



MINUTES OF PROCEEDINGS

OTTAWA, Tuesday, December 2, 2025
(22)

[English]

The Standing Senate Committee on National Finance met this day at 9:02 a.m., in room W110, 1 Wellington St., the chair, the Honourable Claude Carignan, P.C., presiding.

Members of the committee present: The Honourable Senators Cardozo, Carignan, P.C., Dalphond, Forest, Gignac, Hébert, Kingston, MacAdam, Marshall, Ross and Woo (11).

Other senators present: The Honourable Senator Papatello (1).

Participating in the meeting: Sylvain Fleury and Michaël Lambert-Racine, analysts, Library of Parliament.

Pursuant to the order of reference adopted by the Senate on Wednesday, November 26, 2025, the committee began its consideration of the subject matter of all of Bill C-15, An Act to implement certain provisions of the budget tabled in Parliament on November 4, 2025.

WITNESSES:

Office of the Parliamentary Budget Officer:

Jason Jacques, Interim Parliamentary Budget Officer;

Mark Mahabir, Director General, Costing and Budgetary Analysis, and General Counsel;

Govindadeva Bernier, Director, Budgetary Analysis.

Department of Finance Canada:

Pierre Leblanc, Director General, Personal Income Tax;

Max Baylor, Director General, Business Income Tax Division;

Ingrid De Freitas, Director, International Inbound Investment;

Gervais Coulombe, Director General (Legislation), Sales Tax Division;

Ariane Brûlé, Director, Social Tax Policy;

Mark Maxson, Senior Director, Employment and Education;

Stefania Bartucci, Director, Strategic Projects, Personal Income Tax Division;

Robert Demeter, Director General, International Tax Division.

Jason Jacques made a statement and, together with Mark Mahabir and Govindadeva Bernier, answered questions.

At 10:03 a.m., the committee suspended.

At 10:11 a.m., the committee resumed.

Pierre Leblanc, Mark Maxson, Stefania Bartucci, Gervais Coulombe, Max Baylor, Ingrid De Freitas, Robert Demeter and Ariane Brûlé answered questions.

At 11:02 a.m., the committee adjourned to the call of the chair.

ATTEST:

Sara Gajic

Clerk of the Committee