



HOUSE OF COMMONS
CHAMBRE DES COMMUNES
CANADA

CULTIVATING COMPETITIVENESS: HELPING CANADIANS SUCCEED

Report of the Standing Committee on Finance

The Honourable Wayne Easter, Chair



DECEMBER 2018
42nd PARLIAMENT, 1st SESSION

Published under the authority of the Speaker of the House of Commons

SPEAKER'S PERMISSION

The proceedings of the House of Commons and its Committees are hereby made available to provide greater public access. The parliamentary privilege of the House of Commons to control the publication and broadcast of the proceedings of the House of Commons and its Committees is nonetheless reserved. All copyrights therein are also reserved.

Reproduction of the proceedings of the House of Commons and its Committees, in whole or in part and in any medium, is hereby permitted provided that the reproduction is accurate and is not presented as official. This permission does not extend to reproduction, distribution or use for commercial purpose of financial gain. Reproduction or use outside this permission or without authorization may be treated as copyright infringement in accordance with the *Copyright Act*. Authorization may be obtained on written application to the Office of the Speaker of the House of Commons.

Reproduction in accordance with this permission does not constitute publication under the authority of the House of Commons. The absolute privilege that applies to the proceedings of the House of Commons does not extend to these permitted reproductions. Where a reproduction includes briefs to a Standing Committee of the House of Commons, authorization for reproduction may be required from the authors in accordance with the *Copyright Act*.

Nothing in this permission abrogates or derogates from the privileges, powers, immunities and rights of the House of Commons and its Committees. For greater certainty, this permission does not affect the prohibition against impeaching or questioning the proceedings of the House of Commons in courts or otherwise. The House of Commons retains the right and privilege to find users in contempt of Parliament if a reproduction or use is not in accordance with this permission.

Also available on the House of Commons website
at the following address: www.ourcommons.ca

**CULTIVATING COMPETITIVENESS:
HELPING CANADIANS SUCCEED**

**Report of the Standing Committee
on Finance**

**Hon. Wayne Easter
Chair**

DECEMBER 2018

42nd PARLIAMENT, 1st SESSION

NOTICE TO READER

Reports from committee presented to the House of Commons

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

The image of the Vertical \$10 Note representing Viola Desmond on the cover page was obtained from the Bank of Canada.

STANDING COMMITTEE ON FINANCE

CHAIR

Hon. Wayne Easter

VICE-CHAIRS

Hon. Pierre Poilievre

Peter Julian

MEMBERS

Greg Fergus

Peter Fragiskatos

Tom Kmiec

Joël Lightbound (Parliamentary Secretary — Non-Voting Member)

Michael V. McLeod

Jennifer O'Connell (Parliamentary Secretary — Non-Voting Member)

Blake Richards

Kim Rudd

Deborah Schulte (Parliamentary Secretary — Non-Voting Member)

Francesco Sorbara

OTHER MEMBERS OF PARLIAMENT WHO PARTICIPATED

Harold Albrecht

Leona Alleslev

William Amos

David Anderson

Celina Caesar-Chavannes

Sukh Dhaliwal

Gérard Deltell

Pierre-Luc Dusseault

Peter Fonseca

Rachael Harder

Matt Jeneroux

Pat Kelly

Karen Ludwig
Larry Maguire
Sheila Malcolmson
Kelly McCauley
Phil McColeman
John Nater
Kyle Peterson
Dave Van Kesteren
Len Webber

CLERKS OF THE COMMITTEE

David Gagnon
Alexandre Jacques

LIBRARY OF PARLIAMENT

Parliamentary Information and Research Service

Andrew Barton, Analyst
Brett Capstick, Analyst
Michaël Lambert-Racine, Analyst
Shaowei Pu, Analyst
Ryan van den Berg, Research Assistant

THE STANDING COMMITTEE ON FINANCE

has the honour to present its

TWENTY-SEVENTH REPORT

Pursuant to its mandate under Standing Order 83.1, the Committee has studied the pre-budget consultations in advance of the 2019 budget and has agreed to report the following:

TABLE OF CONTENTS

SUMMARY	1
LIST OF RECOMMENDATIONS.....	3
CHAPTER ONE: INTRODUCTION	21
CHAPTER TWO: AN ENABLING ECONOMIC ENVIRONMENT	27
A. Federal Fiscal Framework.....	28
1. Targets.....	28
2. Transparency.....	28
3. Fiscal Arrangements.....	29
B. Trade.....	29
1. Ensuring Free and Fair Access to Markets.....	30
2. Supporting Canadian Exporters	32
C. Infrastructure	33
1. Transportation Corridors.....	33
2. Core and Energy Infrastructure.....	34
3. Infrastructure in Rural and Northern Regions	35
4. Broadband Internet	36
5. Ports.....	37
6. Airports	37
7. Rail.....	38
8. Funding Models	38
D. The Committee’s Recommendations	39
CHAPTER THREE: AN EFFICIENT TAX AND REGULATORY REGIME.....	43
A. Corporate Taxation	43
1. Capital Cost Allowances	44

2.	Corporate Tax Rates	45
3.	Small Business Tax Changes	47
4.	The Taxation of E-commerce.....	49
5.	Specific Corporate Taxation Measures	49
B.	Tax Review and Reform	51
C.	Tax Compliance.....	52
D.	Personal Taxation	52
E.	Consumption and Excise Taxes.....	54
F.	Regulatory Burden on Businesses	55
1.	The Regulatory Regime	55
2.	Federal Regulators	56
G.	Regulatory Approval Process for Major Projects.....	57
H.	Financial Sector Regulation	57
I.	The Committee’s Recommendations	58
CHAPTER FOUR: AN INNOVATIVE ECONOMY		61
A.	Stimulating Research and Development.....	61
1.	Direct Funding for Research and Development	62
2.	Tax Incentives and Subsidies for Business Research and Development..	65
3.	Commercialization of Research.....	66
B.	Creating the Conditions to Drive Innovation	67
1.	Access to Financing and Support	67
2.	Supporting Entrepreneurship.....	68
3.	Accelerating Social Innovation.....	69
4.	Ensuring Indigenous People’s Full Participation.....	71
5.	Non-Financial Incentives to Enhance Canada’s Innovation Environment	71
C.	Sector-Specific Initiatives	72
1.	Agri-Food and Fisheries Sectors	72
2.	Space Sector	74

3. Resource Extraction.....	75
4. Tourism and Culture	75
D. The Committee’s Recommendations.....	76
 CHAPTER FIVE: A WELL-FUNCTIONING LABOUR MARKET.....	 79
A. Market Adaptation and Skills Acquisition.....	79
1. Adaptation to Changing Market Conditions.....	79
2. Work-Integrated Learning and Apprenticeship.....	80
3. Matching Skills and Jobs	83
4. Literacy and Workplace Training.....	85
5. Immigration and Foreign Workers	85
B. Improving Canada’s Labour Market Conditions.....	87
1. Labour Standards.....	87
2. Labour Market Information	88
3. Employment Insurance	88
C. Demographic-Specific Initiatives	90
1. Underrepresented or Marginalized Groups	90
2. Gender Equity.....	91
3. People with Disabilities.....	92
D. Sector-Specific Initiatives	92
1. Agri-Food Sector	92
2. Transition to Low-Carbon Economy	93
3. Accommodation Sector	93
4. Palliative Care Sector	93
5. Cyber security Sector	93
6. Space Sector	94
7. Tourism Sector.....	94
E. The Committee’s Recommendations.....	94

CHAPTER SIX: A PRODUCTIVE AND HEALTHY POPULATION	97
A. Education	97
1. Indigenous Educational Priorities.....	100
2. Awards, Fellowships and Scholarships	101
3. International Education Initiatives.....	102
4. Educational Infrastructure Projects	103
5. Funding for Initiatives in Education and Training.....	103
B. Health	104
1. Mental Health	105
2. Seniors	106
3. Pharmacare	107
4. Health Research and Advocacy.....	109
5. Public Health Initiatives.....	111
6. Palliative Care.....	111
C. Childcare	111
1. First Nations Communities and Childcare	112
2. International Benchmarks and Childcare Funding.....	112
3. Canada Child Benefit	113
D. The Committee’s Recommendations.....	114
CHAPTER SEVEN: VIBRANT COMMUNITIES.....	117
A. Arts and Culture.....	117
1. Encouraging Cultural Programming.....	117
2. Legislation and Policy to Support the Cultural Industry	119
B. Housing and Homelessness	119
1. Housing Affordability.....	119
2. Housing Supply	121
3. Homelessness	121
4. Federal Housing Policy.....	122

C. Widening the Social Safety Net	123
1. Retirement and Pensions	124
2. Support for Underrepresented or Marginalized Groups	125
D. Safety and Security	128
1. Crime Prevention	128
2. Preventing and Responding to Hazards, Emergencies and Disasters	128
3. Improving Transportation Safety	129
E. The Committee’s Recommendations	130
CHAPTER EIGHT: ENVIRONMENT AND CLIMATE CHANGE	133
A. Balancing Business Finance with Environmental Action	135
1. Pollution Pricing	135
2. Support for the Energy Sector	136
B. Regulatory Regime for Environmental Health	138
C. Federal Programs and Funding	138
1. Policies and Funding for Environmental Action	139
2. Sector-Specific Environmental Initiatives	140
D. The Committee’s Recommendations	142
CHAPTER NINE: EFFECTIVE FEDERAL PROGRAMS AND SERVICES	145
A. Maximizing Federal Departments’ Impact	145
1. Federal Hiring and Procurement	146
2. Delivering Federal Programs and Services	147
B. Effective Governance Strategies	149
1. Policymaking Lenses	149
2. Effective Indigenous Governance	150
3. Collecting and Mobilizing Data	151
C. International Aid	152
D. The Committee’s Recommendations	154

CHAPTER TEN: CONCLUSION	157
APPENDIX A: “OPEN MIC” APPEARANCES.....	159
APPENDIX B: BRIEFS SUBMITTED ONLINE.....	163
APPENDIX C: FREE TRADE AGREEMENTS IN FORCE	209
APPENDIX D: LIST OF WITNESSES	211
APPENDIX E: LIST OF BRIEFS	233
MINUTES OF PROCEEDINGS.....	253
DISSENTING OPINION OF THE CONSERVATIVE PARTY OF CANADA	255
DISSENTING OPINION OF THE NEW DEMOCRATIC PARTY OF CANADA.....	257

SUMMARY

Each year, the House of Commons Standing Committee on Finance (the Committee) invites Canadians to share their ideas for the next federal budget. In June 2018, the Committee asked for recommendations on the theme, “Economic Growth: Ensuring Canada’s Competitiveness.” Over 650 businesses, not-for-profits, and individuals responded. This report presents their suggestions and proposals for the 2019 budget.

Chapter One describes the state of the Canadian economy. It also compares Canada’s competitiveness with that of the other Group of Seven (G7) countries and presents its main competitive strengths and weaknesses.

Chapter Two presents Canadians’ ideas about how the government can create an enabling economic environment. This includes ways to improve the framework for federal spending. The Committee also heard suggestions on how to support trade. Some Canadians proposed funding and building infrastructure.

Chapter Three contains ideas to make taxes and regulations more efficient. It includes various suggestions to improve businesses’ global competitiveness. It also contains ideas for reforming the tax system and fighting tax evasion. Some suggestions focus on personal tax, others on regulations for major projects and the financial sector.

Chapter Four highlights Canadians’ suggestions about innovation. They shared their ideas for funding research and development (R&D) and commercializing Canadian innovation and technology. In addition, the Committee heard proposals to help businesses, individuals and communities become more creative and innovative. Canadians also suggested ways to support innovation in certain sectors.

Chapter Five focuses on creating a well-functioning labour market. Canadians told the Committee they want more support to learn and develop job skills throughout their lives. They also want better working conditions and supports, especially for under-represented or marginalized groups such as women, Indigenous people, visible minorities and people with disabilities. Some suggestions aim to improve the labour environment in specific sectors.

Chapter Six is about education, childcare and healthcare. Canadians told the Committee that they want better funding and supports from early childhood education to university. They also suggested many ways to improve public health.

Chapter Seven asks the government to consider how to make communities stronger. Many people suggested supporting arts and culture. Some asked for better access to housing. Others want a wider social safety net. Canadians also asked the government to make communities safer.

Chapter Eight focuses on the environment and climate change. It contains suggestions on how to balance economic development with the environment. It also includes suggestions to change laws and fund programs to improve environmental health.

Chapter Nine presents suggestions on how to improve the effectiveness of federal programs and services. Some people suggested how departments could provide better services. Canadians also explained how the government should organize resources and federal strategies. Finally, they want to make sure the government gives enough international aid to the people who need it most.

LIST OF RECOMMENDATIONS

As a result of their deliberations committees may make recommendations which they include in their reports for the consideration of the House of Commons or the Government. Recommendations related to this study are listed below.

The House of Commons Standing Committee on Finance recommends that the Government of Canada:

Recommendation 1

Continue to use a fiscal target based on the debt to gross domestic product ratio to measure Canada’s strong fiscal position and commit to a declining ratio over the near and medium term. 39

Recommendation 2

In relation to the current federal self-government fiscal policy as it relates to First Nations, Inuit and Métis, provide additional funds for governance, land and resources, and close the socioeconomic and infrastructure gap. 39

Recommendation 3

Create a limited statutory deemed trust to provide financial protection for produce sellers in Canada in a manner that is equivalent to the U.S. *Perishable Agricultural Commodities Act*. 39

Recommendation 4

Commit to ongoing negotiations with provinces/territories to ensure that interprovincial trade barriers for alcohol are removed providing access to all Canadian producers. 39

Recommendation 5

Work to reach the government’s goal of increasing Canada’s overseas exports by 50% in 2025 by:

- a) Working with exporters to create a “National Manufacturing Export Accelerator Program” to assist small and medium-sized enterprises to become export-ready; and**

<ul style="list-style-type: none"> b) Working with Canadian Manufacturers and Exporters, labour groups, and college and trades institutions to address the skills shortage in the manufacturing sector. 	40
Recommendation 6	
Continue to provide financial support to exporters of steel and aluminum considering the U.S. tariffs.	40
Recommendation 7	
Increase its support for northern transportation and energy Infrastructure through dedicated funding under the National Trade Corridors Fund and explore other funding mechanisms.	40
Recommendation 8	
Commit federal infrastructure funding to leverage natural gas utility funding that would result in new connections for thousands of rural Canadians to the natural gas pipeline system.	40
Recommendation 9	
Work with all other levels of government to align and coordinate efforts to create a competitive investment climate across Canada to attract world-class value-added petrochemical facilities.	40
Recommendation 10	
Expand eligibility requirements, when developing planning and programming for public transit funding, with the flexibility to include not-for-profit and non-governmental community transit organizations where municipally funded transportation services are not available and further address the gap in regional/provincial/territorial transportation access.	40
Recommendation 11	
Begin creating, within the upcoming Arctic Policy Framework, an “Arctic Research Infrastructure Support Fund” with adequate funding.	40

Recommendation 12

Continue to invest in digital and mobile connectivity by providing incentives for expanding capacity by working in partnership with the telecommunications sector, municipalities and agencies, to ensure that proposed incentives result in accelerated deployment of next-generation digital technology and rural/remote broadband and wireless. 40

Recommendation 13

Ensure that small ports are eligible for funding under infrastructure funds. 41

Recommendation 14

Provide relief of such duties in order to support the use of Canadian offshore oil by the Canadian oil refining industry considering that Canada is the only country in the world imposing duties on the use of specialized world asset vessels to move bulk oil and that such duties hinders the competitiveness of Canada’s offshore energy sector. 41

Recommendation 15

Strengthen the competitiveness of Canada’s airport system by committing to:

- a) **Eliminate rents for all airports with fewer than three million passengers;**
- b) **Place an immediate cap on ground rent payments for all remaining airports and exempt non-aeronautical revenues from the ground rent calculations;**
- c) **Set a globally competitive service level standard for security screening in Canada and provide funding to support any transition to a new structure; and**
- d) **Expedite the deployment of the CATSA Plus screening technology at additional checkpoints and airports throughout Canada. 41**

Recommendation 16

Provide significant and sustained funding for short line rail infrastructure improvements to ensure their continued critical role in Canada’s transportation networks, facilitate export capacity and improve safety. 41

Recommendation 17

Make the necessary and immediate investments in VIA Rail in order to allow it to leverage \$4 billion from the private sector for its high frequency rail project in Quebec and Ontario. 41

Recommendation 18

Appoint an expert panel to undertake a comprehensive review of the Canadian tax system through a “made-in-Canada approach” ensuring a tax system that strengthens the competitiveness of Canadian businesses, drives innovation, and reduces the administrative and compliance burden for all users of the tax system. 58

Recommendation 19

Provide the Canada Revenue Agency with the necessary resources to pursue education, outreach, and compliance activities on the personal services business model in the trucking industry (“Driver Inc” model). 58

Recommendation 20

Implement the appropriate mechanisms to ensure all truck drivers using the personal services business model have appropriate source deductions applied and that a T4A is issued and reported for these drivers. 58

Recommendation 21

Strengthen the *Income Tax Act* by introducing new rules regarding disclosure that would allow the Canada Revenue Agency to compel disclosure of information to help address abusive tax avoidance. 59

Recommendation 22

Consider making the Family Caregiver Amount Tax Credit refundable. 59

Recommendation 23

Amend the *Income Tax Act* to add chiropractors to the list of practitioners eligible to assess and certify disability and issue the Disability Tax Credit Certificate. 59

Recommendation 24

Ensure that Canada’s regulatory regimes reflect the global competitive landscape by:

- a) Following through on continuous regulatory reform and regulatory alignment by including a clear commitment for Canadian regulatory departments to work collaboratively with major trading programs; and
- b) Undertaking annual reviews of the tax system to streamline tax compliance reporting for small businesses. 59

Recommendation 25

Review the legislation under which the Pest Management Regulatory Agency (PMRA) operates to include consideration of the impacts of PMRA on the competitiveness of Canadian firms and provide additional resources for pesticide re-evaluations. 59

Recommendation 26

Establish a working group with the Canadian potato industry and the Canadian Food Inspection Agency (CFIA) to find efficiencies to streamline the current approach to potato inspection and certification with the objective to support the competitiveness of the potato sector by reducing CFIA fees going forward. 59

Recommendation 27

As part of its ongoing commitment to fight global poverty, pursue a reduction in commissions for remittances charged by financial firms to 5%, as per the pledge Canada made in 2009. 59

Recommendation 28

Invest in a program encouraging Canadian leadership in the application of quantum computing to businesses, governments and research environments. 76

Recommendation 29

Support the institutional costs of research to bring all postsecondary educational institutions up to a 25% reimbursement rate in year one and to 30% in six years. 76

Recommendation 30

Support the pan-Canadian, university led Canadian Neutron Initiative to ensure that Canada maintains our place among leaders in materials research in priority areas, such as producing and storing clean energy, growing the economy through advanced manufacturing and clean technologies, and promoting health through biomedical and life sciences. 76

Recommendation 31

Consider investing in programs that would allow Canada to become a leader in the commercialization of technologies to recycle, recover, or transform all plastics by 2040. 76

Recommendation 32

Further leverage the network of 267 locally-directed organizations across rural Canada (Community Futures Network of Canada) to support its overarching goal of ensuring a competitive Canadian economy by providing additional resources, and further support the modernization of the terms and conditions of the Community Futures Program to better serve the needs of rural entrepreneurs and communities. 76

Recommendation 33

Ensure long-term and predictable funding for regional development agencies. 77

Recommendation 34

Create an incentive for businesses to protect their intellectual property by creating a first patent program with a design that is similar to that launched by the Government of Quebec. 77

Recommendation 35

Establish incentives for intellectual property development and commercialization through a commercialization coupon for researchers receiving federal grants, as well as an innovation box tax incentive for business revenue derived from commercialization of Canadian issued intellectual property rights. 77

Recommendation 36

As outlined in the Advisory Council on Economic Growth report entitled “*Unleashing the Growth Potential of Key Sectors*,” adopt aggressive growth targets and outline further investment measures for the Canadian agri-food industry, including targets for domestic and export sales, and specific targets for each agri-food sector across the agri-food value chain. 77

Recommendation 37

Commit to significant, ongoing investments to advance Canada’s space program and contribute to space exploration and science. 77

Recommendation 38

Adopt a “whole-of-government” approach to tourism that recognizes and prioritizes tourism as one of Canada’s major economic drivers and job creators by:

- a) Making Destination Canada a more competitive tourism marketing organization by establishing a hybrid funding model with strong base funding in addition to increases based on annual performance measurements;**
- b) Examining current skills/capacity building and employment bridging programs by prioritizing the tourism sector in Employment and Social Development Canada and Immigration, Refugees and Citizenship Canada programming, and promoting tourism career options and training in under-represented labour pools, such as Indigenous youth and people with disabilities; and**
- c) Undertaking a comprehensive review of visitors’ rebates for the Goods and Services Tax/Harmonized Sales Tax subject to appropriate controls. 78**

Recommendation 39

Take steps to address worker shortages in key sectors of the economy by:

- a) Implementing an expedited vetting program through the Temporary Foreign Worker Program for reputable and trusted employers to simplify the application process and qualifying principles; and
- b) Implementing flexible immigration policies that prioritize permanent residency for in-demand workers employed in year-round jobs. 94

Recommendation 40

Convene a task force that would make recommendations on how Canada can address the problem of pilot shortages now and in future years, with a focus on how pilot training costs can be reduced significantly. 94

Recommendation 41

Make modifications to the Temporary Foreign Worker Program to address truck driver shortages by changing the National Occupational Classification (NOC) for long haul truck drivers from NOC C (low skilled worker) to NOC B (skilled worker). 95

Recommendation 42

Increase funding for skills development, specifically in the two following programs that support investments in employee training and development:

- a) Incentives for businesses through support of employee tuition and living costs for advanced training in agriculture, food and veterinary sciences; and
- b) A skills initiative focused on connecting agri-business with academia, Mitacs and other government agencies, with high-calibre experiential international training as the overarching goal of the program. 95

Recommendation 43

Support economic prosperity of Indigenous people by recognizing and supporting organizations that serve First Nations, Inuit and Métis communities and students through foundational learning and skills training. 95

Recommendation 44

Enhance Indigenous employment training and apprenticeship programming in the resource, cultural, and tourism sectors. 95

Recommendation 45

Increase funding for clearly defined pre-apprenticeship training that builds awareness and readiness among Canadian women to pursue and succeed in careers in the skilled trades. 95

Recommendation 46

Incentivize small and medium-sized enterprises to partner with post-secondary institutions to expand work-integrated learning programs. 95

Recommendation 47

Place emphasis on work-integrated learning funding for students from under-represented groups, including First Nations, Inuit and Métis students. 95

Recommendation 48

Launch a “National Work-Integrated Learning Strategy.” 96

Recommendation 49

Commit additional federal funding to the existing work-integrated learning matching platform to increase functionality and reach more employers. 96

Recommendation 50

Partner with academia and the private sector to invest in numeracy and literacy training in order to increase productivity in a knowledge-based economy. 96

Recommendation 51

Transition the Atlantic Immigration Pilot to a permanent immigration program in Atlantic Canada, and establish similar pilot programs in other interested jurisdictions where population growth is less than 0.5%. 96

Recommendation 52

Provide support to Canadians facing a critical diagnosis by expanding the Employment Insurance sickness benefit to 26 weeks from the current 15 weeks. 96

Recommendation 53

Ensure coordination of organization funding, training tax credits and Employment Insurance benefits to maximize options for women looking to enter in the skilled trades..... 96

Recommendation 54

Provide sufficient funding to continue and expand the Ready, Willing and Able initiative. 96

Recommendation 55

Support the expansion of post-secondary education delivered in the territories and remote communities, including community-based research and programming, to ensure a sustained, culturally-safe, post-secondary option for Indigenous students and their families. 114

Recommendation 56

Provide funding over five years to support analysis of post-secondary education outcomes for First Nations, Inuit and Métis students. 114

Recommendation 57

Provide increased funding over five years for Indspire’s scholarship and bursary program. 114

Recommendation 58

Implement student loan forgiveness for social workers in rural and remote communities like for certain other professions. 114

Recommendation 59

Renew funding for the Post-Secondary Institutions Strategic Investment Fund. 114

Recommendation 60

Provide funding to the Social Science and Humanities Research Council of Canada, Natural Sciences and Engineering Research Council of Canada and Canadian Institutes of Health Research, on par with the level seen in the 2018 budget. 114

Recommendation 61

Provide funding to support the work of women’s and youth-serving organizations who provide relationship and consent education programs for teens. 114

Recommendation 62

Allocate funding over three years through Women’s Brain Health Initiative to accelerate the translation and application of new knowledge and innovative programs that effectively informs and empowers women to prevent or delay brain-aging disease progression. 114

Recommendation 63

Build on the existing drug coverage enjoyed by millions of Canadians and follow a close-the-gap approach to pharmacare to ensure that all Canadians have access to prescription drug coverage, in addition to examining ways to provide catastrophic drug coverage to Canadians. 115

Recommendation 64

Provide continued investment in military, veteran, and family health research, with extension to the Royal Canadian Mounted Police and other first responders, to improve the health and well-being of these Canadians. 115

Recommendation 65

Fund the Canadian Ovarian Cancer Research Consortium’s three research priorities and enable the Personalized Medicine Platform for Ovarian Cancer. 115

Recommendation 66

Commit to funding the Heart and Stroke Foundation of Canada over five years to undertake a nation-wide engagement program to facilitate discussion among women with lived experience of heart disease and stroke. 115

Recommendation 67

Provide substantial, long term funding to support the development and implementation of a new national diabetes strategy in time to celebrate the 100th anniversary of the Canadian discovery of insulin, and facilitate the creation of Indigenous-specific strategic approaches for type 1 diabetes, which would be led and delivered by Indigenous groups. 115

Recommendation 68

Support the existing work of the Canadian Cardiovascular Society (CCS) on cardiac benchmarking in Canada to create a permanent national cardiac benchmarking program in accordance with the CCS plan, by making a five-year investment to enable the CCS to sustain the program. 115

Recommendation 69

Provide stable and predictable funding for the Stem Cell Network to maintain operations after March 31st, 2019. 115

Recommendation 70

Invest in medical imaging equipment in northern communities to help eradicate tuberculosis. 116

Recommendation 71

Improve access to palliative care with targeted federal investments for both new and existing programs to improve standardization of delivery of palliative care for people across Canada. 116

Recommendation 72

Continue to invest in childcare with the goal of achieving high-quality, accessible, flexible, affordable, and inclusive childcare. 116

Recommendation 73

Increase transfers to provinces/territories and Indigenous governments for an Indigenous-led early learning and child care framework. 116

Recommendation 74

Provide modernized and better funded programs based on the recommendations of the House of Commons Standing Committee on Canadian Heritage, specifically, by expanding the endowment-matching program of the Canada Cultural Investment Fund to include museums, which would leverage finite public funds to maximize private support, secure the financial future of museums and assist them in weathering changing economic times. 130

Recommendation 75

Increase funding for the Canada Arts Presentation Fund for performing arts presenters and festivals over a three-year period in order to foster a strong domestic market that will serve as a launch pad for Canadian performing arts productions on international markets. 130

Recommendation 76

Work with the Canadian Private Copying Collective to examine both an interim and permanent solution to ensure rights holders continue to receive compensation for unlicensed private copies made of their music. 130

Recommendation 77

Recognize the professional status of Canadian artists by implementing fair taxation, and establishing a more coherent and predictable support and fiscal ecosystem. 131

Recommendation 78

Recognize the economic and cultural impact of Canadian fairs, festivals, exhibitions and events to local communities and provide funding dedicated to their growth. 131

Recommendation 79

Increase funding for the Cultural Satellite Account to better measure the impact of culture, arts, heritage, and sport in the Canadian economy. 131

Recommendation 80

Work with Indigenous governments and organizations to develop an urban, rural, and northern Indigenous housing strategy. 131

Recommendation 81

Through Indigenous and Northern Affairs Canada, provide timely rent cheques to Indigenous women so they can avoid paying late fees, and avoid asking Indigenous women for their band number upon their uptake to transition homes in order to respect their confidentiality. 131

Recommendation 82

Consider a broad range of supports for seniors including:

- a) Addressing unfunded pension liabilities;
- b) Providing flexibility in mandatory Registered Retirement Income Fund withdrawals either by increasing the age at which mandatory withdrawal must occur or providing an optional reduced withdrawal rate; and
- c) Lowering the claw-back rate on the Guaranteed Income Supplement and increasing the income exemption threshold to allow for our most vulnerable seniors to access limited amounts of income. 131

Recommendation 83

Support the implementation of the Mental Health Commission of Canada’s Roots of Hope national community suicide prevention strategy. 131

Recommendation 84

Commit to provide funding for three years to Kids Help Phone, which provides an essential service for all young people in Canada. 132

Recommendation 85

Create a national awareness campaign on elder abuse, neglect and self-neglect. 132

Recommendation 86

Increase its support for sexual harassment and assault training in federal workplaces. 132

Recommendation 87

Provide renewed annual funding for the International Association of Fire Fighter’s Canadian Hazardous Materials and Chemical, Biological, Radiological, Nuclear and Explosive Training Initiative over the next five-year period. 132

Recommendation 88

Work with the Canadian Drowning Prevention Coalition and provide the necessary resources to support the collection of information, prevention programs and policy development to ensure Canadians are educated on the risks faced when going into the water. 132

Recommendation 89

Increase funding for federal agri-environmental programs, research and development in environmentally sustainable agriculture and food waste reduction initiatives. 142

Recommendation 90

Develop and deliver a National Energy Strategy, which would consider all forms of low-carbon energy to help realize the goal of a clean environment and a strong economy through the deployment of new technologies, including nuclear power. 142

Recommendation 91

Leverage private sector funding and assets already owned by Atomic Energy of Canada Limited to respond to the results of the Canadian Small Modular Reactor Roadmap, which would ensure Canada’s leadership role in the development of small modular reactors for export, support economic growth and provide a domestic response to the need of northern and remote communities and industries to eliminate the use of diesel. 142

Recommendation 92

Leverage the expertise of the heating, ventilation, air conditioning and refrigeration sector in Canada’s transition to a low-carbon economy by:

