thank you.

The Chair: Thank you very much.

[*Translation*]

Over to you, Ms. Sinclair-Desgagné, for six minutes.

Ms. Nathalie Sinclair-Desgagné (Terrebonne, BQ): Thank you, Mr. Chair.

Thank you to the witnesses for being here today.

I have a lot of questions for you, so I'll get right to them.

Under the tax rules that were in effect until the end of December 2022, a foundation had to spend 3.5% of its donation assets. Ms. Freeland, the finance minister, changed that. As of 2023, the requirement was increased to 5%.

What are the consequences if that rule is broken?

Mr. Bob Hamilton: I'm going to ask my colleague Mr. Trueman to comment on the disbursement quota.

It's definitely a policy matter, not an administrative one. In all cases, we are responsible for administering the new rules and the consequences of non-compliance.

[*English*]

Mr. Geoff Trueman (Assistant Commissioner, Legislative Policy and Regulatory Affairs Branch, Canada Revenue Agency): Thank you for the question.

The disbursement quota is particularly important for foundations and for ensuring that they meet that requirement. On the rules governing this particular provision, a number of calculations are involved in determining the disbursement quota—formerly 3.5% and, as you mentioned, increasing to 5%. We will look at those. It's something we are very aware of when we do compliance work with respect to foundations.

There may not be an exact match every year. There is the possibility of averaging these amounts over a number of years, and of providing a carryforward or a carryback so that the foundations have a little bit of flexibility in when and how they choose to deploy their funds in order to meet their needs.

[*Translation*]

Ms. Nathalie Sinclair-Desgagné: Thank you.

As Mr. Hamilton said, the CRA is responsible for administering the act. If a foundation broke the rule over and over again for years, what would the CRA do?

[English]

Mr. Geoff Trueman: Thank you.

Yes, certainly one of the things we would look at is whether there is a persistent or ongoing failure to meet the quota. As discussed, there would be a number of compliance tools available to us.

We would generally start with an education letter to the entity and perhaps seek to enter into a compliance agreement. If there was a persistent or egregious failure to meet the requirements, we would move into the area of—

• (1655)

[Translation]

Ms. Nathalie Sinclair-Desgagné: Do have an idea as to how many years?

I realize that the agency can delay action when an organization breaks the rule for one year, but if it breaks the rule for two, three, four or five years, that's a lot.

[English]

Mr. Geoff Trueman: Yes, certainly we'd have to look at the facts of any given situation, so it's difficult to provide a hypothetical response to a situation.

[Translation]

Ms. Nathalie Sinclair-Desgagné: If I understand correctly, the agency's decisions are somewhat arbitrary.

A charity might be revoked after three years of non-compliance, say, but if the agency has no standard, it could mean that sanctions are applied arbitrarily.

[English]

Mr. Geoff Trueman: Thank you.

I'm not sure I'd use the word "arbitrary". I think it would be a calibration with respect to the circumstances. There may be a reason. For example, if a foundation is saving to fund a particular project, they may seek an allowance to accumulate funds over a particular number of years and then dispense a larger amount in future years.

[Translation]

Ms. Nathalie Sinclair-Desgagné: In that case, I have another question for you.

When an organization receives a donation from abroad, is it proper to issue a tax receipt listing a name that isn't the name of the person who made the donation?

[English]

Mr. Geoff Trueman: I think, as noted earlier, our general approach is certainly that the receipt should be put in the name of the true donor.

[Translation]

Ms. Nathalie Sinclair-Desgagné: Can an organization issue a tax receipt to someone who is not a Canadian resident?

[English]

Mr. Geoff Trueman: It is possible to have a non-resident donor, yes. Generally speaking, the receipt is issued because individuals have an interest in the tax credit or the tax deduction. A non-resident would need to have some sort of taxable income in Canada to benefit from that.

[Translation]

Ms. Nathalie Sinclair-Desgagné: Let's look at the registered company Millennium Golden Eagle International. As I understand it, the fact that the company's majority shareholders are based outside Canada is perfectly fine with the CRA.

Can you tell me whether any tax deduction requests were made further to that donation?

[English]

Mr. Geoff Trueman: I can't provide a commentary on this specific situation. I'm sorry.

[Translation]

Ms. Nathalie Sinclair-Desgagné: I see.

Can you at least tell me whether you know what the relationship is between Millennium Golden Eagle and China?

[English]

Mr. Geoff Trueman: Again, I'm not able to comment on the specifics in this case.

[Translation]

Ms. Nathalie Sinclair-Desgagné: I see.

I want to come back to the CRA's decisions.

Have any charities been revoked for failing to comply with rules such as the disbursement quota or for improperly issuing tax receipts?

[English]

Mr. Geoff Trueman: There may be cases of charities being revoked for those reasons. I don't have a specific example for you right now, but this would be part of our overall compliance program.

