



## MINUTES OF PROCEEDINGS

OTTAWA, Thursday, April 22, 2021  
(15)

[English]

Pursuant to the order of the Senate of March 30, 2021, the Standing Senate Committee on National Finance met this day by videoconference at 2:30 p.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, Klyne, Loffreda, Marshall, Mockler, Pate, Richards, Ringuette and Smith (13).

*Other senator present by videoconference:* The Honourable Senator Lankin, P.C. (1).

*In attendance:* Andrea Mugny, Procedural Clerk, Committees Directorate; Sylvain Fleury 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 Tuesday, April 20, 2021, the committee began its examination of Bill C-14, An Act to implement certain provisions of the economic statement tabled in Parliament on November 30, 2020 and other measures.

*WITNESSES (by videoconference):*

*Department of Finance Canada:*

Maude Lavoie, Director General, Business Income Tax Division, Tax Policy Branch;

Dave Beaulne, Director General, Legislation, Tax Legislation Division, Tax Policy Branch;

Trevor McGowan, Director General, Tax Legislation Division, Tax Policy Branch;

Lesley Taylor, Senior Director, Social Tax Policy, Tax Policy Branch;

Nicolas Moreau, Director General, Funds Management Division, Financial Sector Policy Branch.

*Employment and Social Development Canada:*

Atiq Rahman, Assistant Deputy Minister, Learning Branch;

Steven Côté, Executive Director, Skills and Employment Branch.

*Health Canada:*

Edward de Sousa, Acting Assistant Deputy Minister and Chief Financial Officer;

Jocelyne Voisin, Associate Assistant Deputy Minister, Strategic Policy Branch;

Monique Frison, Acting Assistant Deputy Minister, Programs and Implementation;

Greg Loyst, Director General, Policy and Regulatory Strategies Directorate.

*Western Economic Diversification Canada:*

Barbara Motzney, Assistant Deputy Minister, Policy and Strategic Direction.

*Canada Revenue Agency:*

Randy Hewlett, Director General, Legislative Policy Directorate, Legislative Policy and Regulatory Affairs Branch;

Karen Butcher, Director General, Business Returns Directorate, Assessment, Benefit, and Service Branch.

Messrs. McGowan, Rahman, Loyst, de Sousa, Moreau and Côté and Ms. Motzney each made a statement and, together with Ms. Lavoie, Ms. Taylor, Ms. Voisin and Mr. Hewlett, answered questions.

At 4:01 p.m., the Honourable Senator Ringuette replaced the Honourable Senator Forest as a member of the committee

At 4:15 p.m., the committee suspended.

At 4:30 p.m., the committee resumed.

At 5:29 p.m., the committee adjourned to the call of the chair.

*ATTEST:*

Maxime Fortin

*Clerk of the Committee*