



HOUSE OF COMMONS
CHAMBRE DES COMMUNES
CANADA

RECOMMENDATIONS OF THE STANDING COMMITTEE ON FINANCE FOR THE 2026 BUDGET

Report of the Standing Committee on Finance

Honourable Karina Gould, Chair

**SEPTEMBER 2026
45th PARLIAMENT, 1st SESSION**

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NOTICE TO READER

Reports from committees presented to the House of Commons

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

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THE STANDING COMMITTEE ON FINANCE

has the honour to present its

FOURTH REPORT

Pursuant to its mandate under Standing Order 108(2), the committee has studied the pre-budget consultations in advance of the 2026 budget and has agreed to report the following:

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RECOMMENDATIONS OF THE HOUSE OF COMMONS STANDING COMMITTEE ON FINANCE FOR THE 2026 FEDERAL BUDGET

On 2 March 2026, the House of Commons Standing Committee on Finance (the committee) launched its pre-budget consultations in advance of the 2026 federal budget and asked interested Canadian organizations and individuals to submit briefs. Selected witnesses were also invited to appear before the committee to present their priorities for the 2026 budget. The committee received 1351 briefs and held five hearings, during which it heard from 90 organizations and individuals.

The committee would like to thank everyone who participated in the pre-budget consultations. Witnesses and briefs offered many useful ideas on public policy. To document these contributions, we have included in the report: a list of the witnesses' proposals (Appendix A), and a list of briefs (Appendix B).

In consideration of the testimony heard before this committee, as well as the briefs it received, the committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Agriculture, Food and Fisheries

Recommendation 1

Establish an African Swine Fever Trade Recovery Program to provide financial assistance to the pork processing sector in the event of an outbreak and to mitigate economic impacts. Budget 2026 should also prioritize the timely conclusion of African swine fever zoning agreements with key trading partners, including Japan, Mexico, South Korea, China, and Taiwan, to protect market access for Canadian pork exports.

Recommendation 2

Prevent on-farm red tape by ensuring that farmers receive an exemption from any planned single-farm plastic reporting requirements.

Recommendation 3

Provide the Great Lakes Fishery Commission with stable and enhanced funding to support its mandate under the Convention on Great Lakes Fisheries. Budget 2026 should



include an ongoing base appropriation and provide annual funding to implement the Commission's 2025–2035 Great Lakes Infrastructure Plan in Canada, as well as allocate annual funding to operate a lower lakes sea lamprey control station serving Lakes Erie and Ontario and southern Lake Huron.

Recommendation 4

Review decisions to cut and close Agriculture and Agri-Food Canada research centres and strengthen investments in agricultural research, technology transfer, and programs that support adaptation to climate change.

Arts, Culture and Media

Recommendation 5

Amend the Copyright Act as set out in Budget 2025 to adopt the Artist's Resale Right to benefit Canadian visual artists in the secondary art market.

Recommendation 6

Enshrine and protect CBC/Radio-Canada, as outlined in the Future of CBC/Radio-Canada Green Paper, by introducing legislation that reinforces the public broadcaster's independence from government and political interference, and that establishes stable statutory funding in line with the average funding of other national public broadcasters among G7 countries, including a provision in the *Broadcasting Act* to provide CBC/Radio-Canada with sufficient long-term resources through a statutory per capita appropriation, and a clear public mandate for CBC/Radio-Canada that strengthens its independence, notably through the appointment of the President and CEO by the CBC/Radio-Canada Board of Directors.

Recommendation 7

Ensure that artificial intelligence (AI) developers obtain permission and provide compensation for the use of copyright-protected works in training data, reject any new or expanded copyright exceptions for text and data mining, and require transparent disclosure and record-keeping of training sources to support a functioning licensing market. Budget 2026 should also amend the *Copyright Act* to modernize the private copying regime by making it technologically neutral and enabling the implementation of a modest, market-based \$3 per-device levy to support creators while avoiding increased pressure on public spending.

Recommendation 8

Introduce a tax on Internet service providers.

Recommendation 9

Follow through on the commitments made at the Banff Summit by translating them into concrete, funded measures.

Recommendation 10

Increase investments in support of arts and culture through a permanent increase to the Canada Council for the Arts' parliamentary appropriation.

Recommendation 11

Introduce incentives for the use of existing Canadian musical works in audiovisual productions, including making synchronization licences eligible for federal tax credits.

Recommendation 12

Permanently increase annual funding under the Canada Music Fund.

Recommendation 13

Support the sustainability and growth of newsroom jobs by maintaining the Canadian Journalism Labour Tax Credit at the current 35% rate and expanding eligibility criteria to include owner-operators, employees in broadcasting, and partners in news businesses. Budget 2026 should also direct at least 25% of federal advertising spending toward private-sector Canadian news outlets, address disparities in tax treatment for advertising, and extend the Local Journalism Initiative indefinitely to support the creation of original civic journalism in underserved communities. The committee further recommends that the Government of Canada protect Canadian news publishers' intellectual property in the context of artificial intelligence by requiring government AI suppliers to commit to the principles of transparency, consent, and attribution when using copyright-protected content, requesting that the Competition Bureau examine competition issues in search and AI markets, including crawler practices.



Recommendation 14

Uphold and strengthen the *Online Streaming Act* by requiring meaningful Canadian content spending obligations and exhibition requirements on streaming platforms, tied to robust definitions of Canadian content that prioritize Canadian talent.

Recommendation 15

Examine the implementation of additional support measures to ensure that rural and urban communities across Canada have access to cultural facilities.

Charities and Non-Profit Organizations

Recommendation 16

Establish a dedicated social sector fund by amending the *Income Tax Act* to strengthen the capacity of the charitable and non-profit sector through targeted investments in shared infrastructure and capacity building. Budget 2026 should finance this fund through a modest, sector-based contribution — either a 0.025% annual levy on unused foundation assets or a 1% tax on foundation investment income, with contributions counting toward Disbursement Quota obligations — while ensuring the fund is governed by an independent, arm's-length agency representing sector stakeholders. The committee further recommends that the fund operate under a clear national strategic plan with strong governance safeguards, transparency requirements, and a mandatory five-year review to assess effectiveness and accountability.

Recommendation 17

Establish an early intervention network for young men and boys, supported by multiyear funding, and invest in annual, national representative men's health research.

Recommendation 18

Maintain funding for existing key non-profit data products and ensure that enhanced federal reporting requirements produce high-quality, accessible data without creating excessive administrative burden. Budget 2026 should also strengthen the relationship between the federal government and the non-profit sector, reduce administrative burdens to maximize the social impact of federal funding, develop a binding regulatory framework governing the development and deployment of artificial intelligence systems, and engage the Workforce Alliance on the care economy to build a strong and resilient non-profit care workforce.

Recommendation 19

Modernize federal partnerships with non-profit service providers to improve delivery and reduce the administrative burden.

Recommendation 20

Reduce the administrative burden associated with federal grants and contributions to non-profits by adopting a ‘one partner, one profile’ approach to eliminate redundant administrative work when non-profits are funded by more than one federal funder.

Education and Employment

Recommendation 21

Develop a national post-secondary labour force alignment framework coordinating federal and provincial economic development plans with institutional program delivery, focusing on colleges and polytechnic institutions.

Recommendation 22

Ensure federal funding for trades, vocational, and applied technical programs at post-secondary institutions is intentional in targeting labour market needs, economic objectives and prioritizes public institutions.

Recommendation 23

Establish a Children and Youth Outcomes Fund to support improved outcomes for young people across the country. Budget 2026 should also modernize the child and youth workforce as essential productivity infrastructure, invest in national data and performance systems, strengthen community-based access and navigation pathways, and expand youth employment and skills development opportunities that are integrated with community supports.

Recommendation 24

Implement a Recognized Institutions Framework to provide streamlined and predictable permit processing for Canadian universities that meet established standards of compliance and academic quality.



Recommendation 25

Introduce a requirement to allocate at least 10% of the budgets for the Labour Market Development Agreements and Workforce Development Agreements to digital skills development and responsible artificial intelligence (AI) adoption in the workplace, primarily aimed at workers aged 18 to 40.

Recommendation 26

Renew and strengthen the Canada-wide Early Learning and Child Care system through long-term funding agreements, expanded infrastructure investments, sustainable financing mechanisms, and continued prioritization of non-profit and public childcare providers to improve affordability, accessibility, and quality.

Recommendation 27

Support affordability and economic growth by strengthening the Canada Student Financial Assistance program, including increasing the maximum Canada Student Grant and the weekly loan limit.

Recommendation 28

Expand access to permanent residency and renew work permits.

Recommendation 29

Consult with unions to develop or modernize privacy, labour, employment, and AI legislation and regulations. Ensure public sector AI developments do not cut jobs or privatize public services and develop publicly owned digital infrastructure.

Recommendation 30

Allocate funding through Employment and Social Development Canada to establish a national First Nations northern education workforce gender-equity fund, aimed at supporting labour market self-sufficiency by investing in the upskilling, professional accreditation, and labour mobility of women working in remote and northern First Nations education sectors. Budget 2026 should also strengthen the domestic labour workforce by incentivizing post-secondary institutions to implement standardized prior learning assessment and recognition, stackable micro-credentials, and community-based delivery models to unlock the full professional and economic potential of remote and northern education workers.

Equity and Social Policy

Recommendation 31

Commit to providing multi-year funding to support national women's rights organizations that advance systemic change, protect women's rights, address gender-based violence, and improve women's economic security and prosperity. Budget 2026 should also allocate annual funding for Women and Gender Equality Canada's Women's Program to support multi-year projects led by women's rights and gender equality organizations at the local, regional, and national levels, as well as invest annually to sustain the National Action Plan to End Gender-Based Violence over its full ten-year timeline. The House of Commons Standing Committee on Finance also recommends that the Government of Canada apply Gender-Based Analysis Plus across all policies, legislation, and budget decisions in a transparent manner to assess and address differential impacts, including in public service restructuring and Major Projects Office work, in order to ensure more equitable outcomes for Canadians in all their diversity.

Recommendation 32

Ensure that francophone and Acadian women's organizations in minority communities receive increased funding to support the implementation of the National Action Plan to End Gender-Based Violence.

Recommendation 33

Establish a data collection framework specific to official language minority communities to enable a comprehensive gender-based analysis plus.

Recommendation 34

Increase annual core funding for Justice Partnership and Innovation Program-funded Public Legal Education and Information organizations, and commit to long-term funding indexed to inflation.

Recommendation 35

Provide funding to continue and sustain the Ready, Willing and Able labour force inclusion program.



Recommendation 36

Reaffirm its 10-Year Commitment to global health and rights by maintaining annual investments. Budget 2026 should also ensure that annual funding is allocated to sexual and reproductive health and rights programming to support access to essential services for women, girls, and LGBTIQ+ communities globally.

Financial Institutions and Payment Systems

Recommendation 37

Amend the *Bankruptcy and Insolvency Act* to allow securities regulators' financial sanctions for fraud, market manipulation and misrepresentation to survive a bankruptcy discharge.

Recommendation 38

Build anti-fraud and financial crime protections into the new infrastructure from day one.

Recommendation 39

Combat frauds and scams in the banking sector.

Recommendation 40

Create clear and consistent rules for stablecoins across all Canadian jurisdictions and laws, like the CLARITY Act in the US, and align Canadian stablecoin regulation with international standards.

Recommendation 41

Establish an open banking framework that gives Canadians greater control over their financial data.

Recommendation 42

Include provincially chartered insurers within the scope of its earthquake solution.

Recommendation 43

Launch the Real-Time Rail, open banking, and the federal stablecoin framework on schedule.

Recommendation 44

Strengthen efforts to combat fraud, money laundering, and financial crime through better coordination between governments, law enforcement, and financial institutions.

Foreign Policy

Recommendation 45

Allocate substantial funding for the reconstruction of Gaza and the humanitarian response in the Democratic Republic of the Congo.

Recommendation 46

Ensure predictable, flexible, and needs-based humanitarian assistance, including a protected minimum threshold for that assistance, such as with multi-year funding that empowers both local and international partners.

Recommendation 47

Ensure the legislative integrity of Official development assistance (ODA) by maintaining an adequate level of ODA and an allocation guided by poverty and fragility and increasing transparency in the international assistance envelope.

Recommendation 48

Invest more in cooperatives, producer organizations, local institutions, and democratic governance mechanisms as levers for building inclusive markets, sustainable trade partnerships, and accountable investments.

Recommendation 49

Protect the integrity of Official development assistance.

Recommendation 50

Provide protected core annual funding in Official development assistance to support poverty reduction in developing countries. Budget 2026 should also strengthen principled humanitarian assistance.



Recommendation 51

Reaffirm gender equality and women’s economic empowerment as drivers of poverty reduction and, therefore, as central priorities of Official development assistance, including in initiatives related to climate finance, trade, and private-sector engagement.

Recommendation 52

With like-minded democracies and traditional donor countries, support the creation of a well-funded, arm’s-length global network to protect, connect and fund democracy and human rights defenders. The Government of Canada should also replace rigid, short-term project funding with flexible, rapid, direct and long-term support that invests in people, movements and core work, as well as establish a rapid response mechanism for democracy and human rights crises, including emergency funding, expert deployment, legal pathways, digital security and protection for defenders at risk.

Health

Recommendation 53

Amend the *Income Tax Act* to replace the current medical expense claim process for gluten-free products with a fully refundable flat-rate federal tax credit for Canadians with celiac disease.

Recommendation 54

Build upon the progress already made in the implementation of national pharmacare by continuing bilateral pharmacare discussions on improving access to drugs with all remaining provinces and territories, working to finalize pharmacare agreements with all provinces and territories.

Recommendation 55

Ensure that mental health research and innovation receive equitable funding that reflects the burden of disease and disability in society.

Recommendation 56

Establish national targets for sport participation among youth and adults as a means of achieving well-being and achieving healthcare savings annually by 2035.

Recommendation 57

Include a commitment to improving perinatal mental health within a national framework or strategy for women's health. Budget 2026 should establish clearer standards of care for birthing persons, expand access to low-cost first-line interventions such as peer support and psychotherapy, and support the development of a new digital platform to provide virtual screening, referral, and stepped care for mothers and birthing persons.

Recommendation 58

Include multiple sclerosis in the streamlined disability tax credit application pathway for long-lasting medical conditions to reduce repetitive paperwork and costly, time-consuming interactions with health care providers.

Recommendation 59

Increase funding for the Canada Health Transfer, enforce the *Canada Health Act*, and renew and make permanent temporary programs that are set to expire.

Recommendation 60

Invest in Phase 3 of the Zero Plastic Waste and Circular Economy Initiatives to advance efforts to reduce plastic waste and support a circular economy. Budget 2026 should also make funding for the Chemicals Management Plan permanent with base funding to ensure the continued protection of human health and the environment.

Recommendation 61

Invest more in the Health Infrastructure Fund to expand capacity for building and upgrading critical health infrastructure and work with provinces and territories to support primary care clinics and hospitals in transitioning from siloed electronic medical records to interoperable systems.

Recommendation 62

Modernize the disability tax credits.

Recommendation 63

Renew a 10-year dedicated investment to mental health and addictions care so Canadians can maintain access to essential community, out-of-hospital services.



Recommendation 64

Rethink health transfers to take population aging into account.

Recommendation 65

Update and expand the Abortion in Canada web portal at Health Canada on at least an annual basis to ensure that Canadians have access to current and comprehensive information. Budget 2026 should also introduce amendments to the *Income Tax Act* to require greater transparency from anti-abortion pregnancy centres in order to mitigate harm to clients and prevent the misuse of charitable status.

Housing

Recommendation 66

Establish a refundable, income-tested federal renters' tax credit integrated into existing tax benefit programs, while allowing a portion of eligible residential rent payments to be claimed through the tax system, in order to provide predictable and targeted relief to low- and middle-income households facing high housing costs.

Recommendation 67

Establish, within 6 months of the 2026 Budget being presented, clear national targets to increase the supply of community and social housing, while ensuring that all federally funded affordable housing projects provide permanently affordable rents based on household income and incorporate these objectives into the National Housing Strategy to improve long-term housing affordability for low- and modest-income Canadians.

Recommendation 68

Renew the Emergency Treatment Fund with additional funding over three years to enable municipalities and Indigenous communities to address critical gaps in substance use and recovery services across Canada.

Recommendation 69

Ensure low-income seniors have access to affordable housing.