[Translation]

Ms. Nathalie Sinclair-Desgagné: Could you send the committee an example of a case, without revealing any identifying information, to give us a clear sense of the criteria the agency would apply in the circumstances?

[English]

Mr. Geoff Trueman: Yes, I could provide an example.

[Translation]

Ms. Nathalie Sinclair-Desgagné: Thank you very much, Mr. Trueman.

The Chair: Thank you, Ms. Sinclair-Desgagné.

[English]

Ms. Khare, can I ask you to remain here for Mr. Desjarlais' round? He will be done in about six minutes, I'm sure. Thank you.

Mr. Desjarlais, you have the floor for six minutes, please. It's over to you.

Mr. Blake Desjarlais (Edmonton Griesbach, NDP): Thank you very much, Mr. Chair.

Thank you for indulging me for the next few moments. I understand you have a train to catch, so I'll be six minutes.

I want to follow up on the questions from my colleagues. It's something that Canadians have a tough time grappling with, in many ways. I hope we can provide the answers, with your testimony and the questions asked today, to help Canadians understand how intrinsically important your work is in trying to understand or at least verify your processes on how these donations are qualifiable, or the assistance that CRA could or may be providing—or lack thereof—to create situations like this.

I want to speak specifically to the regulations pertaining to the CRA that could allow for something like this.

Could you provide details about the mechanisms through which executive members or board members from the Trudeau Foundation could report to you that rules or regulations pertaining to the CRA were not followed? Do any such mechanisms exist?

• (1700)

Mr. Bob Hamilton: Maybe on that, I'll let my colleague answer, but first I would like to anonymize the question into “for any way that a board member could raise an issue with us, whoever or whatever that board might be.” I'll let Geoff or Sharmila answer it, but my sense is that it's a piece of information we would find valuable, like a lead.

Ms. Sharmila Khare: I think the most appropriate venue for that type of information would be to submit it as a lead to the agency.

Mr. Blake Desjarlais: Okay, and then with this lead to the agency, what do you do with it?

Ms. Sharmila Khare: We review all leads that come in that relate to registered charities, and we would look at it to see if there was some risk that was worth a deeper investigation.

Mr. Blake Desjarlais: How often in Canada do you receive anonymous, let's say, requests or leads like this?

Ms. Sharmila Khare: I don't know if we've categorized the types of leads that we've —

Mr. Blake Desjarlais: Is it more than one?

Ms. Sharmila Khare:—received to date from informants in charities. I know we have received leads from informants in charities before, but I don't know how many.

Mr. Blake Desjarlais: You're not certain how many. Okay.

Have you ever receive any notices from members of boards or charities about any rules or regulations that were not being followed within these leads?

Ms. Sharmila Khare: If a lead came in from an informant who is well established within the charity, that might be the type of information they share with us.

Mr. Blake Desjarlais: When they provide that information, do you think there's enough existing whistle-blower protections to ensure that the members of that said board or agency or foundation can come forward if they're unsure if the rules are being followed?

Ms. Sharmila Khare: As an agency, we never disclose our leads.

Mr. Blake Desjarlais: You think that there's sufficient protection for that person or charity member to make that lead or that disclosure to the CRA.

Mr. Bob Hamilton: Our belief is that there's enough protection. We keep that information confidential to ourselves and don't communicate with the person who gave the lead unless something happens at the end. They'll see it on our website.

On your earlier question, we can go back and look. Obviously we don't have the stats in our hand—

Mr. Blake Desjarlais: That would be helpful. Please send that back to the committee.

Mr. Bob Hamilton: I don't know if we even catch them by different category, but if we do, I'm happy to provide—

Mr. Blake Desjarlais: Even if it's the total number of how many leads from corporations, registered charities or foundations are received by the CRA.... It would also be important to know how many you follow up on. I think that also protects the anonymity that's been spoken of by the Liberals at great length and how important it is to protect confidentiality.

I do believe, however, that the summary of information does that but also provides this committee with valuable information on the rate that this is happening within corporations that receive federal funds and to how many we respond. At the very least, I think that is something that the CRA could provide to Canadians for greater assurance. When an organization undergoes the kind of scrutiny that we see in the public and when we see the kinds of issues pertaining to this donation in particular, and donations like it, it would be important for Canadians to know their frequency and if the CRA is even capable of solving those matters.

If a lead is submitted, do you believe that the CRA is capable of identifying that wrongdoing is taking place?

Mr. Bob Hamilton: Yes, I believe we can. We have, and we can.

Mr. Chair, I just want to manage your expectations. I don't know how disaggregated our lead information is. We're going to go back and check, because we don't always keep track of every aspect of this type of lead or that type of lead, so we will go back and check, but it may not be the level of detail that you're describing.

When we get a lead, I feel quite confident in the team and our ability to be able to look at it and see if there's something there, and if there is something, to pursue it to one of the ends we talked about—education, revocation or whatever it might be.