- a) Developing a pool of capital that can be leveraged to encourage private sector financing for commercial building retrofits;**
- b) Implementing a federal tax credit for investments in technologies that reduce carbon emissions and improve energy performance in buildings;**
- c) Supporting industry-led and managed incentive programs for specific low-carbon technologies; and**
- d) Funding the market transformation road map, which was developed by Natural Resources Canada in consultation with the provinces/territories as well as key industry stakeholders, to support the transition to a low-carbon economy. 143**

Recommendation 93

Prioritize implementing the energy efficiency actions in the Pan-Canadian Framework on Clean Growth and Climate Change by:

- a) Making new buildings more energy efficient by working with provinces/territories towards the adoption of a “net-zero ready” model building code by 2030.**
- b) Developing and adopting a model building code for existing buildings by 2022, requiring labelling of building energy use by 2019, and expanding building retrofit efforts, including through the creation of an energy retrofit tax credit for Canadians’ homes.**
- c) Improving energy efficiency for appliances and equipment, including through new standards for heating equipment and other key technologies.**
- d) Working with Indigenous communities towards improved efficiency standards and the incorporation of efficiency into building renovations.**

- e) **Improving industrial energy efficiency by supporting the adoption of energy management systems, with a view to reaching the Generation Energy Council’s target of 75% of industrial energy use covered by energy management systems by 2030. 143**

Recommendation 94

Take steps to strengthen the economy and reduce greenhouse gas emissions by encouraging fleet operators to transition to natural gas through investments in critical refueling infrastructure and providing funding for site maintenance and safety. 143

Recommendation 95

Support, through government procurement, initiatives with a significant social impact, finance a centre of expertise in social procurement and work closely with First Nations, Inuit and Métis to co-develop a federal procurement strategy that set targets for Indigenous businesses. 154

Recommendation 96

Substantially improve its timelines on processing funding applications, specifically, Environment and Climate Change Canada through its EcoAction Community Funding Program and the Department of Fisheries and Oceans through its Recreational Fisheries and Conservation Partnership Program. 155

Recommendation 97

Help eliminate infrastructure bottlenecks and increasingly frequent transportation service interruptions by allocating capacity to Natural Resources Canada to support the collection, analysis, and distribution of data provided by the railways through the implementation of the *Transportation Modernization Act*. 155

Recommendation 98

Invest in research and data gathering to quantify, track and develop a national strategy for responding to all forms of elder abuse and neglect. 155

Recommendation 99

Increase its official development assistance with the goal of allocating 0.7% of gross national income to the International Assistance Envelope by 2030, with three-year rolling targets, and in allocating this assistance, target food security, improved nutrition, and inclusive and high-quality education, particularly for girls and young women. 155

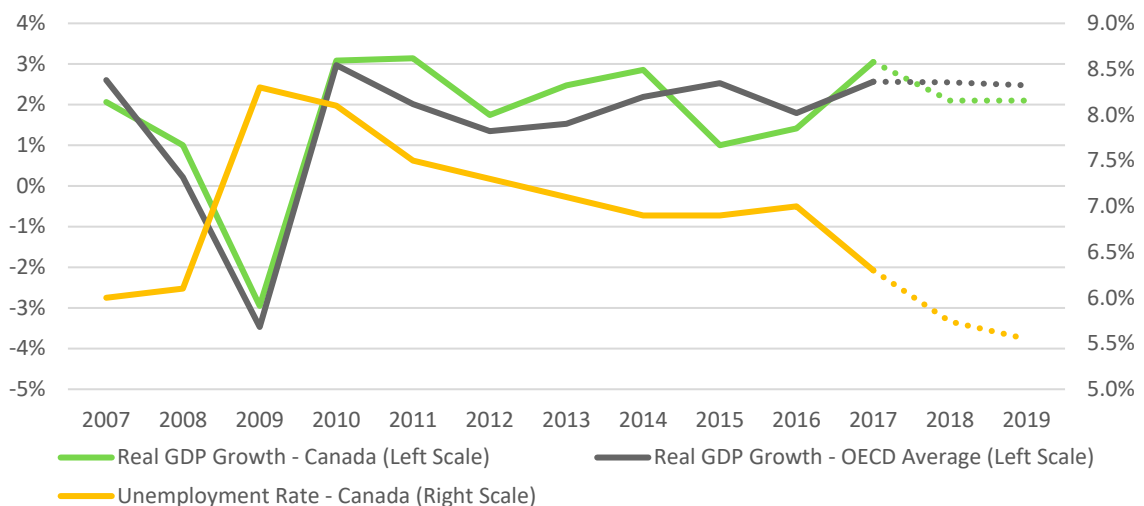


CHAPTER ONE: INTRODUCTION

During the 2010 to 2017 period, Canada’s real gross domestic product (GDP) growth remained between 1% to 3%, in line with the average real GDP growth of Organisation for Economic Co-operation and Development (OECD) countries, as shown in Figure 1. It decreased to 1% in 2015 following the drop in oil prices in 2014 and 2015 and the resulting decline in the oil and gas sector. However, it reached 3.0% in 2017, above the OECD average and the highest level among G7 countries. The [Bank of Canada](#) projects that Canadian real GDP growth will be 2.1% in 2018 and 2019, slightly below average projections for OECD countries.

Figure 1 also shows that over the 2009 to 2017 period, the unemployment rate in Canada decreased from 8.3% to 6.3%. According to the OECD, the unemployment rate will decline further and reach 5.7% and 5.5% in 2018 and 2019, respectively; the unemployment rate has not reached these levels since at least 1976.

Figure 1 – Real Gross Domestic Product Growth in Canada and Organisation for Economic Co-operation and Development Countries, and Unemployment Rate in Canada, 2007 to 2019 (%)



Note: Dotted lines represent projections. Projections for Canada’s real gross domestic product (GDP) growth are from the Bank of Canada and those for the Organisation for Economic Co-operation and Development (OECD)’s average real GDP growth and the unemployment rate in Canada are from the OECD.

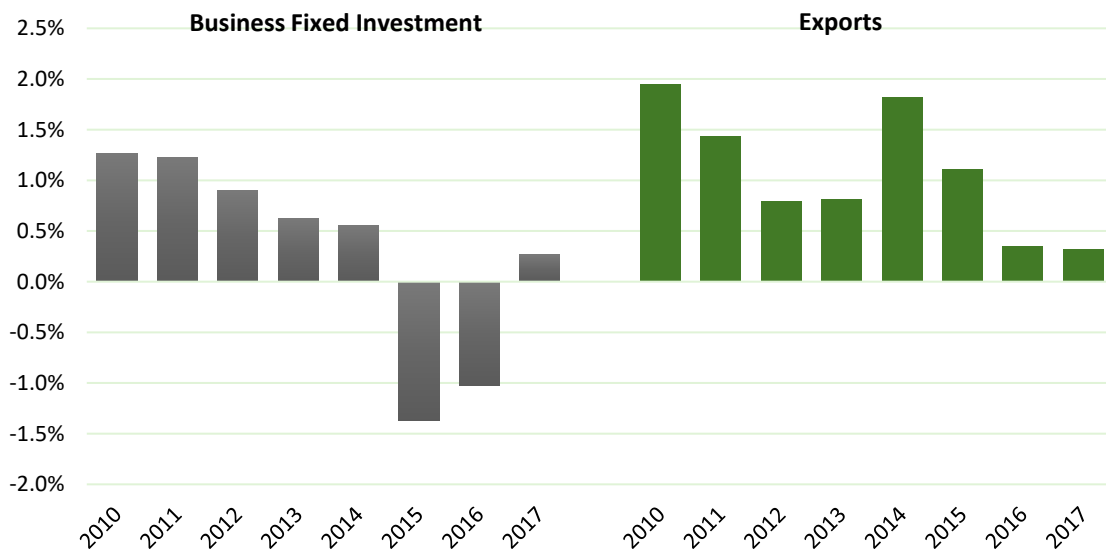
Source: Figure prepared using data obtained from: Statistics Canada, [Table 14-10-0018-01](#), “Labour force characteristics by sex and detailed age group, annual,” accessed on 6 September 2018; Organisation for Economic Co-operation and Development, [OECD Economic Outlook No. 103 \(Edition 2018/1\)](#); and Bank of Canada, [Monetary Policy Report](#), 24 October 2018, p. 9.



The [Bank of Canada](#) expects that although household spending will continue to grow in coming years, it will do so at a more moderate pace. As a result of higher interest rates, growth in household consumption has been slowing since the middle of 2017; particularly, spending on items sensitive to interest rates, such as vehicles and furniture, has declined. As well, residential investment has been slowing due to the tightening of mortgage rules, which may prompt households to save more before purchasing a residence or purchase a less expensive one.

Given the lower growth in household spending, the Bank of Canada indicated that the contribution of business investment and exports to economic growth will increase in the coming years. As shown in Figure 2, the contribution of business investment in non-residential structures, machinery and equipment to real GDP growth fluctuated between 0.6% and 1.3% over the 2010 to 2014 period, was negative in 2015 and 2016, and increased to 0.3% in 2017. Meanwhile, exports contribution to real GDP growth fluctuated between 0.8% and 1.9% over the 2010 to 2015 period and decreased to approximately 0.3% in 2016 and 2017. According to the Bank of Canada, growth in business investment and exports will be supported in part by increases in foreign demand. High capacity utilization rates should also lead to investment growth in many sectors. In the oil and gas sector, constraints on transportation of oil from western provinces should lead to restrained investment levels.

Figure 2 – Contributions to Real Gross Domestic Product of Business Investment and Exports of Goods and Services, 2010 to 2017 (%)



Source: Figure prepared using data obtained from: Statistics Canada, [Table 36-10-0128-01](#), “Contributions to annual percent change in real expenditure-based gross domestic product, Canada, annual,” accessed on 15 November 2018.

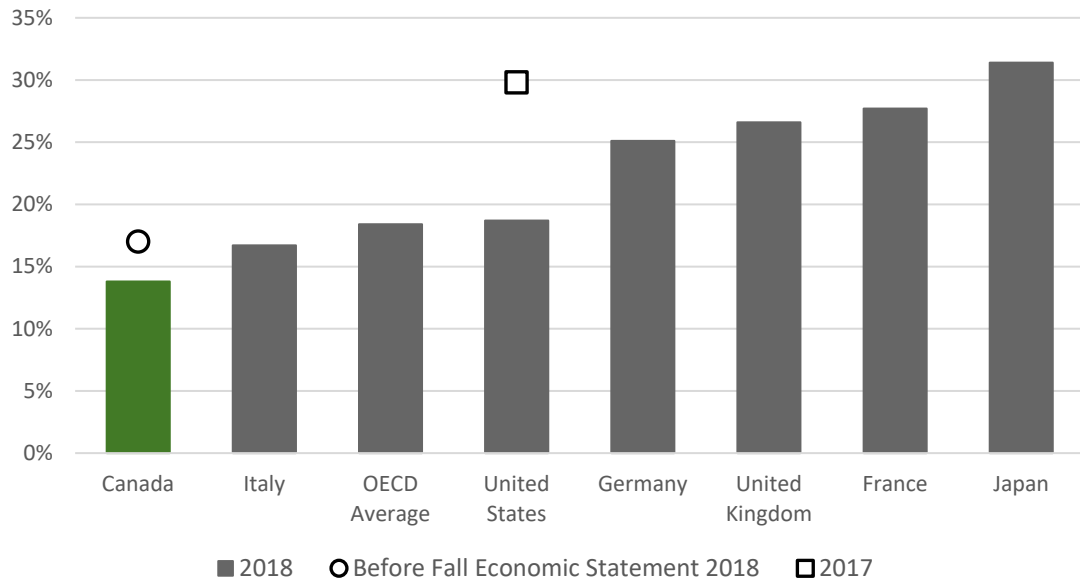
However, the Bank of Canada stated that uncertainty with respect to trade policy in the United States combined with U.S. tax reform will result in a decrease in the level of business investment and exports in Canada, although trade policy uncertainty has declined with the conclusion of negotiations for the United States-Mexico-Canada Agreement. It estimated that the levels of Canadian business investment and exports will decrease by 1.4% and 0.6% between the third quarter of 2018 and the fourth quarter of 2020, respectively, as a result of trade policy uncertainty and the negative effects of U.S. tax reform. On the other hand, the tax reforms are expected to lead to short-term growth in the U.S. economy, which the Bank of Canada expected to lead to a temporary increase in demand for Canadian exports.

In its October [Economic and Fiscal Outlook](#), the Parliamentary Budget Officer (PBO) indicated for its part that it does not expect that the changes to the U.S. tax system will have a material impact on Canada's investment climate, noting that some of these changes, such as the 100% expensing provisions for capital, are temporary and will be phased out starting in 2022. As well, it explained that investment decisions are based on a variety of factors, not only tax regimes, and that the amount of foreign direct investment flows for the first half of 2018 are similar to amounts in the preceding five-year period. However, the PBO assumed that federal corporate income tax revenues will decrease, on average, by \$500 million per year due to U.S. multinational corporations shifting profits from Canada to the United States to benefit from the recently reduced corporate income tax rates in that country.

The Department of Finance, in its November [Fall Economic Statement 2018](#), noted that the changes to the U.S. tax system have significantly reduced the overall tax advantage that Canada had relative to the United States, which could lead some businesses to consider business opportunities in that country to the detriment of Canada. As a result, it introduced new measures that would "allow Canadian businesses to write off a larger share of the cost of newly acquired assets in the year an investment is made." According to the [Department of Finance](#), these measures will reduce Canada's marginal effective tax rate (METR) on new business investments from 17.0% to 13.8%, as shown in Figure 3. The METR takes into account tax factors such as "federal, provincial and territorial statutory corporate income tax rates as well as other features of the corporate income tax system, such as investment tax credits, key deductions like capital cost allowances, and unrecoverable sales taxes paid on capital purchases, which are particularly prevalent in the United States."



Figure 3 – Marginal Effective Tax Rates in Group of Seven and Organization for Economic Co-operation and Development Countries (%)



Note: According to the Department of Finance, the marginal effective tax rate takes into account tax factors such as “federal, provincial and territorial statutory corporate income tax rates as well as other features of the corporate income tax system, such as investment tax credits, key deductions like capital cost allowances, and unrecoverable sales taxes paid on capital purchases, which are particularly prevalent in the United States.”

Source: Figure prepared using data obtained from: Department of Finance, [Fall Economic Statement 2018](#), 21 November 2018, p. 59.

While recent developments in the United States may have an impact on business investment and exports, other longer-term factors may also be at play. The [third report of the Advisory Council on Economic Growth](#) (the Council) found that levels of business investment in machinery and equipment and intellectual property in Canada have been below that of the United States and other developed economies, such as Australia and France. It indicated that on a per worker basis, business investment in Canada has been 30% lower than in the United States since 2000, and that the relatively low levels of business investment in Canada have contributed to slow growth in productivity, which decreased from 90% to 78% of U.S. levels over the 1985 to 2016 period.

The Council noted that a survey of 61 of Canada’s largest businesses identified input costs, the regulatory environment and taxation as areas that have an important role in investment decisions and where Canada performs poorly. It also pointed out that obstacles to investment for small and medium-sized businesses (SMEs) are different and

include difficulties related to financing and attracting talent as well as a lack of confidence in the economy.

Regarding exports, [research by the Bank of Canada](#) looked at the potential causes of underperformance of non-energy exports. According to it, “Canada’s market share of U.S. imports of non-energy goods gradually declined from 16% to 10% from 2002 to 2017,” including during the 2014 to 2017 period when relative price of the Canadian dollar decreased, mainly due to competitiveness losses. The research concluded that these losses can be explained in part by higher import prices relative to imports from other U.S. trading partners, such as China and Mexico, but that other factors might have contributed to these losses. Other potential causes of underperformance of exports identified in Bank of Canada research are related to the inability of firms to increase exports in the face of stronger foreign demand. Factors that affect businesses’ capacity to increase exports may be temporary, such as physical capacity constraints, skilled labour shortages and transportation bottlenecks, or permanent, such as difficulties in sourcing raw material and environmental and regulatory challenges.

According to the World Economic Forum (WEF), competitiveness in a given country can be assessed “through the factors that determine an economy’s level of productivity—widely considered the most important determinant of long-term growth and income.” To that end, the WEF developed a Global Competitiveness Index that takes into account 98 indicators grouped into 12 categories, or “pillars”, which are: institutions; infrastructure; information and communication technology (ICT) adoption; macroeconomic stability; health; skills; product market; labour market; financial system; market size; business dynamism; and innovation capability. In its 2018 [Global Competitiveness Report](#), the WEF compares the values of this index and associated rankings for 140 countries.



Table 1 – Global Competitiveness Index Ranking for Group of Seven Countries, Out of 140 Countries, 2017 and 2018

Country	Rank in 2018	Rank in 2017
United States	1	1
Germany	3	3
Japan	5	8
United Kingdom	8	6
Canada	12	10
France	17	18
Italy	31	31

Source: Table prepared using data obtained from: World Economic Forum, [*The Global Competitiveness Report 2018*](#), 17 October 2018, p. xi.

As shown in Table 1, Canada was the 12th top-ranked economy among 140 countries in terms of competitiveness in 2018 and 10th in 2017. The WEF noted that the two pillars where Canada performed best in the 2018 ranking are macroeconomic stability and labour market, and that its worst performance is in ICT adoption. Canada's performance regarding some of the pillars are discussed further in the following chapters.

In launching its pre-budget consultations in advance of the 2019 budget, the Committee invited Canadians to submit their proposals on the topic of Economic Growth: Ensuring Canada's Competitiveness. Specifically, the Committee was looking for ways in which the federal government can support and/or encourage Canadians and their businesses to grow the economy in the face of a changing economic landscape.

To that end, the Committee invited groups and individuals to provide their views at 15 meetings in Ottawa and across the country. As well, the Committee encouraged interested Canadians to submit their proposals in writing. This year, the Committee met with 329 witnesses and received 482 online submissions. Chapter 2 to 9 provide a summary of the proposals made by witnesses who were invited to appear before the Committee. Each of these chapters focus on proposals related to specific ranges of federal policy areas, as well as the Committee's recommendations for each of these areas. A brief conclusion is provided in Chapter 10. Appendices A and B provide the policy areas discussed in the "open mic" sessions and online submissions.

CHAPTER TWO: AN ENABLING ECONOMIC ENVIRONMENT

As indicated by the WEF in its 2018 *Global Competitiveness Report*, certain factors can lead a country to have an economic environment that enables businesses to develop and increase their productivity, which is a key driver for improving living standards over the long term. Such factors include macroeconomic stability and infrastructure quality.

Regarding macroeconomic stability, which is determined by price stability and fiscal sustainability, Canada ranked first. The report explains that “[m]oderate and predictable inflation and sustainable public budgets reduce uncertainties, set returns expectations for investments and increase business confidence—all of which boost productivity.” With respect to infrastructure quality, Canada ranked 25th. As noted in the report, “[w]ell-developed infrastructure lowers transportation and transaction costs, ... facilitates the movement of goods and people and the transfer of information within a country and across borders [and] ensures access to power and water—both necessary conditions for modern economic activity.”

Another factor contributing to productivity growth identified in the report is market size, since “[l]arger markets lift productivity through economies of scale ... incentivize innovation [and] create positive externalities as accumulation of human capital and transmission of knowledge increase the returns to scale embedded in the creation of technology or knowledge.” Canada ranked 15th for market size, which represents the combined value of domestic consumption, investment and exports.

Lastly, the competitiveness of a country’s product market is thought to “contribute to productivity gains by incentivizing companies to innovate; update their products, services and organization; and supply the best possible products at the fairest price.” In the report, openness to foreign firms is one determinant of a country’s product market competitiveness, for which Canada ranked 20th.

During its pre-budget consultations, the Committee heard a wide range of proposals from witnesses that would, in their view, lead to an economic environment that allows Canada to be more competitive and productive. Their testimony can be grouped in three broad categories: federal fiscal framework, trade and infrastructure.



A. FEDERAL FISCAL FRAMEWORK

In speaking about the federal fiscal framework, witnesses identified the need to establish fiscal targets, improve transparency regarding certain expenditures, develop new fiscal arrangements with other levels of government and reinforce existing ones.

1. Targets

The [Canadian Federation of Independent Business](#) urged the government to establish a plan to balance the budget over a three to five-year period. The [Greater Charlottetown Area Chamber of Commerce](#) also supported targeting balanced budgets or surpluses, except during recessions that would require deficits to stimulate economic activity. To return to balanced budgets, the [Alberta Chambers of Commerce](#) proposed to target no growth in operating costs in negotiating collective agreements due for a renewal. [It](#) also advocated maintaining the debt-to-GDP ratio below 30% and making contributions as necessary to remain below that target. The [Saint John Board of Trade](#) cautioned against balancing the budget through tax increases.

With respect to spending targets, [Generation Squeeze](#) said that growth in the amounts that the government spends for child care and parental leave should reach at least one-third of the growth on amounts spent for Old Age Security over the next five-year period. The [Assembly of First Nations](#) mentioned the need for federal transfers to First Nations to grow according to inflation and population growth. The [Canadian Council for International Co-operation](#) supported the inclusion of fiscal measures that would increase the federal government's capacity to make investments that would improve the Canadian economy's competitiveness and ensure a more sustainable society.

2. Transparency

[Environmental Defence Canada](#) and the [Green Budget Coalition](#) indicated that the government should disclose the value of all spending and tax deductions in relation to exploration for, and the production of fossil fuels. The Green Budget Coalition added that such information should be provided to Parliamentary Budget Officer.

With a view to assisting Members of Parliament in examining the trends of federal government spending and revenue collection by age group, [Generation Squeeze](#) proposed that the government report such information since 1976 and compare current age groups with the same age groups four decades earlier. It believed that the Department of Finance should assign one employee to the production of this information.

3. Fiscal Arrangements

A number of witnesses commented on the federal fiscal policy for self-governing Indigenous peoples. [Canada's Fiscal Approach for Self-Government Arrangements](#) sets out a policy framework for the provision of federal financing funding to such self-governments, which provides a public statement of the federal policy, information on the funding and own-source revenue methodologies used by the federal government, as well as accountability measures and a review and advisory process. The [federal government](#) has also been working with self-governing Indigenous peoples on a new self-government fiscal policy framework. Some of them, including the [Champagne and Aishihik First Nations](#) and the [Teslin Tlingit Council](#), emphasized the need for the full implementation of self-government agreements to address chronic federal underfunding.

The [Kluane First Nation](#) indicated that, in relation to the current federal self-government fiscal policy, additional funds will be required for governance, land and resources, closing the socio-economic gap and infrastructure. It also identified several elements that are currently excluded from the policy, such as language, culture, heritage, education, health, social development, housing, environmental management, economic development and modern treaty management, that would require funding. The [Teslin Tlingit Council](#) stated that Yukon's self-governing First Nations should have access to a share of the federal government's funding for improving financial capacity shortfalls and social and economic outcomes within Indigenous populations.

The [Mining Association of Canada](#) stated that the federal government should establish or improve mechanisms through which governments share a portion of mining-related royalties, taxes and/or fees with Indigenous communities.

The [Federation of Canadian Municipalities](#) asked for a clear commitment from the federal government to engage in a discussion regarding changes to the fiscal framework that would reflect the role of municipalities in solving 21st century challenges. [It](#) added that the government should work towards a stronger federal-municipal partnership.

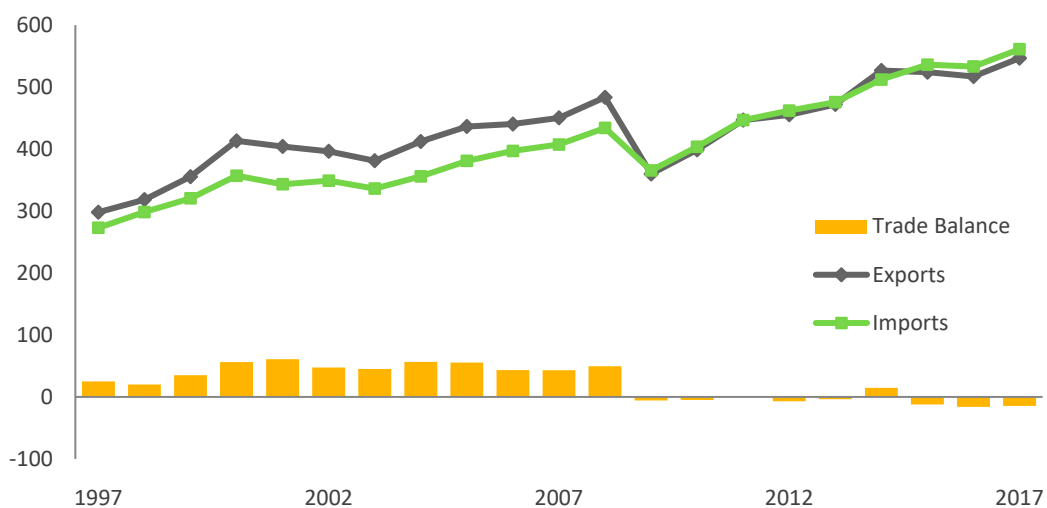
B. TRADE

Witnesses commented on several issues regarding international trade, including the need for entering into new trade agreements, improving access to foreign and domestic markets and supporting Canadian exporters affected by recent trade disruptions and those seeking to expand in new markets. Appendix C provides a list of Canada's free trade agreements that are currently in force.



Figure 4 shows the evolution of Canadian exports and imports of merchandise, as well as the merchandise trade balance over the 1997 to 2017 period. In 2017, the value of merchandise exports and imports reached highs of \$546.7 billion and \$561.1 billion, respectively, while the merchandise trade deficit was \$14.4 billion in that year, a decrease from \$16.1 billion in 2016.

Figure 4 - Canadian Merchandise Trade (\$ billions)



Source: Figure prepared using data obtained from Innovation, Science and Economic Development Canada, [Trade Data Online](#) (database), accessed 12 June 2018.

1. Ensuring Free and Fair Access to Markets

A number of witnesses, such as the [Agricultural Manufacturers of Canada](#), the [Greater Charlottetown Area Chamber of Commerce](#), the [Mining Association of Canada](#), and the [Prince Edward Island Potato Board](#) encouraged the government to pursue new free trade agreements to diversify Canada's export markets. Specifically, the [Business Council of Canada](#), the [Canadian Canola Growers Association](#), the [Canola Council of Canada](#) and the [Fisheries Council of Canada](#) urged the government to engage in discussions with China regarding a free trade agreement or a more stable and predictable trading environment. The [Fisheries Council of Canada](#) asked that the government negotiate with that country to seek advantages for Canadian seafood products. Regarding the Association of Southeast Asian Nations, the [Business Council of Canada](#) mentioned that the government should move from exploratory discussions to formal trade negotiations. The [Canadian Centre for Policy Alternatives](#) said that the government should engage in discussions with civil society

regarding a new, fairer and more sustainable model for trade and investment treaties and negotiation process that would replace existing agreements.

The [Business Council of Canada](#), the [Canadian Canola Growers Association](#), the [Canadian Chamber of Commerce](#), the [Canola Council of Canada](#), the [Chamber of Shipping](#), the [Fisheries Council of Canada](#) and the [Forest Products Association of Canada](#) supported prompt ratification by the federal government of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership.

The [Canadian Horticultural Council](#) urged the government to develop a system to monitor import prices of fruit and vegetables, and develop support measures for exporters of such products in foreign countries, to allow for a prompt and appropriate response in cases of trade agreement violations.

In relation to current tariffs on steel and aluminum, the [Canadian Chamber of Commerce](#) encouraged the government to continue seeking a permanent exemption from the U.S. tariffs imposed for Canadian exports of steel and aluminum and monitor potential transshipment and diversion from other countries. The [Association of Equipment Manufacturers](#) asked that the Canadian tariffs imposed on certain steel and aluminum products used as inputs by equipment manufacturers be removed.

The [Canadian Canola Growers Association](#) and the [Canola Council of Canada](#) said that the government should increase its efforts to prevent market access issues and address them when they occur. The [Association of Equipment Manufacturers](#) indicated that beyond the North American market, non-tariff barriers, such as restrictive procurement practices, regulations and standards, often limit the access of Canadian exporters to markets, and that the government should work towards removing these barriers. The [Saint John Board of Trade](#) emphasized the importance of the U.S. market for New Brunswick businesses and the need to address Canada-U.S. trade issues.

The [Canadian Horticultural Council](#) proposed that the government create a limited statutory deemed trust to protect Canadian and U.S. produce sellers in relation to outstanding payments when Canadian buyers become insolvent, in a manner similar to the protection afforded under the U.S. *Perishable Agricultural Commodities Act* (PACA). It explained that access to PACA protections for Canadian sellers in the U.S. may be reinstated if comparable protection is provided to U.S. sellers in Canada, which would improve the Canadian seller's access to the U.S. market.

Regarding trade within Canada, the [Canadian Chamber of Commerce](#) stated that the federal government should increase its efforts for modernizing interprovincial trade rules through the Canadian Free Trade Agreement. The [Canadian Federation of](#)



[Independent Business](#) indicated that the government should establish clear deadlines in relation to the recent commitments made by provinces and territories to address certain regulatory barriers, and identify new barriers to address on an ongoing basis.

[Spirits Canada](#) proposed that the federal government ensure that Canadian out-of-province alcohol producers be treated in the same manner as in-province producers. The [Canadian Vintners Association](#) believed the federal government should prioritize the removal of interprovincial barriers on direct-to-consumer delivery and personal transportation of wine.

The [Prince Edward Island Potato Board](#) stressed the need to remove barriers to efficient transportation within Canada, such as weight limitations on highways.

2. Supporting Canadian Exporters

According to the [Canadian Centre for Policy Alternatives](#), the government should create a \$100 million adjustment fund for workers, industries and communities affected by recent U.S. tariffs, which would be funded in part by the countervailing duties applied on U.S. imports. Similarly, the [Confédération des syndicats nationaux](#) said that the government should provide sufficient financial support to exporters of steel and aluminum considering U.S. tariffs.

In order to help Canadian businesses succeed in foreign markets, the [Business Council of Canada](#) argued for additional support for the Trade Commissioner Service (TCS), while the [Canadian Chamber of Commerce](#) identified the need for more effective communications between businesses and the TCS. Likewise, [Canadian Manufacturers and Exporters](#) supported improving the awareness and funding of business export programs and making them more business-friendly.

The [Assembly of First Nations](#) proposed to invest \$650 million over three years for the development of a strategy to establish regionally-based First Nations TCSs that would support First Nations exporters. To ensure better market access for Canadian forest products, the [Forest Products Association of Canada](#) advocated relying on TCS's global network of trade offices.