Indigenous Peoples

Recommendation 70

Close the First Nations infrastructure gap by 2030 by accelerating socioeconomic outcomes through sustained investment and by designating First Nations infrastructure under the *Building Canada Act* as a project of national interest. Budget 2026 should also eliminate the additions to Reserve backlog to ensure equitable access to land for First Nations communities. The committee also recommends increasing investments in First Nation housing to support the right of individuals and families to live and raise a family on reserve, and accelerate funding for on-reserve housing to address shortages and improve living conditions in First Nations communities.

Recommendation 71

Implement sustained funding for urban Indigenous-led mental health, substance use and addictions services to improve Indigenous health outcomes, reduce pressure on the health care system, and strengthen community safety. Budget 2026 should also support the expansion and stabilization of Indigenous-led early learning and childcare programming delivered through Ontario Friendship Centres to better serve urban Indigenous children and families.

Recommendation 72

Co-develop distinctions-based investments with Métis governments to support housing, economic participation, and social programming. Budget 2026 should allocate funding to support the renewal of the Canada–Métis Nation Housing Sub-Accord, invest in Métis Nation economic participation in Canada’s nation-building agenda, renew Métis-led urban and youth programming, as well as renew and expand the Métis Nation Post-Secondary Education Strategy, while increasing ongoing annual funding and indexing this amount.

Recommendation 73

Continue investing in Canada-wide Early Learning and Child Care and Indigenous Early Learning and Child Care to achieve \$10-a-day child care, and ensure equitable access to affordable, high-quality child care for First Nations, Métis, and Inuit families.



Recommendation 74

Expand lower-emission energy access in Indigenous, rural, and remote communities by ensuring affordable energy choice through the inclusion of propane in federal rural energy assistance programs.

Recommendation 75

Immediately act to ensure First Nations' access to clean drinking water and end long-term advisories by reintroducing the First Nations Clean Water Act in the upcoming parliamentary session, investing in source water protection, water and wastewater infrastructure, and supporting implementation of the Act with adequate funding. Budget 2026 should also allocate adequate funding to support First Nations' full participation in the modernization of the *Canada Water Act* and the development of a national water security strategy, provide funding to each of the 133 First Nations in Ontario to support capacity for consultations related to projects of national interest under the *Building Canada Act*, and invest funds to strengthen First Nations' capacity to contribute to biodiversity initiatives and advance actions under A Force of Nature: Canada's Strategy to Protect Nature.

Recommendation 76

Invest funding to renew the Marine Conservation Target program and support First Nations-led marine conservation, governance, and stewardship.

Recommendation 77

Invest in community, Indigenous, and university radio stations through the community radio initiative.

Recommendation 78

Recognize First Nations policing as an essential service with stable funding, expand access to health services and redesign federal funding programs to ensure distinctions-based approaches and direct transfers to First Nations for services such as health, education, and housing. The committee further recommends that the Government of Canada protect and enhance funding for First Nations programs to ensure they keep pace with or exceed provincial transfers, establish a national benefit-sharing framework to guarantee First Nations participation in and revenue from resource and infrastructure development, and ensure meaningful First Nations engagement and economic participation in the design of a proposed sovereign wealth fund. Budget 2026 should also

invest in First Nations school infrastructure to address overcrowding and unsafe conditions, support a First Nations-led approach to lifelong learning and workforce development in high-demand sectors, ensure dedicated access to national training initiatives, and align with reconciliation commitments by advancing the Truth and Reconciliation Commission's Calls to Action and the Calls for Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls.

Recommendation 79

Reinstate an Indigenous chapter in the federal budget with clear distinctions-based sections to ensure Inuit can readily identify and access dedicated funding. Budget 2026 should introduce a refundable, income-tested tax credit for low-income residents in Inuit Nunangat, establish permanent funding to replace the Inuit Child First Initiative, and pass enabling legislation to support the creation of Inuit Nunangat University with a target opening by 2030. The committee further recommends supporting the implementation of a national Inuit identity card, creating a distinctions-based Inuit Nunangat infrastructure fund, investing in both up-front capital and annually, for Inuit-led justice infrastructure; as well as committing funds to eliminate tuberculosis in Inuit Nunangat.

Recommendation 80

Strengthen community safety and wellbeing in Inuit communities by improving access to affordable housing, safe spaces, and second-stage housing for Inuit women fleeing violence. Budget 2026 should also ensure equitable access to culturally grounded, gender-specific health and healing programs designed for Inuit women, girls, and gender-diverse Inuit so that no one is left behind.

Industry and Innovation

Recommendation 81

Build a modern science and technology architecture to strengthen Canadian research.

Recommendation 82

Commit to being a first customer for Canadian launch companies.

Recommendation 83

Develop a dedicated pillar under the federal Nuclear Energy Strategy focused on advancing a targeted national approach to isotopes. Budget 2026 should leverage the



expertise of a National Isotope Advisory Caucus to strengthen Canada's isotope capabilities and support innovation, research, and supply in this critical sector.

Recommendation 84

Enable new missions in low Earth orbit and cislunar space by leveraging public-private partnerships.

Recommendation 85

Ensure the rapid deployment of Scientific Research and Experimental Development (SR&ED) enhancements made in Budget 2025 and consider Strategic Response Fund, BOREALIS and the development of Sustainable Aviation Fuels as key opportunities for aerospace-specific innovation investments.

Recommendation 86

Establish a National Co-operative Investment Fund to offer long-term, repayable capital for the creation, expansion, modernization, and conversion of co-operative enterprises, with the objective of strengthening local economies, supporting business succession, and increasing access to patient capital for the co-operative sector.

Recommendation 87

Extend eligibility for the flow-through shares program to the defence and dual-use technology sectors to increase the influx of venture capital.

Recommendation 88

Formulate and implement a new national space industrial strategy that includes space launch as a core component.

Recommendation 89

Invest in critical infrastructure supporting space launch capabilities.

Recommendation 90

Modernize and streamline federal investment tax incentives by simplifying eligibility requirements, improving access for small and medium-sized enterprises (SMEs), and establishing a permanent, refundable investment tax credit framework for productivity-enhancing investments in advanced manufacturing, digital infrastructure, artificial

intelligence, clean technologies, and strategic domestic food production, processing, storage, and distribution infrastructure.

Recommendation 91

Increase AI and digital technology adoption and transformation among SMEs through the creation of strategic investments, publicly accountable monitoring, and sandboxes to de-risk new technologies.

Recommendation 92

Take steps to nurture talent and build a space launch workforce.

Recommendation 93

Work with Major Research Facilities to establish a modernized national framework that is underpinned by clear federal stewardship and a holistic, lifecycle-based funding model to transform these national assets into a cohesive, high-impact network that maximizes Canada's strategic advantage, fuels innovation, furthers the national mission, and catalyzes sustained national growth and global leadership.

Infrastructure and Transportation

Recommendation 94

Increase investment in northern Indigenous communities to protect critical infrastructure and enable equity participation and strategic development in sectors of national interest, including defence and mineral resource development, such as through the creation of an Indigenous Mineral Resource Development Centre of Excellence. Budget 2026 should align these investments with nation-building priorities under the Building Canada framework by focusing on capacity building, project-ready capital, dual-use infrastructure, and supports to address workforce pressures, including impacts on limited housing.

Recommendation 95

Invest in intra-and inter-provincial transit.



Recommendation 96

Make the necessary major investments in transportation infrastructure, particularly in the Airports Capital Assistance Program, to adapt Quebec’s regional airports to higher volumes and improve regional service offerings.

Recommendation 97

Unveil the governance and funding structure for the high-speed rail project as soon as possible and guarantee the continuity of other public transit programs.

Low-Carbon Transition

Recommendation 98

Amend the definition of “Clean Technology Property” in the *Income Tax Act* (ITA) to broaden the scope beyond air-source and ground-source units, by revising subparagraph 127.45(1)(d)(iii) to specifically include “heat pumps that recover heat from one or more of the following sources: municipal wastewater & effluent; data centres and industrial processes; building space conditioning, and surface waters including rivers, lakes and oceans” and subparagraph 127.45(1) (d)(v) to explicitly allow for integrated systems that combine different Investment Tax Credit eligible projects, such as a geo-source project combined with a heat recovery heat pump.

Recommendation 99

Update the definitions in the *Income Tax Regulations* to align with the new ITA criteria, by revising Schedule II, Class 43.1(d)(i)(III) as follows: “(III) equipment that is part of an air-source heat pump system that transfers heat from the outside air, including refrigerant piping, energy conversion equipment, thermal energy storage equipment, control equipment and equipment designed to enable the system to interface with other heating and cooling equipment,” and “(IV) equipment that is part of a heat pump system that transfers thermal energy from municipal wastewater & effluent, data centres and industrial processes, building space conditioning, or surface waters including rivers, lakes and oceans from the outside air, including refrigerant piping, energy conversion equipment, thermal energy storage equipment, control equipment and equipment designed to enable the system to interface with other heating and cooling equipment.”

Recommendation 100

Build and support Canada’s zero-emission vehicle supply chain through strategic investments in Canadian battery minerals producers, processors, and innovators. Budget

2026 should also support the development of Canada's electric vehicle market through demand-side measures, including funding for charging infrastructure, as well as protect and enhance the production of Canadian intellectual property within critical materials and advanced manufacturing value chains.

Recommendation 101

Build on its Budget 2025 commitment to establish a Youth Climate Corps pilot program by instituting a permanent well-resourced Youth Climate Corps that provides jobs, training, and career pathways for Canadian youth aged 15 and under to address the climate crisis.

Recommendation 102

Establish a permanent refundable home improvement tax credit for renovations that improve energy efficiency, climate resilience, accessibility, and housing quality, including deep-retrofit projects, provided that all eligible work is performed by qualified professionals and supported by verifiable receipts, thereby supporting productivity, reducing greenhouse gas emissions, and encouraging compliance within the construction sector.

Recommendation 103

Streamline, clarify, and extend the Clean Economy Investment Tax Credits to at least 2040 to align with major project timelines, provide greater investment certainty, reduce administrative burdens to improve uptake and effectiveness, expand eligibility to include intra-provincial transmission and electrical distribution equipment, and introduce a domestic content adder to incentivize the procurement of made-in-Canada goods and strengthen domestic supply chains.

Recommendation 104

Institute a renewable natural gas mandate to increase fuel blending capacity and reduce emissions from gas infrastructure, including hydrogen and renewable natural gas systems. Budget 2026 should also establish a federal funding mechanism to support grid expansion in provincial electricity systems dedicated to meeting data centre demand, ensuring that this growth does not increase costs for existing ratepayers.



Recommendation 105

Introduce a resiliency tax credit and/or targeted funding program to support the weather hardening of electricity infrastructure and to protect the system from growing exposure to extreme weather events, including wildfires.

Recommendation 106

Make clean fuel production equipment eligible for the Clean Technology Investment Tax Credit.

Recommendation 107

Optimize the Clean Hydrogen Investment Tax Credit by implementing targeted amendments in the 2026 tax legislation to improve flexibility, expand eligibility to include derivatives and affiliated assets, clarify key definitions and modelling, recognize clean energy certificates, enhance operational provisions, and strengthen investment certainty and domestic supply chains.

Recommendation 108

Renew and enhance the Clean Fuels Fund to cover the entire project development cycle, from feasibility to commissioning.

Recommendation 109

Support the creation of a community-based renewable energy sector in Nunavik through the deployment of cooperative wind energy projects in line with the objectives of energy transition, energy security, and the reduction of diesel costs.

Natural Resources

Recommendation 110

Amend the *Income Tax Act* to explicitly include sedimentary rock phosphate in the definition of a “mineral resource,” thereby enabling access to flow-through share financing and ensuring consistent eligibility for federal exploration incentives.

Recommendation 111

Co-invest with provincial governments, Indigenous partners, and industry to accelerate the development of large-scale helium gas purification and liquefaction facilities,

establishing a sovereign and sustainable national helium supply chain to support health care and research. Budget 2026 should also allocate sufficient funding, administered by Innovation, Science and Economic Development Canada, to support the installation and optimization of helium recovery and recycling systems at Canadian research and health institutions, reducing demand pressures and protecting critical infrastructure investments.

Recommendation 112

Establish wildfire resilience as a national prevention priority by removing regulatory barriers to risk reduction treatments and supporting predictive fire shed modelling and Indigenous-led fire management capacity. Budget 2026 should also use federal procurement and housing programs to scale repeatable modern methods of construction delivery models, including standardized designs and design-for-manufacture-and-assembly libraries, by leveraging near-term federal pipelines such as National Defence and Canadian Forces Housing Agency projects, and by adopting procurement criteria that prioritize speed of delivery, domestic materials, and strong environmental performance.

Recommendation 113

Provide funding to ensure the continued operation of Canada's national ocean observatory, Ocean Networks Canada. Budget 2026 should commit sufficient funding to sustain its operations and support ocean monitoring and research.

Recommendation 114

Provide funding to the Watershed Security Fund, to scale critical watershed security initiatives across British Columbia and advance federal commitments to climate resilience, water security and freshwater protection.

Safety and Security

Recommendation 115

Strengthen the ability of the Canada Border Services Agency to intercept smuggled firearms.

Recommendation 116

Provide law enforcement with resources to strengthen fraud investigations and support awareness and prevention efforts.



Recommendation 117

Ensure that the penalties imposed on those convicted of fraud better reflect the seriousness of the crime to ensure a genuine deterrent effect.

Taxation

Recommendation 118

Undertake a comprehensive review of Canada’s tax system to improve productivity, economic growth, and competitiveness by gradually reducing taxes on work, savings, entrepreneurship, and investment, while evaluating fiscally neutral reforms that place greater reliance on consumption-based taxation and provide enhanced protections for low-income Canadians through refundable tax credits and targeted income supports.

Recommendation 119

Make the Canada Caregiver Credit refundable to ensure family caregivers, particularly those with low incomes, can receive its full value regardless of their taxable income. This reform would provide more equitable support to Canadians providing essential unpaid care to family members and loved ones.

Recommendation 120

Double the Child Disability Benefit to better offset the additional costs associated with disability-related care and support.

Recommendation 121

Increase funding for the Canada Disability Benefit, expand eligibility and streamline the application process.

Recommendation 122

Make the productivity “super-deduction” (accelerated depreciation incentive) permanent rather than phasing it out starting in 2030.

Recommendation 123

Create a gradual excise tax schedule for breweries producing between 15,000 and 500,000 hectolitres, and improve the competitiveness of Canadian craft breweries against American breweries that face lower excise tax.

Recommendation 124

Make the reduced excise tax rate on the first 15,000 hectolitres of beer production permanent and expand the definition of a craft brewery from 75,000 to 500,000 hectolitres to align with provincial standards.

Trade and Tourism

Recommendation 125

Maintain zero-for-zero aerospace trade in tariff and Canada–United States–Mexico Agreement (CUSMA) negotiations and defend Canada–U.S. aerospace supply chains.

Recommendation 126

Maintain a separate distinction of recreational vehicles from other forms of passenger or commercial motor vehicles in CUSMA and all international trade agreements.

Recommendation 127

Make the accelerated capital cost allowance regime for productivity-enhancing investments permanent and prioritize strategic infrastructure investments through the National Trade Corridors Fund, including the St. Lawrence maritime corridor, to improve Canada's productivity, strengthen supply chains, and enhance the competitiveness of Canadian businesses and exports.

Recommendation 128

Foster the continued growth of the Canadian dairy sector's significant contributions to the Canadian economy and job creation by ensuring no further dairy concessions are granted in any trade negotiations, such as during the CUSMA review, including maintaining tariff rate quota allocation with Canadian dairy processors and opposing any measures that would further restrict Canadian dairy exports.

Recommendation 129

As part of the CUSMA review and in all other international agreements, maintain and strengthen the cultural exemption, ensuring that it fully protects cultural policies, including in the face of digital platforms and artificial intelligence technologies. Ensure that a representative capable of advocating for issues specific to artists and the cultural sector is involved in the consultations in order to preserve Canada's ability to adopt legislative, regulatory and budgetary measures in support of artists and creation.



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CANADA

Recommendation 130

Preserve Canada's cultural sovereignty by defending the *Online Streaming Act* when renegotiating CUSMA.

APPENDIX A: LIST OF WITNESSES

The following table lists the witnesses who appeared before the committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the committee's [webpage for this study](#).