Mr. Blake Desjarlais: The second part of my question related to the kinds of processes that can be offered to ensure that foundations, agencies and charities generally can approach the CRA for assistance on something like an unverified donation, let's say. If an organization has a donation whose true donor is unverified, what is the CRA's advice?

Mr. Bob Hamilton: I think Sharmila may want to add to this, but I think our advice is twofold. First we try to provide enough information in general to people so that they know where to turn and what's acceptable and not acceptable. We try to educate, because the rules can get a bit complicated and people might not know what to do. We put a lot of effort into educating people about the rules.

Then, if somebody sees something they want to contact us about, I think our best advice is to go to the leads program. Give us a lead, and that way everything is confidential. We have the ability to then pursue it to whatever end that is. If it is a penalty or something, we will put that on our website publicly.

• (1705)

Mr. Blake Desjarlais: How much time does it take for the CRA to investigate a lead that it's acting on?

Mr. Bob Hamilton: I would expect that would vary quite significantly depending on what the lead is telling us—how significant, how complex.

If somebody is claiming something is happening in a small little corner of a big charity, it could take a while. If it's something fairly straightforward about a relatively straightforward charity that might not be doing their receiving correctly, it might be quicker.

I don't know. I wouldn't—

Mr. Blake Desjarlais: What about suspicious activity on the board?

The Chair: That is your time, I'm afraid, Mr. Desjarlais.

Ms. Khare, you are excused. Thank you very, very much.

Turning now to our second round, we're going to begin with Mr. Genuis. You have the floor for five minutes, please.

Mr. Garnett Genuis (Sherwood Park—Fort Saskatchewan, CPC): Thank you, Chair.

I think we have quite a significant problem here. I'm starting to perceive what is perhaps the diabolical genius behind this Frankenstein structure of an organization.

To be clear, the reason that this committee is interested in the Trudeau Foundation is not in terms of some private charitable organization that may have some problems. The public is interested in the Trudeau Foundation because it is a public institution. It's subject to ATIP. It's subject to various statutes, including the Federal Accountability Act.

However, it is not, in a sense, a purely public institution. It has many features of a public institution, including a massive injection of public money, but it also receives private donations in a way that makes it susceptible to foreign influence. Foreign interference comes through external donations to the Trudeau Foundation at the same time as it's able to use public money.

It also benefits from the fact that it shares the name of the Prime Minister, and within the Foundation there is also a privileged position of power and influence for the Trudeau family, so you have this odd organizational amalgam of a family foundation with influence protected by the Prime Minister's family, a public institution with public money in it and the ability to receive foreign private donations.

This makes it opaque and hard to investigate. This also makes it at much greater risk, I think, of foreign influence, as I have spoken about before.

This is evident as we try to get to the bottom here of what happened. The Foundation said that they wanted the Auditor General to investigate. Initially people on this committee said that they wanted the Auditor General to investigate. The Auditor General said no, they can't investigate, because they can investigate when public dollars are spent but they don't investigate when private donations are spent.

Then we said, "Okay; well, let's have the CRA investigate. Let's ask the CRA to investigate."

However, what you're telling us is that you can't give us any information, basically, about what's going on. You can't tell us whether you're auditing it. You can't tell us any of these details. You can't report to us unless you have come to specific conclusions, and there's no opportunity for public scrutiny.

Because of the way that this foundation was set up by a previous Liberal government, we have an opaqueness and an inability to ask who's investigating, whether they are investigating and what their timelines and results are going to be for that investigation.

I would put to you that this is a significant problem for the level of accountability that we would expect of a public foundation with protected influence by members of the Prime Minister's family. Again, you're not able to respond to the things that we're asking.

I do want to ask you this.

You spoke about "when we get a lead" that can inform what you do. How responsive would you be in general to a parliamentary committee saying that we think it's important for CRA to look at this, if the House of Commons were to concur in the report from this committee and to vote that we're asking the CRA to look at it?

Generally, the way the Auditor General does it is that if a request comes, she preserves her independence, but she takes seriously recommendations that come from Parliament.

If Parliament votes to say that they think the Trudeau Foundation needs to be audited, is that something you would take into consideration? Let's say it's any foundation. Would you take that into consideration, or would you say, "Too bad. We're going to make our own decisions. We're going to do whatever we want."?

• (1710)

Mr. Bob Hamilton: Mr. Chair, maybe I will separate that out a little bit, and then my colleagues may want to answer more on the question of foundations, private or public.

I'm not talking about one—

Mr. Garnett Genuis: Sorry, but I'm very tight for time, so maybe you can be as quick as possible.

Mr. Bob Hamilton: Yes, but I think it's an important part of your question.

What I would say in terms of our role in looking at this kind thing is, first off, when we get information and a lead, we act on it. We don't need Parliament or anybody to come in and tell us that. If we get information that we think something seems to be going wrong, we pursue it.

