



## MINUTES OF PROCEEDINGS

OTTAWA, Thursday, November 12, 2020

(2)

[English]

The Standing Senate Committee on National Finance met this day by videoconference at 11:02 a.m., [ET] the chair, the Honourable Percy Mockler, presiding. This meeting is considered to have taken place in the parliamentary precinct.

*Members of the committee present by videoconference:* The Honourable Senators Boehm, Dagenais, Deacon (*Ontario*), Duncan, Forest, Galvez, Klyne, Loffreda, Marshall, Mockler, Pate, Richards and Smith (13).

*In attendance:* Andrea Mugny, Chantal Cardinal and Ericka Dupont, Procedural Clerks, Committees Directorate; Alex Smith and Shaowei Pu, Analysts, Parliamentary Information and Research Services, Library of Parliament.

*Also present:* The official reporters of the Senate.

Pursuant to the order of reference adopted by the Senate on Thursday, November 5, 2020, the committee began its examination of the subject matter of Bill C-9, An Act to amend the Income Tax Act (Canada Emergency Rent Subsidy and Canada Emergency Wage Subsidy).

*APPEARING (by videoconference):*

The Honourable Chrystia Freeland, P.C., M.P., Minister of Finance.

*WITNESSES (by videoconference):*

*Restaurants Canada:*

Lauren van den Berg, Executive Vice-President, Government Relations;

David Lefebvre, Vice-President, Federal & Quebec Affairs.

*MNP LLP:*

Kim Drever, Partner and Regional Tax Leader;

Am Lidder, Senior Vice-President, Taxation Services.

*Canadian Federation of Independent Business:*

Dan Kelly, President and Chief Executive Officer.

*Department of Finance Canada:*

Andrew Marsland, Senior Assistant Deputy Minister, Tax Policy Branch;

Maude Lavoie, Director General, Business Income Tax Division.

The chair made a statement.

The Honourable Senator Richards resigned as deputy chair of the committee.

The chair presided over the election of the deputy chair.

The Honourable Senator Richards moved that the Honourable Senator Klyne be deputy chair of the committee.

It was agreed to adopt the motion.

Mr. Kelly, Ms. Van den Burg and Ms. Lidder each made a statement and, together with Ms. Drever and Mr. Lefebvre, answered questions.

At 12:29 p.m., the committee suspended.

At 12:56 p.m., the Honourable Senator Pate replaced the Honourable Senator Galvez as a member of the committee.

At 1:04 p.m., the committee resumed.

The minister made a statement and answered questions.

At 2:05 p.m., the committee adjourned to the call of the chair.

*ATTEST:*

Maxime Fortin

*Clerk of the Committee*