



MINUTES OF PROCEEDINGS

OTTAWA, Thursday, October 1, 2026
(53)

[English]

The Standing Senate Committee on Legal and Constitutional Affairs met this day at 10:32 a.m., in room B30, Senate of Canada Building, the chair, the Honourable David M. Arnot, presiding.

Members of the committee present: The Honourable Senators Arnot, Batters, Clement, Dalphond, Dhillon, Miville-Dechêne, Pate, Simons and Wells (*Alberta*) (9).

Participating in the meeting: Allison Lowenger and Laura Blackmore, Analysts, Library of Parliament.

Pursuant to the order of reference adopted by the Senate on Wednesday, June 10, 2026, the committee began its consideration of the subject matter of those elements contained in Division 5 of Part 4 of Bill C-31, A second Act to implement certain provisions of the budget tabled in Parliament on November 4, 2025.

WITNESSES:

Department of Justice Canada:

Justine Malone, Senior General Counsel, Assistant Deputy Minister's Office, Tax Law Services Portfolio.

Canada Revenue Agency:

William Wong, Director General, Program Management Directorate, Appeals Branch.

Canadian Bar Association:

Marie-France Dompierre, Chair, Tax Court of Canada Bench and Bar Committee;

Pooja Mihailovich, Member, Tax Court of Canada Bench and Bar Committee.

Barreau du Québec:

Nicolas Le Grand Alary, Lawyer, Secretariat of the Order and Legal Affairs (*by videoconference*);

Paul Ryan, Member, Taxation Experts Committee (*by videoconference*).

Justine Malone made a statement and, together with William Wong, answered questions.

At 11:20 a.m., the committee suspended.

At 11:29 a.m., the committee resumed.

Marie-France Dompierre, Pooja Mihailovich and Nicolas Le Grand Alary each made a statement and, together with Paul Ryan, answered questions.

At 12:10 p.m., the committee discussed a draft report.

At 12:19 p.m., the committee adjourned to the call of the chair.

ATTEST:

Emily Barrette

Clerk of the Committee