



## MINUTES OF PROCEEDINGS

OTTAWA, Wednesday, December 7, 2022

(40)

[English]

The Standing Senate Committee on National Finance met this day at 4:04 p.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 and Smith (9).

*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 continued 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 (by videoconference):*

*Canada Revenue Agency:*

Tracy Annett, Director General, Legislative Policy Directorate;

Ron Hagmann, Director General, Excise and Specialty Tax Directorate;

Danielle Laflèche, Director General, GST/HST Rulings Directorate;

Priceela Pursun, Director General of the Business Returns Directorate;

Robert Greene, Director General, Individual Returns Directorate.

*Department of Finance Canada:*

Max Baylor, Director General, Business Income Tax Division;

Pascale Dugré-Sasseville, Director, Financial Institutions Taxation;

Pierre Leblanc, Director General, Personal Income Tax Division;

Yves Poirier, Director, Economic Development;

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

Robert Demeter, Senior Director, Business Property and Personal;

Oliver Rogerson, Director, Business Income Tax Division;

Blaine Langdon, Director, Charities;

Pierre Mercille, Director General, Sales Tax Division;

Jack Glick, Senior Advisor, Sales Tax Division;

Gregory Smart, Expert Advisor, Sales Tax Division;

Robert Ives, Senior Advisor, Sales Tax Division;

Anne David, Director, Asset Management, Crown Investment and Asset Management;

Gina Clark, Director, International Finance Section.

*Crown-Indigenous Relations and Northern Affairs Canada:*

Luc Beaudry, Acting Director General, Indigenous Institutions and Governance Modernization Branch;

Roxanne Gravelle, Manager, Engagement Policy Directorate.

*Indigenous Services Canada:*

Lisa DeMoor, Manager, Community Lands Development, Lands and Economic Development.

*Department of Justice Canada:*

Benjamin Myers, Legal Counsel.

*Canadian Space Agency:*

Jason Wood, Executive Director, Space Exploration and Space Industry Policy;

Shazmin Kanji, Senior Advisor, International Affairs.

*Employment and Social Development Canada:*

Vincent Côté, Senior Policy Analyst, Federal Workers' Compensation Service, Labour Program;

Ourania Moschopoulos, Acting Director, Policy, Federal Workers' Compensation Service;

Erin Hetherington, Director of Policy, Canada Student Financial Assistance Program;

Jonathan Wallace, Director General, Canada Student Financial Assistance Program.

Pierre Leblanc, Yves Poirier, Lindsay Gwyer, Oliver Rogerson, Jack Glick, Anne David and Benjamin Myers answered questions.

At 5:19 p.m., the committee adjourned to the call of the chair.

*ATTEST:*

Mireille K. Aubé

*Clerk of the Committee*