Organizations and Individuals	Date	Meeting
Canada Climate Law Initiative Helen Tooze, Senior Policy Researcher	2026/05/25	39
Canadian Automobile Dealers Association Huw Williams, Director, Public Affairs	2026/05/25	39
Canadian Bankers Association Alex Ciappara, Vice-President and Head Economist, Financial Stability and Banking Policy Hartland Elcock, Assistant General Counsel and Vice-President	2026/05/25	39
Canadian Bitcoin Consortium Koleya Karringten, Executive Director	2026/05/25	39
Canadian Vehicle Manufacturers' Association Brian Kingston, President and Chief Executive Officer	2026/05/25	39
Canadian Web3 Council Morva Rohani, Executive Director	2026/05/25	39
C.D. Howe Institute Alexandre Laurin, Vice-President and Director of Research	2026/05/25	39
Co-operative Housing Federation of Canada Tim Ross, Chief Executive Officer	2026/05/25	39
Generation Squeeze Paul Kershaw, Policy Professor, University of British Columbia, School of Population Health	2026/05/25	39
Habitat for Humanity Canada Alana Lavoie, National Senior Director, Public Policy	2026/05/25	39

Organizations and Individuals	Date	Meeting
Mechanical Contractors Association of Canada Ken Lancaster, Chief Operating Officer	2026/05/25	39
Montreal Economic Institute Renaud Brossard, Vice-President, Communications Gabriel Giguère, Senior Policy Analyst	2026/05/25	39
The Canadian SHIELD Institute for Public Policy Kaylie Tiessen, Chief Economist	2026/05/25	39
Wealthsimple Investment Inc. Jessica Oliver, Head, Government and Regulatory Relations	2026/05/25	39
Women's National Housing and Homelessness Network Stefania Seccia, Executive Director, Advocacy and Public Affairs	2026/05/25	39
Aerospace Industries Association of Canada Mike Mueller, President and Chief Executive Officer	2026/05/26	40
Alberta Cattle Feeders' Association Janice Tranberg, President and Chief Executive Officer Curtis Vander Heyden, Chairman of the Board of Directors	2026/05/26	40
Canadian Craft Brewers Association Brad Goddard, Chair, Policy Committee	2026/05/26	40
Canadian Institute of Steel Construction Keanin Loomis, President and Chief Executive Officer	2026/05/26	40
Conseil québécois du commerce de détail Damien Silès, Chief Executive Officer	2026/05/26	40
CVW Sustainable Royalties Inc Akshay Dubey, Chief Executive Officer	2026/05/26	40
Federation of Canadian Municipalities Tim Tierney, First Vice-President	2026/05/26	40
Helium Developers Association of Canada Richard Dunn, Executive Director	2026/05/26	40
New Economy Canada Jason Clark, Vice-President	2026/05/26	40

Organizations and Individuals	Date	Meeting
StormFisher Hydrogen Brandon Moffatt, Chief Development Officer	2026/05/26	40
The Transition Accelerator Moe Kabbara, Chief Executive Officer	2026/05/26	40
Union des producteurs agricoles Charles-Félix Ross, General Manager David Tougas, Coordinator, Business Economics	2026/05/26	40
As an individual Céline Bak Helen Alexandra Hayes	2026/05/28	41
Breakfast Club of Canada Judith Barry, Co-Founder, Director for Governmental Relations	2026/05/28	41
Canadian Medical Association Margot Burnell, President	2026/05/28	41
Canadian Men's Health Foundation Kenton Boston, President and Chief Executive Officer	2026/05/28	41
Canadian Mental Health Association Jonny Morris, Chief Executive Officer, British Columbia Division	2026/05/28	41
Canadian Mental Health Association - National Sarah Kennell, Vice-President, Policy, Partnerships and Advancement	2026/05/28	41
Celiac Canada Melissa Secord, National Executive Director	2026/05/28	41
Council of Canadian Innovators Laurent Carbonneau, Vice-President, Policy and Advocacy Daniel Perry, Director, Federal Affairs	2026/05/28	41
Daily Bread Food Bank Neil Hetherington, Chief Executive Officer	2026/05/28	41
Fintechs Canada Adriana Vega, Executive Director	2026/05/28	41

Organizations and Individuals	Date	Meeting
GIV3 John Hallward, Chairman, Hallmont Foundation	2026/05/28	41
Imagine Canada Bruce MacDonald, President and Chief Executive Officer	2026/05/28	41
Right To Food Jasmine Ramze Rezaee, Director, Policy and Community Action	2026/05/28	41
Society of Rural Physicians of Canada Sarah Giles, President	2026/05/28	41
YMCA Canada Kevin Muir, Chief Operating Officer	2026/05/28	41
YWCA Canada Aline Nizigama, National Chief Executive Officer	2026/05/28	41
As an individual Luc Godbout, Professor, Chaire en fiscalité et en finances publiques, Université de Sherbrooke Frédéric Laurin, Economics Professor and Research, École de gestion, Université du Québec à Trois-Rivières, Institut de recherche sur les PME Éric Pineault, Professor of Sociology and Environmental sciences, Université du Québec à Montréal	2026/06/02	43
AIA Canada Emily Holtby, Vice President, Government Relations	2026/06/02	43
Canadian Manufacturers & Exporters Alan Arcand, Chief Economist	2026/06/02	43
Canadian Phosphate Limited Daniel Gleeson, Chief Executive Officer	2026/06/02	43
Confédération des syndicats nationaux Phillippe Morin, Union Adviser Caroline Senneville, President	2026/06/02	43

Organizations and Individuals	Date	Meeting
Conseil du patronat du Québec Norma Kozhaya, Vice-President of Research and Chief Economist Michelle LLambias Meunier, President and Chief Executive Officer	2026/06/02	43
Fédération des chambres de commerce du Québec Mathieu Lavigne, Vice-President, Public and Economic Affairs Hubert Rioux, Economic Director	2026/06/02	43
Fédération des travailleurs et travailleuses du Québec Colin L'Ériger, Director, Research Service	2026/06/02	43
Indwell Community Homes Chris Finkbiner, Chief Operating Officer	2026/06/02	43
Institut de développement urbain du Québec Isabelle Melançon, Chief Executive Officer	2026/06/02	43
National Police Federation Brian Sauvé, President	2026/06/02	43
Options for Homes Angus Knowles, Board Chair	2026/06/02	43
Unifor Angelo DiCaro, Director, Research Department Lana Payne, National President	2026/06/02	43
As an individual Barry Appleton, Interim Director, Balsillie Legal Advisory Centre Stephen Beatty, Industry Consultant Firdaus J. Kharas	2026/06/11	47
Assembly of First Nations Josh Gladstone, Acting Director, Housing and Infrastructure Bram Lerat, Senior Director Cindy Woodhouse Nepinak, National Chief	2026/06/11	47

Organizations and Individuals	Date	Meeting
Canadian Media Producers Association Kyle Irving O. M., Chair of the Board of Directors Alain Strati, Senior Vice-President, Industry and Policy	2026/06/11	47
Cooperation Canada Kate Higgins, Chief Executive Officer	2026/06/11	47
Food Secure Canada Aaron Vansintjan, Policy Researcher	2026/06/11	47
Frontier Duty Free Association Barbara Barrett, Executive Director	2026/06/11	47
Hitachi Energy Canada Carla Vicente, Canada Managing Director	2026/06/11	47
Inuit Tapiriit Kanatami Natan Obed, President	2026/06/11	47
Investors for Paris Compliance Renaud Gignac, Senior Adviser	2026/06/11	47
Métis National Council Alyssa Doner, Manager, Legislative Affairs Victoria Pruden, President	2026/06/11	47
News Media Canada Paul Deegan, President and Chief Executive Officer	2026/06/11	47
Ontario Federation of Indigenous Friendship Centres Audrey Davis, Executive Member Board of Directors Sean Longboat, Chief Executive Officer	2026/06/11	47
Riipen Networks Inc. Dana Stephenson, Chief Executive Officer and Cofounder	2026/06/11	47
TALQ Sylvia Martin-Laforge, Director General Stephen Thompson, Senior Policy Advisor	2026/06/11	47

APPENDIX B: LIST OF BRIEFS

The following is an alphabetical list of organizations and individuals who submitted briefs to the committee related to this report. For more information, please consult the committee's [webpage for this study](#).

2B Developments Consultants & Associates Inc.

350.org

360 kids

3D Remote Building Inspections

3M Canada

A Way Home Canada

AbbaTek Group Inc.

Abbotsford Chamber of Commerce

AbbVie Corporation

ABC Life Literacy Canada

Aboriginal Housing Management Association

Aboriginal Labour Force Development Circle

Aboriginal Women's Association of PEI

Abortion Rights Coalition of Canada

Academy of Canadian Cinema and Television

Accelerate Canada ZEV Supply Chain Alliance

Access Copyright

Access to Treatment and Innovation Oncology Network

Acclaim Health

ACFOR Energy

ACORN Canada

Acosys Consulting Services Inc.

Action Against Hunger Canada

Action Hepatitis Canada
Action LGBTQIA+ avec les Immigrantes et Réfugiées (AGIR)
Active Abilities Canada Inc.
Actua
Adamson, Julia
Adams-Rivers, Catherine
Addictions and Mental Health Ontario
Adelphia Consulting
Adult Vaccine Alliance
Advancement of Women Halton
Advancing Childhood Cancer Experience, Science & Survivorship
AdvantAge Ontario
Aerospace Industries Association of Canada
Affiliation of Multicultural Societies and Service Agencies of BC
Affine Climate Solutions Society
African Nova Scotian Justice Institute
Aftermetoo
Agnico Eagle Mines Limited
Agricultural Manufacturers of Canada
Agri-Gift Working Group
AgroHope Farms and Products Inc.
Air Cadet League of Canada
Air Line Pilots Association, International
Air Products Canada Ltd.
Airport Management Council of Ontario
Alberta Association of Immigrant Serving Agencies
Alberta Ballet
Alberta Computers for Schools
Alberta Ecotrust Foundation
Alberta Farmers' Market Association

Alberta Food Processors Association
Alberta Irrigation Districts Association
Alberta Lake Management Society
Alberta Recreation & Parks Association
Alberta Rural Connectivity Coalition
Alberta University of the Arts
Alberta Wilderness Association
Alberta's Industrial Heartland Association
Alectra Inc.
Alexion Canada
Algoma Steel Inc.
All.Can Canada
Alliance des femmes de la francophonie canadienne
Alliance des producteurs francophones du Canada
Alliance des radios communautaires du Canada
Alliance for Equality of Blind Canadians
Alliance for Visitors Tax Refund
Alliance of Canadian Cinema, Television and Radio Artists
Alliance of Canadian Comprehensive Research Universities
Alliance of Canadian Land Trusts
Alliance pour le financement des transports collectifs au Québec
Alliance to End Homelessness Ottawa
ALS Society of Canada
AltaLink Management Ltd
Alzheimer Society of Canada
Amnistie internationale Canada francophone
Anglican Diocese of Ottawa
Animal Justice
Apathy is Boring
Apotex Inc.

Appleton, Barry
Appraisal Institute of Canada
Aqua Action
Aquality Environmental Consulting Ltd.
Arctic Gateway Group
Arctic Research Foundation
AREQ (CSQ)
Army Cadet League of Canada
Arrimage.com Inc.
Art Gallery of Saskatchewan
Arthritis Society Canada
Artisti
Arts Ottawa
Arts Umbrella
Assemblée de la francophonie de l'Ontario
Assembly of First Nations
Assembly of First Nations Quebec-Labrador
Assembly of Manitoba Chiefs
Assembly of Seven Generations
Assiniboine College
Associated Equipment Distributors
Association canadienne-française pour l'avancement des sciences
Association des collèges et universités de la francophonie canadienne
Association des groupes de ressources techniques du Québec
Association des professionnels de la construction et de l'habitation du Québec
Association des professionnels de l'édition musicale
Association des radiodiffuseurs communautaires du Québec
Association des réalisateurs et réalisatrices du Québec
Association des théâtres francophones du Canada
Association des véhicules électriques du Québec

Association for Mineral Exploration British Columbia
Association for Mountain Parks Protection and Enjoyment
Association for Opera in Canada
Association for Reformed Political Action Canada
Association nationale des éditeurs de livres
Association of Canadian Faculties of Dentistry
Association of Canadian Pension Management
Association of Canadian Publishers
Association of Canadian Travel Agencies
Association of Canadian Universities for Research in Astronomy
Association of Consulting Engineering Companies – Canada
Association of Equipment Manufacturers
Association of Faculties of Medicine of Canada
Association of Fundraising Professionals
Association of Regulated Nurses of Manitoba
Association québécoise de défense des droits des personnes retraitées et préretraitées
Association québécoise de la production d'énergie renouvelable
Association québécoise de la production médiatique
Association québécoise de l'industrie du disque, du spectacle et de la vidéo
Association québécoise du loisir public
Asthma Canada
ATCO Ltd.
Atikamekw Council of Manawan
Atlantic Canada Airports Association
Atlantic Policy Congress of First Nations Chiefs Secretariat
Atlantic Region Association of Immigrant Serving Agencies
Atlantic Water Network
Atura Power
Autism Alliance of Canada
Automotive Industries Association of Canada

AvePoint Canada Ltd.
Awtij
AYA CAN
Bacon, Tyler
Ballet Jörgen Canada
Ballet Kelowna
Barr, Cathy
Basic Income Canada Network
BC Association of Farmers' Markets
BC Coalition of Experiential Communities
BC Complex Kids Society
BC First Nations Justice Council
BC Food and Beverage
BC Freshwater Legacy Initiative
BC Marine Terminal Operators Association
BC Poverty Reduction Coalition
BC Powersports Dealers Association
BC Technology for Learning Society
BC Watershed Security Coalition
BD-Canada
Beatty, Stephen
Beer Canada
Bell Canada
Best Medicines Coalition
Better Way Alliance
BGC Canada
Big Brothers Big Sisters of Canada
BioCanRx
Bioindustrial Innovation Canada
BIOTECanada

Bissell Centre
Black Opportunity Fund
Black Queer Canada
Black Screen Office
Blue Door Support Services
Blue Fish Canada
BlueBranch Inc.
Blumbergs Professional Corporation
BMW Group Canada
B'nai Brith Canada
Bow Bioregion Regeneration Association
Bragg Communications Inc.
Brain Canada Foundation
Brain Injury Canada
Brain Tumour Foundation of Canada
Brampton Civic Hospital
Breakfast Club of Canada
Breakthrough T1D
Breast Cancer Canada
BridgePoint Center for Eating Disorder Recovery
Bridges to Hope
British Columbia Assembly of First Nations
British Columbia Association of Aboriginal Friendship Centres
British Columbia Museums Association
British Columbia Non-Profit Housing Association
British Columbia Recreation and Parks Association
Brookfield Properties
Brouard, François
Bruce Grey Poverty Task Force
Bruner, Cal

Build Canada
Building Blocks for Child Care
Building Owners and Managers Association of Canada
BuildingIN
Buoyant Aircraft Systems International
Business + Higher Education Roundtable
Buy Social Canada
C.D. Howe Institute
CAAT Pension Plan
Calgary Airports
Calgary Alliance for the Common Good
Calgary Chamber of Commerce
Calgary Housing Company
Calgary Neuropathy Association
Calgary Opera
Campaign 2000
Canaccord Genuity Corp.
Canada Artistic Swimming
Canada Basketball
Canada Cleantech Alliance
Canada Climate Law Initiative
Canada Fetal Alcohol Spectrum Disorder Research Network
Canada Goose
Canada Green Building Council
Canada Organic Trade Association
Canada Steamship Lines
Canada Water Security Funders Group
Canada Without Poverty
Canada's Nature Advantage
CanadaHelps

Canada's National Ballet School
Canada's Pediatric Palliative Care Alliance
Canada's Royal Winnipeg Ballet
Canada's Semiconductor Council
Canada's Sports Hall of Fame
Canada's Wildlife Cryobank
Canadian Aboriginal and Minority Supplier Council
Canadian Actors' Equity Association
Canadian Agri-Food Trade Alliance
Canadian Airports Council
Canadian Alliance for Transit-Connected Housing
Canadian Alliance of Student Associations
Canadian Alliance on Mental Illness and Mental Health
Canadian Alliance to End Homelessness
Canadian Animal Health Institute
Canadian Apprenticeship Forum
Canadian Aquaculture Industry Alliance
Canadian Arthritis Patient Alliance
Canadian Artists Network
Canadian Artists Representation
Canadian Arts Coalition
Canadian Association for Girls in Science
Canadian Association for Long Term Care
Canadian Association for Neuroscience
Canadian Association for Sport Heritage
Canadian Association for Supported Employment
Canadian Association for the Performing Arts
Canadian Association of Broadcasters
Canadian Association of Community Health Centres
Canadian Association of Elizabeth Fry Societies

