



MINUTES OF PROCEEDINGS

OTTAWA, Tuesday, November 22, 2022

(33)

[English]

The Standing Senate Committee on National Finance met this day at 8:46 a.m., in room W120, 1 Wellington St., the chair, the Honourable Percy Mockler, presiding.

Members of the committee present: The Honourable Senators Boehm, Bovey, Duncan, Gignac, Loffreda, Marshall, Mockler, Moncion, Pate and Smith (10).

Participating in the meeting: Tracy Amendola, Administrative Assistant, Committees Directorate; Shaowei Pu and Sylvain Fleury, analysts, Library of Parliament.

Pursuant to the order of reference adopted by the Senate on Thursday, November 17, 2022, the committee began its consideration of the subject matter of Bill C-32, An Act to implement certain provisions of the fall economic statement tabled in Parliament on November 3, 2022 and certain provisions of the budget tabled in Parliament on April 7, 2022.

WITNESSES:

Office of the Parliamentary Budget Officer:

Yves Giroux, Parliamentary Budget Officer;

Kristina Grinshpoon, Director, Fiscal Analysis.

Department of Finance Canada:

Max Baylor, Director General, Business Income Tax Division *(by videoconference)*;

Pascale Dugré-Sasseville, Director, Financial Institutions Taxation *(by videoconference)*;

Yves Poirier, Director, Economic Development *(by videoconference)*;

Lindsay Gwyer, Director General, Legislation, Tax Legislation Division *(by videoconference)*;

Robert Demeter, Senior Director, Business Property and Personal *(by videoconference)*;

Oliver Rogerson, Director, Business Income Tax Division *(by videoconference)*;

Blaine Langdon, Director, Charities *(by videoconference)*;

Jennifer Fisher, Tax Policy Officer, Personal Income Tax Division *(by videoconference)*.

Yves Giroux made a statement and, together with Kristina Grinshpoon, answered questions.

At 10:02 a.m., the committee suspended.

At 10:08 a.m., the committee resumed.

Lindsay Gwyer made a statement and, together with Yves Poirier, Pascale Dugré-Sasseville, Max Baylor, Oliver Rogerson and Blaine Langdon, answered questions.

At 11:15 a.m., the committee adjourned to the call of the chair.

ATTEST:

Mireille K. Aubé

Clerk of the Committee