The [Forest Products Association of Canada](#) said that the government should invest \$22.5 million through programs, such as Expanded Market Opportunities, to promote Canadian wood, paper and pulp products in foreign markets. The [Canadian Horticultural Council](#) supported additional funding to improve market access for Canadian fruit and vegetables exports.

Regarding financial support for Canadian exporters, the [Agricultural Manufacturers of Canada](#) stated that Export Development Canada should strengthen the support it provides to exporters in developing markets such as South America. The [Saint John Board of Trade](#) highlighted the need for improving financial backstops for businesses seeking to enter into new markets.

[Canadian Manufacturers and Exporters](#) argued for the creation of “National Manufacturing Export Accelerator Program”, in collaboration with exporters, to help small and medium-sized businesses become ready for exporting and grow to their potential.

In speaking about the Creative Export Strategy, the [Banff World Media Festival Foundation](#) said that the government take into account the potential advantages of allowing interactions in Canada and abroad between the Canadian cultural industry to interact with foreign industry decision-makers. It also emphasized the need to provide sustained, stable and adequate funding to support Canadian creators and cultural entrepreneurs seeking opportunities abroad.

C. INFRASTRUCTURE

With respect to infrastructure, witnesses spoke about transportation corridors, infrastructure needs in rural and northern regions, funding models and issues related to a variety of infrastructure types.

1. Transportation Corridors

In order to allow the realization of trade-enabling infrastructure projects, the [Canadian Chamber of Commerce](#), the [Chamber of Shipping](#), the [Nunavut Resources Corporation](#) and the [Vancouver Fraser Port Authority](#) supported additional funding to the National Trade Corridors Fund (NTCF). The [Chemistry Industry Association of Canada](#) and the [Mining Association of Canada](#) asked for a renewal of the NTCF which, according to the former, should include investments in rail and ports for the effective and safe transportation of dangerous goods. The [Canadian Trucking Alliance](#) was in favour of investments in trade-enabling road infrastructure projects.

According to the [Vancouver Fraser Port Authority](#), allocation of NTCF amounts across regions should be based on economic potential, rather than being distributed equally, in order to maximize their impact. In addition, it proposed the creation of a secretariat that would oversee certain funding opportunities for infrastructure projects in the West and set priorities. The [Canadian Canola Growers Association](#) and the [Canola Council of](#)



[Canada](#) said that the government should commit to improve transportation infrastructure, particularly in the Western corridor.

The [Alberta Chambers of Commerce](#) argued for the implementation of the Standing Senate Committee on Banking, Trade and Commerce’s recommendation, contained in its report entitled “*National Corridor: Enhancing and Facilitating Commerce and Internal Trade*,” to provide funding to the University of Calgary’s School of Public Policy for research regarding its proposed Northern Corridor.

2. Core and Energy Infrastructure

The [Canadian Home Builders’ Association](#) proposed that a condition for federal infrastructure funding should be that it allows effective transit-oriented development, which would reduce the need for transit subsidies and improve the efficiency of workforce transportation. It also encouraged the government, in evaluating funding proposals for transit projects, to use an analytical tool it developed that provides information about the viability of such projects. It added that funding for non-transit projects should focus on core infrastructure, such as pipes, water and wastewater treatment plants, and roads.

According to the [Assembly of First Nations](#), the following amounts would be needed: \$2.4 billion in 2019-2020 to ensure water and wastewater infrastructure is compliant with Indigenous Services Canada’s Protocol for Safe Drinking Water in First Nations Communities and comparable with the rest of Canada; \$2.7 billion over a three-year period for community infrastructure, including bridges, energy systems, structural mitigation, connectivity and fire protection; and \$2.4 billion over a three-year period for all-season roads to remote First Nations.

As well, the [Assembly of First Nations](#) indicated that the following amounts would be needed annually to implement climate change mitigation and adaptation strategies: \$1.7 billion for green infrastructure, \$350 million for clean energy and \$70 million for adaptation planning. [Environmental Defence Canada](#) proposed providing \$35 million per year over a five-year period to Environment and Climate Change Canada to support the modernization of waste diversion infrastructure.

The [Canadian Centre for Policy Alternatives](#) called for the establishment of a “Sustainable Infrastructure Transformation Fund” for transit expansion, waste reduction, clean electricity, zero emission infrastructure, retrofitting and geothermal energy projects. It mentioned that such a fund should provide an amount of \$6 billion over a three-year period and be funded in part by federal pollution pricing revenues.

The [Canadian Electricity Association](#) stated that the government should develop a “national electrification strategy” and provide sufficient funding for such a strategy. In addition, it explained that the Smart Grid, Emerging Renewable Power, Electric Vehicle Infrastructure Demonstrations and Clean Energy for Rural and Remote Communities programs of Natural Resources Canada were over-subscribed and indicated that they should be recapitalized, and that consideration should be given to expanding these programs. The [Canadian Gas Association](#) said that liquefied and compressed natural gas projects should be eligible to the Clean Energy for Rural and Remote Communities program.

[Alberta's Industrial Heartland Association](#) encouraged the federal government to work with other levels of government in order to attract investment in the Canadian petrochemical sector.

3. Infrastructure in Rural and Northern Regions

Several witnesses commented on the need for better infrastructure in rural and remote regions. The [Ontario Federation of Agriculture](#) requested federal funding of \$700 million for, such infrastructure, including roads and bridges, as well as long-term and predictable funding programs, which would support local priorities. The [Canadian Horticultural Council](#) also supported better infrastructure in rural regions to allow farms to expand their operations. [Canada Without Poverty](#) emphasized the need to address gaps in transportation services for low-income people in rural regions through the development of a “national transportation plan.”

According to the [Canadian Gas Association](#), the government should provide funding of \$450 million to support the connection of rural communities to the natural gas distribution system. Similarly, the [Ontario Federation of Agriculture](#) encouraged the federal government to collaborate with the Ontario government to provide an annual amount of \$75 million for an “Ontario natural gas expansion program” in rural regions.

Regarding northern regions, the [Mining Association of Canada](#) proposed the creation of a dedicated fund for these regions within the Canada Infrastructure Bank (CIB). The [Yukon Chamber of Mines](#) suggested the creation of a fund for transportation and energy infrastructure, which would involve maintaining federal support for the Yukon Resource Gateway Project. The [Canadian Electricity Association](#) supported the expansion of both the Arctic Energy Fund and the Northern Responsible Energy Approach for Community Heat and Electricity programs, which support energy projects in northern regions.

The [Nunavut Resources Corporation](#) asked for federal funding for the construction of a road and port in the Grays Bay area to support natural resource development in this



Nunavut region. [It](#) added that any allocation for northern infrastructure should be sufficient to support large-scale projects and compensate for the higher cost of infrastructure development in northern regions and the lack of public resources normally available in other Canadian regions.

The [Canadian Network of Northern Research Operators](#) advocated for the establishment of a competitive and peer-reviewed “Arctic Research Infrastructure Support Fund.” [It](#) said that the government should provide an amount of \$10 million annually to such a fund.

4. Broadband Internet

The [Association of Equipment Manufacturers](#) expressed its support for the recommendations contained in the House of Commons Standing Committee on Industry, Science and Technology’s report entitled “*Broadband Connectivity in Rural Canada: Overcoming the Digital Divide*,” which called for Innovation, Science and Economic Development Canada to develop, in collaboration with stakeholders, a comprehensive rural broadband strategy. It and the [Ontario Federation of Agriculture](#) proposed that the government provide an amount of \$100 million annually for a “Broadband Internet Expansion” program for rural areas.

[i-Valley](#) also called for a national strategy developed in collaboration with stakeholders that would include the provision of stable and long-term funding for rural broadband infrastructure. According to it, such a strategy should be based on the three following principles: municipal control, open access and full regional coverage. Similarly, the [Eastern Ontario Wardens' Caucus](#) asked for stable and long-term funding for broadband infrastructure to ensure that all Canadians have access to Internet services meeting the Canadian Radio-television and Telecommunications Commission speed targets for fixed broadband services. The [Federation of Canadian Municipalities](#) stated that the government should provide at least \$400 million over a ten-year period for broadband and mobile connectivity.

The [Canadian Communication Systems Alliance](#) supported increased funding in rural broadband infrastructure and mentioned that such funding should be directed to smaller, locally-based service providers already present in the field. It also encouraged the government to consult its members about the deployment of the Connect to Innovate and to renew and expand that program.

The [Eastern Ontario Wardens' Caucus](#) requested a federal commitment of \$71 million over a four-year period, starting in 2019, for Eastern Ontario Regional Network’s mobile broadband project.

5. Ports

The [Summerside Port Corporation Ltd.](#) indicated that federal funding should be provided to support port infrastructure, such as seawalls, and maintenance, such as dredging.

According to the [Chamber of Shipping](#), the government should establish a federal coordinating committee, similar to the U.S. Committee on the Marine Transportation System, that would assess the efficiency of the Canadian marine transportation system, work towards the integration of marine transportation corridors with other initiatives, improve the coordination and sharing of data and review policies to reduce the regulatory burden and uncompetitive practices. As well, [it](#) stated that Transport Canada's Ports Modernization Review should follow a holistic approach in examining Canadian ports and compare their performance to their competitors.

The [Chamber of Shipping](#) encouraged the government to implement the recommendations contained in Transport Canada's report entitled "Pilotage Act Review Final Report" and amend the Pilotage Act accordingly. Moreover, it proposed that the government review the Customs Act in relation to the section 6 requirements for examination facilities and consider changes to the funding and operating model for such facilities. The [Canadian Association of Petroleum Producers](#) asked for duty relief on Specialized World Asset Vessels on the basis that there is no Canadian supply for such vessels.

6. Airports

The [Atlantic Canada Airports Association](#) called for an increase of the funding provided to small airports for projects that maintain and improve safety through the Airports Capital Assistance Program from an amount of \$38 million annually to \$75 million annually, and through the NTCF. [It](#) also suggested eliminating the rent for all airports with fewer than three million passengers, as well as a rent cap on other airports.

The [National Airlines Council of Canada](#) argued for changes to the airport ground rent formula, including the introduction of a limit on total payments and the exemption of non-aeronautical revenues from rent calculations. It said that the government should invest the collected rents into the air transportation sector over the medium-term; these proposals reflect Recommendation 66 contained in the Committee's report entitled "Driving Inclusive Growth: Spurring Productivity and Competitiveness In Canada," in relation to its pre-budget consultations in advance of the 2018 budget. In addition, the National Airlines Council of Canada indicated that the government should reduce federal taxes on aviation fuel to maintain Canadian airports' competitiveness and invest the amounts collected from such taxes into the air transportation sector.



7. Rail

The [Railway Association of Canada](#) proposed the creation of a program that would provide funding of \$365 million over a six-year period, starting in 2019, for short-line rail infrastructure and reduce the regulatory costs associated with federal rail requirements. It mentioned that such a program should also leverage private sector investments. As well, the [Railway Association of Canada](#) requested a federal contribution that would leverage private sector investment to maintain northern Ontario's Huron Central Railway in operation beyond 2018.

The [Western Canadian Short Line Railway Association](#) said that the government should set aside funding for short line railways within the NTCF, New Building Canada Fund, Rail Safety Improvement Program and other funds. The [Chemistry Industry Association of Canada](#) suggested a refunding of the Rail Safety Improvement Program and an expansion of that program to include an education and resource component regarding the transportation of dangerous goods.

The [Western Canadian Short Line Railway Association](#) called for federal funding of \$90 million in 2019-2020, and \$200 million over the subsequent five-year period, for improvements in short line rail infrastructure in western Canada. Furthermore, [it](#) asked for an annual federal contribution of \$500,000 for three years so that it can develop marketing and legislative departments that would support the competitiveness of western Canadian short line small and medium-sized shippers.

According to the [Railway Association of Canada](#), the government should use the investment it committed towards VIA Rail's fleet renewal to leverage \$4.0 billion in funding from the private sector for VIA Rail's proposed High Frequency Rail project. It added that federal investments into passenger rail should be coordinated to ensure that rail services are interoperable and interconnected and allow for downtown to downtown service for passengers.

8. Funding Models

The [Canadian Union of Public Employees](#) proposed that the CIB be converted to a public infrastructure bank that would rely on lower-cost public financing. It also asked that funding for projects developed in public private partnerships (PPP) be transferred to publicly financed and operated projects. The [Public Service Alliance of Canada](#) asked that current PPP processes for infrastructure projects be cancelled and replaced with design-build requests, with public sector workers taking over the ongoing operation and maintenance of facilities. As well, it said that the government should terminate other

existing PPP contracts and transfer the operation and maintenance activities to public sector workers.

According to the [Alberta Chambers of Commerce](#), the federal government should provide provinces and municipalities with information on alternative infrastructure funding models, such as PPPs and the CIB, and encourage them to use such models.

D. THE COMMITTEE'S RECOMMENDATIONS

The Committee recommends that the Government of Canada:

Recommendation 1

Continue to use a fiscal target based on the debt to gross domestic product ratio to measure Canada's strong fiscal position and commit to a declining ratio over the near and medium term.

Recommendation 2

In relation to the current federal self-government fiscal policy as it relates to First Nations, Inuit and Métis, provide additional funds for governance, land and resources, and close the socio-economic and infrastructure gap.

Recommendation 3

Create a limited statutory deemed trust to provide financial protection for produce sellers in Canada in a manner that is equivalent to the U.S. *Perishable Agricultural Commodities Act*.

Recommendation 4

Commit to ongoing negotiations with provinces/territories to ensure that interprovincial trade barriers for alcohol are removed providing access to all Canadian producers.

Recommendation 5

Work to reach the government's goal of increasing Canada's overseas exports by 50% in 2025 by:

- a) Working with exporters to create a "National Manufacturing Export Accelerator Program" to assist small and medium-sized enterprises to become export-ready; and**



- b) Working with Canadian Manufacturers and Exporters, labour groups, and college and trades institutions to address the skills shortage in the manufacturing sector.**

Recommendation 6

Continue to provide financial support to exporters of steel and aluminum considering the U.S. tariffs.

Recommendation 7

Increase its support for northern transportation and energy infrastructure through dedicated funding under the National Trade Corridors Fund and explore other funding mechanisms.

Recommendation 8

Commit federal infrastructure funding to leverage natural gas utility funding that would result in new connections for thousands of rural Canadians to the natural gas pipeline system.

Recommendation 9

Work with all other levels of government to align and coordinate efforts to create a competitive investment climate across Canada to attract world-class value-added petrochemical facilities.

Recommendation 10

Expand eligibility requirements, when developing planning and programming for public transit funding, with the flexibility to include not-for-profit and non-governmental community transit organizations where municipally funded transportation services are not available and further address the gap in regional/provincial/territorial transportation access.

Recommendation 11

Begin creating, within the upcoming Arctic Policy Framework, an “Arctic Research Infrastructure Support Fund” with adequate funding.

Recommendation 12

Continue to invest in digital and mobile connectivity by providing incentives for expanding capacity by working in partnership with the telecommunications sector, municipalities and agencies, to ensure that proposed incentives result in accelerated

deployment of next-generation digital technology and rural/remote broadband and wireless.

Recommendation 13

Ensure that small ports are eligible for funding under infrastructure funds.

Recommendation 14

Provide relief of such duties in order to support the use of Canadian offshore oil by the Canadian oil refining industry considering that Canada is the only country in the world imposing duties on the use of specialized world asset vessels to move bulk oil and that such duties hinders the competitiveness of Canada's offshore energy sector.

Recommendation 15

Strengthen the competitiveness of Canada's airport system by committing to:

- a) Eliminate rents for all airports with fewer than three million passengers;**
- b) Place an immediate cap on ground rent payments for all remaining airports and exempt non-aeronautical revenues from the ground rent calculations;**
- c) Set a globally competitive service level standard for security screening in Canada and provide funding to support any transition to a new structure; and**
- d) Expedite the deployment of the CATSA Plus screening technology at additional checkpoints and airports throughout Canada.**

Recommendation 16

Provide significant and sustained funding for short line rail infrastructure improvements to ensure their continued critical role in Canada's transportation networks, facilitate export capacity and improve safety.

Recommendation 17

Make the necessary and immediate investments in VIA Rail in order to allow it to leverage \$4 billion from the private sector for its high frequency rail project in Quebec and Ontario.

CHAPTER THREE: AN EFFICIENT TAX AND REGULATORY REGIME

In the WEF's 2018 *Global Competitiveness Report*, Canada ranked 53rd of 140 countries in terms of the burden of government regulation and 44th with respect to the distortive effect of taxation and subsidies on competition. In comparison, the United States ranked 4th and 7th for these indicators, respectively. These rankings are based on an "Executive Opinion Survey" administered to a representative sample of business executives based on – among other things – the proportion of their industries' contributions to their nation's GDP and the size of their businesses.

The *United States Tax Cuts & Jobs Act* was signed into law on 22 December 2017 and brought about significant changes to the United States taxation environment. A number of these changes included: a permanent reduction of U.S. corporate tax rates from 35% to 21%, allowance of immediate, full expensing of expenditures on qualifying property, and limiting the use of net operating losses. The full effect of these changes on Canadian businesses has yet to be seen, though they underpinned the suggestions of many witnesses.

A. CORPORATE TAXATION

Witnesses brought several corporate taxation issues to the Committee's attention, including capital cost allowances, corporate tax rates, recent small business tax changes, as well as other specific corporate tax measures. Notably, after the close of hearings for the pre-budget consultations in advance of the 2019 federal budget, the government introduced its *Fall Economic Statement 2018* on 21 November 2018. Among other things, it introduced changes to capital cost allowances by allowing the full cost of machinery and equipment used in the manufacturing and processing of goods and specified clean energy equipment to be written off in their year of acquisition, as well as introduced an "accelerated investment incentive" for the capital investments of businesses across all sectors of the economy. According to the Department of Finance, these changes will reduce Canada's METR on new business investment from 17.0% to 13.8%.



1. Capital Cost Allowances

With regard to their respective industries, the [Association of Equipment Manufacturers](#) favoured increasing the capital cost allowance rates for heavy equipment from 30% to 40%, while the [Canadian Trucking Alliance](#) suggested the government provide an accelerated capital cost allowance rate specifically for carbon-reducing trucking equipment. The [Canadian Electricity Association](#) believed that accelerated capital cost allowance rates should be generally increased, and that the eligibility of equipment that is provided accelerated capital cost allowances should be expanded.

The [Canadian Wireless Telecommunications Association](#) explained that the capital cost allowance rates for telecommunications equipment should be increased to 50%. The [Agricultural Manufacturers of Canada](#) noted that the government should combine the two classes of new farm machinery and equipment and increase the rate of amortization. The [Forest Products Association of Canada](#) also requested that the government improve the depreciation treatment of investments in its industry.

[Alberta's Industrial Heartland Association](#) supported a permanent accelerated write-off for manufacturers, particularly a 100% write-off for the cost of petrochemical facilities over 10 years. The [Chemistry Industry Association of Canada](#) believed that a 100% accelerated capital cost allowance should be applied to manufacturing industries for a minimum of one full business cycle of seven years, and that the coverage of assets available for the write-off should be broadened to include site preparation and acquired property not yet used by the acquiring party. [J.D. Irving, Limited](#) clarified that a capital asset must be in use before taxpayers can claim depreciation on it, and that the government should consider waiving this requirement so that the capital cost allowance can be claimed during the asset's construction.

Many witnesses discussed the possibility of expanding accelerated capital cost allowances to include a 100% write-off within the first year of purchase, akin to similar measures recently introduced in the United States, though witnesses differed regarding the specifics of this proposal. The [Canadian Canola Growers Association](#), [Canadian Electricity Association](#), [Mining Association of Canada](#), [J.D. Irving, Limited](#), [Canadian Manufacturers & Exporters](#), [Explorers and Producers Association of Canada](#), [Canola Council of Canada](#) and the [Canadian Association of Petroleum Producers](#) proposed matching the United States' measure, and [MNP LLP](#) and the [Canadian Association of Oilwell Drilling Contractors](#) suggested that the first-year 100% write-off should apply to currently qualifying capital asset purchases. The [Canadian Chamber of Commerce](#) argued in favour of extending this write-off permanently to all sectors of the economy,

while the [Canadian Federation of Independent Business](#) favoured a permanent first-year write-off up to a \$100,000 annual limit.

With respect to specific industries or sectors, the [Association of Equipment Manufacturers](#) called for the government to allow 100% first-year deductibility for investments specific to farm equipment. The [Railway Association of Canada](#) believed this write-off should apply to railway companies for new and used capital expenditures, such as railcars and locomotives, track infrastructure and work equipment. The [Business Council of Canada](#) argued that the 100% write-off should apply to business purchasing both equipment and acquired intangibles, such as patents, trademarks and tree rights.

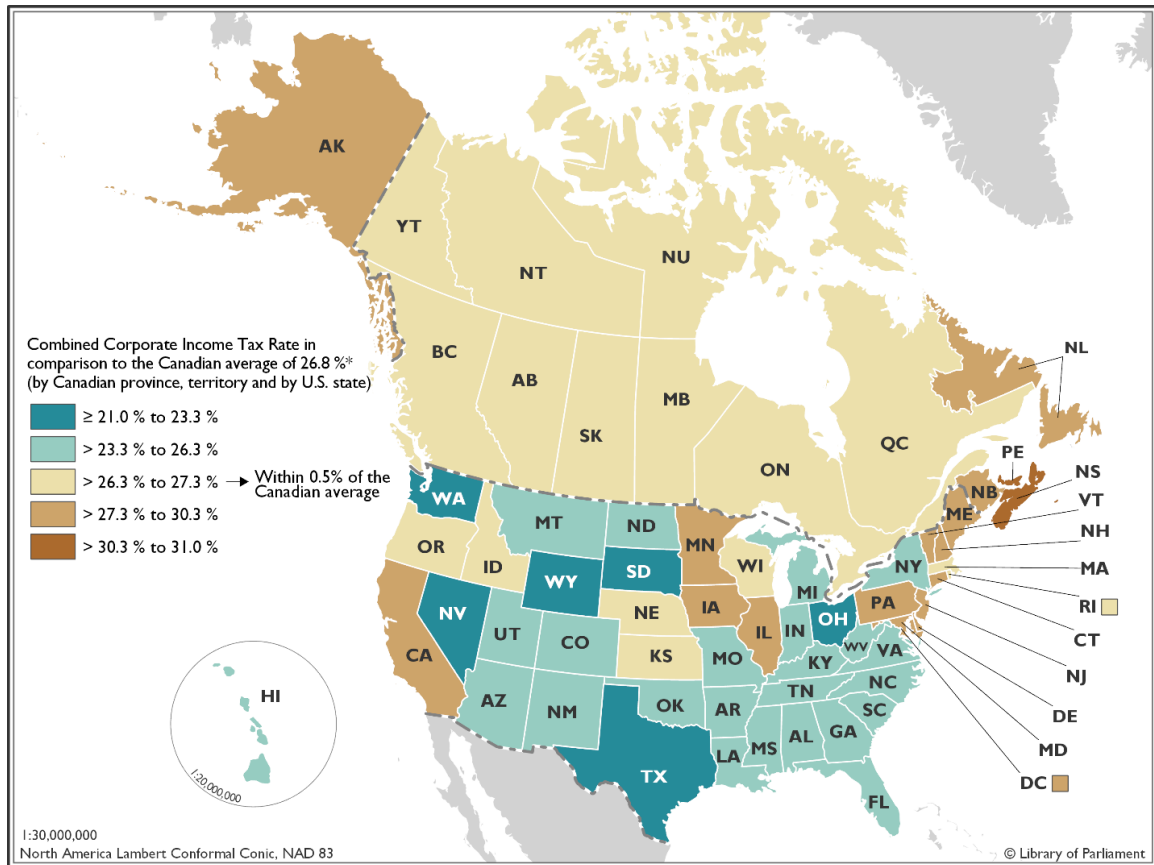
Lastly, the [Saint John Board of Trade](#) noted that government could go further than a 100% write-off by allowing a “super deduction” of 125% of expenditures, and [J.D. Irving, Limited](#) proposed the development of a different class of depreciating asset —such as one that utilizes “double depreciation” — for those assets that are specifically for environmental improvement, which could mitigate the effects of pollution pricing.

2. Corporate Tax Rates

Figure 5 provides a comparison of the combined statutory corporate income tax rates in Canadian provinces and U.S. states to the Canadian weighted average for 2018.



Figure 5 – Combined Federal/Provincial/Territorial and Federal/State Corporate Income Tax Rates in Canadian Provinces and Territories and U.S. States, 2018



*As calculated by the Organization for Economic Cooperation and Development (OECD)

Notes: The combined rates for provinces and territories apply to income earned by corporations other than Canadian-controlled private corporations. The combined federal/state rates include the deduction of state income taxes against federal taxable income. Deductions and tax credits available in each jurisdiction may create differences in the definitions of taxable income across jurisdictions, which may affect the amount of income tax payable in each jurisdiction.

Source: Map prepared by Library of Parliament, Ottawa, 2018, using data from Natural Earth, *1:50m Cultural Vectors*, “[Countries](#)”, version 4.1.0, “[States, provinces](#)” version 4.1.0 and “[Boundary lines](#)”, version 4.0.0; Kyle Pomerleau, *The United States’ Corporate Income Tax Rate is Now More in Line with Those Levied by Other Major Nations*, “Table 1: State combined federal and state corporate tax rates”, Tax Foundation, Washington, DC, 12 February 2018; *Corporate Tax Rates*, “Combined Federal and Provincial/Territorial Tax Rates for Income Earned by a General Corporation – 2018”, KPMG, 30 June 2018; Organisation for Economic Co-operation and Development, *Tax Database*, “Table11.1: Statutory corporate income tax rate”, OECD.Stat, accessed 13 November 2018. The following software was used: Esri, ArcGIS PRO v. 2.1.0.

The [Canadian Canola Growers Association](#), [Business Council of Canada](#) and [MNP LLP](#) advocated lowering the combined federal/provincial corporate tax rate to 20%, while the [Canadian Electricity Association](#) encouraged lower corporate tax rates in general. The [Railway Association of Canada](#) and [Deloitte Canada](#) suggested that the effective marginal tax rate for Canadian companies should be aligned with that of the United States, while the [Canadian Vehicle Manufacturers' Association](#) and the [Greater Charlottetown Area Chamber of Commerce](#) urged the government to restore its corporate tax advantage over the United States.

The [Canadian Produce Marketing Association](#) proposed increasing the federal business and capital asset limits to correct for inflation in the Small Business Deduction, and index the amounts moving forward, while [MNP LLP](#) believed all taxable capital limits should be indexed to inflation.

The [Mining Association of Canada](#) advocated for a reduction in the corporate income tax rate for exporters to achieve equivalency with U.S. rates. It also suggested that the government reinstate a 33% resource allowance – which was a deduction from amounts paid in Crown royalties – and extend the carry-back period of qualifying environmental trusts from 3 to 7 years as well as making them tax-exempt until the funds are distributed.

Other witnesses opposed following the United States' lead in corporate taxation matters, such as [Canadians for Tax Fairness](#), which argued that these tax cuts are expected to have only marginal economic benefits, disproportionately benefit high income earners and significantly increase their deficit. It also contended that there is no evidence to support that Canadian corporate tax cuts over the past 20 years have increased investment or productivity of Canadian businesses.

Furthermore, the [Canadian Union of Public Employees](#) and the [Canadian Centre for Policy Alternatives](#) similarly opposed following the United States' lead in corporate taxation matters, and emphasized that the government should focus on measures that increase productivity and competitiveness for all businesses, and resist pressure to reduce the corporate income tax rates.

3. Small Business Tax Changes

Bill C-74, An Act to implement certain provisions of the budget tabled in Parliament on February 27, 2018 and other measures introduced – among other things – changes to the taxation of Canadian controlled private corporations, their owners and the owner's family members. These changes included the treatment of passive investment income, aggregate investment income, and the tax on split income between family members.



During the government’s consultations surrounding these changes, the tax treatment of intergenerational business transfers was also discussed, but ultimately not amended.

With respect to the tax treatment of passive investment income, which is income resulting from investments that are held in a corporation for reasons unrelated to the business’s primary activities, the [Canadian Federation of Independent Business](#) suggested that the government exclude – or “grandfather” – passive investment income accumulated prior to 2019 in the new formula for determining eligibility for the small business deduction, and the [Conference for Advanced Life Underwriting](#) believed that the small business deduction clawback from passive investment income should be halved in addition to this grandfathering. [MNP LLP](#) highlighted that the threshold for passive investments held inside small business should be increased to protect entrepreneurship.

The [Canadian Horticultural Council](#) explained that agricultural affiliated corporations, which pool revenue and pay out shareholders in a similar way as cooperatives, should be exempt from these new small business deduction rules just as cooperatives are.

The [Canadian Canola Growers Association](#) indicated that the government should index the \$50,000 adjusted aggregate investment income limit – which affects the amount of income that qualifies for the small business deduction – and exclude farm land rent from the passive income taxation measures.

With respect to the tax on split income, the [Greater Charlottetown Area Chamber of Commerce](#) suggested the government enhance the “reasonableness test” with respect to the new income splitting measures in order to recognize that family members can support family businesses without being directly involved in them. The [Canadian Federation of Independent Business](#) requested that the new rules on split income be delayed in order to provide a grace period for small firms to acclimatize to them, and minimize the occurrence of audits due to any uncertainty surrounding these rules. The [Conference for Advanced Life Underwriting](#) posited that pre-existing tax on split income rules should only be extended to include adult children who are under the age of 25, and the [Canadian Federation of Independent Business](#) similarly felt that spouses should be exempt from these rules. The [Saint John Board of Trade](#) also contended that spouses should be exempt, or that the rules should only be extended to include adult children who are under the age of 25.

The [Canadian Federation of Independent Business](#), the [Union des producteurs agricoles](#), the [Ontario Federation of Agriculture](#) and the [Saint John Board of Trade](#) contended that the government should ensure that intergenerational transfers of small businesses are treated in a similar manner as transfers to a third party, while at the same time

maintaining the integrity of the tax system. Similarly, the [Conference for Advanced Life Underwriting](#) felt that the Department of Finance should finalize its review of the tax treatment of intergenerational transfers of businesses in 2018, and announce legislative changes in this area as part of its 2019 federal budget.

[MNP LLP](#) argued in favour of expanding the provisions of the *Income Tax Act* to allow for families to use their Lifetime Capital Gains Exemption during an intergenerational transfer while preserving the current capital gain treatment in other situations where the full succession is not imminent, but there is a transition in the businesses' ownership.