Canadian Association of Energy Contractors
Canadian Association of Fairs and Exhibitions
Canadian Association of Film Distributors and Exporters
Canadian Association of Gastroenterology
Canadian Association of Gift Planners
Canadian Association of Heritage Professionals
Canadian Association of Importers and Exporters
Canadian Association of Medical Radiation Technologists
Canadian Association of Midwives
Canadian Association of Occupational Therapy
Canadian Association of Optometrists
Canadian Association of Optometry
Canadian Association of Petroleum Producers
Canadian Association of Physicians for the Environment
Canadian Association of Physicists
Canadian Association of Professional Employees
Canadian Association of Radiologists
Canadian Association of Recycling Industries
Canadian Association of Research Libraries
Canadian Association of Retired Persons
Canadian Association of Science Centres
Canadian Association of Social Workers
Canadian Association of Student Financial Aid Administrators
Canadian Association of the Deaf
Canadian Association of University Teachers
Canadian Astronomical Society
Canadian Athletic Therapists Association
Canadian Bankers Association
Canadian Bar Association
Canadian Beverage Association

Canadian Biogas Association
Canadian Biosphere Regions Association
Canadian Brain Research Strategy
Canadian Breast Cancer Network
Canadian Bureau for International Education
Canadian Business Aviation Association
Canadian Camping and RV Association
Canadian Camping Association
Canadian Cancer Society
Canadian Cancer Survivor Network
Canadian Canola Growers Association
Canadian Cardiovascular Society
Canadian Career Development Foundation
Canadian Caribbean Association of Halton
Canadian Cattle Association
Canadian Cattle Youth Council
Canadian Center for Women's Empowerment
Canadian Centre for Caregiving Excellence
Canadian Centre for Christian Charities
Canadian Centre for Housing Rights
Canadian Centre on Substance Use and Addiction
Canadian Centre to End Human Trafficking
Canadian Chamber of Commerce
Canadian Charging Infrastructure Council
Canadian Children's Literacy Foundation
Canadian Chiropractic Association
Canadian Coalition for Action on Tobacco
Canadian Coalition for Community Capital
Canadian Coalition for Healthy Waters
Canadian Coalition of Aluminum Extruders

Canadian Coalition of Community-Based Employability Training
Canadian Colleges for a Resilient Recovery (C2R2)
Canadian Communications Systems Alliance Inc.
Canadian Consortium for Clinical Trials Training Platform
Canadian Consortium for Research
Canadian Construction Association
Canadian Consumer Specialty Products Association
Canadian Council for Public-Private Partnerships
Canadian Council for Sustainable Aviation Fuels
Canadian Council of Snowmobile Organizations
Canadian Council of the Blind
Canadian Council on Rehabilitation and Work
Canadian Counselling and Psychotherapy Association
Canadian Craft Brewers Association
Canadian Craft Distillers Alliance
Canadian Crafts Federation
Canadian Credit Union Association
Canadian Cystic Fibrosis Treatment Society
Canadian Dance Assembly
Canadian Dance Teachers' Association
Canadian Dental Association
Canadian Dental Hygienists Association
Canadian Dermatology Association
Canadian Disability Alliance
Canadian Down Syndrome Society
Canadian Drug Policy Coalition
Canadian Entertainment Industry Retirement Plan
Canadian Environmental Network
Canadian Epilepsy Alliance
Canadian ETF Association

Canadian Ethnic Media Association
Canadian Farmers' Markets
Canadian Federation for the Humanities and Social Sciences
Canadian Federation of Agriculture
Canadian Federation of Engineering Students
Canadian Federation of Independent Business
Canadian Federation of Library Associations
Canadian Federation of Medical Students
Canadian Federation of Musicians
Canadian Federation of Nurses Unions
Canadian Federation of Students
Canadian Federation of University Women
Canadian Fertility and Andrology Society
Canadian Film Centre
Canadian Finance and Leasing Association
Canadian Fitness and Lifestyle Research Institute
Canadian Food Security Policy Group
Canadian Foodgrains Bank
Canadian Forest Owners
Canadian Forum for Financial Markets
Canadian Forum for Rare Disease Innovators
Canadian Friends Service Committee
Canadian Gas Association
Canadian Generic Pharmaceutical Association
Canadian Glycomics Network
Canadian Grief Alliance
Canadian Health Coalition
Canadian Health Food Association
Canadian Helium Users Group
Canadian Hemophilia Society

Canadian Home Builders' Association
Canadian Home Care Association
Canadian Hydrogen Association
Canadian Immunocompromised Advocacy Network
Canadian Independent Music Association
Canadian Institute for Animal-Free Science
Canadian Institute for Theatre Technology
Canadian Institute of Actuaries
Canadian Institute of Planners
Canadian Institute of Quantity Surveyors
Canadian Institute of Steel Construction
Canadian Interactive Alliance
Canadian International Freight Forwarders Association
Canadian Kitchen Cabinet Association
Canadian Labour Congress
Canadian League of Composers
Canadian Life and Health Insurance Association
Canadian Live Music Association
Canadian Lung Association
Canadian Magazine Coalition
Canadian Malnutrition Task Force
Canadian Manufacturers & Exporters
Canadian Marketing Association
Canadian Massage Therapist Association
Canadian Meat Council
Canadian Media Producers Association
Canadian Medical Association
Canadian Men's Health Foundation
Canadian Mental Health Association
Canadian Money Services Business Association

Canadian Mortgage Brokers Association
Canadian Multicultural Disability Centre Inc.
Canadian Museums Association
Canadian Muslim Women's Institute
Canadian National Institute for the Blind
Canadian National Millers Association
Canadian Network for Complex Systems
Canadian Network for Neglected Tropical Diseases
Canadian Neurological Sciences Federation
Canadian Nuclear Association
Canadian Nuclear Isotope Council
Canadian Nurses Association
Canadian Nutrition Society
Canadian Observatory on Homelessness
Canadian Opera Company
Canadian Ophthalmological Society
Canadian Organic Growers
Canadian Organization for Rare Disorders
Canadian Owners and Pilots Association
Canadian Parents for French
Canadian Parks and Recreation Association
Canadian Parks and Wilderness Society
Canadian Partnership for Women and Children's Health
Canadian Perspective Initiative
Canadian Pharmaceutical Manufacturers and Exporters Alliance
Canadian Pharmacists Association
Canadian Phosphate Limited
Canadian Physiotherapy Association
Canadian PKU and Allied Disorders Inc.
Canadian Pork Council

Canadian Potato Council
Canadian Power-to-X Partners
Canadian Prepaid Providers Organization
Canadian Private Copying Collective
Canadian Produce Marketing Association
Canadian Propane Association
Canadian Psychiatric Association
Canadian Public Works Association
Canadian Quad Council
Canadian Queer Chamber of Commerce
Canadian Real Estate Association
Canadian Recreational Vehicle Association
Canadian Renewable Energy Association
Canadian Rental Housing Providers for Affordable Housing
Canadian Research Faculty Network
Canadian Research Insights Council
Canadian Research Institute for the Advancement of Women
Canadian Seed Growers' Association
Canadian Senior Living Association
Canadian Skin Patient Alliance
Canadian Society for Molecular Biosciences
Canadian Society of Landscape Architects
Canadian Society of Respiratory Therapists
Canadian Spondyloarthritis Association
Canadian Startup Capital Association
Canadian Steel Producers Association
Canadian Strategic Missions Corporation
Canadian Teachers' Federation
Canadian Tire Jumpstart Charities
Canadian Union of Public Employees

Canadian Union of Public Employees British Columbia Division
Canadian Urban Libraries Council
Canadian Urban Transit Association
Canadian Urban Transit Research and Innovation Consortium
Canadian Vehicle Manufacturers' Association
Canadian Venture Capital and Private Equity Association
Canadian Veterinary Medical Association
Canadian Voice of Women for Peace
Canadian Water and Wastewater Association
Canadian Water Quality Association
Canadian Watershed Information Network, University of Manitoba
Canadian Web3 Council
Canadian Wheat Research Coalition
Canadian Wildlife Federation
Canadian Women's Chamber of Commerce
Canadian Women's Foundation
Canadian Worker Co-op Federation
Canadians for Safer Products
Canadians for Tax Fairness
Canadore College
CANARIE Inc.
CanAsian Dance
Cancer Clinician Advocacy Forum
CanCertainty
CanDance Network
Canderel
CANHAV Alliance
Cannabis Cultivators of British Columbia
Canola Council of Canada
Canpotex Limited

Cantiro Group LP
Capilano Students' Union
Capilano University
Capital Power
Capital Rainbow Refuge
Capitol Theatre Restoration Society
Carbon Business Council
Carbon Removal Canada
Carbon Upcycling Technologies Inc.
CarbonCure Technologies Inc.
Carcross/Tagish First Nation
Cardus
Caribbean African Canadian Social Services
Carmeuse North America
Catalyst Community Developments Society
Catalyst: Community Finance Initiative
Catalyste+
Cavanagh Concrete
CBC Pensioners Association
Cedar Ridge Motorsports
Celiac Canada
Cement Association of Canada
Cenovus Energy Inc.
Centrale des syndicats démocratiques
Centre d'interprétation de l'eau
Centre du Théâtre d'aujourd'hui
Centre for Addiction and Mental Health
Centre for Aging + Brain Health Innovation
Centre for Community Energy Transformation
Centre for Diverse Learners

Centre for Dyslexia
Centre for Equitable Library Access
Centre for Health Science and Law
Centre for Indigenous Environmental Resources
Centre for Public Legal Education Alberta
Centre for Sexuality
CGI Inc.
Chamber of Marine Commerce
Chamber of Shipping
Champion Iron Mines Limited
Chapman, Susan
Charity Intelligence Canada
Charles River Laboratories
Charm Industrial
Chartered Business Valuators Institute
Chartered Professional Accountants of Canada
Chartered Professional Accountants of Ontario
Chemistry Industry Association of Canada
Chicken Farmers of Canada
Chiefs of Ontario
Child and Youth Advocacy Centres of Canada
Child Care Now
Child Development Institute
Child, Youth, and Family Services Coalition of Simcoe County
Childcare Resource and Research Unit
Childhood Cancer Canada Foundation
Children First Society
Children's Aid Foundation of Canada
Children's Bridge
Children's Healthcare Canada

Chiyaqtel First Nation
Choices for Youth
Chokecherry Studios
Christian Labour Association of Canada
Christie Ossington Neighbourhood Centre
Christina Lake Fire Rescue
Christina Lake Tourism Society
Cider Canada
Circle on Philanthropy
Citadel Theatre
Citizens' Climate Lobby
Citizens for Public Justice
City of Kelowna
City of London
City of Mississauga
City of Prince George
Civic Action
Clayoquot Biosphere Trust
Clean Energy Canada
Clements Centre Society
Cleveland, Gordon
Climate Caucus
Climate Proof Canada
CNIB Foundation
Coalition Canada Basic Income
Coalition for Canadian Astronomy
Coalition for Healthy School Food
Coalition For Renewable Natural Gas
Coalition for the Diversity of Cultural Expressions
Coalition Navigation

Coalition of Child Care Advocates of British Columbia
Coalition of Innovation Leaders Advancing Respect
Coalition of Internet Service Providers Inc.
Coalition to Support Investment in Canada
Coastal Gateway Port
CODE
Coffee Association of Canada
Cogeco Communications Inc.
CoinFlip Canada Inc.
College of Family Physicians of Canada
College of the North Atlantic
Colleges and Institutes Canada
Colorectal Cancer Canada
Colorectal Cancer Resource and Action Network
Columbia Western Corridor
Communities, Alliances and Networks
Community Circle on Scaling Business Innovation for Humanity
Community Development Halton
Community Financial Counselling Services Inc.
Community Food Sharing Association Inc.
Community Foundations of Canada
Community Futures Boundary
Community Futures Network of Canada
Community Health and Social Services Network
Community Legal Education Association
Community Legal Education Ontario
Community Legal Information Association of Prince Edward Island
Community Living Central York
Community Living Toronto
Community Radio Fund of Canada

Community Sector Council Newfoundland and Labrador
Community Unemployed Help Centre
Compass Communities
Compound Canada
Computers for Education Technology New Brunswick Limited
Computers for Schools Manitoba
Computers for Schools NL
Computers for Success Canada
Confederation Centre of the Arts
Confederation College
Confédération des organismes de personnes handicapées du Québec
Confédération des syndicats nationaux
Conference for Advanced Life Underwriting
Congress of Aboriginal Peoples
Connected Canadians
ConnexOntario
Conroy, Trevor
Conseil québécois du commerce de détail
Conseil québécois du théâtre
Conservation Council of New Brunswick
Conservation Ontario
Consortium Érudit
Consortium of Committed Stakeholder on the Longevity Economy Initiative
Consumers Council of Canada
Convenience Industry Council of Canada
Cooperation Canada
Co-operative Education and Work-Integrated Learning Canada
Co-operative Housing Federation of Canada
Co-operatives and Mutuels Canada
Co-operators Group

Copibec
Corix
Cornerstone Landing Youth Services
Council for Business and the Arts in Canada
Council of Canadian Innovators
Council of Canadians with Disabilities
Council of Senior Citizens' Organizations of British Columbia
Council of the Innu First Nation of Essipit
Council of the Innu First Nation of Nutashkuan
Counter Tax Litigators
Covenant Energy Ltd.
Creative Energy
Creative PEI
Crohn's and Colitis Canada
CropLife Canada
Crypto4A Technologies
Cultural Federations of Nova Scotia
Culture Creates
Culture Days
CURA
CVW Sustainable Royalties Inc
CWB Group
Cystic Fibrosis Canada
Daily Bread Food Bank
Dairy Farmers of Canada
Dairy Processors Association of Canada
Dale, Margo
Dance Umbrella of Ontario
Dance West Network
DataStream

David Suzuki Foundation
Dawn Canada
Daymark Foundation
de Gaspé Beaubien Foundation
de la Cruz, Christina
Deaf Wireless Canada Committee
DeafBlind Ontario Services
Deans Council Agriculture, Food & Veterinary Medicine
Decidedly Jazz Danceworks
Deep Sea Trawlers Association of BC
Deep Sky
Denturist Association of Canada
Development and Peace - Caritas Canada
Diabetes Canada
DiamondCorp
Dietitians of Canada
Digital
Dignity Network Canada
Direct Farm Manitoba
Direct Sellers Association of Canada
Directors Guild of Canada
Disability Alliance BC
Disability Policy Research Program
Disability Screen Office
Disability Without Poverty
DisAbled Women's Network of Canada
Diversity Institute
Diving Plongeon Canada
Doctors Without Borders Canada
Documentary Organization of Canada

Dollywood Foundation of Canada
Dominion Dynamics
Dow Chemical Canada ULC
Dragonfly Ventures
Dravet Canada
Ducks Unlimited Canada
Dystonia Medical Research Foundation Canada
Easter Seals Canada
Eastern Ontario Wardens' Caucus
eBay Canada Limited
Ecojustice
École de technologie supérieure
Ecology Action Centre
Ecostrat Inc.
Eczema Society of Canada
EDF Power Solutions
Edmonton Newcomer Centre - Rainbow Refuge
Edmonton Region Hydrogen Hub
Edmonton Symphony Orchestra
Éducaloi
Éducation internationale
Efficiency Canada
Egale Canada
Egg Farmers of Canada
Eldorado Gold
Electric Mobility Canada
Electricity Alliance Canada
Electricity Canada
Electricity Distributors Association
Electronic Imaging Systems

Electronic Transactions Association
Elemental Clean Fuels (Canada) Inc.
Elements Strategy Inc.
Elevra Lithium
Embrace Health Foundation
EMD Serono Canada Inc.
Emergent BioSolutions
Emily Carr University of Art + Design
Enbridge Inc.
End of the Rainbow Foundation
Ending Sexual Violence Association of Canada
Énergir
Energy Council of Canada
Energy Storage Canada
Enerva Energy Solutions Inc.
Engage Canada
Engineers Canada
Entente Education Canada
Environmental Defence Canada
Environmental Health Association of Canada
Environmental Health Association of Québec
Equal Voice Foundation
Équiterre
ESPACE GO
Etobicoke General Hospital
Evidence for Democracy
Executor Advocacy Canada
Experiences Canada
Exposed Wildlife Conservancy
Extend-A-Family Waterloo Region

FADOQ

Fair Funding for Nonprofits

Faith climate Justice Waterloo Region

Family Alliance on Severe Mental Illnesses

Farm to Cafeteria Canada

Farmers' Markets of Nova Scotia

Farmers' Markets Ontario

FastBTCatm

Federal Nonprofit Data Coalition

Federated Co-operatives Limited

Fédération culturelle canadienne-française

Fédération de la jeunesse canadienne-française

Fédération des chambres de commerce du Québec

Fédération des coopératives du Nouveau-Québec

Fédération des travailleurs et travailleuses du Québec

Federation of Canadian Municipalities

Fédération québécoise des municipalités

Feed Nova Scotia

Fenestration Canada

Fero International Inc.

