



MINUTES OF PROCEEDINGS

OTTAWA, Tuesday, March 24, 2026
(35)

[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, Galvez, Gignac, Hébert, MacAdam and Ross (9).

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

Participating in the meeting: Michaël Lambert-Racine and André Léonard, Analysts, Library of Parliament.

Pursuant to the order of reference adopted by the Senate on Tuesday, March 10, 2026, the committee continued its consideration of Bill C-15, An Act to implement certain provisions of the budget tabled in Parliament on November 4, 2025.

WITNESSES:

Royal Canadian Mounted Police:

Joanne Rigon, Executive Director, National Compensation Services and Executive Liaison Officer to Veterans Affairs Canada.

Innovation, Science and Economic Development Canada:

Samir Chhabra, Director General, Marketplace Framework Policy Branch.

Public Health Agency of Canada:

Kimby Barton, Director General, Centre for Biosecurity, Regulatory Operations and Emergency Management Branch.

Public Services and Procurement Canada:

Lorenzo Ieraci, Assistant Deputy Minister, Policy, Planning and Communications.

Joanne Rigon, Samir Chhabra, Kimby Barton and Lorenzo Ieraci each made a statement and answered questions.

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

At 10:20 a.m., the committee resumed.

It was agreed that the committee proceed to clause-by-clause consideration of Bill C-15.

It was agreed that the title stand postponed.

It was agreed that clause 1, which contains the short title, stand postponed.

With leave and pursuant to rule 12-20(4), it was agreed that the clauses be grouped according to the 5 parts of the bill as described in the Table of Provisions of Bill C-15.

It was agreed that Part 1, entitled *Amendments to the Income Tax Act and Other Legislation*, which contains clauses 2 to 125, carry.

It was agreed that Part 2, entitled *Digital Services Tax (Repeals and Other Measures)*, which contains clauses 126 to 158, carry.

It was agreed that Part 3, entitled *Amendments to the Excise Tax Act (GST/HST), the Underused Housing Tax Act, the Select Luxury Items Tax Act and Other Related Texts*, which contains clauses 159 to 176, carry.

It was agreed that Part 4, entitled *First Nations Goods and Services Tax Act*, which contains clauses 177 to 190, carry.

The chair asked whether Part 5, entitled *Various Measures*, which contains clauses 191 to 600, shall carry.

The Honourable Senator Galvez moved that Bill C-15 be amended in clause 208,

(a) on page 302, by replacing line 3 of the French version with the following:

“économique dans le secteur des technologies propres ou”;

(b) on page 305, by replacing lines 27 and 28 of the French version with the following:

“croissance économique dans le secteur des technologies propres ou des technologies financières.”.

After debate and with leave, the amendment was withdrawn.

It was agreed that Part 5, entitled *Various Measures*, which contains clauses 191 to 600, carry.

It was agreed that schedule 1 carry.

It was agreed that schedule 2 carry.

It was agreed that schedule 3 carry.

It was agreed that schedule 4 carry.

It was agreed that schedule 5 carry.

It was agreed that schedule 6 carry.

It was agreed that clause 1, which contains the short title, carry.

It was agreed that the title carry.

It was agreed that the bill carry.

The committee discussed observations.

It was agreed that observations be appended to the committee's report.

It was agreed that the Subcommittee on Agenda and Procedure be empowered to approve the final version of the observations being appended to the report, in both official languages, and with any necessary editorial, grammatical or translation changes as required.

It was agreed that the chair report Bill C-15, without amendment and with observations, to the Senate, in both official languages.

At 10:48 a.m., the committee suspended.

At 10:49 a.m., pursuant to rule 12-16(1)(d), the committee resumed in camera to discuss a draft agenda (future business).

At 11:01 a.m., the committee adjourned to the call of the chair.

ATTEST:

Sara Gajic

Clerk of the Committee