Mr. Garnett Genuis: Okay, but if Parliament is saying, "We think this is important and in the public interest", is that part of the data you look at, or not really?

Mr. Bob Hamilton: That's something we could take into account, for sure, but I'm saying that it doesn't take that for us to look into something.

The Chair: You have 30 seconds.

Mr. Garnett Genuis: In the time I have left, I want to ask you about the rules against dishonest conduct. Can you confirm that a charitable organization can already be deregistered for dishonest conduct? Would, for instance, telling the public that a donation had been returned when it hadn't been returned constitute dishonest conduct, in your view?

Mr. Bob Hamilton: I would defer to the experts on that specific question, but can I just finish the one point quickly on the other one?

When you look at CRA's role here, we are basically regulating the rules in the Income Tax Act. There may be a lot of things happening within a foundation or a charity. We're focused on what the rules of the Income Tax Act say and whether the entity is respecting them. We've talked about receipting, etc. I'll leave it at that for that moment.

In terms of the dishonest conduct, I don't know if that would qualify or if we could say—

Mr. Garnett Genuis: So—

The Chair: Mr. Genuis, don't interrupt. I'll allow an answer, but your time is up.

If Ms. Khare would like to give a brief answer to that question, I'm certainly all ears.

Ms. Sharmila Khare: Charities can't carry out activities that are illegal. Depending on the particular facts of a situation, if there were an illegal activity, that is something that would be of interest to us from a compliance perspective.

I also want to correct the record. I know that the name of the organization includes the word "foundation", but this organization is actually registered as a charitable organization, which is generally a doer.

The Chair: Thank you very much.

Mr. Garnett Genuis: Now that I'm thinking about it—

The Chair: Your time is up, Mr. Genuis.

Ms. Yip, you have the floor for five minutes.

Ms. Jean Yip (Scarborough—Agincourt, Lib.): Thank you for staying on later. We do appreciate it.

Is there a difference between a charity and a foundation? I'm following up on your answer.

Ms. Sharmila Khare: Under the Income Tax Act, we have three different types of registered charities. We have the charitable organizations that are generally the organizations that are on the ground delivering services to charitable beneficiaries, and we have two types of foundations: public foundations and private foundations. Those are specific designations that relate to where the money came from and to the leadership of the organizations.

Ms. Jean Yip: Are public and private foundations treated any differently by the CRA?

Ms. Sharmila Khare: There are certain rules that apply to private foundations that would not apply to other types of registered charities.

Ms. Jean Yip: Okay. Thank you.

Mr. Hamilton, what timelines are generally associated with the review of complaints?

Mr. Bob Hamilton: Mr. Chair, as I think I mentioned earlier, that would depend upon the complexity of the complaint that is being raised. In a relatively simple situation, as I said, for a charity that is not involved in complex operations and the infraction being reported is simple, we can probably go through it fairly quickly. Some charities and foundations are very big, very complex, and somebody might be raising a very subtle point, so those could obviously take longer.

I certainly don't have an average of all of those things. I think we can go back and look at what data we have, but it would vary quite a bit, depending on what is being raised and the complexity of the situation.

I don't even know if we track.... For a lot of these, we would look at it and it would turn out that there's nothing there, or we might find something that is there. Then we could have an education process, a back-and-forth. We might have a compliance agreement. The finishing point wouldn't necessarily be a revocation. It could be something in between.

I'll see if we have any data on that, but my guess is we don't have a good estimate for you.

Ms. Jean Yip: In the process of reviewing complaints, is there an opportunity for a charity to appeal? At what point do they have to move on to another way of appealing and maybe go to the courts?

• (1715)

Mr. Bob Hamilton: Yes, there's definitely a process for them. If we are investigating a lead, say, they would have an opportunity to talk to us and give their perspective. In the end, if we decide that there's a revocation—if I use that example—they would have an opportunity to file an objection within the CRA.

We have an appeals branch that's independent. It takes a second look at that. If the organization still isn't happy after that, then there are courts that they could appeal to, so it's a sort of layered process. Through it all, we do give the entity an opportunity to present its version of what it thinks is going on and to test whether the facts we have or the analysis we've done is correct.

I don't know if you want to add anything to that, colleagues. Is that good? Okay.

Ms. Jean Yip: In your opening remarks, you mentioned that the decision is put on your website.

Mr. Bob Hamilton: Mr. Chair, that would be the case if there was a penalty. If we looked at it and said, yes, there was something bad happening and we're going to issue a penalty or we're going to revoke, those decisions show up on our website. I don't know if any other sanctions appear, but those are there. That's the only thing we would say publicly about that.

For example, if we did some education and the charity decided it understood what the problem was and was going to fix it, if we were satisfied with that, it would not show up on our website.

Oh, maybe it would. Go ahead, Sharmila.

Ms. Sharmila Khare: I just wanted to add that after we receive a lead, in the end we might impose a sanction or have a revocation, and you might see it on the website, but it may not necessarily be related to that initial lead.