Fertility Matters Canada

Fertilizer Canada

Festival Antigonish Summer Theatre

Festival of Dance Annapolis Royal

Festivals and Major Events Canada

Fibromyalgia Association Canada

Fidelity Investments Canada ULC

Fighting Blindness Canada

Fintechs Canada

First Call Child and Youth Advocacy Society

First Light St. John's Friendship Centre
First Nation Land Governance Registry
First Nations Education Steering Committee
First Nations Finance Authority
First Nations Fisheries Council of British Columbia
First Nations Health and Social Secretariat of Manitoba
First Nations Housing Professionals Association
First Nations Land Management Resource Centre
First Nations Lands Advisory Board
First Nations Market Housing Fund
First Nations National Building Officers Association
First Nations Tax Commission
First Nations University of Canada
First Work
Fisheries Council of Canada
Fitzrovia
Fleming, Jason
FLO
Fondation Rivières
Food Allergy Canada
Food and Beverage Atlantic
Food and Beverage Canada
Food and Beverage Manitoba
Food and Beverage Ontario
Food Banks Canada
Food First NL
Food Processing Council of Quebec
Food Secure Canada
Food, Health & Consumer Products of Canada
Food4Kids Halton

For Our Kids
Forest Products Association of Canada
Forestry Economic Task Force
Fort McKay First Nation
Fortera
Fortis Inc.
Forum for Leadership on Water
Foundation Assisting Canadian Talent on Recordings
Four Directions Autism
Four Winds
FP Canada
FPInnovations
FPX Nickel Corp.
Fragile X Canada
Frankel, Sid
Freeman, Mark
Freshwater Future Canada
Friends of Second Marsh
Friends of the Earth Canada
Friends of the Saskatoon Afforestation Areas Inc.
From Borders to Belonging
Front d'action populaire en réaménagement urbain
Frontier Climate
Frontier Duty Free Association
Fruit and Vegetable Growers of Canada
Funeral Service Association of Canada
FVB Energy
Gakino'amaage: Teach For Canada
Gallagher, Karen
Gastrointestinal Society

Gathering Place
Gaumont, Kelly
Gay Lea Foods Co-operative Ltd.
GBS / CIDP Foundation
General Fusion
Generation Squeeze
Genesee & Wyoming Canada Inc.
Geoscientists Canada
Geothermal Rising Canada
Girl Guides of Canada
GIST Sarcoma Life Raft Group Canada
GIV3
Glencore Canada
Global Automakers of Canada
Global Battery Materials
Global Cold Chain Alliance
Global Container Terminals
Global Institute for Water Security, University of Saskatchewan
Global Sentinels Movement
Globe Theatre
Godbout, Luc
Goderich Port Management Corporation
Good Buds Company Inc.
Good Roads
Goodmans LLP
Graduate Students' Association - University of Calgary
Graham
Grain Farmers of Ontario
Grain Growers of Canada
Grams, Zoe

Grand Forks Community Trail Society
Grasse, Nathan
Great Lakes Fishery Commission
Great Sandhills Railway
Greater Toronto Airports Authority
Greater Vancouver Board of Trade
Greater Victoria Chamber of Commerce
Greater Victoria Harbour Authority
Green Budget Coalition
Green Communities Canada
Greenfield Global Inc.
Greenhouse Produce Alliance of Canada
GreenStep Solutions
Grossmith, Harry
Groupe d'éducation et d'écovigilance de l'eau
GSK Canada
Guaranteed Funeral Deposits of Canada
Guelph Dance
Guelph Jazz Festival
Gunnell, Joyce Celeste
Gwich'in Tribal Council
Habitat for Humanity Canada
Haleon Canada
Halifax International Airport Authority
Hamilton Community Enterprises
Hamilton-Evans, Douglas
Hammond River Angling Association
Harrison, Fiona
Health Charities Coalition of Canada
Health Coalition of Alberta

HealthCareCAN
Healthy Muslim Families
Heart and Stroke Foundation of Canada
Hearth Patio and Barbecue Association of Canada
Heating, Refrigeration and Air-Conditioning Institute of Canada
Helium Developers Association of Canada
Hendrickson, Ole
HIV Legal Network
Hogan's Alley Society
Home Care Ontario
Horizant Inc.
Hot Docs
Hotels Canada
Hotinohsioni Incorporated
HPV Global Action
Humane Canada
Humanitarian Policy Group
Humanity and Inclusion Canada
Hunter, WhiteFeather
Huntington Society of Canada
Huws, Glenys
Hydro Ottawa Limited
Hydrocephalus Canada
Hydro-Québec
Hydrostor
ICOMOS Canada
Igluvut Corporation
iHuman Youth Society
IKEA Canada
Imagine Canada

Immigrant and Refugee Community Organization of Manitoba
Immigrant Employment Council of British Columbia
Impact Guarantee
Impact Halton Coalition
Impala Canada
Imperial Tobacco Canada Limited
Inclusion Canada
Inclusive Workplace Supply Council of Canada
Income Security Advocacy Centre
Independent Living Canada
Independent Media Arts Alliance
Indigenous Clean Energy
Indigenous Disability Canada
Indigenous Institutes Consortium
Indigenous Led AI Enablement Partnership
Indigenous Music Office
Indigenous Screen Office
Indspire
Infection Prevention and Control Canada
Information and Communications Technology Council of Canada
Ingram, Natalie
Innergex Renewable Energy Inc.
Innovative Horizon Technologies DBA Bitcoin4U
Inside Out
Instacoin ATM Canada Inc.
Instacoin ATM Quebec Inc.
Institut national de l'image et du son (INIS)
Institut Tshakapesh
Institute for Sustainable Finance
Institute of Internal Auditors

Insurance Brokers Association of Canada
Insurance Bureau of Canada
Intentional Community Consortium
Inter Pares
Interac Corp.
International Air Transport Association
International Alliance of Theatrical Stage Employees
International Association of Fire Fighters
International Association of Heat and Frost Insulators and Allied Workers
International Bureau for Children's Rights
International Conservation Fund of Canada Inc.
International District Energy Association
International Downtown Association Canada
International Fund for Animal Welfare
International Institute for Sustainable Development
International Institute for Sustainable Development-Experimental Lakes Area
International Longshore and Warehouse Union - Local 333
International Longshore and Warehouse Union Canada
Interprovincial EI Working Group
Inuit Heritage Trust Incorporated
Invasive Species Centre
Iroquois Caucus
Islamic Relief Canada
Jack.org
James Bay Community Project
James Smith Cree Nation
Jetson Home Inc.
Jockey Club of Canada
John Howard Society of Canada
Johnston, Bill

Jörgen Dance
JTI-Macdonald Corp.
KAIROS: Canadian Ecumenical Justice Initiatives
Kal Tire
Kamloops and District Chamber of Commerce
Kelowna International Airport
Kenora Campus of Care Collaborative
Kenora Chiefs Advisory
Kepler Communications Inc.
Keystone Agricultural Producers
Kidney Cancer Canada
Kids and Company
Kids Brain Health Network
Kids Help Phone
KidSport Canada
Kirby, Peter
Knight, Rob
Kootenay Rockies Tourism
KPMG
La Tablee des Chefs
Labour Education Centre
Land Trust Alliance of B.C.
Languages Canada
L'Arche Canada
Large Urban Centre Alliance
Larkin, Lee
Launch Canada
Laurentis Energy Partners
Le Théâtre du Trident
LEDCOR Group of Companies

Legal Services Board of Nunavut
Life Sciences Ontario
Life With A Baby Foundation
Lifesaving Society
LIFT – Community Services
Lighthouse for Grieving Children & Families
Links2Care
Literary Press Group of Canada
Lived and Living Experience Advisory Group
Living Lakes Canada
LKQ Corporation
Localcoin
Long Point First Nation
Low Carbon Cities Canada
Lower Fraser Fisheries Alliance
Lower Fraser Floodplains Coalition
Lulu Island Energy Company
Lung Health Foundation
Lymphoma Canada
Maa-nulth Treaty Society
MacEwan University
Magazines Canada
MakeWay Foundation
Manitoba Association of Friendship Centres
Manitoba Association of Newcomer Serving Organizations
Manitoba Chamber Orchestra
Manitoba Eco-Network
Manitoba Financial Empowerment Policy Committee
Manitoba League of Persons with Disabilities
Manitoba Legal Clinic for the Arts

Manitoba Non-Profit Housing Association
Manitoba Opera
Manitoba Possible
Manitou Asinîy - Inishkim - Tsa Xani Centre
Maple Leaf Centre for Food Security
March of Dimes Canada
Marchés publics du Québec
Margie Gillis Dance Foundation
Marine Renewables Canada
Maritime Launch Services Inc.
Marken, Liv
Markham District Energy Inc.
Martin, Bruce
Mask-wa Transportation Association Inc.
Mattamy Homes Canada
Maytree
Mazda Canada Inc.
McGill University
McMaster University
Meadow Lake Tribal Council Industrial Investments
Mears, Robert
Mechanical Contractors Association of Canada
Medadian, Adrineh
MedicAlert Foundation Canada
Medicines Access Coalition–BC
Medtech Canada
Meetings Mean Business Canada
Menkes Developments Ltd.
Mennie, Elise
Mennonite Central Committee Canada

Men's Sheds Canada
Mental Health Research Canada
Mentor Canada
Merck Canada Inc.
Meridian 125 W Cultivation Ltd.
Meridian Credit Union Limited
Merit Contractors Association
Mermaid Theatre of Nova Scotia
Metamorphosis Network
Metcalf Foundation
Métis Nation of Ontario
Métis National Council
Metro Vancouver
Metropolitan Community Church of Toronto
Migraine Canada
Migrant Rights Network
Miller Group
Millions Missing Canada
Mining Association of Canada
Mining Suppliers Trade Association Canada
Minto Group
Missing Middle Initiative
Mission inclusion
Mitacs Inc.
MMIWG2S+ Urban Indigenous Action Group
Modular Building Institute
Mohawk College
Mokami
Molson Canada 2005
Moment Energy

Momentum
Mood Disorders Society of Canada
Moore, Sandra
More and Better Housing Canada
Mortgage Professionals Canada
Morwick G360 Groundwater Research Institute
Motor Coach Canada
Mounted Police Heritage Centre
Mouvement Desjardins
MRE Canada
MS Canada
Mumtaz, Ahmed
Muscular Dystrophy Canada
Museum of Canadian Music
Music Publishers Canada
Mutton Lane Investments inc. DBA Bitcoin Central
My Climate Plan
Myeloma Canada
Nadon, Patrick
NASSCO
National Aboriginal Capital Corporations Association
National accessArts Centre
National Airlines Council of Canada
National Alliance for Children and Youth
National Angel Capital Organization
National Apartment Council
National Association of Federal Retirees
National Association of Friendship Centres
National Association of Women and the Law
National Associaton of Career Colleges

National Bank of Canada - National Bank Capital Markets
National Campus and Community Radio Association
National Cattle Feeders' Association
National Circle for Indigenous Agriculture and Food
National Coalition Against Contraband Tobacco
National Council of Canadian Muslims
National Council of Women of Canada
National Disability Network
National Employment Equity Council
National Family and Survivors Circle Inc.
National Farmers Union - New Brunswick
National Golf Course Owners Association Canada
National Indigenous Collaborative Housing Inc.
National Indigenous Economic Development Board
National Initiative for Eating Disorders
National Institute on Ageing
National Lung Health Alliance
National Marine Manufacturers Association Canada
National Maritime Group
National ME/FM Action Network
National Music Centre
National Network for Equitable Library Service
National Network of Canadian Art and Design Universities
National Pensioners Federation
National Police Federation
National Right to Housing Network
National Screen Institute
National Trust for Canada
National Union of Public and General Employees
National Urban Parks Alliance

National Youth in Care Network
Native Child and Family Services of Toronto
Native Women's Association of Canada
Nature Canada
Nature Trust of New Brunswick
Nature United
NAV CANADA
Neighbourhood Dance Works
Neighbourhood Group Community Services
Neighbourhood Legal Services
Neighbourhood Pharmacy Association of Canada
Neo Financial
Network for the Advancement of Black Communities
Neurological Health Charities of Canada
Neutrons Canada
New Economy Canada
New Performance Works Society
Newfoundland Aboriginal Women's Network
Newfoundland and Labrador Anti-Poverty Coalition
News Media Canada
Niagara College
Niagara Transit Commission
Nimbus Publishing Ltd.
Nishnawbe Aski Nation
NorQuest College
North American Bikeshare and Scootershare Association
North Coast Skeena First Nations Stewardship Society
Northeastern University
Northern Alberta Institute of Technology
Northern Arts and Cultural Centre

NorthStar Innovention
Northwest Territories Association of Communities
Northwest Territories Medical Association
Northwest Territory Métis Nation
Nova Scotia Community Health Boards
NovaEel Inc.
Novo Nordisk Canada
NPower Canada
NSCAD University
Nuclea Energy Inc.
Nukik Corporation
Nunavut Tunngavik Incorporated
Nunavut Wildlife Management Board
NWT Recreation and Parks Association
O.Dela Arts
Obesity Canada
OBIO
OCAD University
Ocean Frontier Institute
Ocean Networks Canada
Okanagan Basin Water Board
On Screen Manitoba Inc.
One Bowl Housing Corporation
ONE Campaign
Ontario Aboriginal Housing Services
Ontario Agencies Supporting Individuals with Special Needs
Ontario Association Of Cemetery And Funeral Professionals
Ontario Association of Chiefs of Police
Ontario Brain Institute
Ontario Council of Agencies Serving Immigrants

Ontario Council of Agencies Serving Immigrants - Positive Spaces Initiative
Ontario Dietitians in Public Health
Ontario Federation for Cerebral Palsy
Ontario Federation of Agriculture
Ontario Federation of Anglers and Hunters
Ontario Federation of Indigenous Friendship Centres
Ontario for All
Ontario French-Language Educational Communications Authority
Ontario Greenhouse Vegetable Growers
Ontario Headwaters Institute
Ontario Hospital Association
Ontario Land Trust Alliance
Ontario Museum Association
Ontario Native Women's Association
Ontario Non-Profit Housing Association
Ontario Power Generation Inc.
Ontario Prospectors Association
Ontario Racing
Ontario Rett Syndrome Association of Canada
Ontario Society of Professional Engineers
Ontario Southland Railway Inc.
OPAL-RT Technologies
Open Policy Ontario
Opticians Association of Canada
Orbis Canada
Orchestras Canada
Ordinateurs pour les écoles du Québec
Organic Federation of Canada
Organic Food Council of Manitoba
Organigram Global

Origin Merchant Partners
Otipemisiwak Métis Government
Ottawa International Airport Authority
Ottawa Riverkeeper
Ottawa Tourism
Our Future First
Our Living Waters
Our Own Home
Oussoren, A H Harry
Outdoor Council of Canada
Outward Bound Canada
Ovarian Cancer Canada
Oxfam Canada
Oxfam-Québec
Pacific Prawn Fishermen's Association
Palette Skills Inc.
Palliative Care Coalition of Canada
Pallium Canada
Palo Alto Networks
Pandes, J. Ari
Parkbridge Lifestyle Communities Inc.
Parkinson Canada
Parks and Recreation Ontario
Parliamentary Centre
Parrish, Shane
Partenariat des bibliothèques universitaires du Québec
Partnership for Women's Health Research Canada
Pathways to Education Canada
Pauktuutit Inuit Women of Canada
Payments Canada