The [National Farmers Union](#) suggested the establishment of "Quota and Land Trusts" to finance intergenerational transfer of productive assets.

4. The Taxation of E-commerce

With respect to e-commerce, the [Canadian Labour Congress](#) believed that the government should end the tax deduction for advertising on foreign internet platforms and that foreign e-commerce firms should be taxed appropriately in order to create a level playing field for Canadian providers. [Canadians for Tax Fairness](#) argued that the government should eliminate the tax preferences provided to foreign e-commerce companies at the expense of domestic producers and businesses. It also estimated that these tax preferences have reduced annual federal and provincial revenues by hundreds of millions of dollars and contributed to significant Canadian job losses.

Furthermore, the [Canadian Union of Public Employees](#), the [Canadian Wireless Telecommunications Association](#), the [Québec City Chamber of Commerce and Industry](#), the [Canadian Centre for Policy Alternatives](#) and the [Hotel Association of Canada](#) were also in favour of implementing equal tax treatment between Canadian businesses and foreign e-commerce companies with respect to the products and/or services they sell in Canada by taxing online sales based on the country where the products and/or services are consumed. Finally, and the [Canadian Communication Systems Alliance](#) requested that the government commit to no additional taxes on internet service providers in Canada.

5. Specific Corporate Taxation Measures

The [Railway Association of Canada](#) urged the government to ensure that there is no double taxation on inter-company transactions by creating a measure that corresponds to the U.S. Base Erosion and Anti-Abuse Tax offset, which imposes a minimum tax on certain corporations that reduce their U.S. tax liability by making deductible base erosion payments to related entities.



The [Mining Association of Canada](#) recommended that the government introduce a shareholder exemption for the corporate reorganization of Canadian or foreign groups – similar to measures in the United Kingdom – as well as ensure that mining tax payable is deductible regardless of the year in which it is paid, and that the Mineral Exploration Tax Credit be renewed on a three-year rolling basis. The [Yukon Chamber of Mines](#) also believed that the renewal of the mineral exploration tax credit should be for a minimum term of three years.

The [Union des producteurs agricoles](#) requested that the government allow agricultural companies that are shareholders in a group to have access to the small business deduction on their sales made to that group, as is the case for sales made to an agricultural cooperative.

The [Hotel Association of Canada](#) was in favour of amending the *Income Tax Act* to require short-term rental platform companies to issue an annual information slip on gross earnings to their hosts and the Canada Revenue Agency (CRA).

[Canadian Manufacturers & Exporters](#) believed the government should, provided it does not violate WTO commitments, reduce corporate tax payable on business profits generated from exports.

In addition, [MNP LLP](#) requested that the government implement small business rollover provisions, such as those allowed for farms.

The [Canadian Chamber of Commerce](#) proposed that government engage with SMEs in a tax advisory body.

The [Conference for Advanced Life Underwriting](#) recommend that as part of the process of establishing a workable framework for transitioning Health and Welfare Trusts into Employee Life and Health Trusts, that a review of the tax rules and CRA administrative practices for the latter be undertaken to ensure that family operated businesses and their employees are not adversely affected. In addition, [it](#) believed that the federal government should work in conjunction with provincial governments to restore tax integration across the provinces and territories in respect to all sources of income.

The [Portfolio Management Association of Canada](#) requested that the government enable a “look-through” mechanism for beneficiaries who have invested in pooled funds via deferred plans and other commercial investment funds in order for them to count towards satisfying the 150-unit holder test, which would provide pooled funds a similar tax treatment to mutual funds. In addition, it went on to explain that the *Income Tax Act* should either be modernized by adopting a more principles-based alternative to the

designated stock exchange list – used for a variety of purposes under the Act – or the list should include the exchanges of countries with which Canada has a tax treaty or a tax information exchange agreement.

B. TAX REVIEW AND REFORM

A number of witnesses suggested that the government undertake a comprehensive review of Canada's taxation system, including the [Canadian Chamber of Commerce](#) and the [Canadian Vehicle Manufacturers' Association](#), who believed this review should focus on creating a tax environment that will improve business competitiveness and reduce administrative burdens. The [Saint John Board of Trade](#) argued that all recent tax changes be put on hold until this review of the tax system is completed. The [Business Council of Canada](#) contended that this review should focus on strengthening incentives for investment and growth, while the [Alberta Chambers of Commerce](#) advocated establishing a Royal Commission to conduct this review, and that it should be guided by the principles of simplification, modernization, and reduction of compliance costs to ensure Canada remains a competitive tax jurisdiction. [Canadian Manufacturers & Exporters](#) told the Committee that fundamental tax reform was required in order for the system to reward companies for growing.

[Canadians for Tax Fairness](#) maintained that the government should conduct a wide-ranging review of tax expenditures, and that this review should involve broad public consultation and an independent panel with representation by diverse stakeholder groups. [It](#) also noted that individual tax expenditures should be subject to specific regular public reviews by government, Parliament and independent oversight bodies.

The [Canadian Labour Congress](#) explained that government should initiate a comprehensive public review of tax expenditures and loopholes through which wealthy individuals and corporations unfairly avoid their tax obligations. For its part, [Generation Squeeze](#) contended that Department of Finance should examine the tax treatment of housing wealth and the tax credits for age and pension income under its review of federal tax expenditures.

[Deloitte Canada](#) noted that the government, through review and reform of the business support and tax credit programs, should aim to reward sustained business growth by making it a key principle of such programs.

In order to remain competitive, [Conference for Advanced Life Underwriting](#) believed that the government should review taxation levels in light of the U.S. tax reforms, and that personal and corporate rates should be viewed as an integrated consideration.



C. TAX COMPLIANCE

[Canadians for Tax Fairness](#) argued that the government should require corporations to demonstrate their offshore subsidiaries are carrying out actual economic activity for them to be recognized as separate corporate entities for tax purposes, and that the government put a 10% cap on the interest payments corporations can expense to offshore subsidiaries, as recommended by the OECD Base Erosion and Profit Shifting initiative. The [Canadian Labour Congress](#) also mentioned that the government should enhance offshore tax avoidance measures, cap interest payments expensed to offshore subsidiaries, and establish a robust publicly-accessible beneficial ownership registry of companies in cooperation with provinces and territories. [Collectif Échec aux paradis fiscaux](#) also supported the creation of a beneficial ownership registry.

The [Canadian Centre for Policy Alternatives](#) believed that the government should continue to crack down on tax evasion and tax dodging; for example, by imposing a 1% withholding tax on corporate assets held in known tax havens. Furthermore, [Confédération des syndicats nationaux](#) called on the government to amend the regulations governing tax information exchange agreements and tax treaties in order to make it impossible for companies to transfer dividends back to Canada from tax havens on a tax-free basis.

[Collectif Échec aux paradis fiscaux](#) went on to say that the government should consider new forms of income tax to counter the erosion of the tax base, prevent the tax-free repatriation of profits generated by a company in Canada, review or abolish tax treaties and tax information exchange agreements with well-known tax havens, and significantly increase the resources allocated to the CRA for the monitoring of abusive tax-optimization strategies.

With respect to the trucking industry, the [Canadian Trucking Alliance](#) urged the government to stop the widespread tax evasion practice known as “Driver Inc.” – whereby drivers incorporate themselves and then sell their driving services to the carrier – by ensuring CRA has the necessary funding to address the issue.

D. PERSONAL TAXATION

The [Canadian Centre for Policy Alternatives](#) advocated the elimination of tax measures that disproportionately benefit the wealthiest Canadians, such as the stock option deduction and the preferential tax treatment of capital gains, as well as the creation of a wealth tax on estates valued over \$5 million. In contrast, [MNP LLP](#) argued that the current estate tax regime should be maintained. The [Canadian Labour Congress](#) also

believed that the government should eliminate regressive tax measures that disproportionately benefit high-income earners, and [Confédération des syndicats nationaux](#) agreed that the capital gains inclusion rate should be reassessed, and that stock option deduction should be “tightened.”

[MNP LLP](#) also contended that personal income tax bracket thresholds should be expanded based on a higher multiple of the bottom bracket’s threshold, that the combined federal/provincial marginal tax rate of Canadians should not exceed 50%, that full tuition credit transfers should be allowed for parents of children in post-secondary institutions, and that the education tax credit should be reinstated. The [Saint John Board of Trade](#) and [Deloitte Canada](#) agreed that the combined federal/provincial marginal tax rate of Canadians should not exceed 50%. The [Business Council of Canada](#) supported increasing the federal personal income tax brackets to more closely align them with the U.S. tax brackets, and the [Canadian Vehicle Manufacturers' Association](#) advocated lowering the personal tax rate to encourage the attraction and retention of a highly skilled labour force.

[Canada Without Poverty](#) told the Committee that the capital gains tax on selling secondary residences should be increased, and [Mortgage Professionals Canada](#) believed that the Home Buyers’ Plan RRSP transfer limit for a down payment should be indexed to inflation.

With respect to personal tax credits, the [Canadian Nurses Association](#) and the [Canadian Association for Retired Persons](#) insisted that the Family Caregiver Tax Credit should be made refundable. [Blair Corkum Financial Planning Inc.](#) explained that couples who have shared custody of the same children on reasonably equal basis can claim a credit under section 118 (5.1) of the *Income Tax Act*; however, to qualify they must each be legally obligated to pay child support to each other, and that the government should amend this section to provide the credit regardless of whether parents exchange individual payments to each other or make only set-off payments for child support.

[Juvenile Diabetes Research Foundation Canada](#) requested that the government amend the *Income Tax Act* to clarify that carbohydrate calculation is part of calculating insulin dosage and therefore reduce the number of hours spent on “eligible activities” with respect to the Disability Tax Credit from 14 to 10. [It](#) also explained that Type 1 diabetic children may qualify for the Disability Tax Credit and Registered Disability Savings Plan, but will lose their eligibility for both when they reach adulthood. It argued that families who have invested in good faith in a Registered Disability Savings Plan should not have to repay the government contributions when their child turns 18. With respect to the Disability Tax Credit, the



[Canadian Chiropractic Association](#) believed that chiropractors should be included in the list of authorized professionals who can determine eligibility for the credit.

The [Canadian Association for Retired Persons](#) noted that the government should amend the Home Accessibility Tax Credit so that it be calculated on a per-person basis instead of a per-dwelling basis, and the [Ontario Real Estate Association](#) advocated for improving the federal first-time homebuyers' credit.

The [Mining Association of Canada](#) contended that the dividend withholding tax should be phased out, and the [Canadian Crafts Federation](#) explained that small changes to CRA policy and training could allow the taxation of income derived from grants to be treated more fairly.

E. CONSUMPTION AND EXCISE TAXES

Many witnesses commented on specific consumption and excise taxes related to their industry, such as the [Canadian Trucking Alliance](#), who believed that the government should restore federal excise tax rebates on certain greenhouse gas-reducing technologies in the trucking industry, and the [Canadian Association of Oilwell Drilling Contractors](#), who promoted the reinstatement of the federal excise tax exemption on heating oil for drilling and service rigs.

[Beer Canada](#) felt that the government should eliminate the automatic indexation of federal excise duties on beer – and in its place – review excise rates from time-to-time taking inflation into account. The [Canadian Vintners Association](#) and [Spirits Canada](#) also favoured eliminating this “automatic escalator” applied to federal excise duties on beer, wine and spirits. [Spirits Canada](#) further contended that the government ought to reduce federal excise duties on Canadian spirits to mirror those imposed on American Spirits by the United States government.

For its part, the [Tourism Industry Association of Canada](#) called for a reduction of taxes paid by international visitors to Canada through the removal of the Goods and Services Tax (GST) on tourism products sold abroad to international visitors, and the [Hotel Association of Canada](#) suggested that the *Excise Tax Act* be amended to require offshore short-term rental platform companies operating in Canada to charge GST/Harmonized Sales Tax (HST) to hosts and guests on all fees, as well as eliminate the use of the small-supplier threshold for short-term rental accommodations.

With respect to the excise taxes imposed on cannabis products, the [Canadian Pharmacists Association](#) explained that the government should establish a different

taxation system for medical and recreational cannabis, and regulate the price of medical cannabis as it does other prescription drugs that are not taxed. [Canadians for Fair Access to Medical Marijuana](#) and [Cannabis Council of Canada](#) also indicated that medical cannabis should be exempt from excise taxes.

F. REGULATORY BURDEN ON BUSINESSES

Compliance with government regulation comes at a cost to Canadian businesses, which may differ considerably depending on the activity that these businesses undertake. Various witnesses commented on the general Canadian regulatory climate, as well as provided specific suggestions with respect to federal regulatory bodies. The [Fall Economic Statement 2018](#) introduced on 21 November 2018, after witness testimony concluded, also aimed at reducing the regulatory burden on business by modernizing federal regulations and encouraging regulators to consider economic competitiveness when designing and implementing regulations, as well as take steps to remove trade barriers within Canada.

1. The Regulatory Regime

The [Greater Charlottetown Area Chamber of Commerce](#) urged the government to remove undue regulatory burdens on businesses of all sizes, and the [Canadian Chamber of Commerce](#) explained that the government should convene a government-business working group to develop new and enhanced tools to reduce the regulatory burden facing Canadian companies. For its part, [MNP LLP](#) requested that the government reduce uncertainty, red tape and bureaucracy with respect to tax compliance for entrepreneurs and small businesses. The [Alberta Chambers of Commerce](#) went on to comment that policy initiatives should not increase the costs of doing business in Canada, and that the government should undertake a “layered cost assessment” as part of the policy development process.

The [Canadian Federation of Independent Business](#) believes that the government must implement a simple and comprehensive regulatory reduction measure that goes beyond the existing administrative burden baseline count, and that the one-for-one rule must be expanded to include other types of administrative burden found in policies, guidelines and legislation. [Food and Beverage Canada](#) suggested that every regulation should be subject to a distinct competitiveness assessment, which would be conducted by a federal government department skilled in economic analysis.

The [Canadian Electricity Association](#) proposed that the federal government lead the provinces/territories towards greater cooperation in an effort to streamline the overall



regulatory oversight regime, as well as conduct an immediate review of Canada’s regulatory system. The [Business Council of Canada](#) was in favour of implementing the package of federal regulatory changes to resolve specific irritants identified through the targeted regulatory reviews that were announced in the 2018 budget, and called for the government to work with the provinces/territories to reconcile measures that were identified by the Regulatory Reconciliation and Cooperation Table, as well as establish an expert body to advise the provinces/territories on regulatory modernization and coordination to responses to new technological trends.

[Canadian Manufacturers & Exporters](#) supported the development of a new approach to regulatory modernization that includes a “Regulatory Bill of Rights” for regulations that are focused on achieving the desired policy outcomes rather than prescribing business processes, while [J.D. Irving, Limited](#) suggested that the federal government create a competitiveness task force to measure the impact of all laws and policies on global competitiveness.

[Deloitte Canada](#) underscored that existing regulations should be reduced and simplified, including the harmonization of federal and provincial/territorial regulations. Furthermore, [it](#) stated that the use of modern regulatory principles – such as risk-weighted or outcome-based regulation and “sandboxes” – should be expanded.

2. Federal Regulators

With respect to federal regulators, the [Canadian Chamber of Commerce](#) contended that the government ought to include economic impact assessments in the mandates of health, safety and environmental regulators, as well as provide SMEs with a single point of contact to assist with regulatory processes and compliance. The [Canadian Horticultural Council](#) and the [Business Council of Canada](#) encouraged the collaborative efforts between Canada and the U.S. and urged the government to increase support for Regulatory Cooperation Council activities. [Food and Beverage Canada](#) believed that all federal departments, including regulatory departments and agencies, embrace competitiveness and innovation in their mandates, and that the federal government undertake a review of current regulations to determine whether they are consistent with these priorities.

With respect to the regulation of specific sectors, the [Forest Products Association of Canada](#) pushed for an industry-government working group on regulatory competitiveness to address cumulative regulatory burden and access to wood fibre. The [Prince Edward Island Potato Board](#) called for the government to work with the Canadian potato industry to refine the current approach to potato inspection and certification,

and that Canadian Food Inspection Agency fees should be reduced by 50% going forward. It also noted that the government should change the legislation under which the Pest Management Regulatory Agency operates to include consideration of the economic impacts of its decisions on the competitiveness of Canadian farms. The [Chamber of Shipping](#) observed that Canada's marine regulatory and administrative frameworks should be reviewed with an all-of-government approach, and benchmarked against globally competitive jurisdictions.

G. REGULATORY APPROVAL PROCESS FOR MAJOR PROJECTS

The [Business Council of Canada](#) explained that the government should reform the approval processes for major private-sector infrastructure projects to ensure that such processes are transparent, predictable, fact-based and capable of rendering decisions in a timely manner. The [Canadian Gas Association](#) called for the government to work closely with industry, provinces and territories to solicit views and make informed decisions in the 2019 budget on measures to improve Canada's industrial competitiveness amidst a growing number of environmental regulations and policies.

The [Saint John Board of Trade](#) indicated that reasonable and realistic rules for project reviews should be established in collaboration with industry and stakeholders, and that such rules be applied consistently to any project. [Goldcorp Inc.](#) suggested that greater regulatory certainty could be achieved through the creation of a "Centre of Excellence for Regulatory Success" and noted that a regulatory system should adapt to different projects and be able to recognize good actors.

With respect to specific legislation, [Environmental Defence Canada](#) supported amendments to Bill C-69, An Act to enact the Impact Assessment Act and the Canadian Energy Regulator Act, to amend the Navigation Protection Act and to make consequential amendments to other Acts, in order to enhance regulatory certainty and attract investment in large energy and industrial projects. In contrast, the [Canadian Association of Oilwell Drilling Contractors](#) expressed the opinion that both Bill C-69 and Bill C-48, the Oil Tanker Moratorium Act, be retracted. It also noted that the government should appeal the lower federal court's decision on the Trans Mountain pipeline to the Supreme Court of Canada and stand firm in the position that pipeline construction falls under federal jurisdiction.

H. FINANCIAL SECTOR REGULATION

The [Canadian Association for Retired Persons](#) contended that improved investor protections for all Canadians should be implemented, and that the Ombudsman for



Banking Services and Investments be made the single unified and binding dispute resolution policy body for all banking and investment services.

The [Canadian Credit Union Association](#) believed that the government should: support the Association's development of a Market Code of Conduct as the preferred vehicle for enhanced consumer protection and disclosure; institutionalize the perspectives of cooperative credit unions within the review of financial institutions legislation; address and implement the Association's prior recommendations to the Department of Finance regarding membership thresholds and other governance matters aimed at increasing diversity and competitiveness; amend the *Bank Act* to allow electronic voting in advance of annual general meetings; and oppose the imposition of fixed one-year terms on federal credit union board members as well as the majority voting standards for federal credit unions.

The [Canadian Life and Health Insurance Association](#) advocated for the reduction or elimination of the capital tax on Canadian financial institutions to encourage competitiveness. For its part, the [Canadian Credit Union Association](#) explained that the tax system should be used to re-establish a competitive balance between credit unions and banks.

I. THE COMMITTEE'S RECOMMENDATIONS

The Committee recommends that the Government of Canada:

Recommendation 18

Appoint an expert panel to undertake a comprehensive review of the Canadian tax system through a "made-in-Canada approach" ensuring a tax system that strengthens the competitiveness of Canadian businesses, drives innovation, and reduces the administrative and compliance burden for all users of the tax system.

Recommendation 19

Provide the Canada Revenue Agency with the necessary resources to pursue education, outreach, and compliance activities on the personal services business model in the trucking industry ("Driver Inc" model).

Recommendation 20

Implement the appropriate mechanisms to ensure all truck drivers using the personal services business model have appropriate source deductions applied and that a T4A is issued and reported for these drivers.

Recommendation 21

Strengthen the *Income Tax Act* by introducing new rules regarding disclosure that would allow the Canada Revenue Agency to compel disclosure of information to help address abusive tax avoidance.

Recommendation 22

Consider making the Family Caregiver Amount Tax Credit refundable.

Recommendation 23

Amend the *Income Tax Act* to add chiropractors to the list of practitioners eligible to assess and certify disability and issue the Disability Tax Credit Certificate.

Recommendation 24

Ensure that Canada's regulatory regimes reflect the global competitive landscape by:

- a) Following through on continuous regulatory reform and regulatory alignment by including a clear commitment for Canadian regulatory departments to work collaboratively with major trading programs; and**
- b) Undertaking annual reviews of the tax system to streamline tax compliance reporting for small businesses.**

Recommendation 25

Review the legislation under which the Pest Management Regulatory Agency (PMRA) operates to include consideration of the impacts of PMRA on the competitiveness of Canadian firms and provide additional resources for pesticide re-evaluations.

Recommendation 26

Establish a working group with the Canadian potato industry and the Canadian Food Inspection Agency (CFIA) to find efficiencies to streamline the current approach to potato inspection and certification with the objective to support the competitiveness of the potato sector by reducing CFIA fees going forward.

Recommendation 27

As part of its ongoing commitment to fight global poverty, pursue a reduction in commissions for remittances charged by financial firms to 5%, as per the pledge Canada made in 2009.

CHAPTER FOUR: AN INNOVATIVE ECONOMY

According to the WEF's 2018 *Global Competitiveness Report*, Canada ranked 13th of 140 countries in terms of innovation capability. Canada earned a score of 75/100 ("fairly innovative"), but it trails the United States and other leading innovation countries by 10 points. Canada stands out for its workforce diversity – on which it scored 100/100 – its research environment, and its record of international collaboration on patents and inventions.

Canada's lowest score was ICT adoption, for which it ranked 34th (68.6/100). This score reflects the considerable cost of mobile data and services in Canada, which are among the highest in advanced economies, according to the report.

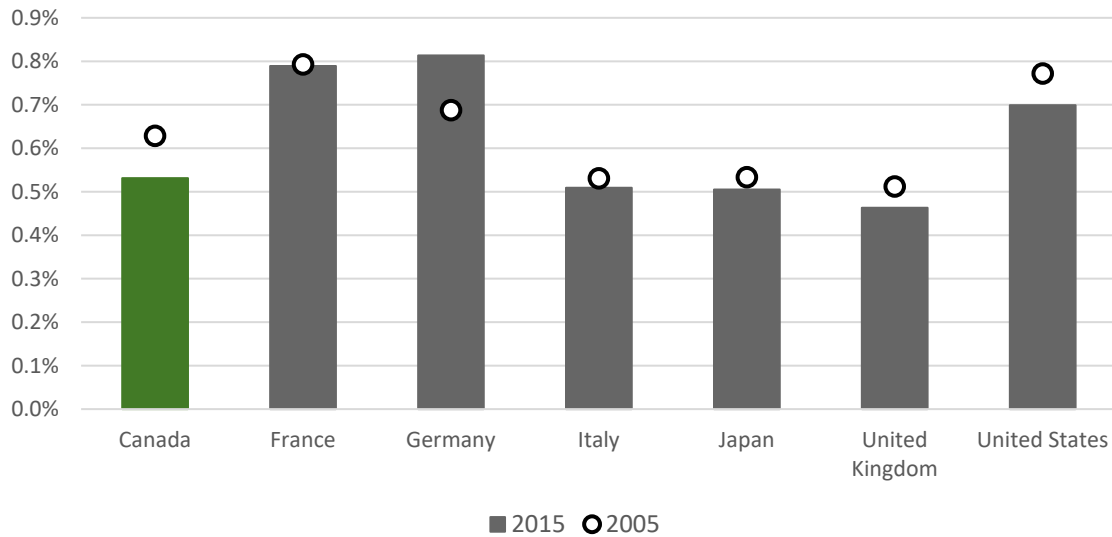
Throughout its consultations, the Committee heard how the federal government can sharpen innovation competitiveness. They focused primarily on stimulating R&D and fostering the conditions necessary to drive innovation. Canadians also proposed initiatives to fuel economic growth through sector-specific innovation.

A. STIMULATING RESEARCH AND DEVELOPMENT

Public and private R&D spending in Canada is comparatively low, amounting to roughly 1.6% of GDP. This is lower than the OECD average of 2% and 2.8% in the United States. Figure 6 compares government-financed, gross domestic expenditures on R&D (GERD) across the G7 countries in 2015, expressed as a percentage of GDP.



Figure 6 – Government-Financed Expenditure on Research and Development as a Percentage of Gross Domestic Product in Groupe of Seven countries (%)



Source: Table prepared using data obtained from Organisation for Economic Co-operation and Development, [Main Science and Technology Indicators](#) (database), accessed 22 October 2018.

Witnesses suggested that the government provide direct funding and tax incentives to encourage R&D, and that it take measures to support the commercialization of Canadian innovations.

1. Direct Funding for Research and Development

Many organizations told the Committee that Canada should drive innovation by increasing R&D spending, particularly in certain sectors. The [Canadian Gas Association](#) suggested that the government expand three Natural Resources Canada bodies – the Office of Energy Efficiency, the Office of Energy Research and Development, and CanmetENERGY – to support greener gas technologies.

[Environmental Defence Canada](#) proposed to accelerate the creation of a national plastics and waste strategy through investments of \$86 million per year for five years in Environment and Climate Change Canada (ECCC), in collaboration with other federal agencies and levels of government. Of these funds, \$50 million would be earmarked for innovative plastics research, \$35 million for waste diversion infrastructure and \$1 million on policy development.

[Vancouver Fraser Port Authority](#) stated that the government should invest in a clean transportation innovation fund in view of supporting Canadian transportation sectors transition to more efficient engine technology.

Many proposals focused on R&D in the agri-food sector. The [Prince Edward Island Potato Board](#) identified a need for research spending in the agricultural sector, with a specific and significant increase in knowledge-transfer funding. Regarding the government's \$70 million in planned funding for agricultural science recruitment, the [East Prince Agri-Environment Association](#) stated that funds should be used at the local industry level. [It](#) also suggested directing scientific staff to work directly with end users.

The [National Farmers Union](#) proposed funding research and education to find alternatives to pest-control products. [It](#) also advocated for the implementation of a public-interest research surcharge on funds provided by corporations partnering with universities and Agriculture and Agri-Food Canada. The revenues would be directed to non-commercial, public-interest research. The [Canadian Produce Marketing Association](#) requested innovation funding specific for the fresh-produce supply chain, including for value-added links.

The [Ontario Federation of Agriculture](#) asked that flexible funding programs be made available for conducting experimental research at farms and food businesses. The [Green Budget Coalition](#) proposed directing \$4.4 million per year for five years toward sustainable agriculture, including \$2 million annually for on-farm participatory R&D on low-input organic seeds.

Other organizations asked for greater support for industry-specific R&D. [CMC Microsystems](#) also requested greater funding for microelectronics, photonics and quantum technologies. [It](#) specified that the government should fund the Canadian National Design Network, a web of major research facilities and major science initiatives. [CMC Microsystems](#) also asked that the government implement recommendation 6.1 of the Advisory Panel on Federal Support for Fundamental Science's 2017 report (the Naylor Report) to encourage independent, investigator-led research.

[D-Wave Systems Inc.](#) also stated that the government should provide seed funding to universities and other research-intensive organizations to develop programming and infrastructure for the application of quantum technology. In addition, [it](#) proposed that the government create a program to match funding for industries developing quantum application technologies. [Canadian Manufacturers and Exporters](#) also suggested that the government share the risks of developing and commercializing innovation at high-potential firms.



The [Forest Products Association of Canada](#) requested \$30 million in annual R&D funding for programs such as FPInnovations in order to innovate in forestry and improve the sector's value chain. [Maritime Launch Services Ltd.](#) identified a need for more streamlined funding structures for budding launch vehicle and launch site technology initiatives. [It](#) advocated for a specific research category for launch R&D funding under the Natural Sciences and Engineering Research Council and the Strategic Innovation Fund (SIF), among others.

The [Chantier de l'économie sociale](#) advocated for study and research grants in the social innovation field. [It](#) also asked for greater support for community-based digital R&D, particularly through FabLabs and by promoting collaborative tools and software.

[Alberta's Industrial Heartland Association](#) and [Canadian Manufacturers and Exporters](#) each proposed expanding the SIF, which currently provides repayable and non-repayable contributions to industrial and technology sector businesses. Both supported an expansion of the SIF to \$2 billion annually, making the program permanent, and earmarking half the funds to manufacturing. [Alberta's Industrial Heartland Association](#) specified that these earmarked SIF funds should include the petrochemical industry. The [Canadian Vehicle Manufacturers' Association](#) also requested the SIF's expansion, with a specific automotive-manufacturing component.

Many proposals focused on R&D at the post-secondary level. [Association pour la recherche au collégial](#) asked for greater R&D supports, stressing that the federal government should recognize the voluntary nature of college-level research. [It](#) also stated that the government should indirectly help cover the cost of college research projects and maintain college research environments at the local, regional, national or international level.

[Colleges Ontario](#) asked for new, annual investments of \$40 million in support funds for applied research at the college level so that these institutions can serve as innovation hubs. [It](#) also proposed recapitalizing the Post-Secondary Strategic Investment Fund, giving priority to investments in energy efficiency, environmental impact and learning needs.

[Polytechnics Canada](#) requested that the government allocate \$40 million for colleges to conduct industry-driven research through the Research Support Fund (RSF). [It](#) also suggested that the RSF be expanded to include eligibility for institutions delivering projects through the College and Community Innovation Program.

The [University of Manitoba](#) advocated for continued funding to universities for infrastructure research projects to attract and retain talent. [York University](#) also

proposed project-specific infrastructure funds be allocated through an additional Strategic Infrastructure Fund.

The [University of Manitoba](#) and [York University](#) — along with [Queen’s University](#), the [University of Ontario Institute of Technology](#), the [U-15 Group of Canadian Research Universities](#) and [Universities Canada](#) — suggested that the government close the RSF funding gap, address the full cost of research, and support training by capitalizing the RSF through significant annual increases. Similarly, the [Alliance of Canadian Comprehensive Research Universities](#) proposed that the government increase the RSF as recommended in the Naylor Report as well as take into account the cost of inflation on research since 2000.

Having identified an “innovation gap” in certain Canadian regions, the [University of New Brunswick](#) advocated for sustained R&D investments in all areas of the country. [It](#) proposed that the government allocate these investments with horizontal equity through the Atlantic Canada Opportunities Agency.

