



## MINUTES OF PROCEEDINGS

OTTAWA, Wednesday, May 10, 2023

(60)

[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 Percy Mockler, presiding.

*Members of the committee present:* The Honourable Senators Boehm, Dagenais, Duncan, Forest, Galvez, Gignac, Loffreda, Marshall, Mockler, Moncion and Smith (11).

*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, April 27, 2023, the committee continued its consideration of the subject matter of Bill C-47, An Act to implement certain provisions of the budget tabled in Parliament on March 28, 2023. (Topic: Part 1, 2 and 3)

### WITNESSES:

#### *Department of Finance Canada:*

Lindsay Gwyer, Director General, Legislation, Tax Legislation Division;

Andrew Donnelle, Senior Director, Deferred Income Plans;

Pierre Leblanc, Director General, Personal Income Tax Division;

Mark Maxson, Director, Employment and Education;

Kevin Shoom, Senior Director, International Taxation and Special Projects;

Pierre Mercille, Director General, Sales Tax Legislation;

Amanda Riddell, Director, Real Property and Financial Institutions;

Warren Light, Expert Advisor, Sales Tax Division;

Gervais Coulombe, Senior Director, Excise Taxation and Legislation.

Lindsay Gwyer, Pierre Mercille, Amanda Riddell and Gervais Coulombe each made a statement and, together with Mark Maxson, Pierre Leblanc and Kevin Shoom, answered questions.

At 8:32 p.m., the committee adjourned to the call of the chair.

*ATTEST:*

Mireille K. Aubé

*Clerk of the Committee*