We might go in and audit and find lots of different types of non-compliance. The lead may have led us to go in and have a look, but it might not necessarily be the reason that we revoked or sanctioned a charity. Often when we have a revocation or a sanction, there are multiple things going on that aren't in accordance with the Income Tax Act.

The Chair: Do you have a brief question?

Ms. Jean Yip: Is there anything else that you would like to add that wasn't answered when others asked questions?

Mr. Bob Hamilton: There isn't for me. I think we covered a fair amount of territory.

[*Translation*]

The Chair: Over to you, Ms. Sinclair-Desgagné, for two and a half minutes.

Ms. Nathalie Sinclair-Desgagné: Thank you, Mr. Chair.

Let's talk about public funds.

In your experience, have you seen many cases of mismanaged private organizations receiving that much public money? Have you seen that a lot in your respective careers?

[*English*]

Mr. Bob Hamilton: I would turn to my colleague.

Mr. Geoff Trueman: I think that's a bit beyond the bounds of what we were coming here to talk about in the world of charities. I can't comment on a broad question about public funds.

[*Translation*]

Ms. Nathalie Sinclair-Desgagné: However, you are in charge of administering revenue and taxes paid by organizations. You oversee all of their tax activities.

Can't you tell me whether you see a lot of instances where this much public money is provided?

[*English*]

Ms. Sharmila Khare: I just wanted to say that unless we are auditing a charity and looking at each receipt that the charity issued, we're only seeing aggregate information on the donations that a charity received.

[*Translation*]

Ms. Nathalie Sinclair-Desgagné: All right. Thank you.

I want to come back to the issuing of tax receipts in a name other than the donor's.

What is the consequence of that practice under the Income Tax Act? Does the act really prohibit that type of practice, which is after all terribly wrong?

I would appreciate it if you could keep your answer as concrete as possible. I realize that you look at the circumstances over a period of time, that you average things out.

I'm trying to figure out whether the act provides for a direct consequence.

• (1720)

Mr. Bob Hamilton: Yes, there are consequences related to improper receipts.

Sanctions are possible. However, in terms of the other aspects we've talked about, in the case of minor offences, it is possible for sanctions not to be imposed. More serious sanctions can be imposed when the offence is more serious.

Now I'll turn to Ms. Khare to see whether she has anything to add.

Ms. Sharmila Khare: No.

It's really—

Ms. Nathalie Sinclair-Desgagné: It works on a case-by-case basis.

Ms. Sharmila Khare: Exactly.

Ms. Nathalie Sinclair-Desgagné: Very well. Thank you.

The Chair: Thank you.

[English]

Mr. Desjarlais, you have the floor for two and half minutes, please.

Mr. Blake Desjarlais: Thank you very much, Mr. Chair.

I want to follow up on some of the questions I was asking earlier. In particular, I'm trying to sort out...

When an organization reaches out to the CRA, whether it's through the leads program or any alternative way they do that, is there any kind of process beyond the organization's own application to the leads program? Does the CRA take any proactive action to mitigate or to reduce these kinds of issues?

Mr. Bob Hamilton: If I understand the question correctly, yes, we do get leads, and if you're asking if we proactively go and look for stuff, yes. We monitor. We have our own way of coming up with issues that we might see if we have a concern. It might be a lead or it might be something that we see somewhere else informally. We have a team that would say there might be something happening here that's a bit of a high risk, and we can proactively look at that.

Those are the avenues through which we get our ideas. Then we proceed with them in the way that we have discussed.

Mr. Blake Desjarlais: In terms of red flags, for example, what types of red flags would you see in an organization that would require some oversight? In particular, what if an organization's entire board resigned?

Mr. Bob Hamilton: Without getting into very specific cases—

Mr. Blake Desjarlais: No, I'm just speaking generally.

Mr. Bob Hamilton: You mean generally.

I mean—

Mr. Blake Desjarlais: If an entire foundation's board resigned, would that be a red flag to you?

Mr. Bob Hamilton: My sense, and I'll look to the expert, is that if we see turmoil or if we have some suspicion that maybe things aren't working well, we might not necessarily go in, depending on what we think, but it could be something that we factor in and say that maybe it's worth a look.

Mr. Blake Desjarlais: It is very unusual, I think, in terms of your time at the CRA. Organizations' boards don't often see an entire resignation of their board unless something strange is taking place. Would you agree with that?

Mr. Bob Hamilton: I'm probably not going to comment on that. The question could arise—

Mr. Blake Desjarlais: Why not?

Mr. Bob Hamilton: —in the broader corporate sector as well in terms of what happens with boards and so on.

I wouldn't want to comment specifically on that circumstance. Suffice it to say that—

Mr. Blake Desjarlais: It's circumstances, plural.

Mr. Bob Hamilton: Yes, circumstances.