[Réseau Trans-Tech](#) asked that the government establish the Regional Innovation Acceleration Fund, a funding structure designed to provide predictable, annual R&D financing to Canadian colleges. To fund this initiative, [it](#) proposed \$135 million over five years, deployed to regional development agencies such as Economic Development Canada.

The [Canadian Institute for Military and Veteran Health Research](#) requested continued project funding to attract and train researchers supporting military, veteran and family health research through the Industrial and Technological Benefits (ITB) policy. The ITB is a procurement program to ensure companies awarded defence procurement contracts over \$100 million make an up-front economic project commitment. The [Canadian Institute for Military and Veteran Health Research](#) also asked that the ITB be expanded to include the Royal Canadian Mounted Police and other first responders.

2. Tax Incentives and Subsidies for Business Research and Development

In addition to direct funding, the Committee heard that other financial incentives could spur Canadian R&D. [Association pour la recherche au collégial](#) advocated for increased incentives for private companies, public corporations and not-for-profits to partner with college teaching institutions for R&D. [It](#) suggested increasing the percentage of tax credits for training and support for R&D as well as providing grants to offset the costs of staff participating in research.



Some organizations proposed changes to tax credits aimed at promoting business spending on R&D. The [Business Council of Canada](#) indicated that the Scientific Research and Experimental Development (SR&ED) tax credit should be enhanced. The SR&ED allows businesses to deduct certain R&D expenditures from their income and provides an investment tax credit. The [Canadian Association of Petroleum Producers](#) encouraged the federal government to review the SR&ED to include risk-sharing and operational innovation in its scope.

Similarly, the [Association of Equipment Manufacturers](#) spoke in favour of the SR&ED's modernization. The [Canadian Wireless Telecommunications Association](#) also proposed a review of this tax credit to facilitate investment and innovation. [It](#) suggested reinstating deductions that were formerly included in the program, such as those for capital expenditures.

Other organizations indicated that the SIF should include more options to incentivize business R&D. [Alberta's Industrial Heartland Association](#) and [Canadian Manufacturers & Exporters](#) asked that the SIF be expanded to include a tax credit option. [The latter](#) also requested that the government make SIF support available to manufacturers on a non-discriminatory basis.

In addition, the [Business Council of Canada](#), [Deloitte Canada](#), the [Canadian Chamber of Commerce](#), and the [Intellectual Property Institute of Canada](#) proposed that the federal government create a "patent box" (or "innovation box"). The patent box would provide a corporate tax deduction for income from patents and inventions. The [Canadian Chamber of Commerce](#) specified that this regime should extend to new or improved innovations developed in Canada.

The [Intellectual Property Institute of Canada](#) proposed a 50% reduction in corporate tax rates for five years following companies' commercialization of Canadian-issued intellectual property rights. [It](#) also advocated for a "first-patent program" to provide SMEs subsidies for obtaining their first patent.

By contrast, [Confédération des syndicats nationaux](#) argued that it is preferable to stimulate R&D through direct government assistance rather than tax credits so as to protect the tax base.

3. Commercialization of Research

In addition to promoting R&D, some industries proposed initiatives to help commercialize Canadian innovations. The [Canadian Gas Association](#) suggested that the

government create the Renewable Gas Technology Commercialization Fund at a cost of \$175 million, principally to support renewable gas technology demonstrations across Canada. [It](#) also proposed that the government create a \$575-million Renewable Gas Supply Fund to incentivize the production and deployment of renewable gas projects.

The [Forest Products Association of Canada](#) requested \$30 million in investments for programs such as the Investment in Forest Industry Transformation, which encourages first-commercial technology development and adoption.

[D-Wave Systems Inc.](#) suggested that the government invest \$50 million over five years in a program encouraging Canadian leadership in the application of quantum computing to businesses, governments and research environments. Similarly, the [Chemistry Industry Association of Canada](#) proposed investments in programs to position Canada as a leader in the commercialization of plastic recycling technologies by 2040.

B. CREATING THE CONDITIONS TO DRIVE INNOVATION

While incentives for R&D are necessary to stimulate competitiveness, the federal government is well positioned to support Canada's innovation environment in other ways. The Committee heard that financing and support should be accessible so that entrepreneurs can benefit from government training and other resources; that the social economy is vital to Canadian innovation; that Indigenous people are seeking a greater role in the economy; and that the government should provide non-financial incentives for innovators.

1. Access to Financing and Support

Many organizations suggested ways for the government to structure funding to maximize access and impact. Some organizations focused on shared funding model governance. [Canadian Association of Petroleum Producers](#) urged the government to work with industry to innovate in SME financing. The [Explorers and Producers Association of Canada](#) proposed a similar partnership for SMEs in the upstream oil and gas sector.

The [Canadian Community Economic Development Network](#) encouraged the government to contribute to the capitalization of community-based social finance investment funds. [It](#) specified this spending should occur under a stakeholder-led governance model, and that the government could encourage private capital contributions at the local and regional level by creating co-investment funds.



Other organizations proposed changes to the way the government structures certain funds. The [Alliance of Canadian Comprehensive Research Universities](#) proposed that Canada's post-secondary research granting agencies increase equity, diversity and inclusion among recipients by enhancing relevant governmental requirements and providing financial incentives. Likewise, the [National Farmers Union](#) called on the government to evaluate granting programs requiring researchers to find matching private-sector funds, in view of ensuring equitable research financing.

The [Canadian Chamber of Commerce](#) proposed six initiatives to strengthen businesses' access to venture capital. It suggested doubling the size of the Venture Capital Action Plan to \$800 million, placing a 6% cap on the return on government investment. [It](#) also suggested the creation of a 30%, refundable tax credit of up to \$200,000 for investors in eligible technology businesses, as well as a 15%, refundable tax credit for angel investors supporting eligible start-ups. Furthermore, [it](#) called for tax exemptions on venture capital gains and for the availability of flow-through shares for all technology companies.

The [Vancouver Fraser Port Authority](#) advocated for increased financial flexibility for port authorities through adjusted borrowing limits and the use of letters patent, where appropriate.

2. Supporting Entrepreneurship

To foster Canada's innovation competitiveness, entrepreneurs need access to support and resources. A few organizations identified a need to train the next generation of entrepreneurs. The [University of Ontario Institute of Technology](#) proposed launching an entrepreneurship training program aiming to increase graduate students' and researchers' understanding of industry, modeled on the US National Science Foundation's Innovation-Corps program.

[Universities Canada](#) stated that the government should renew and enhance the Canada Accelerator and Incubator Program (CAIP) – which currently provides funds to early-stage firms and entrepreneurs – to also provide students hands-on learning and opportunities for entrepreneurship. [York University](#) also proposed enhancing the CAIP. [Queen's University](#) requested funding to scale-up innovation and entrepreneurship support measures in Kingston and Eastern Ontario.

[Startup Canada](#) requested the federal government provide \$3 million over three years to Startup Canada's Entrepreneur Canada Program to increase underserved entrepreneurs' digital skills and adoption. [It](#) asked for a further \$2 million over three years to provide

women entrepreneurs mentoring skills development, investment and global market entry support through its Women's Innovation Accelerator.

Other groups asked for support for specific entrepreneurship and innovation networks. [CMC Microsystems](#) proposed that the government recognize Canada's National Design Network as a unique Canadian accelerator of innovation. [Ryerson University](#) requested \$12.4 million each year for five years to expand the Incubate-Innovate Network of Canada.

In addition, the [Community Futures Network of Canada](#) urged the government to leverage the Community Futures network of 267 rural organizations to boost Canadian competitiveness. [It](#) called for \$42.35 million for five years to increase its organizations' ability to support and deliver federal programs and priorities. [It](#) also requested government support for the modernization of its Community Futures program terms and conditions.

3. Accelerating Social Innovation

Some organizations encouraged the government to invest in the social economy to enrich Canada's innovation ecosystem. The social economy can be described as the web of private organizations whose main objective is not to make profit, but instead work for wider social well-being. It may include co-operatives, mutual, credit unions, charities, not-for-profit organizations and social enterprises.

The [Canadian Community Economic Development Network](#) requested \$375 million to implement community priorities in the federal government's Social Innovation and Social Finance Strategy. [It](#) asked that the government adopt legislation to embed social innovation and finance at the federal government level through the creation of a multi-sectoral Social Innovation Council. Similarly, [it](#) proposed the creation of an Office of Social Innovation to coordinate government departments in matters related to social innovation.

The [Canadian Community Economic Development Network](#) also proposed the establishment of a National Social Innovation Knowledge Sharing Network, modeled on Quebec's "organisations de liaison et de transfert en innovation sociale." [It](#) further requested \$75 million over five years to support connections among social innovation networks, as well as \$5 million over two years to expand the Canadian Business Network to social enterprises and co-operatives. In addition, [it](#) urged the government to loosen restrictions on business models generating social and financial impacts, particularly through revisions to CRA and *Income Tax Act* review.

The [Canadian Council for International Co-operation](#) asked that the government adopt the first three recommendations of the 2016 Report of the Consultation Panel on the



Political Activities of Charities. These include revising CRA policies to permit charities to engage in public policy dialogue and development; revising the CRA's interpretation of the *Income Tax Act* to clarify rules about compliance, audits, and communication and collaboration; and amending the *Income Tax Act* to permit charities to take part in certain political activities as part of their charitable purposes. Since 2003, the CRA has interpreted the *Income Tax Act* to limit charities' political activities to 10% of their resources, and charities have lacked clarity about how to interpret "political activities." On 25 October 2018, the federal government proposed allowing charities to undertake unlimited public policy activities.

The [Canadian Council for International Co-operation](#) also asked that the government work with the charitable sector for broader legal and regulatory reform.

[Environmental Defence Canada](#) likewise asked that the government permit charities to participate in public policy development by making the necessary amendments to the *Income Tax Act*, reviewing CRA policies, and consulting the charitable sector to develop a modernized legal framework for the sector.

The [Chantier de l'économie sociale](#) stated that each department administering business programs should have officials familiar with the social economy. [It](#) also proposed to create a service that would train officials in social economy and coordinate social economy efforts. Furthermore, [it](#) proposed that the government provide business and skills development; start-up support; innovation support; network and capacity building; and training to social innovation projects.

The [Chantier de l'économie sociale](#) requested additional support for the development of cross-sectoral, thematic clusters such as ageing and green energy, and financial support for regional organizations mandated to coordinate and promote social innovation. [It](#) likewise asked that the government support a knowledge-sharing network for multi-stakeholder participation and knowledge exchange.

Moreover, the [Chantier de l'économie sociale](#) asked for support for collective enterprises in the digital sector developing co-operative and collaborative platforms. [It](#) proposed an awareness campaign in social innovation and social finance, including supporting youth engagement through scholarships, research and internships. [It](#) also asked that the government recognize and support social innovation among First Nations through inclusion initiatives and funding accessibility strategies.

Similarly, the [Indigenous Women's Healing Centre](#) requested that the government work with 100 women's centres nationwide to support social procurement in view of establishing social enterprises. It explained that this initiative would improve the access

of marginalized women, particularly those struggling enter the workforce, to training, employment and income.

4. Ensuring Indigenous People's Full Participation

Some groups advocated for Indigenous people's full participation in the economy. The [Champagne and Aishihik First Nations](#) stated that Champagne and Aishihik should be leading partners in the development of electrical energy generation, particularly biomass, wind and hydroelectric generation. Likewise, the [Teslin Tlingit Council](#) requested that the government take all essential measures to enable the Indigenous peoples of the Yukon to be full partners in their shared future.

The [Assembly of First Nations](#) recommended that the government invest \$1.2 billion to re-design existing economic programs, services and incentives to ensure First Nations people's long-term participation in the economy.

The [Yukon Chamber of Mines](#) encouraged the government to make social investments in Indigenous communities to increase Indigenous people's capacity in the mining industry. The [Forest Products Association of Canada](#) asked the government to support Indigenous people's participation in forestry jobs, businesses, and governance opportunities through the Indigenous Forestry Initiative, at a cost of \$5 million annually.

The [Nunavut Resources Corporation](#) proposed the creation and sufficient funding of programs such as the Strategic Partnerships Initiative (SPI) to allow Indigenous people to develop their own projects in the natural resources sector. Currently, the SPI provides a platform for the federal government to work with industry, other levels of government and Aboriginal communities to increase Indigenous people's participation in the economy.

5. Non-Financial Incentives to Enhance Canada's Innovation Environment

The Committee also heard about non-financial initiatives to foster the conditions for innovation. [Polytechnics Canada](#) asked that the government support a national asset map to provide SMEs insight into the resources available to drive their innovation impact. [Deloitte Canada](#) proposed adopting corporate relocation frameworks to accelerate innovative companies' entry into the country, including preferential pathways and accelerated visa processing.



C. SECTOR-SPECIFIC INITIATIVES

Various organizations told the Committee how best to foster innovation within their own sectors. Many proposed initiatives within the agri-food, transportation and infrastructure, resource extraction and tourism sectors.

1. Agri-Food and Fisheries Sectors

Most sector-specific innovation initiatives concerned the agri-food sector. The [National Farmers Union](#) proposed to replace one-third of Canada's food imports with domestic production. [It](#) also urged the government to safeguard the country's supply management system. In addition, [it](#) asked that a single-desk agency be set up at the national level for wheat and barley sales and consumption, and that single-desk selling agencies be set up at the regional level for beef and pork. [It](#) urged the Auditor General to audit transition of the Canadian Wheat Board to private ownership.

Furthermore, the [National Farmers Union](#) suggested reversing the loss of skilled farmers by funding initiatives to increase and stabilize farmers' incomes and by establishing a Farm Labour Granting Council. [It](#) requested additional funding for community-based agricultural support industries such as processing and storage.

Moreover, the [National Farmers Union](#) also proposed restoring the Canadian-Grain Commission budget to its inflation-adjusted, pre-2012 level, reinstating inward inspection and implementing a new Producer Car Receiver agency. In addition, [it](#) requested multi-year funding to coordinate provincially inspected abattoirs and their processing capacity, and to support the just transition of beef and pork to the single-desk system.

The [National Farmers Union](#) and the [Ontario Federation of Agriculture](#) each proposed fiscal measures and programs to promote on-farm diversity as well as regulations modifications to enable farm business ventures. In addition, while the [National Farmers Union](#) requested an integrated pest management system, the [Prince Edward Island Potato Board](#) asked that the government review its approach to conducting re-evaluations of crop protectants.

The [Union des producteurs agricoles](#) advocated for the establishment of compensation programs for Canadian dairy producers in light of concessions made in the United States-Mexico-Canada Agreement. The [Ontario Federation of Agriculture](#) also asked for compensation measures for farm businesses that will incur losses as a result of recent trade disruptions.

The [Quebec Association for the taxation of Financial Transactions and Citizen's Action](#) urged the government to support local, ecologically responsible, organic farming. [It](#) also advocated maintaining the Supply Management system.

The [Canadian Canola Growers Association](#) stated that the government should create an output-based pricing system that is accessible and equitable for the entire canola industry. [It](#) also asked that the Pest Management Regulatory Agency receive enough resources to make science-based decisions that consider the sector's competitiveness.

The [Canadian Produce Marketing Association](#) requested that the agricultural co-operative exemption to the rules of affiliation be expanded to include all agricultural affiliated corporations and their shareholders. The [Canadian Horticultural Council](#) urged the government to grant Canadian Organic Standards sufficient funds to review all work scheduled to be performed before 2020 in accordance with the Canadian General Standards Board procedures. [It](#) also called for Agriculture and Agri-Food Canada's continued review of business risk-management (BRM) programs, as well as its collaboration with industry to ensure these programs' effectiveness.

Likewise, the [Union des producteurs agricoles](#) asked for access to BRM programs in the agricultural sector, including for climate risks. [It](#) specified that these programs should include a sufficient safety net to provide the next generation of farmers access, that participation costs should be reduced, and that government should contribute more to new BRM programs. More generally, [it](#) requested proportional increases to Agriculture and Agri-food Canada's budget, including its BRM programming, to reflect growth in the agricultural sector.

In addition, the [Union des producteurs agricoles](#) stated that the agricultural sector should have uniform access to funds and programs for natural disaster management, and that the government should finance disaster management projects and tools. [It](#) further suggested that the government offer a refundable tax credit of 40% of interest paid on business transfers through a seller-lender agreement, and that it incentivize the provision of patient capital to next-generation farmers. [It](#) also requested support for agricultural producers' investments in practices that aim to meet societal expectations concerning animal welfare, inputs, conservation of resources and the environment.

The [Canadian Association of Fairs and Exhibitions](#) requested that the government earmark \$10 million over four years for the Canadian Agricultural Partnership to promote various agricultural education and community engagement projects at fairs and exhibitions.



[Food and Beverage Canada](#) encouraged the immediate creation of a joint industry-government advisory committee, mandated to review the Agri-food Economic Strategy Table as well as establish objectives and identify policy for the industry. Similarly, [it](#) urged the government to build in supports for the food and beverage manufacturing sector in a relevant department, and to hire a sectoral “champion” in each department who would support the industry’s competitiveness goals.

Furthermore, [Food and Beverage Canada](#) urged the government to recognize the distinctiveness of primary agriculture, food and beverage manufacturing, and aquaculture and fisheries. [It](#) said that each should have its own strategy, objectives, programs and targets. In particular, [it](#) identified an export target for all sectors of at least \$75 billion, with specific targets for each sector.

The [Canadian Horticultural Council](#) urged the government to consider the creation of a “national tree fruit investment program” that would, among other things, support the Canadian apple sector.

[Land Over Landings Inc.](#) called on the government to transfer the Pickering Lands – held at a cost to taxpayers for the construction of a potential airport – to an appropriate federal body. [It](#) suggested, instead, that the government transform the land into an innovative food security hub for the region.

The [Fisheries Council of Canada](#) explained that recent policy decisions regarding fishing quota allocations, including the involuntary relinquishment of quotas, have created instability and uncertainty in the fisheries sector, and that Canada should return to its use of the willing-buyer willing-seller model for quota reallocations.

2. Space Sector

The [MDA Space Missions Group](#) asked that the federal government recognize space as a national strategic asset and a key contributor to Canada’s competitiveness. [It](#) proposed the creation of a long-term space plan for Canada, including enough funding to maintain existing leadership in space science, cultivate new areas of leadership and position Canada for competitiveness in the space economy. The space plan should also include a commitment to building a third-generation Canadarm at a cost of \$1 to \$2 billion over the next 20 years.

3. Resource Extraction

Representatives of the resource extraction sector also proposed initiatives to improve innovation within their industries. The [Canadian Association of Oilwell Drilling Contractors](#) asked the government to defend and promote its industry's interests, with a focus on the standards and technical expertise of Canada's oil industry.

[Goldcorp. Inc.](#) requested that the government create financial incentives for businesses to adopt innovative and clean technologies. [It](#) also suggested that the government support an organization mandated to coordinate and deploy innovative and clean technologies in the mining sector. The [Yukon Chamber of Mines](#) asked that the government create a funding mechanism to support mineral resource assessments, and that it support geoscience mapping and innovation.

The [Explorers and Producers Association of Canada](#) asked that the government support accelerated collaborative technology, infrastructure and innovation in the oil and gas sector, with a focus on commercializing greener liquefied natural gas facilities and technologies.

4. Tourism and Culture

The [Hotel Association of Canada](#) and the [Tourism Industry Association of Canada](#) requested that the government establish a hybrid funding model for Destination Canada with annual performance increases of 10% of base funding. Hotel Association of Canada proposed at least \$95.5 million in base funding, while Tourism Association of Canada suggested \$135 million.

In addition, the [Tourism Industry Association of Canada](#) asked that Canada adopt a whole-of-government approach to tourism, ensuring that departments consult the industry on relevant policies and regulations. [It](#) asked that the government streamline the visa application process and expand the Electronic Travel Authorization program to include low-risk countries.

The [Tourism Industry Association of Canada](#) also proposed reducing fees, levies and taxes on air travel; expanding pre-clearance; and providing adequate investments in the Canadian Air Transport Security Authority to meet service levels. [It](#) asked the government to ensure that new biometric requirements do not hamper tourism by monitoring visa processing times, investing in visa application centres and enacting vigorous communications campaigns.



The [Confédération des syndicats nationaux](#), along with the Fédération nationale des communications, requested additional supports for print media outlets. This includes providing daily newspapers' access to the Canada Periodical Fund, issuing tax credits for print media equivalent to 30% of their salary expenditures, and creating a fund dedicated to information production.

[PEI Select Tours Inc.](#) asked that Parks Canada permit it to open Anne of Green Gables Place by appointment during the winter season to bring more tourism to PEI. It indicated that this initiative would permit the company to bring more tourists to Prince Edward Island by meeting demand for this popular tourist destination.

D. THE COMMITTEE'S RECOMMENDATIONS

The Committee recommends that the Government of Canada:

Recommendation 28

Invest in a program encouraging Canadian leadership in the application of quantum computing to businesses, governments and research environments.

Recommendation 29

Support the institutional costs of research to bring all postsecondary educational institutions up to a 25% reimbursement rate in year one and to 30% in six years.

Recommendation 30

Support the pan-Canadian, university led Canadian Neutron Initiative to ensure that Canada maintains our place among leaders in materials research in priority areas, such as producing and storing clean energy, growing the economy through advanced manufacturing and clean technologies, and promoting health through biomedical and life sciences.

Recommendation 31

Consider investing in programs that would allow Canada to become a leader in the commercialization of technologies to recycle, recover, or transform all plastics by 2040.

Recommendation 32

Further leverage the network of 267 locally-directed organizations across rural Canada (Community Futures Network of Canada) to support its overarching goal of ensuring a competitive Canadian economy by providing additional resources, and further support

the modernization of the terms and conditions of the Community Futures Program to better serve the needs of rural entrepreneurs and communities.

Recommendation 33

Ensure long-term and predictable funding for regional development agencies.

Recommendation 34

Create an incentive for businesses to protect their intellectual property by creating a first patent program with a design that is similar to that launched by the Government of Quebec.

Recommendation 35

Establish incentives for intellectual property development and commercialization through a commercialization coupon for researchers receiving federal grants, as well as an innovation box tax incentive for business revenue derived from commercialization of Canadian issued intellectual property rights.

Recommendation 36

As outlined in the Advisory Council on Economic Growth report entitled "*Unleashing the Growth Potential of Key Sectors*," adopt aggressive growth targets and outline further investment measures for the Canadian agri-food industry, including targets for domestic and export sales, and specific targets for each agri-food sector across the agri-food value chain.

Recommendation 37

Commit to significant, ongoing investments to advance Canada's space program and contribute to space exploration and science.

Recommendation 38

Adopt a "whole-of-government" approach to tourism that recognizes and prioritizes tourism as one of Canada's major economic drivers and job creators by:

- a) Making Destination Canada a more competitive tourism marketing organization by establishing a hybrid funding model with strong base funding in addition to increases based on annual performance measurements;



- b) Examining current skills/capacity building and employment bridging programs by prioritizing the tourism sector in Employment and Social Development Canada and Immigration, Refugees and Citizenship Canada programming, and promoting tourism career options and training in under-represented labour pools, such as Indigenous youth and people with disabilities; and**
- c) Undertaking a comprehensive review of visitors' rebates for the Goods and Services Tax/Harmonized Sales Tax subject to appropriate controls.**

CHAPTER FIVE: A WELL-FUNCTIONING LABOUR MARKET

In its 2018 *Global Competitiveness Report*, the WEF introduced the Global Competitiveness Index 4.0, which aims to offer more nuanced insights on the factors that make a significant contribution to productivity. “Labour market” is one of the 12 “pillars” that make up the Index. According to the report, “labour market” encompasses “flexibility” – the extent to which human resources can be reorganized and leveraged. A well-functioning labour market can help workers develop their skillset and efficiently match them with high-demand jobs. Combined with robust labour standards, a well-functioning labour market can be more adaptive to emerging technologies and changing market conditions.

In the report, Canada’s labour market ranked 6th among all countries surveyed in the report. It noted that Canada’s labour market is characterized by “high flexibility, combined with very strong workers’ protections and gender parity for labour force participation.” Canada was also deemed to have the most diverse workforce which is cited as an important enabler of creativity.

Many witnesses submitted their recommendations on how Canada can improve its labour market, such as market adaptation and skills acquisition, improving labour market conditions, as well as demographic- and sectoral- specific initiatives.

A. MARKET ADAPTATION AND SKILLS ACQUISITION

A large number of witnesses stressed the importance of skills acquisition and market adaptation in creating a well-functioning labour market. Specifically, witnesses spoke about changing market conditions, work-integrated learning, matching skills and jobs, literacy and workplace training, as well as the role of immigration and foreign workers.

1. Adaptation to Changing Market Conditions

In order to adjust to new market conditions such as technological changes and emerging markets, a number of witnesses shared their visions and suggestions with the Committee. *Mitacs* commented that the government should support the development of entrepreneurship, business skills and global competencies in post-secondary students to help new and emerging companies with commercialization and global market access.



Regarding technological changes, the [Canada West Foundation](#) said that the government should incentivize employers to change their work processes to increase knowledge and fill current job vacancies so that employers could keep up with foreign competitors. According to it, employers should also assist their employees in maintaining skills gain through training and preparing for the ongoing automation of many types of jobs. Similarly, the [Chartered Professionals in Human Resources Canada](#) thought that the government should implement policies and programs to help workers transition to the new reality where their know-how and skills no longer give them an advantage over increasingly intelligent machines and “soft skills” are increasingly more valued.

[Queen’s University](#) called on the government to provide additional funding to support the training of highly qualified personnel to advance Canada’s position as a leading knowledge-based economy.

The [Confédération des syndicats nationaux](#) commented that more investment should be made in labour force training and education in order to adapt to the requirements of the 4th Industrial Revolution. According to the [World Economic Forum](#), this revolution is “characterized by a range of new technologies that are fusing the physical, digital and biological worlds, impacting all disciplines, economies and industries, and even challenging ideas about what it means to be human.”

The [Greater Charlottetown Area Chamber of Commerce](#) urged the government to examine all federal programming directed at the transition of school to work in order to ensure that the level of funding and program designs are meeting current labour market challenges and needs, as well as those expected in the near future.

2. Work-Integrated Learning and Apprenticeship

Several witnesses commented on the importance of work-integrated learning (WIL) and apprenticeship in Canada, such as [Canadian Manufacturers & Exporters](#) who asked the government to expand and improve the Canada Job Grant. The [Canadian Labour Congress](#) and the [Manitoba Federation of Labour](#) believed that the federal government should expand vocational education and training opportunities for youth such as in-work apprenticeships and on-the-job experience. The [Canadian Labour Congress](#) also suggested that the government should foster tripartite mechanisms to engage employers and workers in decisions about training provision.

[York University](#) thought that the government should incentivize businesses and non-governmental organizations to partner with universities and match investment made by provincial governments for development of experiential education opportunities.

The [Business/Higher Education Roundtable](#), the [U15 Group of Canadian Research Universities](#) and [Mitacs](#) argued that the government should expand WIL opportunities to 100% of post-secondary education students and launch a “National Work-Integrated Learning Strategy” through a multi-body taskforce consisting of critical partners. The [Business Council of Canada](#) agreed with the [Business/Higher Education Roundtable](#) and its goal that, by 2018, every post-secondary student in Canada has access to at least one WIL opportunity before he or she graduates.

Specifically, the [Business/Higher Education Roundtable](#), the [University of Ontario Institute of Technology](#), [Mitacs](#), and [Universities Canada](#) made several proposals regarding WIL, which among others, include increased funding for WIL to support employers offering meaningful WIL placements, especially small- and medium-sized enterprises new to WIL; special emphasis on WIL funding for barrier reduction and skills development among underrepresented groups, such as First Nations, Métis, And Inuit students; and expanding the scope of existing WIL to include social sciences and humanities students, international students, and non-for-profit organizations. Furthermore, they argued that existing federal programs such as Innovation Superclusters Initiative and the Economic Sector Strategy Tables could be leveraged to support applied student learning and reward companies that participate in WIL. The federal government itself can help the transition of post-secondary students into the workforce by providing job placement and experiences both in Canada and internationally.

The Business/Higher Education Roundtable, the University of Ontario Institute of Technology, and Universities Canada suggested that special emphasis on WIL funding should also be given to underrepresented groups, such as First Nations, Métis, and Inuit students. The Canadian Apprenticeship Forum stated that in response to the unique needs of Indigenous communities, sustainable funding should be provided in order to scale up apprenticeship programs. The Chartered Professionals in Human Resources Canada said that government should increase the diversity of the workforce by providing Indigenous Canadians with training opportunities.

With respect to WIL and apprenticeship opportunities in federally-funded infrastructure projects, the [Canadian Labour Congress](#) and the [Manitoba Federation of Labour](#) urged the government to mandate employers to hire and train apprentices on federally-funded infrastructure projects by using community benefit agreements and project labour agreements to maximize local job and training opportunities while the [Canadian Apprenticeship Forum](#) thought that the government should work with public sector unions to hire apprentices across federal operations and implant contracts that protect employment to the point of certification.



The [University of Manitoba](#) argued for investments that are needed to ensure a WIL experience for each student during their post-secondary studies and an overall expansion of federal WIL programs across sectors and disciplines.

Regarding the Red Seal Trade apprenticeship programs, the [Canadian Apprenticeship Forum](#) insisted that trade diplomas should be viewed as equal as other credentials when it comes to government skills programs and initiatives. In addition, the Red Seal endorsement (RSE) should be recognized as a professional credential equal to degrees and diplomas. The [Canadian Crafts Federation](#) said that the government should provide extended funding to the Red Seal Trade apprenticeship programs, opening the program to craft artists, and incorporating Craft apprenticeship programs as part of the existing system.

On the topic of regulated career colleges, the [National Association of Career Colleges](#) encouraged the government to recognize the role of regulated career colleges in training and retraining workers and their ability to offer the same opportunities as public colleges, universities and union training centres. [It](#) also said that there should be increased support in the form of retraining grants for those who need additional skills for the workforce of tomorrow; and that these grants should be eligible for students attending regulated career colleges, especially for condensed programs.

The [Chartered Professionals in Human Resources Canada](#) believed that Canada should join the Global Apprenticeship Network because of its ability to mobilize the private sector, business federations and associations, share best practices as well as advocate and commit to actions for job creation and skills development.

3. Matching Skills and Jobs

Figure 7 shows the percentage of the employers who are having difficulty finding workers with the right skillsets to fill their vacant positions in Canada, compared to the same data in the U.S. and the global average.

