



## MINUTES OF PROCEEDINGS

OTTAWA, Tuesday, May 11, 2021

(19)

[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 9:35 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, Klyne, Loffreda, Marshall, Mockler, Pate, Richards and Smith (12).

*Other senator present by videoconference:* The Honourable Senator Moncion (1).

*In attendance:* Chantal Cardinal, 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, May 4, 2021, the committee began its examination of the subject matter of all of Bill C-30, An Act to implement certain provisions of the budget tabled in Parliament on April 19, 2021 and other measures.

*WITNESSES (by videoconference):*

*Department of Finance Canada:*

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

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

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

Pierre LeBlanc, Director General, Personal Income Tax Division, Tax Policy Branch;

Pierre Mercille, Director General, Sales Tax Legislation, Sales Tax Division, Tax Policy Branch;

Phil King, Director General, Sales Tax Division, Tax Policy Branch;

François Beaulieu, Expert Advisor, Sales Tax Division, Tax Policy Branch;

Dominic DiFruscio, Senior Advisor, Sales Tax Division, Tax Policy Branch;

Warren Light, Expert Advisor, Sales Tax Division, Tax Policy Branch.

Messrs. McGowan, LeBlanc, Mercille and King and Ms. Lavoie answered questions.

At 10:14 a.m., the committee suspended.

At 10:16 a.m., the committee resumed.

At 11:23 a.m., the committee adjourned to the call of the chair.

*ATTEST:*

Maxime Fortin

*Clerk of the Committee*