We have intelligence about what's going on out there and we try to use that intelligence to try to dictate where we are best placed to put our resources to examine further what—

Mr. Blake Desjarlais: Would you say that you are aware of some of the red flags that have taken place in the last year with organizations?

Mr. Bob Hamilton: Maybe the most productive thing to do—I'll put Sharmila on the spot, perhaps, or Geoff—would be to ask what some of the things are that would catch our attention. I'd rather—

Mr. Blake Desjarlais: What about a government endowment to an organization from, let's say, 2003?

Ms. Sharmila Khare: I think it's difficult to comment on this particular situation. The governance of charities is not within our jurisdiction. That's within the province's jurisdiction. We're always looking to the Income Tax Act. What is most important from a regulatory standpoint is this: Is the registered charity using its charitable resources to further its charitable purposes? That is what we are trying to ensure.

If there is trouble within a charity, it is likely that other things will be going wrong and that they won't be able to meet the requirements under the Income Tax Act. Their actual governance is not within our mandate. We always have to tie our regulatory responsibilities back to the Income Tax Act, asking whether you are furthering your charitable purposes in using your charitable resources.

The Chair: Thank you very much, and I appreciate your not interrupting, because you know my rule.

Mr. McCauley, you have the floor for five minutes, please.

• (1725)

Mr. Kelly McCauley (Edmonton West, CPC): I will take the quota on interrupting.

Voices: Oh, oh!

Mr. Kelly McCauley: Witnesses, thanks for being with us today.

Specifically with this charity, we've seen them violate the rules, and knowingly violate the rules, in how they issued the receipts for the donations from the two gentlemen linked to the Beijing Communists. Apparently they are not in compliance with their disbursement obligations. As well, apparently they have not followed the obligations under the CNCA requirements as a soliciting corporation.

Would this trigger an audit in other charities?

Mr. Bob Hamilton: Mr. Chair, the first thing I would say is that I don't know the facts of the situation. We all—

Mr. Kelly McCauley: We know the facts. I just told you the facts, Mr. Hamilton, so you're aware. It's broadly known in the country, so please don't say you don't know.

Mr. Bob Hamilton: But we—

Mr. Kelly McCauley: I laid it out clearly to you, Mr. Hamilton. Would this trigger an audit in other charities? These are known facts. These are not suppositions. They're known facts.

Mr. Bob Hamilton: I would not comment, even if we went in, but I certainly wouldn't offer a comment without having our investigation look to confirm the circumstances—

Mr. Kelly McCauley: What would it take to trigger an audit, then?

Mr. Bob Hamilton: With this kind of thing, if somebody gave us a lead and said this is what has happened—

Mr. Kelly McCauley: Do you consider the information you've heard in an ethics committee a lead? Would that not be enough for you?

Mr. Bob Hamilton: I think the question you're asking is whether it would trigger an audit, as opposed to whether it would trigger us to take a look.

Mr. Kelly McCauley: What would it take to trigger an audit? Would it trigger you to take a look?

Mr. Bob Hamilton: You're taking a step to go.... Once we take a look, does that take us all the way down? I'm just not going to comment on that.

On the basic point you're raising, if we hear some things that we think have the potential to be offside, would we take—

Mr. Kelly McCauley: Would what you've heard have the potential, in your own words?

Mr. Bob Hamilton: I'm sorry; what...?

Mr. Kelly McCauley: What you've heard here today in the ethics committee and reported in the newspaper is very public. Would that have the potential, in your own words?

Mr. Bob Hamilton: Do you mean the potential for us to take a look?

Mr. Kelly McCauley: Yes.

Mr. Bob Hamilton: It could. I think that's what we've said about leads. When somebody gives us a lead—

Voices: Oh, oh!

Mr. Kelly McCauley: One of my constituents in Edmonton—

The Chair: Mr. McCauley, I've stopped the clock.

Gentlemen, I don't mind one member providing push-back, but I don't need the gallery.

Mr. McCauley, you can pose your questions.

Mr. Kelly McCauley: One of my constituents is part of a charitable organization that's been in the news a lot. It's before the Ontario supreme court, which publicly rebuked the CRA. It's the Mus-

lim Association of Canada. I've looked at their file and looked at the Islamophobia, perhaps, involved in the CRA's harassment of that charity and other faith-based charities.

You'll go after those charities, but on this matter, you can't even comment on whether it has the potential for you to even look at it.

Mr. Bob Hamilton: I'm not going to comment on either of those specific circumstances. There are some things that are in the court that are on the public record.

My point to you is that when we hear about things, either through our own work or elsewhere, that cause us to think there might be something inappropriate, we investigate. Where that leads us and how far it goes—

Mr. Kelly McCauley: I hope that you have heard enough that you would actually do your role and investigate.

Ms. Khare, you talked about a first offence in violating the rules, which may involve training, and perhaps a second offence.

I am curious. Do your rules and regulations allow you to arbitrarily offer further training for offences?