Figure 7 - Percentage of Employers with Difficulty Filling Positions, 2006 to 2017 (%)

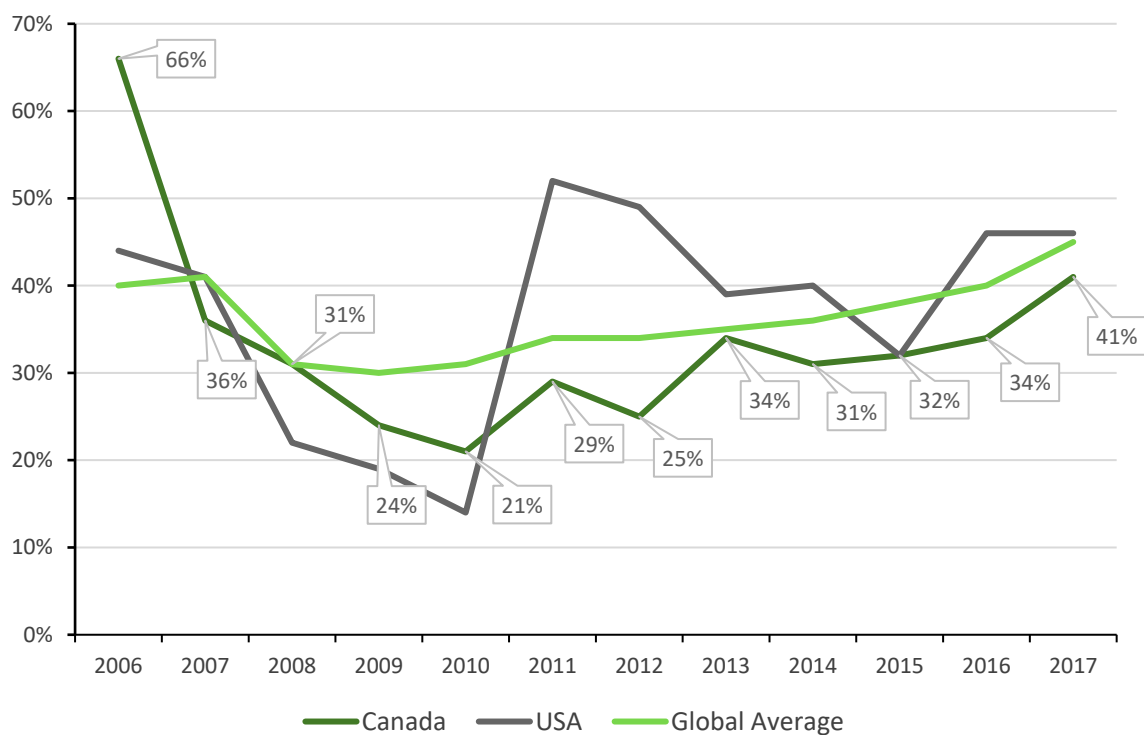


Table 2 - Percentage of Employers with Difficulty Filling Positions, 2006 to 2017 (%)

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Canada	66%	36%	31%	24%	21%	29%	25%	34%	31%	32%	34%	41%
USA	44%	41%	22%	19%	14%	52%	49%	39%	40%	32%	46%	46%
Global Average	40%	41%	31%	30%	31%	34%	34%	35%	36%	38%	40%	45%

Source: Figure prepared using data obtained from: Manpower Group, “[2018 Talent Shortage Survey](#),” accessed 13 November 2018.



With respect to better job placement between workers and employers, the [Canada West Foundation](#) said that the skills of job applicants should be assessed with tools that can reliably certify skills and competencies so that employers can make better hiring decisions. [Polytechnics Canada](#) and [Canadian Manufacturers & Exporters](#) asked the government to make stronger and smarter federal investments in programs that facilitate and incentivize connections between post-secondary education institutions and employers while [York University](#) argued that public sector WIL placements should be increased. The [Canadian Apprenticeship Forum](#) remarked that the government should consider integrating regional platforms across Canada and expanding their scopes whereas [Polytechnics Canada](#) spoke about the need to establish sectoral skills consortia in key sectors. The [Business/Higher Education Roundtable](#) noted that additional federal funding should be allocated to the improvement of WIL matching platform investments such as Orbis and Magnet.

In informing the Committee on skills and training programs in Indigenous communities, the [Assembly of First Nations](#) highlighted the fact that the Indigenous Skills and Employment Training Strategy funding remained unchanged over the 1999 to 2017 period despite the fact that First Nations workers are the fastest growing segment of the labour force. According to the Assembly of First Nations, combined with population growth and inflation, this has resulted in a 61.7% decrease in purchasing power. While Budget 2018 announced \$45.8 million in new funding for First Nations, an additional \$209.2 million per year is required to close the funding gap.

Some industry witnesses also voiced their support for indigenous skills and training programs. For instance, [Goldcorp Inc.](#) supported better assistance for robust skills and training programs in Indigenous communities, including a strong foundation at K-12 education. For its part, the [Mining Association of Canada](#) thought the government should increase funding of skills training and entrepreneurship to assist Indigenous Peoples in securing opportunities generated by the mining industry. The [Hotel Association of Canada](#) said the government should provide sustainable, long-term investment to support a program focused on connecting unemployed Indigenous peoples to available jobs in the accommodations sector.

[Mitacs](#) proposed to expand its current program eligibility for university graduate students and postdoctoral fellows to university undergraduate students and scale up the number of projects with the college and polytechnics sector, as well as provide pathways to employment for recent graduates. [It](#) also offered to provide a unique national platform for students across the post-education sector to access paid WIL internship opportunities beyond research. The [Alliance of Canadian Comprehensive Research](#)

[Universities](#) supported Mitacs's expansion to include undergraduate students in its program and believed that government should provide the necessary budget.

4. Literacy and Workplace Training

The [Canadian Labour Congress](#) called on the government to continue its core funding for literacy organizations and to invest in a new national workplace literacy program delivered in partnership with trade unions while the [Canada West Foundation](#) believed that employers should invest in literacy, numeracy and problem solving skill upgrading for current employees by embedding it into all other training. The [Canada West Foundation](#) also remarked that the new government-funded Future Skills Centre should be mandated to incorporate basic cognitive skills into its research program.

The [Manitoba Federation of Labour](#) and the [Canadian Labour Congress](#) asked the government to build capacity to anticipate and develop competencies for future requirements in order to adapt to technological changes and emerging skills needs, including ensuring that Canada is the leader on implementing a right to continuous workplace training and lifelong learning.

[Deloitte Canada](#) suggested that for businesses in sectors facing specialized skills gaps, the government should include them as an active partner in integrating workers into the workplace and updating skills, including creating an employer-based system in which businesses would be tasked, and trusted, to procure the training programs, courses, and exams needed to upgrade talent.

To address the need for more innovative income stability in light of increasing non-standard employment arrangements, the [Canadian Community Economic Development Network](#) called on the government to study the feasibility of a portable account financed by contributions from workers, employers and the federal government, for Canadians to draw upon to pay for lifetime learning and job retraining.

5. Immigration and Foreign Workers

The Committee heard witnesses' comments on Canada's immigration and foreign worker systems and the changes needed to better address skill shortages in the labour market. The [Confédération des syndicats nationaux](#) suggested that due to its ageing population, Canada should continue to welcome immigrants as immigration is one possible solution to labour shortages in certain fields. The [Québec City Chamber of Commerce and Industry](#) believed that immigration is a great way to address labour



shortages and that the right conditions should be created, through federal-provincial collaboration, to attract more immigrants to the Quebec City region.

With regard to the Atlantic Immigration Pilot, the [Canadian Chamber of Commerce](#), the [Greater Charlottetown Area Chamber of Commerce](#), and [Bulk Carriers PEI Limited](#) argued that the pilot program should be made more efficient and permanent.

Regarding international students and new Canadians, the [Chartered Professionals in Human Resources Canada](#) stated that the government should facilitate the transition of foreign students into the Canadians workplace and ensure that new Canadians are able to apply their skills and professional qualifications in support of their families and the Canadian economy. The [National Association of Career Colleges](#) asked the government to change the eligibility criteria for the Post-Graduate Work Permit Program to allow international students attending regulated career colleges on the Designated Learning Institution List to apply and obtain Post-Graduate Work Permits. Moreover, the [Canadian Centre for Policy Alternatives](#) thought that immigrants should be given greater access to training and accreditation as well as a path to citizenship. The [Canadian Chamber of Commerce](#) called on the federal government to expand Canada Summer Jobs and WIL support programs to all students regardless of age, nationality or course of study and to improve service standards across Employment and Social Development Canada (ESDC) and Immigration, Refugees and Citizenship Canada (IRCC).

Several witnesses spoke about the Temporary Foreign Workers program. For example, [PEI Select Tours Inc.](#) commented about the unreliability and unpredictability of the program while the [Canadian Chamber of Commerce](#), the [Ontario Federation of Agriculture](#), the [Canadian Horticultural Council](#), and the [Chartered Professionals in Human Resources Canada](#) suggested that the government implement a “trusted employers program” in the Temporary Foreign Workers program thereby adding flexibility to the system by allowing employees and employers to renegotiate contracts by mutual consent. The [Canadian Centre for Policy Alternatives](#), the [Canadian Labour Congress](#), and the [Income Security Advocacy Centre](#) believed that temporary foreign workers should be issued open work permits while [Bulk Carriers PEI Limited](#) thought that temporary foreign workers’ spouses should be issued open work permits. The [Canadian Centre for Policy Alternatives](#) and the [Income Security Advocacy Centre](#) said that foreign workers should have access to parental benefits while the [latter](#) also advocated for regular benefits for foreign workers.

Several witnesses urged changes in the Temporary Foreign Workers program to address labour shortages in their industries. The [Canadian Trucking Alliance](#) and [Bulk Carriers PEI Limited](#) stressed the need to modify and expedite the program to assist the truck driver

shortage which they believed is reaching a crisis point while the [latter](#) also suggested changing the National Occupational Classification (NOC) for long-haul truck drivers from NOC C (low-skilled worker) to NOC B (skilled worker). The [Fisheries Council of Canada](#) requested that IRCC and ESDC work with the fishing industry to enhance existing programs and find solutions to the sector's labour shortages. The [Prince Edward Island Potato Board](#) said that the access to foreign workers needs to be modified to address labour shortages on farms and other businesses in Prince Edward Island and across Canada. The [Canadian Horticultural Council](#) argued that workshops should be offered to first-time farmers regarding the requirements of the program. On the other hand, the [Tourism Industry Association of Canada](#) called on the government to use industry labour needs as the main determiner to both permanent immigration and temporary labour solutions in order to meet the skills needs of the sector and regional labour markets.

B. IMPROVING CANADA'S LABOUR MARKET CONDITIONS

Many witnesses commented on Canada's current labour market conditions and made suggestions on how to improve labour standards, labour market information and the Employment Insurance (EI) program in order to boost Canada's competitiveness.

1. Labour Standards

With regard to the improvements that can be made to labour standards, the [Canadian Labour Congress](#) believed that the government should implement labour market and social policies that systematically restrict precarious work and the exploitation of vulnerable workers, such as improving access to collective bargaining for workers who want to form a union, such as migrant workers. [It](#) also suggested that adequate funding should be included in the 2019 budget for increased Labour Program inspectors to enforce compliance with federal labour standards, as well as for the additional staffing and training for health and safety officers necessitated by Bill C-65, An Act to amend the Canada Labour Code (harassment and violence), the Parliamentary Employment and Staff Relations Act and the Budget Implementation Act, 2017, No. 1. Moreover, the [Canadian Labour Congress](#) called for the end to "contract-flipping" in airports and federally regulated workplaces, to the classification of employees as "independent contractors," and to employers' ability to discriminate in pay and benefits based solely on non-full-time employment status. Lastly, [it](#) urged the government to formally commit to achieving full employment in Canada.

Regarding the minimum wage, the [Canadian Union of Public employees](#), the [Canadian Labour Congress](#), and the [Manitoba Federation of Labour](#) reiterated their support for a federal minimum wage of \$15 per hour.



2. Labour Market Information

The Committee heard about the importance of the publicly available labour market information. For instance, the [Canadian Chamber of Commerce](#) suggested that the government improve its labour market information including more detailed local data on job openings and job seekers and a multi-factor competency measurement framework. [Polytechnics Canada](#) said that the dissemination of existing labour market information should be strengthened while [it](#) stressed the need to build better skills data so that young people and employers can better fulfill the labour market needs. [It](#) also suggested that a pilot skills in-demand survey be designed and deployed to better articulate the skill needs and meet labour market demands. This is concurred by the [Chartered Professionals in Human Resources Canada](#) who believed that labour market information needs to be improved by monitoring and reporting on employment trends, including the precarity of work, emerging skills shortages, and conversely, areas where existing skills may be challenged by technology.

The [Canadian Apprenticeship Forum](#) thought that in order to recognize the value of certification in the industry, research emerging from Statistics Canada's Education and Labour Market Longitudinal Linkage Platform must be open and free. [It](#) also requested an annual investment of \$5 million in apprenticeship research from the government.

[Ryerson University](#) asked for the government's support for an investment of \$9.5 million per year for three years in its Ryerson Institute for Labour Market Information.

The [Ontario Federation of Agriculture](#) said that the government should implement an awareness campaign within other fields of study regarding opportunities for high-skilled, well-paying careers in the agri-food sector.

3. Employment Insurance

The Committee was presented with a range of suggestions with respect to EI.

Specifically on the regular EI benefit, the [Canadian Labour Congress](#), the [Canadian Centre for Policy Alternatives](#), the [Income Security Advocacy Centre](#), [YWCA Canada](#) and the [Manitoba Federation of Labour](#) advocated that eligibility threshold for regular EI benefit should be reduced to 360 hours. The [Manitoba Federation of Labour](#) and the [Canadian Labour Congress](#) concurred that the EI programs should calculate benefits based on a 30-hour work week. The [Canadian Labour Congress](#) and [YWCA Canada](#) proposed that the EI replacement rate for insured earnings should be increased to 60% from current 55%.

In terms of the EI sickness benefits, the [Manitoba Federation of Labour](#) and the [Canadian Labour Congress](#) believed that the EI sickness benefit should be reformed to allow working while on claim as well as to expand the number of weeks of sickness benefits in case of episodic or long-term illness. The [Income Security Advocacy Centre](#) also supported expanding the number of weeks of sickness benefits.

With regard to the EI parental benefits, the [Canadian Federation of University Women](#) suggested that parental benefits should be increased to 75% of weekly insurable earnings while the [Income Security Advocacy Centre](#) said that the minimum rate of parental benefits should be applied to the full benefit period.

Regarding the compassionate care benefit programs, the [Canadian Nurses Association](#) thought that the programs should be extended to include a two-week period for bereavement while the [Canadian Association for Retired Persons](#) indicated that the requirement that a family member must be facing significant risk of death should be changed to include people who are critically ill.

On the topic of the EI family caregiver benefits, the [Canadian Association for Retired Persons](#) stated that the family caregiver benefits should be increased from 15 to 27 weeks of unpaid job protected caregiving leave. It also urged the government to affirm its support for caregivers by working with provinces to align provincial and federal caregiver program standards.

In order to make the EI system apprenticeship-friendly, the [Canadian Apprenticeship Forum](#) encouraged the government to allow employers to continue paying apprentice wages while they are in school, then claim costs from EI premiums.

In terms of the sufficiency of the EI fund, the [Confédération des syndicats nationaux](#) stressed the importance of finding a lasting solution to the “black hole” experienced by seasonal workers, which is the period starting when EI benefits end until the beginning of seasonal employment. It explained that the measures announced in the 2018 Budget for workers in seasonal sectors are insufficient, noting, for example, that local employment centres may be unable to provide the training required for workers to access short-term income support.

The [Manitoba Federation of Labour](#) called for the restoration of the more than \$58 billion that’s been withdrawn from the EI fund and the end of use of EI funds for non-EI purposes.

The [Canadian Centre for Policy Alternatives](#) and the [Income Security Advocacy Centre](#) shared that a minimum EI benefit level should be introduced for all unemployed workers.



The [Canadian Labour Congress](#) urged the government to reverse the 2014 decision to create new economic regions in the three territories and PEI, and restore the previous boundaries. Moreover, [it](#) also advocated that the valid job separation eligibility requirement should be reviewed so that claimants' benefits are protected if they take a job that they subsequently leave because it is not a good fit.

[Oxfam Canada](#) suggested that women's access to EI should be expanded by making EI need-based rather than income-based.

The [Prince Edward Island Potato Board](#) said that the EI system needs to be modified to address labour shortages on farms and other businesses in Prince Edward Island and across Canada.

The [Canadian Federation of Independent Business](#) called on the government to implement a permanent EI rate for small business such as on the first \$500,000 in payroll. [It](#) also believed that an "EI holiday" for hiring youth should be introduced.

C. DEMOGRAPHIC-SPECIFIC INITIATIVES

Several witnesses saw the need for the government to include demographic-specific initiatives in the 2019 budget, believing that such initiatives would benefit the entire labour force, thus enhancing Canada's overall competitiveness. Among others, witnesses drew attention to several issues, such as underrepresented or marginalized groups, gender equity and people with disabilities.

1. Underrepresented or Marginalized Groups

Many witnesses stressed the need for measures for underrepresented or marginalized groups in terms of skills development. For instance, [Mitacs](#) advocated for support measures to reduce barriers and ensure participation in research, skills development and experiential learning for underrepresented groups. The [Canadian Labour Congress](#), the [Confédération des syndicats nationaux](#), and the [Manitoba Federation of Labour](#) asked the government to prioritize broad access to training opportunities for women as well as men and groups with fewer opportunities, including youth, low-skilled workers, workers with disabilities, newcomers to Canada, Indigenous People, older workers and visible minority workers.

The [Manitoba Federation of Labour](#) also supported increased training supports for EI recipients, including targeted programs to help workers from employment equity groups

to overcome barriers to employment, gain on-the-job experience and acquire training in high-demand occupations.

The [Chartered Professionals in Human Resources Canada](#) suggested that the government should hold consultations with businesses, labour unions, and individuals in order to identify gaps and weaknesses in the current legislation regarding employment and access to support programs for those in non-traditional employment.

[Colleges Ontario](#) remarked that the government should, in collaboration with provinces through the Labour Market Agreements, expand eligibility to jobs in WIL programs for students in non-science, technology, engineering and mathematics (STEM) disciplines and international students as well as increase investments in reskilling and upskilling for people facing workplace disruption and displacement, especially those from vulnerable groups.

The [Canadian Community Economic Development Network](#) encouraged the government to create a “national strategy”, with clear targets and indicators, for Community Employment Benefits, which is an initiative under the Investing in Canada Infrastructure Program that provides employment and procurement opportunities to certain groups.

2. Gender Equity

The Committee heard from witnesses regarding gender equity in the workplace. For example, in an effort to close the gender pay gap, the [Canadian Federation of University Women](#), the [Canadian Woman’s Foundation](#), and [YWCA Canada](#) suggested that the government allocate \$80 million per year to the new Pay Equity Commission and adequate financial resources to hire 50 dedicated pay equity enforcement officers. The [Canadian Federation of University Women](#) also proposed that the government adopt all recommendations in “*It’s Time to Act*,” the Special Committee on Pay Equity’s 2016 Report. Moreover, [it](#) asked the government to develop best practices to address intersectional barriers to women in male-dominated fields and support wage increases for workers in female-dominated fields in collaboration with provinces and territories. The [Manitoba Federation of Labour](#) and the [Canadian Labour Congress](#) urged the government to take immediate proactive action to address the gender wage gap while [YWCA Canada](#) shared that the government should consult with stakeholders to introduce legislation to modify the Canada Labour Code to implement paid leave for victims of intimate partner violence.

The [Chartered Professionals in Human Resources Canada](#) thought that the government should pursue initiatives from Budget 2018 to ensure the full participation of women in the workplace.



The [Indigenous Women's Healing Centre](#) asked the government to ensure that all funding agreements to non-profit organizations, especially those working with women, pay no less than a living wage and consider providing competitive wages.

[Oxfam Canada](#) suggested that the government support a living wage for women by raising the minimum wage for workers under federal jurisdiction to a living wage, while [Canada Without Poverty](#) believed that the national wage standards should be set to a living wage indexed to the Consumer Price Index.

3. People with Disabilities

The [Canadian Association for Community Living](#), and the [Canadian Autism Spectrum Disorders Alliance](#) requested that the government provide \$30 million over three years to continue and expand the Ready, Willing and Able labour force inclusion program which engages employers and reinforces the business case of inclusive hiring generating increased employer demand to hire job seekers with an intellectual disability or autism.

D. SECTOR-SPECIFIC INITIATIVES

In an effort to advance the competitiveness of Canada's labour market, a number of witnesses voiced their support for initiatives that address labour issues in certain sectors, such as the agriculture, carbon-free sectors, accommodation, palliative care, cyber security, space, and tourism.

1. Agri-Food Sector

With respect to labour issues in the agricultural industry, the [Canadian Horticultural Council](#) asked ESDC to ensure that the definition of primary agriculture in its current Primary Agriculture Review includes both packing and processing tasks performed to market fresh fruits and vegetables, regardless of the nature of the building where these operations are performed. [It](#) also requested ESDC funds to review and include the same definition in the NOC codes.

The [National Farmers Union](#) supports the establishment of an Agricultural Education Fund to provide bursaries for young and new farmers in order to support participation in farm apprenticeship programs and reduce the costs for self-directed farmer education offered outside of the formal education system.

The [Ontario Federation of Agriculture](#) asked the government to provide \$100 million for an agriculture and agri-food skills development and training programs for in-demand upskilling and career opportunities.

2. Transition to Low-Carbon Economy

In order to facilitate the transition from fossil fuels to a sustainable economy, the [Canadian Centre for Policy Alternatives](#) thought that the government should use carbon pollution tax revenues to establish a new \$1-billion-per-year Strategic Training Fund to bolster and diversify the workforce in key low-carbon sectors identified as priorities through a National Decarbonization Strategy (NDS) consultation process thereby ensuring a supply of skilled workers for the sustainable jobs. The [Canadian Labour Congress](#) and [Blue Green Canada](#) asked the government to provide a just transition for workers and communities impacted by climate change policy to access training and employment services, adjust to new jobs, and transition to retirement, such as those impacted by the phase-out of coal-fired power generation.

3. Accommodation Sector

Regarding the accommodation sector, the [Hotel Association of Canada](#) suggested that the government should work with it to develop and implement a program to address the seasonal shortages in the accommodation sector through intra-brand employee exchanges, or bilateral agreements with suitable countries. It also said the government should provide sustainable, long-term investment to support a program focused on connecting unemployed Canadian youth to available jobs in the accommodation sector.

4. Palliative Care Sector

With regard to improving access to palliative care, the [Canadian Nurses Association](#) supports the development of palliative care competencies and associated practice standards for all health care providers, including nurses. It also believes that nurses and other health care providers should have early-career access to palliative care training and education.

5. Cyber security Sector

To strengthen Canada's position as a global cyber security leader, [Ryerson University](#) asked the government to invest \$25 million over five years in its newly established national centre for cyber security, Cybersecure Catalyst, which it believes will contribute



to filling the talent gap through training and certification for cyber security professionals. The [Canadian Gas Association](#) indicated that the Canadian Centre for Cyber Security should allow for skills transfer between the government and the private sector to effectively manage cyber security risks in relation to industrial control systems.

6. Space Sector

In order to prevent the loss of talents in the space industry, [Maritime Launch Services Ltd.](#) called on the federal government to invest in Canadian space industry and incentivize new business practices through partnerships with Canadian companies, not-for-profits and charities so that the youth may be equipped with STEM skills relevant to the launch industry and the overall space industry.

7. Tourism Sector

The [Tourism Industry Association of Canada](#) suggested that the tourism sector should be prioritized in ESDC and IRCC programming by promoting tourism career options and funding programs to train underrepresented labour pools, such as new Canadians, Indigenous youth, and people with disabilities.

E. THE COMMITTEE'S RECOMMENDATIONS

The Committee recommends that the Government of Canada:

Recommendation 39

Take steps to address worker shortages in key sectors of the economy by:

- a) **Implementing an expedited vetting program through the Temporary Foreign Worker Program for reputable and trusted employers to simplify the application process and qualifying principles; and**
- b) **Implementing flexible immigration policies that prioritize permanent residency for in-demand workers employed in year-round jobs.**

Recommendation 40

Convene a task force that would make recommendations on how Canada can address the problem of pilot shortages now and in future years, with a focus on how pilot training costs can be reduced significantly.

Recommendation 41

Make modifications to the Temporary Foreign Worker Program to address truck driver shortages by changing the National Occupational Classification (NOC) for long haul truck drivers from NOC C (low skilled worker) to NOC B (skilled worker).

Recommendation 42

Increase funding for skills development, specifically in the two following programs that support investments in employee training and development:

- a) Incentives for businesses through support of employee tuition and living costs for advanced training in agriculture, food and veterinary sciences; and**
- b) A skills initiative focused on connecting agri-business with academia, Mitacs and other government agencies, with high-calibre experiential international training as the overarching goal of the program.**

Recommendation 43

Support economic prosperity of Indigenous people by recognizing and supporting organizations that serve First Nations, Inuit and Métis communities and students through foundational learning and skills training.

Recommendation 44

Enhance Indigenous employment training and apprenticeship programming in the resource, cultural, and tourism sectors.

Recommendation 45

Increase funding for clearly defined pre-apprenticeship training that builds awareness and readiness among Canadian women to pursue and succeed in careers in the skilled trades.

Recommendation 46

Incentivize small and medium-sized enterprises to partner with post-secondary institutions to expand work-integrated learning programs.

Recommendation 47

Place emphasis on work-integrated learning funding for students from under-represented groups, including First Nations, Inuit and Métis students.



Recommendation 48

Launch a “National Work-Integrated Learning Strategy.”

Recommendation 49

Commit additional federal funding to the existing work-integrated learning matching platform to increase functionality and reach more employers.

Recommendation 50

Partner with academia and the private sector to invest in numeracy and literacy training in order to increase productivity in a knowledge-based economy.

Recommendation 51

Transition the Atlantic Immigration Pilot to a permanent immigration program in Atlantic Canada, and establish similar pilot programs in other interested jurisdictions where population growth is less than 0.5%.

Recommendation 52

Provide support to Canadians facing a critical diagnosis by expanding the Employment Insurance sickness benefit to 26 weeks from the current 15 weeks.

Recommendation 53

Ensure coordination of organization funding, training tax credits and Employment Insurance benefits to maximize options for women looking to enter in the skilled trades.

Recommendation 54

Provide sufficient funding to continue and expand the Ready, Willing and Able initiative.

CHAPTER SIX: A PRODUCTIVE AND HEALTHY POPULATION

The WEF, in its 2018 [Global Competitiveness Report](#) indicated that highly educated populations are more productive because they possess greater collective ability to perform tasks and transfer knowledge quickly and create new knowledge and applications. According to the Global Competitiveness Index, Canada ranks 11th in terms of skills, which measures the quantity and quality of education, out of 140 countries.

As well, in the report, health is thought of as the state of complete physical, mental and social well-being, which means that health is not limited to the absence of disease or disabilities. The report goes further by explaining that healthier individuals have more physical and mental capabilities, are more productive and creative, and tend to invest more in education as life expectancy increases while healthier children develop into adults with stronger cognitive abilities. In adopting a human-centric approach to economic development, the WEF reasons that human capital is essential for generating prosperity. According to the Global Competitiveness Index, ranks Canada ranks 12th in terms of health out of 140 countries.

Governments at the federal, provincial and territorial levels have setup the [Multilateral Early Learning and Child Care Framework](#) with the goal of improving early learning and child care systems in Canada. The [OECD](#) recognizes that the framework presents a pan-Canadian vision for early learning that is adapted to the needs of each province and territory. In its report [Starting Strong 2017: Key OECD Indicators on Early Childhood Education and Care](#), it points out that access to early childhood education and care in Canada varies depending on the jurisdiction. [It](#) also asserts that enrolment rates in early childhood education and care centres in Canada meet the OECD average at age 5. The [OECD](#) outlined that there is increasing policy attention towards early childhood education and care issues at the international level and is included as one of the 10 targets (4.2) listed under the United Nations (U.N.)'s Sustainable Development Goal 4.

A. EDUCATION

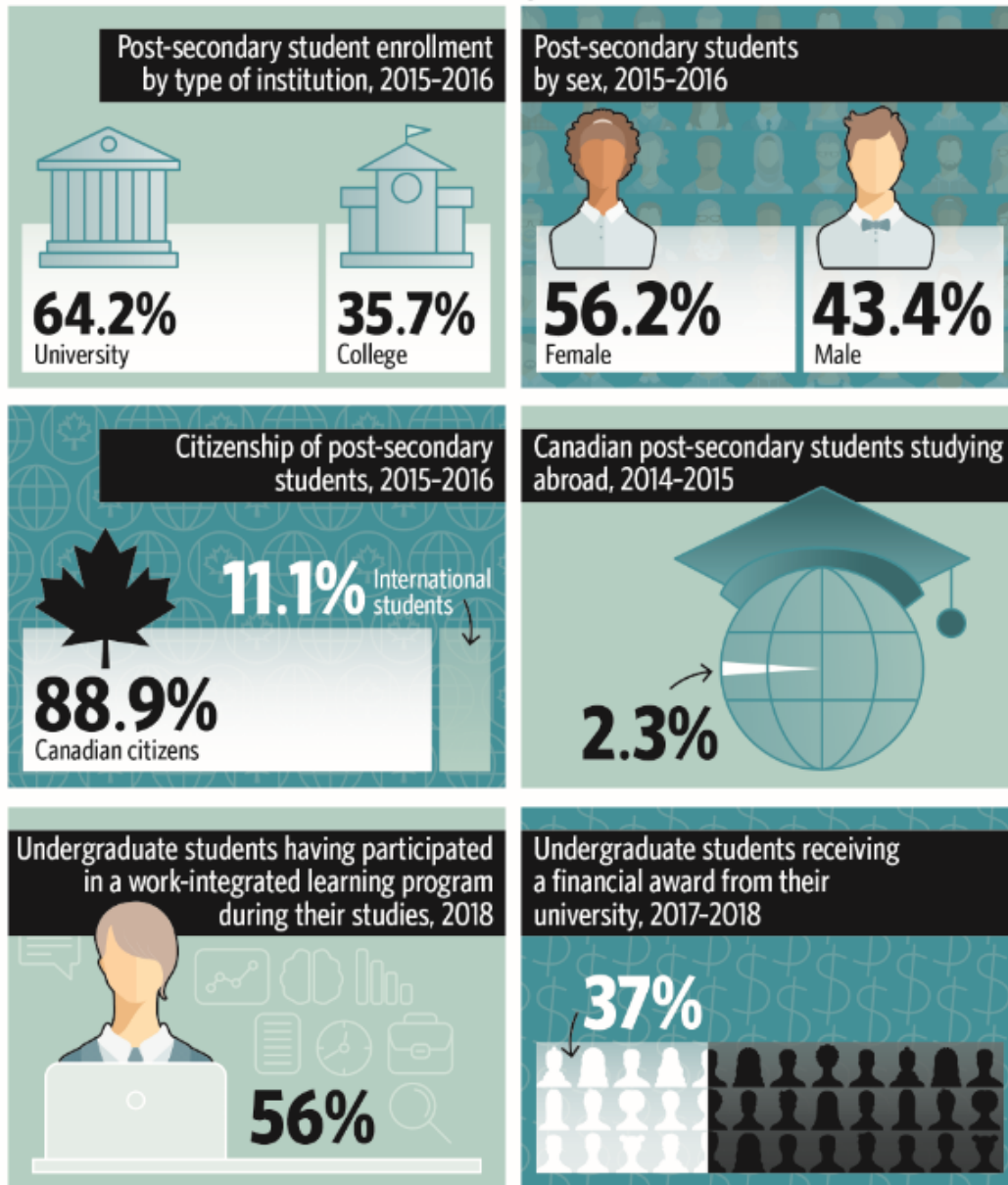
Committee witnesses highlighted the importance of increased investment in education programs and services for Indigenous communities across Canada. Others proposed increasing funding for awards, fellowships and scholarships while others suggested that the government fund programs to support international learning experiences for



Canadian students. Moreover, others attested to the importance of attracting international students to Canada.