Payward Inc., d/b/a Kraken
Peachland Watershed Protection Alliance
Pearson Canada
PearTree Financial Services
Pediatric Chairs of Canada
Peekapak
Peel Memorial Centre for Integrated Health and Wellness
Peirson, Mary
Pekuakamiulnuatsh Takuhikan
Pelmorex Corp.
Pembina Institute
Pembina Pipeline Corporation
Pembroke Management Ltd
People First of Canada
People of the Dawn Indigenous Friendship Centre
People Plan Community
People's Law School
Permolex Ltd.
Peter Ballantyne Cree Nation
Petitcodiac Watershed Alliance
Pets Canada
PFN Group of Companies
Pharmascience
pHathom Technologies
Philanthropic Foundations Canada
Philips Canada
Photonic Inc
Pilkington, Beryl
Pillar Nonprofit Network
Pivot Strategies

Plan Institute
Plan International Canada Inc.
Planetary Health Organizations for Wellbeing, Equity and Regeneration
Platelet Disorder Support Association Canada
PLATO
PLATO Testing
Play On! Canada
Playwrights Guild of Canada
Polaris Aerospace
POLIS Water Sustainability Project, University of Victoria
Pollution Probe
Polygon Realty Limited
Polytechnics Canada
Porchlight Counselling and Addiction Services
Poverty Reduction Task Group of Simcoe County
Powell River Farmers' Agricultural Institute
Powell River Farmers' Marquet
PowerON Energy solutions
Prairie Theatre Exchange
Pregnancy and Infant Loss Network
Première Nation d'Ekuanishit
Première Nation de Matimekush
Première Nation de Pakua-Shipu
Première Nation de Pessamit
Première Nation de Unaman-Shipu
Pride at Work Canada
Prince Albert Grand Council
Prince Rupert Port Authority
Prisoners' Legal Services
Professional Association of Canadian Theatres

Progressive Contractors Association of Canada
Propel Impact Foundation
Propulsion Québec
Prospectors and Developers Association of Canada
Prosper Canada
Provincial Advisory Council on the Status of Women - Newfoundland and Labrador
Provincial and Territorial Tourism Industry Association
Provincial Employment Roundtable
Provincial Indigenous Youth Council
Psoriasis Canada
PTX Metals Inc.
Public Energy Performing Arts
Public Legal Education and Information Service of New Brunswick
Public Legal Education Association of Saskatchewan
Public Legal Information Association of Newfoundland and Labrador
Public Service Alliance of Canada
Pulford Community Living Services
Pulmonary Hypertension Association of Canada
Pulse Canada
Purpose
Quantum Industry Canada
Quebec Anglophone Heritage Network
Quebec Cancer Coalition
Quebec English School Boards Association
Quebec Environmental Law Centre
Quebecor Media Inc.
QueerTech
QUEST Canada
Racetracks of Canada Inc.
Railway Association of Canada

Rainbow Railroad
Rainbow Refugee Association of Nova Scotia
Rainbow Refugee Society
Raven Indigenous Outcomes Funds
Raven Recycling Society
Re:Sound Music Licensing Company
Reaction Dynamics
Ready Willing & Able
Real Estate Foundation of BC
Real Property Association of Canada
Realize
Realize Capital Partners Inc.
Recreation and Parks Association of Nunavut
Recreation and Parks Association of the Yukon
Recreation Manitoba
Recreation NB
Recreation NL
Recreation Nova Scotia
Recreation PEI
Recreation Vehicle Dealers Association of Canada
Red Hat Canada Limited
Reena
Regina Symphony Orchestra
Regional Development Network
Regional District of Central Kootenay
Regional District of Kootenay Boundary
Regional Municipality of Durham
Regional Municipality of York
Regroupement des artistes en arts visuels du Québec
Regroupement des organismes de conservation du Québec

Regroupement québécois de la danse
Reimagine Agriculture
Reimagining Atlantic Harbours
Relèven
Religious Social Action Coalition Newfoundland & Labrador
Renaissance
Renewable Industries Canada
Renewed Computer Technology Ontario
Rental Housing Canada
Rescue Lake Simcoe Coalition
Research New Brunswick
Réseau des centres collégiaux de transfert de technologies du Québec
Réseau des Femmes d'affaires du Québec
Réseau Environnement
Reshape Infrastructure Strategies
Resilient Kids Canada
Resilient Waters
Restaurants Canada
Results Canada
Retail Council of Canada
Rethink Breast Cancer
Rett Syndrome Society of BC
Rick Hansen Foundation
Right To Food
Riipen Networks Inc.
RioCan Real Estate Investment Trust
Rivershed Society of British Columbia
RNA Canada ARN
Robertson, Elizabeth
Roger Neilson Children's Hospice

Rogers Communications Inc.
Ronald McDonald House Canada
Ronald McDonald House Southwestern Ontario
Rothmans, Benson & Hedges Inc.
Royal College of Physicians and Surgeons of Canada
Royal Manitoba Theatre Centre
RUBBERBANDance Group
Rubicon Organics
Rumble Canada Inc
Rural Development Network
Rural Municipalities of Alberta
Rural Prosperity Group
Sacred Medicine Healing
Sage Group
SAIL Advisors
Salvation Army
Saskatchewan Association of Immigrant Settlement and Integration Agencies Inc.
Saskatchewan Association of Rural Municipalities
Saskatchewan Industrial and Mining Suppliers Association
Saskatchewan Technology Renewal Inc.
Saskatchewan Telecommunications
Saskatoon Symphony Orchestra
SaskCrops
SaskPower
Save Your Skin Foundation
Scènes de Musique Alternatives du Québec
Scheschuk, Brice
Schnurr, Annalee
Schnurr, Brian
Scouts Canada

Screen Composers Guild of Canada
Second Harvest Canada
Securities and Investment Management Association
SEED Winnipeg
SEIU Healthcare Canada
Sengupta, Ushnish
Seniors for Climate Action Now!
Seniors for Climate in Niagara
Sentry Water Technology
Service technologique La Relance
Shad Canada
Shakepay Inc.
Shakespeare on the Saskatchewan Festival Inc.
Shapiro & Company
Shareholder Association for Research and Education
Shaw Festival Theatre
Shaw Rocket Fund
Shaw's Enterprise Ltd.
Shepard Development Corporation
Shorefast
Shykoff, Barbara
Siemens Energy Canada Limited
Simard, Merlin
Simulation Canada
Single Seniors for Tax Fairness
Six Nations of the Grand River 59th Elected Council
Skills Canada
Skills for Change
Small Change Fund
Small Housing BC

Smart Communities Society - Northwest Territories
Smart Procurement Group
Snowflake
SOCAN
Social Capital Partners
Social Economy through Social Inclusion
Social Enterprise Council of Canada
Social Housing and Human Rights
Social Innovation Canada
Social Planning Council of Winnipeg
Social Planning Toronto
Société de transport de Montréal
Société professionnelle des auteurs et des compositeurs du Québec et des artistes entrepreneurs
Society for Canadian Women in Science and Technology
Society for Intelligence Management
Society of Rural Physicians of Canada
Society of United Professionals
SOCODEVI : Société de coopération pour le développement international
Sofiac
Sollio Cooperative Group
Sonberg, Byron
Sonography Canada
South Asian Legal Clinic of Ontario
South Asian Women's and Immigrants' Services
South Slave Metis Economic Corporation Ltd.
Special Olympics Canada
Speech-Language and Audiology Canada
Spinal Cord Injury Canada
Spirit North

Spring Activator
Spruce City Wildlife Association
St. John Ambulance Canada
Starlight Investments
Start2Finish Canada
Stellarex
Stem Cell Network
Stephen Lewis Foundation
Stifel Financial Corp.
Stop TB Canada
StormFisher Hydrogen
Stratford Festival
Stripe, LLC
Students Commission of Canada
Students' Union, University of Calgary
SUCO
Summerlunch+
Supplier Diversity Alliance Canada
Support Our Science
Sustainable Buildings Canada
SustainTech Solutions
SVX
Swim Drink Fish Canada
Swimming Canada
SWTCH Energy Inc.
SyncLodge
Syngenta Canada Inc.
Tabusintac Watershed Association
Takeda Canada
TakingITGlobal

Talking Advocating Living in Québec
Tamarack Institute for Community Engagement
Tanium Inc.
Tax Executives Institute, Inc.
Tax-Filer Empowerment Canada
Taylor, Alison
Taylor, Isobel
TC Energy Corporation
Tech-Access Canada
TechGirls Canada
Technation Canada
TekSavvy Solutions Inc.
Telus Communications Inc.
Terrace Women's Resource Centre Society
Terry Fox Humanitarian Award Program
TESL Ontario
Textile Rental Service Association
The African Centre for Refugees in Ontario-Canada
The Atmospheric Fund
The Canadian SHIELD Institute for Public Policy
the cancer collaborative
The Cronos Group
The Dinner Club
The Duke of Edinburgh's International Award - Canada
The Enchanté Network
The Escal Institute of Advanced Technologies Inc. /dba SANS Institute
The Giller Foundation
The Giller Prize
The Gravity Well
The Growcer Inc.

The Jimmy Pratt Foundation
The Kidney Foundation of Canada
The National Ballet of Canada
The Nonprofit Chamber
The Old School House Arts Centre
The Period Purse
The Professional Institute of the Public Service of Canada
The ReCover Initiative
The Royal Conservatory
The Shift
The Sinneave Family Foundation
The Toronto Alliance to End Homelessness
The Toronto Mental Health and Addictions Supportive Housing Network
The Writers' Union of Canada
Theatre Calgary
Théâtre Denise-Pelletier
Théâtre du nouveau monde - TNM
Théâtre du Quat'sous
Théâtre du Rideau Vert
Théâtre Duceppe
Théâtre La Bordée
Théâtre La Licorne
Théâtre Prospero
Théâtres associés
Thompson Rivers University
Thompson Tourism Okanagan Association
Thrive
TMX Group Limited
Toronto Biennial of Art
Toronto International Film Festival

Toronto Metropolitan University
Toronto Public Library
Toronto Region Immigrant Employment Council
Toronto Symphony Orchestra
Toronto Transit Commission
Tourism Industry Association of Canada
Tower Renewal Partnership
Trails to the Boundary Society
Trans Canada Trail
Transition House Association of Newfoundland and Labrador
TransLink
TransLink Mayors' Council
Trent University
Tricon Residential
TRIUMF
Tru Cooperative Bank
TTCriders
Tucker-Lyzwa, Alexander
Turkey Farmers of Canada
TV5 Québec Canada
Two Planks and a Passion Theatre
U15 Canada
UCB Canada Inc.
Underwater Harvesters Association
UNICEF Canada
Union Bay Industries
Union des artistes
Union des consommateurs
Union des municipalités du Québec
Union des producteurs agricoles

Union Gospel Mission
Union of BC Indian Chiefs
United Food Commercial Workers Canada
United for Literacy
United Steelworkers
United Way Centraide Canada
United Way East Ontario
United Way Greater Toronto
United Way of Bruce Grey
Université de Sherbrooke
Universities Canada
University of Alberta
University of British Columbia
University of Calgary
University of Guelph
University of Manitoba
University of Quebec at Trois-Rivieres
University of Victoria
University of Waterloo
University Pension Plan Ontario
University Students' Council
UPA Développement international
UPS Canada
Urban Climate Leadership
UrbanLogiq
Vale Base Metals
Van Slyke, Stephanie
Vancity
Vancity Community Foundation
Vancouver Airport Authority

Vantage Point
Varme Energy
Vaulted Deep
Vélo Canada Bikes
Vema Hydrogène Inc.
Ventum Financial
Vertigo Theatre
Veterinarians without Borders
Veteris47 Inc. (YouAreUNLTD)
Village Farms International Inc.
Visa Canada Corporation
Vision Health Partners' Coalition
Vision Loss Rehabilitation Canada
Visual Arts Alliance
Visual Arts Nova Scotia
Vivre en ville
Volunteer Canada
Volvo Group
Wabanaki Two-Spirit Alliance
Walker, Matthew
Watco-Agawa Canyon Railroad
Water Polo Canada
Water Rangers
WaterAid Canada
Waterloo Insitutute for Complexity and Innovation - University of Waterloo
WaterPower Canada
WaterShed Monitoring
Watershed Security Fund
Watershed Watch Salmon Society
Wavefront Centre for Communication Accessibility

Wealthsimple Investment Inc.
Wen, Peter
Wert, Kaileah
Wesgroup Properties
Wesley
West Coast Environmental Law Association
West Coast Multiplex Society
Western Arctic Youth Collective
Western Marine Community Coalition
Western Ontario Wardens' Caucus
Western Transportation Advisory Council
WestJet Airlines Ltd.
White Ribbon
Whitzman, Carolyn
Widdowson, Michael
Wilder Institute
Wildlife Habitat Canada
William Osler Health System
Wilson, L. Daniel
Wine Growers Canada
Winnipeg Airports Authority Inc.
Winnipeg Chamber of Commerce
Winnipeg Symphony Orchestra
Winspear Centre
Women and Non-binary Impact Network for Venture Capital
Women Entrepreneurship Knowledge Hub
Women's Enterprise Organizations of Canada
Women's Health Collective Canada
Women's Health Research Cluster
Women's Healthy Environments Network

Women's International League for Peace and Freedom
Women's National Housing and Homelessness Network
Women's Shelters Canada
Woodbine Entertainment Group
WoodGreen Community Services
Workforce Collective
World Animal Protection Canada
World Education Services
World Vision Canada
World Wildlife Fund-Canada
Writers Guild of Canada
X-energy Canada
Xplore Inc.
Yamaha Motor Canada Ltd.
Yänonhchia' Housing Finance
YMCA Calgary
YMCA Canada
York Region Food Council
York Region Rapid Transit Corporation
York University
Yottawatt Energy Consulting Inc.
Young Indigenous Women's Utopia
Youth Employment Services
Youth Media Alliance
Youth Project
Yukon Public Legal Education Association
YWCA Canada
YWCA of Greater Toronto
YWCA St. John's
YYZ Law

ZenFri Inc.

Zero Point Cryogenics

Zighra Inc.

Zohrabian, Ceon

Zohrabian, Emin

REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the committee requests that the government table a comprehensive response to this report.

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 39 to 41, 43, 47, 49](#)) is tabled.

Respectfully submitted,

Hon. Karina Gould, P.C., M.P.
Chair

**DISSENTING OPINION OF THE
CONSERVATIVE PARTY OF CANADA
CANADIANS NEED LOWER COSTS, NOT MORE GOVERNMENT**

Conservative members thank the witnesses and organizations that participated in the Standing Committee on Finance's pre-budget consultations. Canadians from every region and sector shared serious concerns about affordability, productivity, investment, taxation and the ability of governments to deliver essential services effectively.

Conservative members cannot support a report that responds to these concerns primarily by asking Ottawa to spend more, intervene more and create more government. Canadians already face higher prices, persistent deficits, growing debt charges and federal programs that cost more without delivering better results. A pre-budget report should establish priorities and confront trade-offs. It should not treat every request for a new fund, tax credit, strategy or permanent program as though public money were unlimited.

Canada does not need another budget that measures compassion by dollars announced, economic leadership by the number of new programs created, or fiscal responsibility by relabeling borrowed spending as "investment." It needs a government that lowers its own cost, restores honest budgeting, removes barriers to work and investment, and allows Canadians to keep more of what they earn.

The Government Continues to Spend Money It Does Not Have

The 2026 Spring Economic Update projects deficits of \$66.9 billion in 2025-26, \$65.3 billion in 2026-27, \$63.1 billion in 2027-28, \$57.7 billion in 2028-29, \$56.2 billion in 2029-30 and \$53.2 billion in 2030-31. Together, these represent approximately \$362.4 billion in cumulative deficits over six years.[1] Even under the government's own optimistic assumptions, there is no balanced budget anywhere in the fiscal horizon.