The reason I ask is that it's a large charity with a lot of money, and it's professionally audited. You would not provide that training to a regular taxpaying Canadian. I know. I overcontributed on a TF-SA once and got dinged. They didn't offer me an out. I don't have the resources like this.

Who would decide that? Answer very briefly, please.

Ms. Sharmila Khare: With the charitable sector—

Mr. Kelly McCauley: I'm sorry. I'm going to be rude and interrupt.

Could you get back to us in writing on who would make that decision?

Mr. Hamilton, I have a couple of quick questions for you.

We've heard about the Chinese police stations operating in Canada. Le Service à la Famille Chinoise du Grand Montréal and le Centre Sino-Québec de la Rive-Sud are both not-for-profits. They have been identified as Chinese police stations that are often harassing Canadians. Would the CRA be investigating those not-for-profits?

• (1730)

Mr. Bob Hamilton: I have no comment on that.

Mr. Kelly McCauley: Why not? You're the head of the CRA.

These are not-for-profits that are harassing Canadians—Beijing Communist-operated police stations—and operating under the guise of a not-for-profit, and the head of CRA won't comment. Will you be investigating these?

Mr. Bob Hamilton: I am not going to comment on that. On that specific situation about those specific entities, I can't comment.

Mr. Kelly McCauley: Is that enough of a lead to investigate?

The Chair: Thank you very much.

We've heard from the witness, Mr. McCauley. I appreciate the question.

We will turn now to our last member. Ms. Bradford, you have the floor for five minutes.

Ms. Valerie Bradford (Kitchener South—Hespeler, Lib.): Thank you so much, Mr. Chair.

Mr. Hamilton, what are the criteria to be recognized as a charitable organization?

Mr. Bob Hamilton: In order to qualify as a charity, as Sharmila indicated earlier, your activities have to be focused on charitable purposes. That seems fairly clear.

We have identified four categories of things that you could be engaged in, and I am going to search to make sure I get them right. The relief of poverty is one activity that would qualify you to be a charity. There's also the advancement of education and the advancement of religion, and there is a category for other things that are beneficial to the community.

You have to be able to demonstrate to us that your activities are in those areas. That doesn't complete the process, but that gets you in the door to be considered as a registered charity.

Ms. Valerie Bradford: What are the tax benefits associated with this status?

Mr. Bob Hamilton: You're largely exempt from tax, or totally exempt, but you can issue receipts to the persons or corporations that give you money, and those persons or corporations can claim either a tax credit in the case of an individual or a deduction in the case of a corporation. The major tax incentive is that the donor can receive a tax credit or a deduction.

Ms. Valerie Bradford: Can the Canada Revenue Agency investigate the source of donations for charitable organizations? For example, if you suspect that the money is from criminal sources or is given for unlawful reasons, do you have a means of investigating that and tracing it?

Mr. Bob Hamilton: I'll let my colleagues go further into that. If one of the law enforcement entities passes along information to us—information that they have on activities of a criminal nature—we can incorporate that into our thinking.

I will just let Sharmila get that precisely right.

Ms. Sharmila Khare: I think that's actually something on which we'll need to get back to the group in writing. It's not something that I've encountered to date.

Mr. Bob Hamilton: Okay. We will get back to you.

Ms. Valerie Bradford: Thank you.

How does the CRA determine the penalties for misconduct under the Income Tax Act? Is it a one-size-fits-all approach, or are there different penalties that you can assess, maybe depending on how severe you feel it is or the amounts involved?

Mr. Bob Hamilton: I will let Sharmila give the precision on that, but, yes we don't have—I don't believe—just one penalty for every infraction. It goes back to some of the earlier conversation about when we would apply training versus an administrative letter, etc. My understanding is that the penalties are graduated.

Ms. Sharmila Khare: I don't have the list of penalties and the percentages with me today, but the amount of the penalty goes up if it's a repeat offence.

Ms. Valerie Bradford: Can you give some examples of the types of penalties? Are they fines? Do they lose their charitable status?

You did say that there could be some educational component, and I know a lot of the people involved in charitable organizations are volunteers. Just give us some sense of the sorts of penalties they could face.

Mr. Bob Hamilton: Mr. Chair, just before Sharmila does that, what I could commit to and what might be helpful here is that we provide after the session a document that sets out for you what the penalties are in different circumstances. We don't have it at our fingertips here.

I don't know if you have an example that you'd like to flag, Sharmila.

Ms. Sharmila Khare: There are certainly penalties and sanctions that are outlined in the Income Tax Act. A sanction could be the suspension of your receipting privileges, so for a period of a year, you would not be allowed to issue receipts for tax purposes. There could also be financial penalties that you would need to pay for some type of false receipting, incorrect receipting or not meeting your disbursement quota.