Figure 8 presents enrolment statistics in Canadian post-secondary institutions for 2015-2016. The data shows that 64.2% of students were enrolled in universities while 35.7% were enrolled in colleges. Data over the same reference period demonstrate that 56.2% of post-secondary students were female and 43.4% were male. Note that the remaining 0.4% did not respond to the question. In terms of international students, they represented 11.1% of students enrolled in Canadian post-secondary institutions.

Figure 8 – Profile of Post-Secondary Students in Canada
Profile of Post-Secondary Students in Canada



© Library of Parliament

Sources: Figure prepared using data obtained from: Canadian Bureau for International Education, *Special Feature: Education Abroad*, 2016; Canadian University Survey Consortium, *2018 CUSC Survey of Graduating Students*, June 2018; Statistics Canada, “[Table 37-10-0086-01 – Postsecondary enrolments, by student status, country of citizenship and sex](#)” (database), accessed 9 October 2018.



1. Indigenous Educational Priorities

The [Mental Health Association of the Yukon](#) and the [Assembly of First Nations](#) urged that the Committee give consideration to First Nations education funding priorities. In their brief submitted to the Committee, the [Assembly of First Nations](#) requested that the government invest \$642 million over 3 years for First Nations language education and cultural programming in elementary and secondary schools. The [University of Winnipeg](#) also concluded that funding for Indigenous language programs is required. Moreover, the [Assembly of First Nations](#) indicated that preliminary estimates related to the implementation of legislation for the preservation and revitalization of Indigenous languages amount to a three-year investment of \$1.157 billion. This estimate includes \$642 million to be allocated for Kindergarten to Grade 12 education, with the remainder of \$515 million to be allocated to lifelong language learning. With regard to other language initiatives, the [Champagne and Aishihik First Nations](#) requested funding of \$1 million per year over ten years to support the Dakwänje language program. In addition, the [Assembly of First Nations](#) suggested that the government make investments of \$527 million over the next three years for adult education and lifelong learning. Taking into account the costs for remote and northern schools, the [Assembly of First Nations](#) indicated that an additional \$500 million per year on an annual basis would be required moving forward. Furthermore, an additional investment of \$666 million is required to build an estimated 40 new schools in northern communities over the next three years.

The [University of Manitoba](#), [Universities Canada](#) and the [University of Ontario Institute of Technology](#) proposed increasing direct student financial support for First Nations, Inuit and Métis learners. In their submission, the [University of Manitoba](#) called for investments in new scholarships to support Indigenous graduate students and postdoctoral fellows to build a cohort of Indigenous faculty. The [University of Winnipeg](#) also supports the development of top-tier Indigenous scholars through transition programs, mentoring, and academic and financial support. In conjunction with this, it also called for funding for Indigenous elderly people to be placed in residence in post-secondary institutions. [It](#) was also suggested that a national strategy and a systemic approach to funding for these kinds of programs be implemented. To that end, the [University of Manitoba](#) highlighted the need to invest in the [Fundamental Science Review](#) proposal to increase annual scholarship and fellowship funding for graduate students by \$140 million by 2022-2023, with priority given to Indigenous peoples as well as women, visible minorities and peoples with disabilities. In their respective submissions, [Universities Canada](#) and the [University of Ontario Institute of Technology](#) advocated that the government expand funding to Indspire. To this end, [Indspire](#) insisted that an additional \$225 million in funding over five years is required for bursaries and

scholarships to support First Nations students' success in post-secondary education and training. Furthermore, the [University of Ontario Institute of Technology](#) indicated that funding is required to scale support for Indigenous learners across Canada through scholarships, bursaries and education programs. In terms of research support, the [University of Winnipeg](#) called for funding for Indigenous research partnerships as well as the creation of focused programs to support the development of highly qualified Indigenous professionals.

The [University of Ontario Institute of Technology](#), [Universities Canada](#), the [University of Manitoba](#) and the [University of Winnipeg](#) identified the need to invest in programs that are geared towards supporting Indigenous students and promote success throughout post-secondary education. [Universities Canada](#) claimed that more support is needed for Indigenous student services. This sentiment was echoed by [Colleges Ontario](#) who stated that increased stable funding is required in order to achieve greater access to post-secondary education for Indigenous students, improve labour market outcomes and support economic development in Indigenous communities. In order to inform policy and decision makers on Indigenous post-secondary education and training, [Indspire](#) suggested that \$1.5 million in funding over five years be allocated to support analysis on post-secondary education outcomes for First Nations, Inuit and Métis students. As regards to ensuring a sustained, culturally-safe post-secondary option for Indigenous students and their families, the [Dechinta Centre for Research and Learning](#) argued that an investment of \$5 million per year over 5 years would be required.

The [Assembly of First Nations](#) explained to the Committee that the educational attainment rates of First Nations students at the university level is below the Canadian average. To increase First Nations' educational attainment rates to the national average, \$1.6 billion would be required over three years to increase the number of Indigenous students in First Nations post-secondary institutions.

In order to advance reconciliation through archival, educational, research and community work, the [University of Manitoba](#) asked for financial support for its National Centre for Truth and Reconciliation, which was created in the wake of the Indian Residential Schools Settlement Agreement and the Truth and Reconciliation Agreement.

2. Awards, Fellowships and Scholarships

During their introductory remarks to the Committee, the [University of Manitoba](#) promoted the expansion of undergraduate student research awards as a means to increase the number of students pursuing graduate studies. [Universities Canada](#), the [University of Ontario Institute of Technology](#) and [York University](#) concurred and



suggested that this can be achieved by expanding undergraduate student research awards to other granting councils. The [Alliance of Canadian Comprehensive Universities](#) also felt that undergraduate student research awards should be expanded to all the councils, namely the Social Science and Humanities Research Council of Canada, the Canadian Institutes of Health Research and Natural Sciences and Engineering Research Council of Canada (tri-council). In their brief, [York University](#) added that the tri-council funding streams should be harmonized. The [U15 Group of Canadian Research Universities](#) and the [Alliance of Canadian Comprehensive Universities](#) agreed that these awards should be granted by the various councils, but it should be done across all academic disciplines.

In their briefs submitted to the Committee, [Universities Canada](#) and the [University of Ontario Institute of Technology](#) cited propositions from the Fundamental Science Review. Specifically, they both suggested that investments in highly skilled research talent should be achieved by providing more individual scholarships and fellowships to at least match the rise in graduate and student enrolment over the last decade. They also highlighted the need to adjust the value of all awards and harmonize the value of awards across all the granting councils. From the point of view of York University, [it](#) advocated that the government ensure that investment for scholarships and fellowships are in-line with increases in graduate student enrolment. [Universities Canada](#) also pointed out that the government should provide more individual scholarships and fellowships to at least match the rise in graduate student enrolment over the last decade. In order to avoid the erosion of research investment, [York University](#) suggested that scholarships and fellowships be indexed to inflation.

The [University of Ontario Institute of Technology](#), [Universities Canada](#) and [York University](#) called for the elimination of restrictions imposed on Canadians to the international portability of awards such as scholarships and fellowships. [York University](#) felt that this action would support faculty research collaborations between Canadian and foreign educational institutions.

3. International Education Initiatives

In their submissions to the Committee, [Universities Canada](#), the [University of Ontario Institute of Technology](#) and [York University](#) encouraged the federal government to invest in a dedicated program with the goal of supporting international study experiences. Particularly, both [Universities Canada](#) and the [University of Ontario Institute of Technology](#) promoted the creation and funding of a new national initiative, Go Global Canada, which would have the aim to support 15,000 Canadian post-secondary students per year going abroad within five years, rising to 30,000 per year within 10 years. As stated in their brief,

[U15 Group of Canadian Research Universities](#) emphasized expanding international research opportunities for graduate students by providing them with the opportunity and financial resources necessary to participate in global research networks. With regard to attracting international students to Canada, [Universities Canada](#) reminded the Committee that international students contribute more than \$15.5 billion to Canada's economy and they contribute economically to communities across Canada. It expressed the importance of attracting international students to Canada.

4. Educational Infrastructure Projects

Three post-secondary institutions in Canada have made requests to fund large-scale infrastructure projects. With the support of the Council of Yukon First Nations, [Yukon College](#) called on the federal government to contribute to the college's capital campaign with a contribution of \$21.5 million dollars towards new campus infrastructure, particularly the construction of a new science building. [Yukon College](#) also requested that the government invest in improved distance learning opportunities through stronger Internet links between the 13 rural and remote campuses and distance-learning university partners.

[Ryerson University](#) asked for \$100 million to build a 300,000-square-foot facility dedicated to research and education in STEM disciplines.

5. Funding for Initiatives in Education and Training

Concerning post-secondary education, the [Canadian Union of Public Employees](#) called for the creation of a dedicated post-secondary transfer to the provinces. It declared that transfer funding to the provinces should be increased by 40% and promoted the eventual elimination of tuition fees for post-secondary education. As proposed in the Fundamental Science Review, the [U15 Group of Canadian Research Universities](#) remarked that the federal government invest \$140 million annually by 2022-2023 to increase the number of master and PhD graduates. With regard to the accessibility of French language post-secondary education, the [Association franco-yukonnaise](#) pointed out that there is a need for specific funding to increase the number of post-secondary programmes offered in French in northern and western Canada.

Moreover, the [Association franco-yukonnaise](#) called for more investments in education from kindergarten through post-secondary education by increasing the funding of bilateral education agreements for French-language education at the elementary, secondary and post-secondary levels.



With regards to sexual education, the [Canadian Women's Foundation](#) requested that the government invest an additional \$4 million to support the work of women's and youth-serving organizations who provide relationship and consent education programs for teens.

The [Canadian Association of Social Workers](#) advocated for the inclusion of social workers under the Canada Student Loan Forgiveness Program. It reasoned that providing an incentive, through student loan forgiveness for social workers, would support the recruitment of social workers to practice in rural and remote locations.

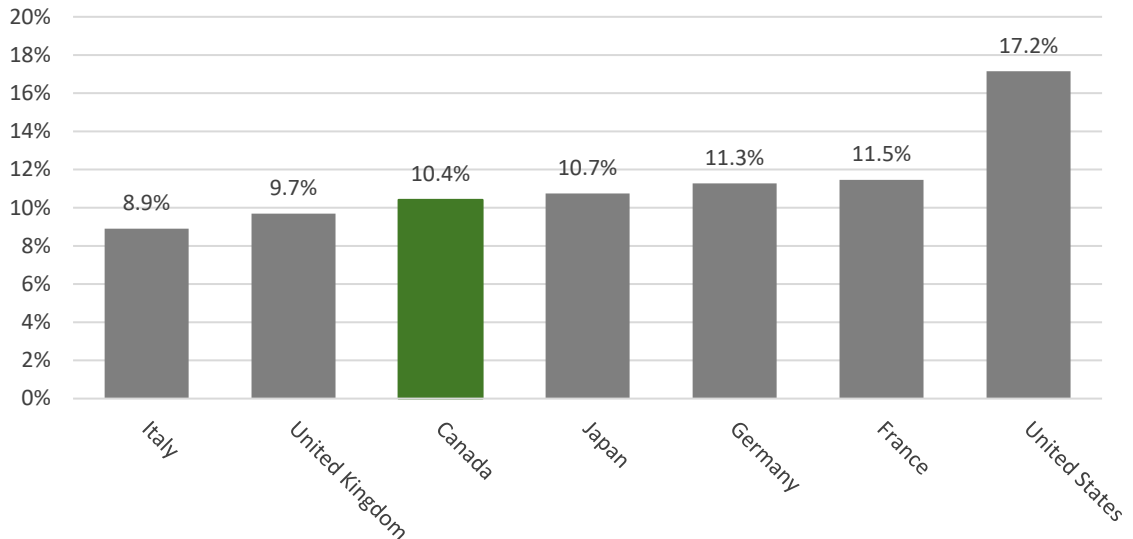
In addressing the need for training and skills, [Actua](#) proposed that the government provide funding of \$45 million over five years to support and scale up their programs which prepare youth for the future of work. Regarding the workforce, the [Canada West Foundation](#) testified that the government should require that literacy and numeracy skills be embedded in all federally supported workforce education and training initiatives for both youth and working aged adults. Along the same vein, the [Association pour la recherche collégiale](#) requested that the government support the training of scientists.

B. HEALTH

In their testimony to the committee, witnesses identified mental health as an area that needs additional public funding. With the population of Canadian senior citizens expected to grow, witnesses testified that the government should develop a national senior's strategy to coordinate resources and stakeholders to meet future service demands. Witnesses also expressed the necessity for a national pharmacare strategy that is universal across the country. Health advocacy groups dedicated to the end of diabetes and cardiovascular disease urged the government to continue to support their initiatives. Furthermore, health issues for veterans were identified during the consultations.

Figure 9 shows Canada's health care spending among the G7 countries in 2017. The current expenditure on health as a share of GDP is 10.4% while the G7 average is 11.4%.

Figure 9 – Health Expenditure as a Share of Gross Domestic Product, Group of Seven Countries, 2017 (%)



Source: Figure prepared using data obtained from: Organisation for Economic Co-operation and Development, "[Health expenditure and financing](#)," accessed 14 November 2018.

1. Mental Health

In their introductory statements to the Committee, the [Canadian Alliance on Mental Illness and Mental Health](#) and the [Mental Health Association of the Yukon](#) proposed to increase funding for mental health from 7% of total public health spending to a minimum of 9%. They further explained that the federal government's share of total spending should be equal to 25%. In total, this would represent an additional annual contribution of \$777.5 million to the provinces and territories. In addition, the [Canadian Centre for Policy Alternatives](#) advocated for the implementation of a mental health program using the principles and criteria of the *Canada Health Act*. The [Canadian Alliance on Mental Illness and Mental Health](#) suggested that the funds be earmarked through a Mental Health Transfer, or a dedicated envelope. The [Coalition santé mentale et traitement des dépendances du Nouveau-Brunswick](#) requested \$500,000 in funding to support the 2019 Atlantic Mental Health Forum.

In terms of research, the [Women's Brain Health Initiative](#) suggested that the government direct additional Alzheimer's disease and related dementias research funding to the Canadian Institutes of Health Research and the Canadian Consortium in Neurodegeneration in Aging. [It](#) requested \$10 million of funding over three years to be allocated to both organizations. [It](#) also proposed that the federal government increase



its annual funding for Alzheimer's disease and related dementias to 1% of annual care costs. It claimed that this represents an increase from the current annual funding level of \$50 million to \$100 million.

With regard to the implementation of federal government initiatives in the area of mental health, the [Canadian Association for Retired Persons](#) called for the adoption and funding of a National Dementia Strategy. As indicated in their brief, the [Canadian Alliance on Mental Illness and Mental Health](#) advocated for the creation of a Mental Health Parity Act which would affirm that mental health is valued equally to physical health and by assessing the equity of funding and delivery of mental health services. This suggestion is also supported by the [Coalition santé mentale et traitement des dépendances du Nouveau-Brunswick](#).

The [Coalition santé mentale et traitement des dépendances du Nouveau-Brunswick](#) also provided three additional proposals in their brief: that the government implement initiatives to support innovation in mental health; that the government adopt measures to support community participation in transforming the mental health system; and that the government develop a public awareness campaign to fight the stigma associated with mental health.

It also elaborated on strategies that the government could employ to improve mental health services. These proposals included providing evidence-based therapies from public funds; improving the quality of care; investing in promotion, prevention, early intervention, and the resolution of stigma and discrimination issues; ensuring equitable access; and increasing funding for mental health research and impact assessment.

2. Seniors

[Merck Canada Inc.](#) testified that the federal government should increase the Canada Health Transfer by at least 5.2% annually to allow provinces and territories to meet increasing health needs resulting from the aging population and the corresponding rising incidence of cancer. The [Canadian Centre for Policy Alternatives](#) also stated that the government should commit to a new health accord which would feature a Canada Health Transfer that would grow at 5.2% annually. In more general terms, the [Canadian Medical Association](#) underscored the necessity to ensure provincial and territorial health care systems meet the care needs of their aging populations by means of a demographic top-up to the Canada Health Transfer.

The [Canadian Labour Congress](#) and the [Manitoba Federation of Labour](#) indicated that provinces, territories, stakeholders and the federal government should develop a

national seniors' care strategy, including new investments in home care and community support services. Similarly, the [Conference for Advanced Life Underwriting](#) felt that the government should undertake a number of initiatives which could include convening a federal, provincial, and territorial ministers committee to identify and develop a national approach for dealing with long-term care funding as well as holding a national stakeholders symposium to discuss and debate seniors' issues and develop appropriate recommendations. [It](#) also pointed out that the new Minister of Seniors be assigned the mandate to identify and develop solutions to address the long-term care funding issue. Other proposals with national scope came from the [Canadian Association for Retired Persons](#) who suggested funding High Dose Flu and Shingrix vaccines for all older adults across Canada. Furthermore, it urged the government to provide additional funding for AGE-WELL and the National Initiative for Care of the Elderly (NICE Network), and to provide protection for seniors in assisted living or long-term care facilities during periods of extended hospitalization.

3. Pharmacare

In April 2018, the House of Commons Standing Committee on Health (the Committee on Health) published the report entitled "[Pharmacare Now: Prescription Medicine Coverage for all Canadians](#)". This study was commissioned to consider the development of a national Pharmacare program as an insured service for Canadians under the *Canada Health Act*. During the study, witnesses indicated that Canada's patchwork of private and public prescription drug coverage programs is in need of serious reform. Moreover, it was stated that critical issues that need addressing include gaps in prescription drug coverage and variation among drug formularies both across the country and between public and private drug plans. Furthermore, the Committee on Health heard from witnesses who proposed the establishment of a universal single payer public prescription drug coverage program, in line with witness testimony provided by the [Canadian Centre for Policy Alternatives](#), the [Canadian Labour Congress](#) and the [Manitoba Federation of Labour](#) during the pre-budget consultations. According to the Committee on Health, "the best way to move forward in establishing a universal single payer public prescription drug coverage program is by expanding the *Canada Health Act* to include prescription drugs dispensed outside of hospitals as an insured service under the Act."

In its report entitled "[Federal Cost of a National Pharmacare Program](#)", the PBO estimated that the total drug spending under a national Pharmacare program would amount to \$20.4 billion in fiscal year 2015–2016 and \$23.7 billion in 2020–2021 compared to estimated spending of \$24.6 billion in 2015–2016 and \$27.9 billion in 2020–2021 under the current system in which the costs are paid by public plans, private



plans and individuals. Thus, a national pharmacare program would reduce costs by \$4.2 billion in these two years.

[Canada Without Poverty](#), the [Canadian Association for Retired Persons](#), the [Canadian Health Coalition](#) and the [Canadian Union of Public Employees](#) called for the establishment of a national universally accessible single payer pharmacare program. This proposal is supported by the [Canadian Centre for Policy Alternatives](#), the [Heart and Stroke Foundation of Canada](#), the [Canadian Labour Congress](#), the [National Farmers Union](#), [Merck Canada Inc.](#) and the [Manitoba Federation of Labour](#). They also asked that the program be adequately funded in order to be implemented in conjunction with the provinces and territories. The [Canadian Centre for Policy Alternatives](#) estimated that \$7 billion should be allocated to create a universal single-payer pharmacare program in Canada; the [Canadian Health Coalition](#) believed that the government should be responsible for at least 50% of the program costs. The [Juvenile Diabetes Research Foundation Canada](#) stressed that various types of insulin should be included under any national pharmacare program while the [Heart and Stroke Foundation of Canada](#) called for the implementation of a pharmacare program and felt that it should include a review of the Non-Insured Health Benefits Program with Indigenous partners.

The [Canadian Health Coalition](#) and the [Canadian Labour Congress](#) explained that such a national pharmacare plan would improve Canadian businesses' competitiveness by reducing labour costs, improving workers' mobility and relieving employers of the burden of managing a drug coverage plan, for which they may lack expertise.

The [Conference for Advanced Life Underwriting](#) suggested a cautionary approach to funding a national pharmacare program, and that taxation of group life and health insurance premiums not be considered as a means of funding this program. As an alternative, the [Canadian Life and Health Insurance Association](#) concluded that the government should work with life and health insurers to reform prescription drug coverage in Canada. The [Canadian Chamber of Commerce](#) also believed that a pharmacare program should not undermine or duplicate the work already being done by insurers and the private sector to provide employees with benefits. Both the [Alberta Chambers of Commerce](#) and the [Canadian Chamber of Commerce](#) believed that a prospective national pharmacare program should focus on filling existing gaps. According to the [Canadian Health Coalition](#), an increase in the GST should not be considered as a means to fund pharmacare nor should a payroll tax on workers or employers be considered. The [Canadian Pharmacists Association](#) concurred with this and declared that the government earmark \$1.4 billion to harmonize catastrophic drug coverage (capped at 3% of household income) across Canada and build on existing drug coverage by implementing a close-the-gap approach to pharmacare. It also would like to

see an investment of \$1 million per year for five years to support an awareness-raising campaign for pharmacist-led medication return programs.

4. Health Research and Advocacy

In their brief to the Committee, the [Canadian Institute for the Military and Veteran's Health Research](#) proposed that the government continue to invest in military, veteran, and family health research, with extension to the Royal Canadian Mounted Police and other first responders in the amount of \$25 million over 10 years. [Queen's University](#) stressed the necessity for ongoing support to the Canadian Institute for the Military and Veteran's Health Research.

The [Canadian Chiropractic Association](#) suggested that funding be attributed to the Department of National Defence and the Ministry of Veterans Affairs to implement the following recommendations from the May 2018 report of the House of Commons Standing Committee on Veterans Affairs entitled *A Seamless Transition To Civilian Life For All Veterans: It's Time for Action*: that Veterans Affairs Canada accelerate its process to approve services by third parties on the list of authorized suppliers when case managers or service officers determine that these services would help veterans make a successful transition; and that the Canadian Armed Forces and Veterans Affairs Canada harmonize treatment options offered by healthcare professionals to transitioning serving members and veterans.”

In support of their Quality project, the [Canadian Cardiovascular Society](#) asked for \$12.5 million in funding to support a national benchmarking program with the federal and provincial governments. Another initiative was proposed by the Heart and Stroke Foundation of Canada in which it called for the government to commit \$5 million over five years for the Foundation to undertake a nationwide engagement program to facilitate discussion among women who experienced heart disease or stroke. Furthermore, it supported the proposition of a cost-recovery levy on tobacco manufacturers to support Canada's federal tobacco control laws. In order to promote healthy eating, improve Indigenous health and support other healthy initiatives, the [Heart and Stroke Foundation of Canada](#) further proposed the creation a cost-neutral fund to enhance access to healthy eating. This fund would be financed by a \$1.7-billion excise tax based on volume that would increase with the quantity of free sugars per unit.

Based on the Diabetes 360° framework, [Diabetes Canada](#) suggested that the government invest \$150 million in funding over seven years to support the development and implementation of a new national diabetes strategy, including Indigenous-specific strategic approaches for type 1 diabetes. The [Juvenile Diabetes Research Foundation](#)



[Canada](#) also called for the implementation of a national diabetes strategy (Diabetes 360°) with specific outcomes for type 1 diabetes and include new funding for research aimed at curing, preventing and treating the disease. In addition to this, [it](#) proposed the creation of a national diabetes registry for patients with type 1 diabetes.

The [Canadian Nurses Association](#) claimed that climate change has implications for infectious disease transmission. In order to counter these public health issues, it requested the following investments to fund programs and support capacity-building initiatives in these areas: \$25 million to increase the capacity to respond to the rising demands posed by climate-driven and animal, food and water-borne infectious diseases; and \$25 million to ensure that individuals and communities across Canada have access to timely and accurate information to better understand their risks and take measures to prevent infection.

As well, it asked for \$25 million to improve adaptability and resiliency to the health impacts of climate-driven infectious diseases through surveillance and monitoring activities and access to education awareness tools to enable: health professionals, including nurses, to have the information they need to provide accurate guidance and advice to their patients/clients on climate-driven infectious diseases; and individuals and communities across Canada to have the tools to protect themselves from the health risks associated with climate-driven and animal, food and water-borne infectious diseases.

It added that the federal government should provide an additional \$25 million over five years and work in tandem with the Public Health Agency of Canada to enhance monitoring and active surveillance of resistant organisms and climate-driven infectious diseases, particularly within community care, long-term care facilities and northern health-care settings.

In terms of other proposals, [Merck Canada Inc.](#) suggested that the government revise the proposed amendments to the Patented Medicines Regulations since these amendments will change the way the Patented Medicine Prices Review Board assesses patented drug prices. The [Stem Cell Network](#) requested stable and predictable funding to maintain operations after 31 March 2019. In their testimony to the Committee, [it](#) requested an investment of \$70 million over five years. As for the Terry Fox Research Institute, [it](#) proposed a matched co-investment by the federal government of \$150 million over five years. For 2019, the request is \$11.2 million from the federal government. Lastly, Sports Matters Group demanded a 25% increase to the core funding component of the Sport Support Program, which represents an additional \$18 million per year on an ongoing basis.

5. Public Health Initiatives

Concerning health care spending, the [Canadian Centre for Policy Alternatives](#) proposed increasing health transfer payments to the provinces and territories and the [Manitoba Federation of Labour](#) suggested increasing the federal government's share of health care spending while enforcing the principles of the *Canada Health Act*. Similarly, the [Canadian Labour Congress](#) called on the federal government to enforce those same principles. Also, the [Confédération des syndicats nationaux](#) felt that Canada's public health system should be adequately funded.

[Merck Canada Inc.](#) requested that the government commit \$100 million annually for a public vaccine funding mechanism.

The [Canadian Nurses Association](#) proposed the creation of a health care innovation agency as indicated in the 2015 federal report [Unleashing Innovation: Excellent Healthcare for Canada](#). Moreover, [it](#) was suggested that a nurse be appointed to head this agency.

[Canada Without Poverty](#) suggested implementing and funding a National Right to Food Strategy. [It](#) stressed that the government should collaborate closely with First Nations, Inuit and Métis people on this strategy. Similarly, the [Confédération des syndicats nationaux](#) asked that the government support the new Food Policy for Canada through the implementation and financing of a multi-stakeholder National Food Policy Council.

6. Palliative Care

In support of the *Framework on Palliative Care in Canada Act*, the [Canadian Nurses Association](#) highlighted the need for targeted federal investments to improve the standardization of delivery of palliative care across Canada. The [Heart and Stroke Foundation of Canada](#) also asserted the necessity for additional financial investments for palliative care in order to guarantee affordability and accessibility for vulnerable and underserved populations.

C. CHILDCARE

Committee witnesses focused on issues affecting First Nations communities and childcare. There was also testimony that underscored the importance of funding towards childcare initiatives. Committee members were reminded of the international benchmarks set by the OECD and the necessity to meet these funding targets on a



national level. Moreover, organizations observed that changes to the Canada Child Benefit are needed so that it can be an effective tool to help families.

1. First Nations Communities and Childcare

[YWCA Canada](#) requested the implementation and adoption of the Truth and Reconciliation commission's call to action on developing culturally appropriate childhood education programs for aboriginal families in partnership with Indigenous communities to inform the Indigenous Early Learning and Child Care Framework. In support of this, the [Child Care Advocacy Association of Canada](#) promoted the need for additional funds in the 2019-2020 federal budget and subsequent budgets to implement an Indigenous-led framework agreement on the Early Learning and Child Care Framework. Furthermore, [it](#) proposed an implementation plan that would be developed by governments and Indigenous organizations with input from the child care sector and others to operationalize the principles and intentions set out in the multilateral framework agreement.