The Liberals' record offers little reason to trust another fiscal promise. They were elected after promising modest deficits and a balanced budget by 2019. After missing that target, they adopted new fiscal anchors and guardrails, only to abandon or redefine them when their spending plans no longer fit. The Parliamentary Budget Officer confirmed that Budget 2025 abandoned the government's previous commitment to reduce the federal debt-to-GDP ratio. A government cannot restore fiscal credibility by moving the goalposts each time it misses the target.[2]

These deficits are not without significant costs. The Parliamentary Budget Officer projects the federal debt-to-GDP ratio will rise from 40.7 per cent in 2024-25 to an average of 41.7 per cent between 2026-27 and 2030-31. Public debt charges are expected to consume 13.2 per cent of federal revenues by 2030-31, up from 10.6 per cent in 2025-26. On a per-capita basis, debt charges are projected to rise from \$1,409 in 2026-27 to \$1,901 in 2030-31.[3] Every additional dollar spent servicing the debt is a dollar that cannot be used to reduce taxes, strengthen defense, improve health transfers or provide essential services.

The government announced major commitments in its latest fiscal update while leaving key planning and governance details unspecified. The Parliamentary Budget Officer noted that many new measures lacked such detail and that front-loaded spending profiles raised questions about departments' capacity to implement them. Conservative members believe Parliament must receive the cost, funding source and long-term fiscal effect of major new commitments before taxpayers are placed on the hook. Canadians deserve complete information when commitments are announced, not after they are underway.[4]

The report does not impose a meaningful limit on new spending. It does not require the government to identify savings before launching new programs. It does not distinguish between essential responsibilities and initiatives that duplicate provincial, municipal, private-sector or existing federal activity. This is how temporary measures become permanent, narrow programs expand into broad bureaucracies, and deficits become structural.

Calling Borrowed Spending "Investment" Does Not Balance the Budget

The government claims it will balance "day-to-day operating spending" by 2028-29 while continuing to run deficits exceeding \$50 billion every year. It accomplishes this by separating spending into operating and capital categories and allowing continued borrowing for items classified as capital.

Capital investment can be justified when it creates a durable public asset and produces measurable economic returns. But the government's definition goes well beyond the normal understanding of capital. It includes certain tax expenditures, operating subsidies, research and development, and transfers for assets that may not appear on the federal balance sheet. The Parliamentary Budget Officer has warned that the government has not provided enough precision for Parliament to determine how particular revenues and expenses are classified or to verify fully that the operating anchor is being met. The International Monetary Fund has similarly called for clearer alignment with standard statistical frameworks and an independent mechanism to validate classifications.[5]

A fiscal anchor is meaningful only if it constrains government. An anchor defined and classified solely by the government being constrained risks becoming an accounting exercise. Whether Ottawa calls an expense operating spending, capital spending or investment, the money must still be raised or borrowed. The debt still accumulates, interest must still be paid and taxpayers remain responsible for repayment.

Conservative members therefore reject a fiscal framework that presents perpetual deficits as balance. Canada should use the debt-to-GDP ratio as its primary fiscal anchor, subject the classification of capital spending to independent verification, and publish a credible plan to balance the complete federal budget without raising taxes.

A Sovereign Debt Fund Will Not Create Sovereign Wealth

The clearest example of the government's approach is the Canada Strong Fund. The government proposes to capitalize this new entity with \$25 billion over three years, establish it as a new Crown corporation with a chief executive and board of directors, create a dedicated transition office, and

develop a retail product through which Canadians may invest while their initial capital is protected. The fund would operate alongside the Canada Infrastructure Bank, Export Development Canada, the Business Development Bank of Canada, the Canada Indigenous Loan Guarantee Corporation, the Major Projects Office and numerous departmental financing programs.[6]

Successful sovereign wealth funds generally invest genuine national savings, such as accumulated fiscal surpluses or resource revenues. Canada is running large and persistent deficits. The Parliamentary Budget Officer confirms that the Canada Strong Fund's initial capitalization will be financed through additional borrowing and will increase public debt charges.[7] This is not the investment of surplus wealth. It is the government borrowing in taxpayers' names so that another Crown corporation can select investments and expose the public to the risk.

The world's leading sovereign wealth fund, Norway's Government Pension Fund Global, is invested entirely outside Norway. That model separates the country's savings vehicle from domestic industrial policy and limits the risk that investment decisions become political decisions. The International Monetary Fund has warned that domestic investment mandates expose sovereign funds to greater government involvement and political and governance risks. A Canadian fund designed to direct borrowed public money into selected domestic projects would face precisely those dangers.

The government argues that the fund will invest commercially and earn returns. But if investments offer strong risk-adjusted returns, private investors, pension funds and existing financial institutions already have every incentive to finance them. If government support is required because the returns do not justify the risk, taxpayers are being asked to assume a risk the market would not. In either case, the government has not explained why another federal institution is necessary.

The Canada Infrastructure Bank should serve as a warning. It was created with \$35 billion and promised that federal money would attract multiples of private investment. The Parliamentary Budget Officer later found that two-thirds of partner funding had come from public-sector partners and projected that the Bank would disburse only \$14.9 billion by 2027-28, \$20.1 billion short of its \$35-billion target.[8] Creating another Crown corporation before correcting the failures and overlap in the existing federal financing system would repeat the same mistake.

Canada needs sovereign wealth, but sovereign wealth is created through productivity, resource development, competitive businesses, strong wages and private investment. It is not created by borrowing \$25 billion, hiring another board and management team, and placing taxpayers behind government-selected investments.

Canadians Need Relief, Not Another Layer of Bureaucracy

After more than a decade of expanding federal spending, Canadians are not receiving services equal to the cost. New organizations are created while existing departments continue to miss targets. New strategies are announced while approvals remain slow. New benefits and credits are layered onto a tax system that Canadians increasingly struggle to understand. Businesses devote time and money to complying with government instead of hiring workers, investing in equipment and serving customers.

Bureaucracy is not merely an administrative inconvenience. Its cost is ultimately paid through taxes, higher prices, delayed construction and foregone investment. Every new application process requires forms, rules, staff, reporting, audits and administration. Those costs fall especially heavily on small businesses and community organizations that do not employ teams of lawyers, consultants and government-relations professionals.

Conservative members believe the federal government should first review existing programs and organizations before creating new ones. Programs that duplicate provincial responsibilities or existing federal activity should be consolidated or eliminated. Initiatives that do not achieve measurable results should not receive automatic renewal. Executive bonuses should not be paid simply because money was spent or announcements were made.

Canada should adopt a one-for-one spending law requiring each dollar of new spending to be matched by a dollar of savings. It should reduce the federal regulatory burden by 25 per cent within two years and implement a two-for-one rule requiring the removal of two regulations for every new regulation introduced. For every dollar of new administrative burden, two dollars should be removed. The Auditor General should independently verify compliance with these commitments.

Real Savings Require Real Choices

Conservative members have identified clear savings that would allow the government to lower taxes without adding to the deficit. The federal government spent approximately \$19.5 billion on external professional and special services in 2024-25 and \$12.5 billion on international assistance. It should reduce its dependence on outside consultants, lower foreign aid spending and end corporate welfare for large, well-connected companies with powerful lobbyists. Government must prioritize the essential responsibilities Canadians expect it to perform before sending more money overseas or subsidizing businesses that should be able to attract private investment on their own.[9]

The government should also cancel the Alto high-speed rail project. Alto's chief executive told the Finance Committee that the project's preliminary working cost estimate is between \$60 billion and \$90 billion. Transport Canada says the government is investing \$3.9 billion over six years in the project's co-development phase, including \$597 million in 2025-26. At a time of persistent deficits and intense pressure on household budgets, taxpayers should not be committed to another massive project whose final cost, schedule and ongoing subsidies remain uncertain.[10]

The government is also spending \$742 million on its firearms confiscation program. The Parliamentary Budget Officer previously estimated that compensation alone could cost as much as \$756 million, excluding administration. Conservative members believe these resources should be redirected toward front-line policing, border enforcement and measures that target illegal firearms, organized crime and violent offenders rather than licensed firearms owners.[11]

Canadians Are Paying the Price

The annual inflation rate measures how quickly prices are rising today; it does not reverse the cumulative price increases Canadians have already absorbed. Food prices have risen over 40 per

cent since the Liberal government took office. Since 2022 alone, grocery prices have risen about 22 per cent, while national rent prices increased 30.8 per cent between April 2021 and April 2026.[12] A slower rate of increase does not make food, rent or other necessities affordable again.

The human consequences are severe. In 2024, approximately 9.8 million Canadians—24 per cent of the population—lived in households experiencing some form of food insecurity. Food banks recorded 2.2 million visits in March 2025, 99.4 per cent more than in 2019. One-third of food-bank clients were children, while nearly one in five were employed.[13] In one of the wealthiest countries in the world, having a job no longer guarantees that a Canadian can afford to eat.

Canadians are also carrying \$3.25 trillion in household credit-market debt. In the first quarter of 2026, households owed approximately \$1.80 for every dollar of disposable income, and required principal and interest payments consumed 14.75 per cent of disposable income. The Bank of Canada estimates that the remaining group of pandemic-era five-year fixed mortgages, representing approximately 12 per cent of outstanding mortgages, will experience an average payment increase of about 15 per cent when they renew over the next year.[14]

When families are cutting groceries, delaying purchases and taking on debt, Ottawa cannot demand that they finance more bureaucracy, consultants, corporate subsidies and borrowed spending. Government must do what households are forced to do: set priorities, eliminate waste and live within its means. Cutting unnecessary spending is not an accounting exercise. It creates room to lower taxes, reduces the growth of debt and interest costs, and protects the essential services Canadians rely on.

Cut the Taxes That Raise the Cost of Everything

Canadians need immediate relief from costs government directly controls. In July 2026, consumer prices were 3.0 per cent higher than a year earlier, food purchased from stores rose 3.1 per cent, gasoline prices rose 25.7 per cent and fuel oil and other fuels rose 29.5 per cent.[15] Fuel costs affect far more than the driver filling a family vehicle. They increase the cost of farming, trucking, construction, manufacturing and every product transported by road or rail.

The government plans to restore 10 cents per litre in federal excise tax on gasoline and four cents per litre on diesel after Labour Day. Conservatives have called on the government to cancel that increase and remove all federal taxes on gasoline and diesel until at least Canada Day 2027. The combined relief would save Canadians up to 25 cents per litre and a family as much as \$1,200 per year.[16]

This relief would lower costs throughout the supply chain. It would help commuters travel to work, allow small businesses to redirect money toward wages and investment, reduce the cost of shipping groceries and building materials, and help Canadian producers compete with American businesses facing lower fuel costs.

The government should also permanently eliminate the Clean Fuel Regulations and the industrial carbon tax. Taxes and regulations imposed on farmers, manufacturers, truckers and other businesses are ultimately reflected in the prices Canadians pay. Government cannot make life

affordable by taxing essential inputs and then creating new programs to compensate selected Canadians for a portion of the resulting cost.

The same principle should apply to the automatic excise-duty escalator on beer, wine and spirits. Since its introduction in 2017, federal alcohol excise rates have increased automatically without a separate vote of Parliament. These increases raise costs for consumers and place additional pressure on Canadian brewers, wineries, distillers, restaurants and hospitality businesses. Future tax increases should be debated and voted on by elected representatives, not triggered automatically by inflation.[17]

Economic Growth Comes From Canadians, Not Government Announcements

Canada's fundamental economic challenge is weak productivity and insufficient private investment. The solution is not to have Ottawa choose more companies, technologies and sectors to subsidize. It is to create conditions in which Canadians and businesses are willing to invest their own money because they believe projects can be approved, taxes will remain competitive and success will not be punished.

Canada should undertake comprehensive tax reform that rewards work, saving, entrepreneurship and investment; eliminates unnecessary complexity; closes loopholes available to the well-connected; and makes it easier for Canadians to file and understand their taxes. It should remove the tax and regulatory penalties that discourage small and medium-sized businesses from growing into large Canadian businesses.

Canada has also spent years discussing a basic fraud-prevention measure without delivering it. The 2024 Fall Economic Statement said CRA aimed to begin implementing a taxpayer-consented income-verification tool in early 2025. In July 2026, CRA said only that it would continue evaluating options. Mortgage Professionals Canada, the Canadian Bankers Association and other financial-sector stakeholders have repeatedly called for the tool, while the United States has operated an income-verification service for lenders for years. Ottawa should deliver this practical service using data CRA already holds, with appropriate consent, privacy safeguards and cost recovery where necessary.[18]

The federal government should repeal anti-development laws and accelerate decisions on pipelines, mines, transmission infrastructure, ports and other major projects. Canada has the resources, workers and private capital needed to generate growth. Government's role should be to establish clear rules, reach timely decisions and then allow Canadians to build.

Public investment should be reserved for genuine national responsibilities and projects that can demonstrate clear public value, transparent costs and measurable results. It should not become a label used to shield routine spending, subsidies or political priorities from fiscal discipline.

Conservative Recommendations

Conservative members recommend that the Government of Canada:

1. Present a credible plan to balance the complete federal budget by 2031 without raising taxes, including both operating and capital spending.

2. Adopt the federal debt-to-GDP ratio as the primary fiscal anchor and require independent verification of all spending classified as capital.
3. Enact a one-for-one spending law requiring every dollar of new spending to be matched by an equal dollar of savings.
4. Conduct a comprehensive expenditure review to consolidate or eliminate duplicative programs, funds, Crown corporations and agencies, and redirect resources toward essential federal responsibilities.
5. Cut spending on external consultants, lower foreign aid spending and end corporate welfare for large, well-connected companies.
6. Cancel the Alto high-speed rail project, whose preliminary working cost estimate is between \$60 billion and \$90 billion.
7. End the \$742-million program to compensate firearms owners before confiscating their lawfully owned firearms, and redirect resources toward front-line police, border enforcement and measures targeting illegal firearms and violent offenders.
8. Do not proceed with the \$25 billion capitalization of the Canada Strong Fund unless Parliament receives and approves a complete business case, fiscal-risk assessment, governance framework, anti-duplication plan and independently verified performance benchmarks.
9. Cancel the planned Labour Day fuel-tax restoration and remove all federal taxes on gasoline and diesel until at least Canada Day 2027.
10. Permanently eliminate the Clean Fuel Regulations and the federal industrial carbon tax.
11. Scrap the automatic excise-duty escalator on beer, wine and spirits so that any future excise-duty increase must be debated and voted on by Parliament.
12. Reduce the federal regulatory burden by 25 per cent within two years, remove two regulations for every new regulation introduced, and remove two dollars of administrative burden for every new dollar imposed.
13. Undertake a comprehensive review and reform of Canada's tax system to make it lower, simpler and fairer; reduce compliance costs; improve efficiency and competitiveness; reward work, saving and entrepreneurship; and remove barriers preventing Canadian businesses from growing.
14. Implement, within 12 months, a secure, taxpayer-consented CRA income-verification service that allows authorized mortgage lenders and other trusted mortgage-industry participants to verify borrower income directly with CRA, with strong privacy protections and cost recovery where appropriate.
15. Repeal the Impact Assessment Act and replace it with a clear, predictable and time-limited approval process that respects provincial jurisdiction; repeal the Oil Tanker Moratorium Act; and accelerate decisions on resource, energy, transportation and other nation-building projects through clear requirements, firm timelines and a single decision-making process.

Conclusion

The choice before Canada is not between doing nothing and spending more. It is between a government that measures success by its cost and a government that measures success by its results.

Conservative members believe that Canadians should not be forced to pay higher taxes to finance larger deficits, additional Crown corporations and programs that duplicate what government already does. Ottawa must lower its own cost so Canadians can lower theirs. It must stop borrowing against future generations, restore honest and transparent budgeting, remove taxes and regulations that raise prices, and allow private investment to build the projects and create the jobs Canada needs.

Canada will not build sovereign wealth through sovereign debt. It will build wealth by trusting Canadians to work, save, invest, build and succeed.

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Bloc Québécois Dissenting Report

Some Additional Recommendations in the Service of Quebec

Background

Throughout the Pre-Budget Consultations, the Bloc Québécois, aware of the mission entrusted to it by the voters who have supported the party, made an effort to invite as many groups from Quebec as possible and to make known the needs expressed by the experts and groups that represent this country through their oral evidence or their briefs. In this regard, the Bloc would like to thank the Fédération des travailleurs et travailleuses du Québec (FTQ), the Confédération des syndicats nationaux (CSN), the Fédération des chambres de commerce du Québec (FCCQ) and L'Union des producteurs agricoles (UPA) for having accepted the Committee's invitation.