Then I think you used the word “education”. An education letter is not really a fine, a penalty or a sanction. It's just a letter that we would write to the organization to help bring it back on track: “We were reviewing your T3010, your annual information return. We noticed that you filled in this amount on this particular line. We think it should have been filled out on a different line. You might want to correct your T3010.” We're trying to educate and bring them back into compliance with the requirements of the act.

• (1735)

The Chair: Thank you, Ms. Bradford. That is your time.

Mr. Hamilton, I appreciate you and your team coming today.

I will just make a brief comment.

I do hope that the CRA is investigating not only the foundation but also the examples that Mr. McCauley gave.

As you know, this has been in the news. It has been brought up in Parliament. I think the public is looking for reassurance that these matters are being investigated. While I recognize that the CRA does need to ensure privacy, these are serious questions now that involve not only foreign interference but also the management of the charities and foundations in this country. It's very serious, and I think just the belief that friends in high places might be treated differently is a concern that I think has gripped Parliament.

I thank you for appearing here today. I recognize that you were bound somewhat, but given the level between a full investigation and a review, I think we all certainly hope the review is under way. I want to thank you again for being here.

Those are just my closing comments. You don't need to respond to me. I know you've been doing your best to answer, and I think this matter is not done. I'm sure you'll be hearing more from Parliament, but I do want to thank you today. All of you, thank you very much.

I'm going to suspend this meeting. I'll excuse the witnesses. We are going to continue in camera. Thank you.

[Proceedings continue in camera]

Published under the authority of the Speaker of
the House of Commons

SPEAKER'S PERMISSION

The proceedings of the House of Commons and its committees are hereby made available to provide greater public access. The parliamentary privilege of the House of Commons to control the publication and broadcast of the proceedings of the House of Commons and its committees is nonetheless reserved. All copyrights therein are also reserved.

Reproduction of the proceedings of the House of Commons and its committees, in whole or in part and in any medium, is hereby permitted provided that the reproduction is accurate and is not presented as official. This permission does not extend to reproduction, distribution or use for commercial purpose of financial gain. Reproduction or use outside this permission or without authorization may be treated as copyright infringement in accordance with the Copyright Act. Authorization may be obtained on written application to the Office of the Speaker of the House of Commons.

Reproduction in accordance with this permission does not constitute publication under the authority of the House of Commons. The absolute privilege that applies to the proceedings of the House of Commons does not extend to these permitted reproductions. Where a reproduction includes briefs to a committee of the House of Commons, authorization for reproduction may be required from the authors in accordance with the Copyright Act.

Nothing in this permission abrogates or derogates from the privileges, powers, immunities and rights of the House of Commons and its committees. For greater certainty, this permission does not affect the prohibition against impeaching or questioning the proceedings of the House of Commons in courts or otherwise. The House of Commons retains the right and privilege to find users in contempt of Parliament if a reproduction or use is not in accordance with this permission.

Also available on the House of Commons website at the following address: <https://www.ourcommons.ca>

Publié en conformité de l'autorité
du Président de la Chambre des communes

PERMISSION DU PRÉSIDENT

Les délibérations de la Chambre des communes et de ses comités sont mises à la disposition du public pour mieux le renseigner. La Chambre conserve néanmoins son privilège parlementaire de contrôler la publication et la diffusion des délibérations et elle possède tous les droits d'auteur sur celles-ci.

Il est permis de reproduire les délibérations de la Chambre et de ses comités, en tout ou en partie, sur n'importe quel support, pourvu que la reproduction soit exacte et qu'elle ne soit pas présentée comme version officielle. Il n'est toutefois pas permis de reproduire, de distribuer ou d'utiliser les délibérations à des fins commerciales visant la réalisation d'un profit financier. Toute reproduction ou utilisation non permise ou non formellement autorisée peut être considérée comme une violation du droit d'auteur aux termes de la Loi sur le droit d'auteur. Une autorisation formelle peut être obtenue sur présentation d'une demande écrite au Bureau du Président de la Chambre des communes.

La reproduction conforme à la présente permission ne constitue pas une publication sous l'autorité de la Chambre. Le privilège absolu qui s'applique aux délibérations de la Chambre ne s'étend pas aux reproductions permises. Lorsqu'une reproduction comprend des mémoires présentés à un comité de la Chambre, il peut être nécessaire d'obtenir de leurs auteurs l'autorisation de les reproduire, conformément à la Loi sur le droit d'auteur.

La présente permission ne porte pas atteinte aux privilèges, pouvoirs, immunités et droits de la Chambre et de ses comités. Il est entendu que cette permission ne touche pas l'interdiction de contester ou de mettre en cause les délibérations de la Chambre devant les tribunaux ou autrement. La Chambre conserve le droit et le privilège de déclarer l'utilisateur coupable d'outrage au Parlement lorsque la reproduction ou l'utilisation n'est pas conforme à la présente permission.

Aussi disponible sur le site Web de la Chambre des communes à l'adresse suivante :
<https://www.noscommunes.ca>