



## MINUTES OF PROCEEDINGS

OTTAWA, Wednesday, November 6, 2024  
(128)

[English]

The Standing Senate Committee on National Finance met this day at 6:46 p.m., in room W110, 1 Wellington St., the chair, the Honourable Claude Carignan, P.C., presiding.

*Members of the committee present:* The Honourable Senators Carignan, P.C., Dalphond, Forest, Kingston, Loffreda, MacAdam, Marshall, Pate, Ross and Smith (10).

*Participating in the meeting:* Shaowei Pu and Sylvain Fleury, analysts, Library of Parliament.

Pursuant to the order of reference adopted by the Senate on Thursday, May 9, 2024, the committee began its consideration of Bill S-264, An Act to establish International Tax Justice and Cooperation Day.

### WITNESSES:

The Honourable Senator Pierre J. Dalphond, sponsor of the bill.

### *As individuals:*

Brigitte Alepin, Tax Specialist and Tax Policy Advisor, Tax Professor, University of Quebec in Outaouais;

Lyne Latulippe, Professor, Department of Taxation, School of Management, University of Sherbrooke (*by videoconference*).

The Honourable Senator Dalphond, Brigitte Alepin and Lyne Latulippe each made a statement and answered questions.

At 8:28 p.m., the committee adjourned to the call of the chair.

### ATTEST:

Andrea Mugny

*Clerk of the Committee*