



MINUTES OF PROCEEDINGS

OTTAWA, Wednesday, December 3, 2025
(24)

[English]

The Standing Senate Committee on National Finance met this day at 6:47 p.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, Galvez, Hébert, Kingston, MacAdam, Marshall and Ross (10).

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 continued 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:

Department of Finance Canada:

Pierre Leblanc, Director General, Personal Income Tax;

Max Baylor, Director General, Business Income Tax Division;

Robert Demeter, Director General, International Tax Division;

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

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

Shane Baddeley, Director, Economic Development, Business Income Tax Division.

Max Baylor, Lindsay Gwyer, Robert Demeter, Pierre Leblanc, Gervais Coulombe and Shane Baddeley answered questions.

At 8:47 p.m., the committee adjourned to the call of the chair.

ATTEST:

Sara Gajic

Clerk of the Committee