Although the Bloc Québécois does not support the Committee's report, which is supported by the government majority, the Bloc is nevertheless pleased that the Committee supports many of the recommendations it made on behalf of Quebec. Out of 470 recommendations submitted, the Bloc managed to get 57 adopted, three of which were amended.

The Bloc Québécois made significant gains in regards to culture. The Bloc Québécois convinced the Committee to position itself in favour of a permanent increase in funding for the Canada Council for the Arts and, to this effect, the Bloc reiterates that this funding must be increased by \$140 million. With respect to musicians, the Bloc enabled the adoption of a recommendation to increase the annual funding of the Canada Music Fund and to introduce an incentive for the use of local musical works in audiovisual productions, including through a tax credit for synchronization licences. For media, the Bloc prompted the Committee to position itself in favour of strengthening the *Online Streaming Act* and maintaining the cultural exception in the renegotiation of the Canada–United States–Mexico Agreement (CUSMA) and for future trade agreements. The Bloc put forward a recommendation to expand the journalism labour tax credit, specifically in the broadcasting sector, another recommendation to extend the Local Journalism Initiative beyond 2027, as well as a third recommendation to strengthen the independence and funding of Radio-Canada.

With regard to our economic future, we pushed the Committee to position itself in favour of the following: improving aerospace research and development programs, and defending aerospace supply chains; strengthening the Airport Capital Assistance Program, which will benefit the regions of Quebec; perpetuating the productivity super-deduction; supporting a new space industry strategy as well as several recommendations aimed at creating a domestic space launch industry; unions taking part in consultations on labour laws and AI; and maintaining the distinction regarding recreational vehicles in trade agreements.

In the area of the environment and energy, the Bloc's efforts resulted in the adoption of a recommendation to support cooperative wind projects in Nunavik, extend the Clean Economy Investment Tax Credits to 2040 and establish an electricity infrastructure resilience program, expand support for the installation of heat pumps and, finally, sustainably support First Nations marine conservation initiatives.

Lastly, thanks to the Bloc Québécois, the Committee voted in favour of taking into account the aging of the population in the calculation of health transfers, stronger enforcement against fraud, and better government support for humanitarian assistance and international development.

Additional recommendations

The Bloc Québécois serves Quebec first and foremost. In this regard, it is regrettable that the Liberal government did not pay more attention to the demands set out in the recommendations made by Quebec stakeholders. That is why we are writing this report to reiterate some of the demands that were made to the finance committee that we believe absolutely must be taken into account in the next federal fiscal policy. In its next budget, the federal government should do the following:

International trade, finance and economics

- In the context of trade negotiations with the United States, protect sectors that are strategic for the economy and society of Quebec, including steel, aluminum, forestry, clean energy, agri-food and cultural sovereignty.
- Fully defend supply management.
- Promote stability and predictability in trade between Canada and the United States by promoting practical, sector-specific application of the CUSMA rules of origin that reflects the realities of multi-stage manufacturing of recreational vehicles in North America and ensures that Canadian manufacturers are not unintentionally disadvantaged.
- Work with the provinces to implement an assistance plan and a strategic industrial policy for the forestry sector.
- Implement targeted support measures for manufacturers affected by current and emerging tariff pressures and trade uncertainty, including a temporary assistance program to offset rising costs, support related to job retention and operational stability, and support for businesses facing export disruptions.
- Relaunch the Regional Tariff Response Initiative (RTRI) for SMEs affected by US *ad valorem* tariffs on steel, aluminum and copper.
- Support an industrial policy focused on revitalizing the manufacturing sector in secondary and tertiary processing, promoting the development of new synergies and collaborations within sectoral and industrial ecosystems, and better integrating research and innovation to add greater value to Canadian products.
- Significantly reduce the tax competitiveness gap between Canada and the United States in order to protect the ability to attract and retain investment in Quebec and Canada.

- Create a favourable business environment for starting a business by introducing a targeted and conditional income tax exemption for the income of owners of new SMEs in strategic sectors, limited to the first two years of incorporation.
- Prohibit transfer fees for investment accounts.
- Develop a comprehensive industrial strategy for Canada's steel and aluminum industries.
- Build up strategic reserves of oil and critical minerals.
- Use tax incentives to support the adoption of sovereign IT solutions and cloud platforms by private companies.
- Support processors who are affected by tariff measures, similar to producers.
- Develop a coordinated federal aerospace industrial strategy that complements Canada's new Defence Industrial Strategy. A federal aerospace strategy would help align investments, build sovereign industrial capacity and increase Canadian exports in the civil, space and defence sectors.

Energy, climate and electrification

- Stop allocating funding for any type of subsidy, guarantee or other financial assistance to the oil and gas industry, including for the so-called "decarbonization" of oil.
- Do not renew the suspension of the excise tax on gasoline beyond the announced period.
- Enhance the Clean Electricity Investment Tax Credit (CEITC), including requirements related to working conditions, a potential local content requirement and the eligibility period.
- Improve and ensure the predictability of federal solar support programs.
- Preserve the effectiveness of the Clean Fuel Regulations (CFR), including by maintaining stable rules and extending compliance periods.
- Provide financial assistance for the acquisition of land by municipalities for the purpose of protecting biodiversity and combating climate change, by ensuring that Quebec receives its share in the form of an unconditional transfer.
- Maintain its greenhouse gas (GHG) reduction target and end public financing of oil and gas projects.
- Set up a funding scheme covering both the capital and operating costs of fast-charging points in rural and remote areas, including funding for energy storage systems where grid capacity is insufficient.
- Allocate targeted funding to distribution infrastructure and grid modernization to support electrification targets.
- Recapitalize and streamline ZEVIP to support refurbishments that promote electric charging. Invest in preparing existing condo and apartment buildings for electric vehicle charging, covering up to 50% of the costs.
- Ensure that electric vehicle components that comply with CUSMA remain exempt from tariffs in order to avoid hindering the expansion of infrastructure.
- Admit Hydro-Québec to the federal Zero Emission Vehicle Infrastructure Program (ZEVIP) to accelerate the deployment of charging stations, maximize the use of public funds and support the energy transition.

- Recapitalize and streamline ZEVIP to support a reliable public charging network, prioritizing underserved regions.
- Allocate all new funding related to the clean economy to non-taxable entities such as Hydro-Québec subsidiaries, and partnerships between Hydro-Québec and Indigenous corporations.
- Set up targeted financial support to accelerate industrial energy efficiency, combining the deployment of expert human resources, as well as capital grants for major projects.

Housing and homelessness

- Immediately renew rental assistance under the Federal Community Housing Initiative and the Canada Community Housing Initiative set to expire in 2028 to ensure that Canada's historically funded social and community housing remains affordable for low-income renters. Without this renewal, many households will face housing costs they cannot afford.
- In the next budget, confirm the long-term sustainability of the Reaching Home program beyond 2028, to ensure stable, predictable and needs-based services for individuals experiencing homelessness.
- Reserve surplus federal public land and buildings intended for housing as a priority for social housing, transferring the land either free of charge or at very low cost, and ensure that it is decontaminated and ready for construction.
- Enhance the Canada Rental Protection Fund and ensure that its terms and conditions are reviewed to support groups that advocate for tenants' rights in order to provide meaningful access to housing committees and tenant associations in Quebec.
- Make available ongoing funds to support the initial funding of community and social housing projects in the form of forgivable loans or grants for the early stages of projects.
- Invest in the renovation of housing units managed by community organizations and housing cooperatives in Quebec.
- Support the development of community and non-profit housing.

Transport and infrastructure

- Increase investments in public infrastructure, including public transit, social housing and clean energy.
- Increase funding for the Programme de transfert pour les infrastructures d'eau et collectives du Québec and quickly reach an agreement with the Government of Quebec to make the amounts budgeted in the Build Communities Strong Fund accessible to Quebec municipalities.
- Reach an agreement with the Government of Quebec as soon as possible to allow access to funding under the Canada Public Transit Fund, while respecting municipal jurisdiction over land-use planning.
- Allocate to Quebec its fair share of funding under the Trade Diversification Corridors Fund.
- Double the budget allocated to public transit.
- Reach an agreement with the Government of Quebec as soon as possible to ensure the long-term viability of public transit in Quebec.

- Provide additional funding to expand the cellular network throughout all regions of Quebec as soon as possible.
- Invest heavily in water infrastructure to support housing construction in Quebec.

Culture, media and languages

- Allocate the budgetary resources needed to establish robust mechanisms to protect intellectual property in the context of artificial intelligence (AI) applications.
- Amend the *Copyright Act* to increase revenues for the music industry, specifically by revitalizing the private copying regime and making it technologically neutral.
- Modernize the Employment Insurance (EI) program, specifically by integrating the realities of artists and workers in the cultural sector.
- Strengthen the social safety net for artists and creators by making the granting of public funding, particularly by Telefilm Canada, for audiovisual projects conditional on compliance with collective or specific agreements negotiated between artists' and producers' associations and by reforming EI to improve eligibility for recognized artists.
- As part of efforts to modernize EI, the succession of short-term contracts and the alternation between periods worked and periods without a contract, including unpaid invisible work that is essential to professional artists, open the Employment Insurance program to self-employed artists in order to ensure a real social safety net adapted to the cultural sector.
- Defend the *Online Streaming Act* during CUSMA renegotiations by ensuring that foreign platforms pay royalties as required by law.
- Maintain the Canadian journalism labour tax credit at the current rate of 35%.

Research, innovation and AI

- Formally recognize university libraries as essential infrastructure for the dissemination, promotion and discoverability of scientific knowledge in French, as well as for the consolidation of data sovereignty and digital sovereignty, by ensuring public, sustainable and equitable control over systems for the production, management and dissemination of knowledge.
- Using existing tax mechanisms to ensure rapid and efficient rollout, increase the GST/HST rebate for universities to 100%, thus aligning the treatment of universities with municipalities and other public interest organizations.
- Include ongoing funding for Acfas's French-Language Research Support Service in the budget lines of both Innovation, Science and Economic Development and Health Canada, and provide designated funding for Acfas once the APOL is completed.
- Implement the recommendations in the report *Research in French and Substantive Equality: An Opportunity*, notably by establishing the Research in French Support and Promotion Fund, with funding attached, and by creating and funding the Secretariat for the Coordination of Research in French.

Agriculture, forestry and agri-food

- Make sustained investments to review decisions to cut and close Agriculture and Agri-Food Canada's (AAFC) research centres and to strengthen research, technology transfer and programs related to climate change adaptation.

- Permanently set the limit on interest-free advances under the Advance Payments Program (APP) at \$350,000 and index those amounts to inflation.
- Maintain current funding in the next agricultural policy framework, including funding for research programs.
- Stabilize and increase federal investment in applied agricultural research and ensure savings from recent AAFC reductions remain within the agriculture sector.
- Maintain budgets for agricultural research and development to support innovation and competitiveness of the sector.
- Foster the continued growth of the Canadian dairy sector's significant contributions to the Canadian economy and job creation by ensuring that no further concessions affecting the dairy sector are made in trade negotiations.
- Promote the use of wood in new construction by significantly increasing the subsidies available.
- Establish a permanent federal food security fund to supply food directly to food banks and non-profit food-distribution organizations, and increase tax incentive for food donations to bring them in line with those in Quebec.
- Allocate 2% of government spending to the agricultural sector, along with a structured action plan for the sector's development and sustainability.
- Completely overhaul the AgriRecovery framework to ensure that it truly meets its objectives, including improving the AgriStability program with a coverage rate set at 85% of the reference margin and making the 90% compensation rate permanent.
- Grant a 40% tax credit to small agricultural businesses for the acquisition of equipment.
- Limit or even eliminate taxable capital gains on the transfer of farm assets to a nephew or niece.
- Recognize the economic impact of distilleries and integrate their support as a lever for regional development and exports, and adopt a progressive excise duty rate structure for Canadian spirits, modelled after the Canadian model that applies to the brewing industry.

Health, social services and disability

- Substantially and predictably increase federal health transfers.
- Reinvest in recreational and sports infrastructure to ensure the health and well-being of the population, by paying the portion allocated to Quebec in the form of an unconditional transfer.
- Strengthen income security for low-income individuals, particularly by enhancing the Canada Disability Benefit and related supports.
- Increase the Canada Social Transfer (CST) to address chronic underfunding in the social services sector.
- Create a refundable caregiver tax credit for parents of critically ill children.

Employment, immigration and employment insurance

- Extend temporary EI measures by expanding coverage, finding a lasting solution to the "black hole" and modernizing the program.
- Increase the maximum insurable earnings in line with the increase in effect until 1996, i.e., to 140% of annualized average weekly earnings.

- Modernize EI caregiver benefits: extend them to 52 weeks, renew them in the event of a recurrence, and extend them to freelance/self-employed workers.
- Work with Quebec to increase EI benefits, making them tiered and conditional on enrollment in professional retraining programs.
- Make temporary measures permanent, including the employment retention subsidy, the elimination of the waiting period, the non-deduction of various amounts paid upon termination of employment, additional benefits for long-term workers and additional weeks of benefits for seasonal workers.
- Adopt a single eligibility standard for the program—namely, 420 insurable hours of work—granting access to 14 weeks of benefits, and revise Schedule 1 of the *Employment Insurance Act* consistently.

Seniors

- Increase Old Age Security (OAS) benefits by 10% for seniors aged 65 to 74.
- Increase the Guaranteed Income Supplement (GIS), with subsequent adjustments based on inflation.
- Maintain the retirement eligibility age at 65.
- Implement targeted tax measures to support low-income retirees.
- Automatically enrol all eligible individuals in the GIS.
- Combat fraud that targets seniors.

First Nations, Inuit and Indigenous peoples

- Allocate funds to implement the Yänonhchia' Housing Finance capital program, to enable the provision of affordable on-reserve real estate loans through Indigenous Financial Institutions (IFIs).
- Commit additional funds to scale the Yänonhchia' Housing Financing Network nationwide, accelerate the mobilization of private capital, and build a diversified and self-sustaining loan portfolio.
- Provide funds to develop land to build housing and reduce overcrowding in the Manawan community.
- Provide Manawan with annual funding in order to offer adequate housing adapted to the reality of Indigenous homelessness.
- Renew and expand the Indigenous Community Infrastructure Fund and include a First Nations-specific component.
- Support an Innu educational model, developed collectively and based on language, culture and real needs.
- Provide stable, long-term funding for Jordan's Principle and the Inuit Child First Initiative, administered through Indigenous Services Canada, to ensure equitable access to health, social, and educational services for Indigenous children.
- Recognize Indigenous policing as an essential service.
- Provide funding for immediate emergency preparedness measures to address the urgent public safety issue in Winneway.
- Re-establish an Anishinabek Police Service in the community of Winneway under the First Nations and Inuit Policing Program (FNIPP) and provide funding for the

establishment and maintenance of an Anishinabek Police Service in Winneway under the FNIPP.

- Allocate funding for various studies, including a feasibility study, for the construction of a police station in the community of Winneway under the First Nations and Inuit Policing Facilities Program.
- Through the Department of Crown-Indigenous Relations and Northern Affairs, allocate additional recurring and indexed funding to the Assembly of First Nations Quebec-Labrador as part of its core funding to specifically cover the needs related to the linguistic reality of First Nations in Quebec-Labrador, considered a separate item.
- Expand the age of eligibility for Jordan's Principle to 30 and make related investments.
- Establish a new permanent First Nations adult education program to close the secondary school education attainment gap, reduce poverty and increase employment opportunities for First Nations adults; this funding stream would replace the temporary investment announced in Budget 2021.

Other areas

- Make Canadian recreational vehicle manufacturers affected by foreign trade barriers eligible for strategic funding under federal programs such as the Strategic Innovation Fund, support measures from the Business Development Bank of Canada (BDC) or Export Development Canada (EDC), or new sector-specific adjustment support, which may include financing and guarantees from EDC, support from the BDC, programs to help diversify markets beyond the United States, and support for innovation and adaptation in the manufacturing sector.
- Amend the *Excise Tax Act* to resolve the ambiguous application of the Goods and Services Tax/Harmonized Sales Tax (GST/HST) based on where goods enter Canada for free circulation when imported.
- Continue efforts to clarify the anti-greenwashing provisions of the *Competition Act*.
- Deploy the necessary resources to empower the Competition Bureau to effectively regulate greenwashing.
- Protect the integrity of international development assistance.
- Protect and renew Global Affairs Canada's Women's Voice and Leadership Program.