2. International Benchmarks and Childcare Funding

In their submission to the Committee, the [Canadian Association of Social Workers](#) advocated for the funding of a nationwide child welfare caseload study. The [Canadian Centre for Policy Alternatives](#) encouraged the government to invest in national programs, such as child care, that improve services and make them more affordable. Furthermore, [it](#) called on the government to meet the OECD international child care benchmark of 1% of GDP. Other organizations have proposed that the government meet the international child care benchmark set by the OECD such as [Oxfam Canada](#), the [Canadian Federation of University Women](#), [Canada Without Poverty](#), the [Public Service Alliance of Canada](#), the [Canadian Labour Congress](#), the [Child Care Advocacy Association of Canada](#), the [Childcare Resource and Research Unit](#) and the [YWCA Canada](#). Three organizations reported more specific timelines for achieving this international benchmark by 2029-2030 namely the [Child Care Advocacy Association of Canada](#), the [Childcare Resource and Research Unit](#) and [Oxfam Canada](#). In terms of funding, the [Canadian Women's Foundation](#) called for universal access to affordable quality childcare by increasing investments to a minimum of \$2 billion annually. Regarding transfers to provinces, territories and Indigenous communities, the [Canadian Labour Congress](#), the [Child Care Advocacy Association of Canada](#) and the [Manitoba Federation of Labour](#) called on the government to transfer \$1 billion in 2019-2020 in order to establish universal, accessible, affordable, high-quality and fully-inclusive early learning and child care in Canada. The [Child Care Advocacy Association of Canada](#) made an additional

proposition and suggested that the federal government use its spending power to negotiate new bilateral agreements with the provinces and territories replacing the current ones set to expire in 2020. This opinion was also shared by the [Canadian Union of Public Employees](#) who felt that there is a requirement to commit sufficient long-term funding to establish a national early learning and child care framework with provinces, territories, and Indigenous peoples. Moreover, the [Child Care Advocacy Association of Canada](#) proposed the development and implementation of a Canada-wide system-building strategy, again one that's developed by the provinces, territories, Indigenous organizations, and the federal government along with the full input from the child care sector and communities. Lastly, [it](#) suggested that funding to provinces and territories should be conditional on subnational action plans meeting evidence-based standards.

3. Canada Child Benefit

In order to prevent provinces and territories from clawing back on the Canada Child Benefit, [Canada Without Borders](#) reasoned that conditions must be put in place that complement the indexation of the benefit. [YWCA Canada](#) also said that the government should ensure that the Canada Child Benefit's indexation to inflation, which began in July 2018, is maintained. [It](#) also stated that the government should ensure that the Canada Child Benefit is sufficient to reduce Canada's child poverty rate by 50% by 2020. The [Income Security Advocacy Centre](#) suggested that all children living in Canada should have access to these benefits and, as such, more investment is required for the Canada Child Benefit. Moreover, the [Income Security Advocacy Centre](#) spoke about the situation in which many first nations families do not file taxes and therefore are not accessing the benefit. [It](#) suggested that the federal government work with First Nations to find a solution to the problem. The [YWCA Canada](#) also felt that dedicated funding for the Child Care Benefit is needed to ensure uptake in First Nations, Métis and Inuit communities. More generally, the [Childcare Resource and Research Unit](#) called on the federal government to earmark additional funds in the 2019-2020 federal budget and subsequent budgets to implement an Indigenous-led framework agreement on Early Learning and Child Care. With regard to women in precarious situations leaving abusive relationships, the [Income Security Advocacy Centre](#) proposed that funds should be allocated to these women for interim/emergency payments while their application is being processed. Moreover, [it](#) requested that the government amend the *Income Tax Act* by repealing the section 122.6(e) which ties eligibility for the Canada Child Benefit to the immigration status of the applicant parent.



D. THE COMMITTEE'S RECOMMENDATIONS

The Committee recommends that the Government of Canada:

Recommendation 55

Support the expansion of post-secondary education delivered in the territories and remote communities, including community-based research and programming, to ensure a sustained, culturally-safe, post-secondary option for Indigenous students and their families.

Recommendation 56

Provide funding over five years to support analysis of post-secondary education outcomes for First Nations, Inuit and Métis students.

Recommendation 57

Provide increased funding over five years for Indspire's scholarship and bursary program.

Recommendation 58

Implement student loan forgiveness for social workers in rural and remote communities like for certain other professions.

Recommendation 59

Renew funding for the Post-Secondary Institutions Strategic Investment Fund.

Recommendation 60

Provide funding to the Social Science and Humanities Research Council of Canada, Natural Sciences and Engineering Research Council of Canada and Canadian Institutes of Health Research, on par with the level seen in the 2018 Budget.

Recommendation 61

Provide funding to support the work of women's and youth-serving organizations who provide relationship and consent education programs for teens.

Recommendation 62

Allocate funding over three years through Women's Brain Health Initiative to accelerate the translation and application of new knowledge and innovative programs that effectively informs and empowers women to prevent or delay brain-aging disease progression.

Recommendation 63

Build on the existing drug coverage enjoyed by millions of Canadians and follow a close-the-gap approach to pharmacare to ensure that all Canadians have access to prescription drug coverage, in addition to examining ways to provide catastrophic drug coverage to Canadians.

Recommendation 64

Provide continued investment in military, veteran, and family health research, with extension to the Royal Canadian Mounted Police and other first responders, to improve the health and well-being of these Canadians.

Recommendation 65

Fund the Canadian Ovarian Cancer Research Consortium's three research priorities and enable the Personalized Medicine Platform for Ovarian Cancer.

Recommendation 66

Commit to funding the Heart and Stroke Foundation of Canada over five years to undertake a nation-wide engagement program to facilitate discussion among women with lived experience of heart disease and stroke.

Recommendation 67

Provide substantial, long term funding to support the development and implementation of a new national diabetes strategy in time to celebrate the 100th anniversary of the Canadian discovery of insulin, and facilitate the creation of Indigenous-specific strategic approaches for type 1 diabetes, which would be led and delivered by Indigenous groups.

Recommendation 68

Support the existing work of the Canadian Cardiovascular Society (CCS) on cardiac benchmarking in Canada to create a permanent national cardiac benchmarking program in accordance with the CCS plan, by making a five-year investment to enable the CCS to sustain the program.

Recommendation 69

Provide stable and predictable funding for the Stem Cell Network to maintain operations after March 31st, 2019.



Recommendation 70

Invest in medical imaging equipment in northern communities to help eradicate tuberculosis.

Recommendation 71

Improve access to palliative care with targeted federal investments for both new and existing programs to improve standardization of delivery of palliative care for people across Canada.

Recommendation 72

Continue to invest in childcare with the goal of achieving high-quality, accessible, flexible, affordable, and inclusive childcare.

Recommendation 73

Increase transfers to provinces/territories and Indigenous governments for an Indigenous-led early learning and child care framework.

CHAPTER SEVEN: VIBRANT COMMUNITIES

Good quality jobs and a healthy economy are important for creating vibrant communities. In equal measure, vibrant communities help stimulate economic competitiveness. Canadians' quality of life consistently ranks among the highest in the world, in large part due to the country's strong communities.

The OECD's 2016 *Better Life Index* measures quality of life across OECD and partner countries. For eleven of the twelve indicators, Canada scored higher than most other countries. It scored 7.5 out of a possible 10 on "Community." Canada's highest rankings, out of 38 countries, included second in "Health" (on which it scored 9.5) and fourth in "Housing" (scoring 7.8). Its lowest ranking was 20th place for "Work-Life Balance" (scoring 6.9).

This ranking shows that Canadian communities generally enjoy a high level of well-being by international standards, but that there are ways it can improve. Canadians suggested how the federal government can strengthen the vibrancy of their communities.

Several groups stated that the government should encourage artistic and cultural production through program funding and legislative reform. They also asked for stronger housing and homelessness strategies by improving affordability, supply, and regulations. Many proposed widening the social safety net, including financial stability for retirement and greater support for vulnerable and marginalized populations. Canadians also proposed how the government should help prevent crime, mitigate damage from emergencies and make transportation safer.

A. ARTS AND CULTURE

In view of leveraging artists' and cultural organizations' contributions to Canadian communities, many groups asked the government for financial or legislative supports. Several focused on initiatives to encourage cultural programming. Others proposed ways to change legislation and policy to better support the cultural industry.

1. Encouraging Cultural Programming

The [Canadian Crafts Federation](#) urged the federal government to recommit to and carry out the budgetary increases it had earmarked for the Canada Council for the Arts until 2021. In addition, [it](#) asked that the government make financial support available for



museum programming that encourages Indigenous reconciliation, inclusion, infrastructure and digitization.

The [Canadian Crafts Federation](#) and the [Canadian Museums Association](#) proposed that the government modernize and better fund museum programming, as recommended in the recommendations of the Standing Committee on Canadian Heritage's 2018 report, *Moving Forward – Towards a Stronger Canadian Museum Sector*.

The [Canadian Museums Association](#) requested \$20 million annually for five years for the museum sector to advance reconciliation, \$15 million for diversity and inclusion, and \$20 million for the digitization of collections. It further asked that the government implement a five-year matching program for donations of \$25 million per year. [It](#) also proposed that the government provide heritage projects greater access to federal infrastructure programs.

The [Association québécoise de l'industrie du disque, du spectacle et de la vidéo](#) requested that, in its modernization of the Canada Music Fund (CMF), the government include immediate emergency funding of \$10 million per year to support the transition back to a more viable market for music companies.

The [Association Franco-Yukonnaise](#) asked for an annual increase of \$30 million for three years for the Canada Arts Training Fund (CATF), which funds organizations that train artists at the highest level. [Canada's Royal Winnipeg Ballet](#) proposed an additional \$10 million in annual investments for the CATF to further support existing training programs and help train more diverse communities.

[Festivals and Major Events Canada](#) proposed that the government increase the Professional Arts Festivals and Performing Arts Series Presenters component of the Canada Arts Presentation Fund (CAPF) by \$20 million. The CAPF funds organizations that present or support arts festivals and performing arts series. [Festivals and Major Events Canada](#) also suggested a \$10 million increase for the Local Festivals component of the Building Communities Through Arts and Heritage Program, which funds local organizations for recurring festivals presenting cultural creations.

[Festivals and Major Events Canada](#) and the [Canadian Association of Fairs and Exhibitions](#) both asked that the government create a funding program dedicated to festivals and events that generate tourism and economic growth. In addition, the [Canadian Association of Fairs and Exhibitions](#) stated that the government should amend Canadian Heritage grants to recognize the eligibility of fairs and events as cultural and heritage events.

The [Banff World Media Festival](#) asked for an expanded partnership with Banff for its Diversity of Voices Initiative through investments of \$1 million annually for three years.

2. Legislation and Policy to Support the Cultural Industry

Some groups identified regulatory or legislative barriers to the creation or dissemination of Canadian cultural production and proposed ways to remedy these issues. The [Canadian Crafts Federation](#) suggested that the government amend the *Copyright Act* to include an “artist’s resale right.” In most other jurisdictions with a resale right, artists can make taxable income off secondary sales of their work (e.g., at auctions or galleries).

The [Association québécoise de l'industrie du disque, du spectacle et de la vidéo](#) also requested that the government amend the *Copyright Act* to hold Internet service providers accountable for the content they disseminate, that it return to the private copyright regime and that it eliminate exemptions for radio stations.

In addition, the [Association québécoise de l'industrie du disque, du spectacle et de la vidéo](#) asked that the government amend the *Telecommunications Act* and the *Broadcasting Act* to allow the imposition of obligations to develop and improve the visibility of Canadian cultural content on all players. It also requested that Canada immediately develop a plan to ensure that government auctions of electromagnetic spectrum resources benefit cultural industries, including music.

The [Canadian Association of Fairs and Exhibitions](#) requested that the government amend Bill S-228, An Act to Amend the Food and Drugs Act, to provide an exemption for fairs, exhibitions and events.

B. HOUSING AND HOMELESSNESS

The Committee heard numerous suggestions about how the government should improve Canadians’ access to housing. Some of their proposals related to housing affordability, whereas others focused on the housing supply, homelessness, and federal housing policy more generally.

1. Housing Affordability

Many groups voiced concerns about housing affordability in Canada, particularly for low-income households. The solutions they identified largely focused on government intervention in the housing market, including the expansion of government programs and regulatory reform. For example, the [Canadian Housing and Renewal Association](#)



recognized the federal government's efforts to provide more affordable housing through its National Housing Strategy (NHS), and asked that the plan guarantee that the Federal Community Housing Initiative (FCHI) will be funded for longer than the current period of 10 years.

[Canada Without Poverty](#) stated that the government should implement the Canada Housing Benefit (CHB), which is included in the NHS to provide direct housing assistance to people in housing need, before its scheduled timeline of 2020. [It](#) further contended that housing should be viewed as a human right as opposed to a commodity, adding that additional affordable housing projects should be funded by implementing a tax on foreign investments in Canadian property.

The [Canadian Centre for Policy Alternatives](#) asked that the government allocate an extra \$1.5 billion annually to the CHB. [It](#) also proposed a \$1 billion capital investment to repair and retrofit social housing.

The [Canadian Real Estate Association](#) suggested increasing the tax refund of the Home Buyers' Tax Credit from the current \$750 to \$2,500 for qualifying homes for first-time buyers. The [Canadian Home Builders' Association](#) urged the government to expand the Home Buyers Plan (HBP), which lets Canadians take money out of their registered retirement savings plan (RRSP) to buy or build a home.

The Committee also heard how the government could change regulations to make housing more affordable. The [Canadian Real Estate Association](#) proposed changing the Office of the Superintendent of Financial Institutions (OSFI)'s Guideline B-20 to apply only to unbalanced markets. Guideline B-20 makes sets various regulations to minimize risks for people taking out mortgages, including more stringent stress-test requirements.

The [Ontario Real Estate Association](#) asked the government to reconsider the new mortgage stress test as well as policy measures that enable inflation to affect home ownership. The latter include the \$1-million cap on insured mortgages and the \$25,000 limit on the HBP. The [Canadian Home Builders' Association](#) requested that the scope and timing of any proposed changes to building codes be reviewed to protect housing affordability.

[Mortgage Professionals Canada](#) stated that the government should index the mortgage insurance cap to inflation for properties over \$1 million. [It](#) also requested that the B-20 regulations set the stress test at 0.75% above the contract rate and decouple it from Bank of Canada rates.

In addition, [Mortgage Professionals Canada](#) asked that the government allow mortgage lenders to include refinances in portfolio insurance at 75% loan to value. Moreover, [it](#) urged

the government not to proceed with its proposed risk-sharing policy for insured mortgages. Rather, [it](#) urged the government to address the risks of unsecured household debt.

[Mortgage Professionals Canada](#) further called on the government to provide an exemption within Guideline B-20 for mortgage holders who have already proven their credit worthiness and who switch lenders. [It](#) also asked that these individuals qualify for the same exemption if they wish to port their mortgage to a new home if they have not negotiated new funds.

2. Housing Supply

Canadians told the Committee that more measures were necessary to ensure adequate housing stocks. The [Ontario Real Estate Association](#) urged the government to increase housing supply. [Mortgage Professionals Canada](#) proposed that the government provide interest-free loans to municipalities to develop land and encourage housing construction.

The [Canadian Housing and Renewal Association](#) suggested increasing funding and providing long-term subsidies for building new housing units, particularly for the most vulnerable populations. [It](#) asked that the government expand its federal lands initiative to allow the program to acquire provincial, municipal and private lands and buildings to transfer them to affordable housing providers.

The [Champagne and Aishihik First Nations](#) requested \$7.5 million over three to four years to develop land and housing in their communities.

The [Canadian Home Builders' Association](#) stated that the federal government should repurpose some of its urban land holdings, particularly those along transit lines, for multi-use housing developments and new federal facilities. [It](#) also asked the government to support research on best practices for provincial and local zoning, regulations, processes and approval times in the housing sector.

3. Homelessness

A few organizations offered suggestions for how the government can reduce homelessness in Canada. [YMCA Canada](#) called on the government to adopt recommendation 7.2 of the Final Report of the Advisory Committee on Homelessness concerning the standards and implementation of the Homelessness Partnering Strategy. It also asked that the government implement a national definition of homelessness that is responsive to particular communities' experiences, including Indigenous communities and women experiencing violence.

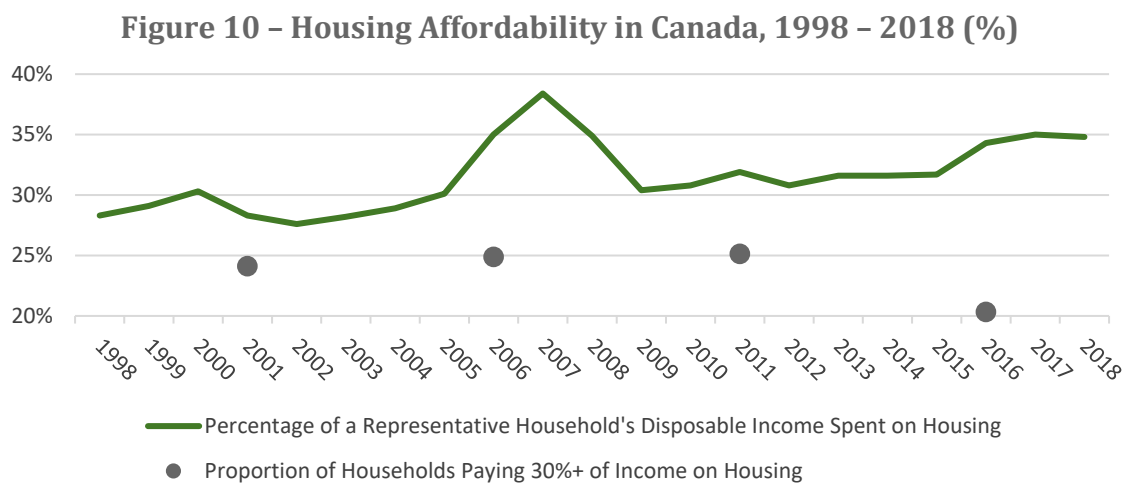


The [Indigenous Women’s Healing Centre](#) proposed that the government immediately provide more resources to “housing first” models of addressing homelessness, prioritizing the needs of women who are homeless. The [Canadian Association for Retired Persons](#) suggested that the government expand the NHS to support seniors who are homeless and whose needs are not met by existing homeless shelters.

4. Federal Housing Policy

Canadians expressed concerns about housing affordability. While the OECD’s 2016 *Better Life Index* ranks Canada fourth of 38 countries in housing, this is largely because its houses have the highest number of rooms per person (2.5 on average). Canada performs more poorly on other housing measures, such as the percentage of dwellings with basic facilities (99.8%, ranked 11th) and percentage of household income spent on housing (22%, ranked 27th).

Figure 10 shows historic trends in the affordability of Canadian housing. It shows the 20-year trend in the Bank of Canada’s Housing Affordability Index, which measures the percentage of disposable income a representative household would need to spend on housing. It also shows the percentage of Canadian households spending more than 30% of their income on shelter costs – a widely used benchmark for affordability – in census years (2001, 2006, 2011 and 2016).



Source: Table prepared using data obtained from Bank of Canada, “Housing Affordability Index,” [Financial Indicators](#) (database), accessed 7 November 2018; Statistics Canada, “[Catalogue no. 95F0444XCB2001009](#),” 2001 Census of Population, 8 April 2004; Statistics Canada, “[Catalogue no. 97-554-XCB2006039](#),” 2006 Census of Population, 1 May 2008; Statistics Canada, “[99-014-X2011046](#),” 2011 National Household Survey, 11 December 2013; and Statistics Canada, “[Catalogue no. 98-400-X2016225](#),” 2016 Census of Population, 25 October 2017.

The Committee heard several suggestions to improve how the government creates and implements housing policies. The [Canadian Housing and Renewal Association](#) proposed the creation of a fourth Indigenous Housing Strategy to consider the unique circumstances of people in urban, rural and northern Indigenous housing, each with a specific funding stream. It specified that this strategy should be developed by and for Indigenous people.

Noting the lack of base funding and heavy accountability requirements for Indigenous women's groups in Yukon, the [Women's Transition Home](#) asked that the federal government ensure that territorial governments do not undermine support services following a change in government. [It](#) underscored that a wide range of women and children fleeing violence rely on these supports, and that onerous administrative requirements further stretch the transition homes' chronic understaffing.

[The Women's Transition Home](#) also called on Indigenous and Northern Affairs Canada to provide timely rent cheques to Indigenous women so they can meet rent deadlines. Moreover, [it](#) urged the government to avoid asking Indigenous women for their band number upon their uptake to transition homes in favour of a solution that better respects their confidentiality.

The [Canadian Real Estate Association](#) stated that the government should coordinate housing policies between the OSFI, Finance Canada, the Bank of Canada and Statistics Canada to ensure it understands the policies' impact on homebuyers. The [Ontario Real Estate Association](#) proposed that the government aim to reverse the decline in home ownership rates by 70% by 2021 and by 75% in the long term.

The [Canadian Federation of University Women](#) asked the government to develop and fund policies and programs to address homelessness and support housing affordability.

[Mortgage Professionals Canada](#) believed that the government should strengthen Notice of Assessments in order to better combat mortgage fraud.

C. WIDENING THE SOCIAL SAFETY NET

Many Canadians proposed ways for the federal government to support communities' social safety net through local and national actions alike. Several aimed to ensure that retired people are financially comfortable, while others proposed greater support for the most vulnerable members of society.



1. Retirement and Pensions

Most ideas for improving seniors' and retirees' financial well-being targeted existing federal programs. [Canada Without Poverty](#) and the [Canadian Centre for Policy Alternatives](#) each suggested increasing the Guaranteed Income Supplement (GIS) for low-income seniors by \$1,000. The GIS provides monthly payments to pension recipients with low income. Both groups also urged the government to increase the GIS income exemption threshold; [Canada Without Poverty](#) specified a \$3,000 increase to the threshold.

The [Canadian Association for Retired Persons](#) suggested extending the current GIS exemption to all forms of income, including contract and self-employment income. The [Manitoba Federation of Labour](#) proposed that the government lower the GIS clawback rate for working seniors to 50%.

Some groups also proposed changes to Old Age Security (OAS), which provides monthly payments to nearly all seniors. [Canada Without Poverty](#), the [Canadian Labour Congress](#) and the [Manitoba Federation of Labour](#) suggested indexing OAS payments to the average wage growth, with Canada Without Poverty specifying it be indexed to the average industrial wage. The [Canadian Labour Congress](#) further recommended increasing the flat-rate OAS benefit.

In addition, the [Manitoba Federation of Labour](#) suggested that the government change the Canada Pension Plan (CPP) drop-in provisions to allow workers to exempt certain low- and no-income periods from their CPP benefit calculations. The CPP provides partial income to seniors and people with disabilities, or their spouses, who have contributed to the program.

The [Manitoba Federation of Labour](#) further asked that the CPP income replacement be increased, that the government raise the ceiling on pensionable earnings and that a higher percentage of employee contributions be tax-deductible. [Blair Corkum Financial Planning Inc.](#) asked that the government amend the CPP so that a survivor of a CPP recipient receives minimum payments on the same terms as the Public Service Pension Plan.

Some organizations proposed ways to improve seniors' financial stability through legislative or regulatory changes. The [Canadian Union of Public Employees](#) stated that the government should improve public pensions and withdraw Bill C-27, An Act to amend the Pension Benefits Standards Act, 1985. Bill C-27 would permit federally regulated employers to retroactively convert defined-benefit pension plans into target-benefit pension plans.

The [Canadian Labour Congress](#) and the [Manitoba Federation of Labour](#) called on the government to reform the creditor protection and bankruptcy regimes to protect pensions and benefits. Similarly, the [Canadian Association for Retired Persons](#) asked that the government give super priority status to unfunded pension liabilities under the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*.

The [Canadian Association for Retired Persons](#) also asked that the government remove mandatory Registered Retirement Income Fund (RRIF) withdrawals. The [Canadian Life and Health Insurance Association](#) requested that the government help seniors obtain more secure and flexible guaranteed lifetime incomes within registered pensions, RRSPs, RRIFs and tax-free savings accounts.

The [National Farmers Union](#) proposed the creation of an income-assurance plan specifically designed for new farmers.

2. Support for Underrepresented or Marginalized Groups

Proposals focused on various marginalized groups and suggested a range of support measures. The [Mental Health Commission of Canada](#) requested \$44.5 million over five years to support the Roots of Hope community suicide prevention project. The [Canadian Labour Congress](#) suggested increasing the Canada Social Transfer payments to provinces in view of better supporting people with disabilities.

[YWCA Canada](#) called on the government to increase funding for legal aid services for asylum seekers to \$15 million, including creating a strategy to help asylum seekers access legal aid. [West Coast LEAF](#) suggested that the government increase provincial transfer funds for legal aid, as recommended in the House of Commons Standing Committee on Justice and Human Rights report, *Access to Justice Part 2: Legal Aid*.

The [Canadian Federation of University Women](#) stated that the government should provide better access to legal aid services, especially in rural areas. The [Canadian Women's Foundation](#) advocated for \$10 million for legal aid clinics providing sexual assault services.

The [Canadian Women's Foundation](#) further proposed supporting women's organizations by providing core funding. It also suggested creating a \$20 million fund, recapitalized annually, for Status of Women Canada and Public Health Canada to administer sexual assault centres. [YWCA Canada](#) urged the government to fund Status of Women Canada to create the national action plan detailed in the Canadian Network of Women's Shelters



and Transition Houses' *Blueprint for Canada's National Action Plan on Violence Against Women and Girls*.

The [Canadian Women's Foundation](#) and the [Indigenous Women's Healing Centre](#) urged the government to continue the National Inquiry into Missing and Murdered Indigenous Women and Girls (MMIWG), with the proper timeline and funding. The [Canadian Federation of University Women](#) and [YWCA Canada](#) specified that the MMIWG should continue for two more years, with the latter requesting additional funding of \$50 million for the initiative.

[Oxfam Canada](#) asked the government to partner with other levels of government – including Indigenous governments – to design and implement a national Action Plan to Prevent and Address Gender-Based Violence, through investments of \$500 million. Similarly, the [Canadian Federation of University Women](#) suggested developing, funding and implementing a National Action Plan on Violence against Women, specifying that it must include sexual violence and discrimination training on campuses and in workplaces.

The [Women's Transition Home](#) requested funding for women's shelters to provide access to safe transportation. [Canada Without Poverty](#) asked the government to fund organizations that are led by, and provide services to marginalized women, ensuring that it tracks its investments and increase them alongside GDP.

The [Canadian Women's Foundation](#) stated that the government should implement all Truth and Reconciliation Commission calls to action concerning the reduction of disappearances and murders of Indigenous women and girls. The [Assembly of First Nations](#) requested \$25 million to create on-reserve shelters for women, children and other vulnerable First Nations citizens.

The [Indigenous Women's Healing Centre](#) urged the government to make investments to work with parents to keep children out of foster care and, if necessary to place children in care, to keep them in culturally appropriate environments. [It](#) also asked the government to prioritize Indigenous healing lodges when sentencing Indigenous offenders, specifying that healing lodges should be run by Indigenous people rather than Correctional Services Canada.

In addition, [Canada Without Poverty](#) proposed that the government restore federal protections against requirements for refugees to meet minimum residency requirements before they access social assistance benefits. The [Canadian Federation of University Women](#) asked that the government expand resources, training, counselling and infrastructure to all levels of government to improve the refugee claims system's

efficiency and effectiveness. [It](#) also suggested increasing the number of refugees accepted and integrated into Canada.

The [Association Franco-Yukonnaise](#) encouraged the government to provide funding for Francophone minority communities based on the economic vitality of communities rather than numbers of Francophones. These funds should also take different communities' characteristics into account to meet Francophones' needs. [It](#) also asked that all federal–provincial transfer agreements include a clear, binding and enforced language clause to ensure minority language groups can access funding.

The [Association Franco-Yukonnaise](#) further recommended that the federal government explore the possibility of matching regularly-channelled funds to provinces, territories and municipalities that target Francophone community organizations.

Moreover, the [Association Franco-Yukonnaise](#) indicated that the government should work with communities and other levels of government to develop a recruitment plan for Francophone immigrants, in view of having 4.4% of Francophones settle in provinces and territories outside of Quebec. [It](#) specified that the government should fund this strategy based on provincial and territorial labour needs.

The [Canadian Association for Retired Persons](#) requested that the government establish a national 1-800 number for Canadians to report and track elder abuse, as well as make appropriate services and supports available. Moreover, [it](#) asked for various amendments to paragraph 3(d.3) of section 7 of the *Personal Information and Electronic Documents Act* to help financial institutions effectively define and disclose elder abuse. [It](#) further stated that the government should invest in public awareness and research on elder abuse, ageism and seniors' social inclusion.

Some proposals to help marginalized people focused on general poverty reduction and social well-being. [Canada Without Poverty](#) called on the government to enshrine its new Canadian Poverty Reduction Strategy (CPRS) in law, ground it in a human rights framework and provide it sufficient funding in the 2019 budget. The [Manitoba Federation of Labour](#) asked that the CPRS include a comprehensive plan to eliminate poverty.

The [Canadian Centre for Policy Alternatives](#) asked that the government aim to cut poverty rates to half the 2015 level within three years; add a new form of transfer payment for provinces to improve social assistance and poverty reduction, at a cost of \$4 billion; and provide more financial assistance directly to low-income families, including a “dignity dividend” to reduce child poverty by 25% and adult poverty by 10%.



The [Assembly of First Nations](#) encouraged the government to fully implement the U.N.'s 2030 Agenda for Sustainable Development, including the 17 Sustainable Development Goals (SDGs). The U.N. adopted this agenda in 2015 to improve the environment as well as people's social, cultural, political and economic well-being.

D. SAFETY AND SECURITY

Canadians also told the Committee that they want their communities to be safe and secure. Some focused on preventing crime, others on emergencies and hazards. Many of them advocated for stronger transportation safety initiatives.

1. Crime Prevention

The Committee heard various ways to combat crime at the community and national levels.

[Festivals and Major Events Canada](#) called for an additional \$10 million for the Communities at Risk: Security Infrastructure Program, which supports security infrastructure projects for communities with a demonstrated history of hate-motivated crime. [Festivals and Major Events Canada](#) asked that the program's criteria be expanded to include festivals and major events.

The [Canadian Women's Foundation](#) proposed increasing funding for sexual harassment and assault training in federal workplaces by \$5 million.

2. Preventing and Responding to Hazards, Emergencies and Disasters

Some proposals focused on keeping communities prepared to prevent and respond to environmental hazards, emergencies and disasters. The [Assembly of First Nations](#) requested \$75 million annually to build the necessary infrastructure for emergency management.

The [International Association of Fire Fighters](#) requested that the government provide it \$500,000 per year for five years for its Canadian Hazardous Materials and Chemical, Biological, Radiological, Nuclear and Explosive Training Initiative program. [It](#) asked for support for modifications in emergency response standards and codes in relation to hazards caused by emerging sectors such as cannabis.

The [Canadian Drowning Prevention Coalition](#) requested \$25 million over five years to support its research and data collection on drowning, particularly for Indigenous people;

provide drowning prevention services; and support governance, policy development and reporting. [It](#) also asked that the government provide the Swim to Survive program for new Canadians within three years of their arrival and that it require people to obtain CPR training to obtain or renew their driver's license.

The [Canadian Drowning Prevention Coalition](#) further asked that the government implement consistent pool fencing laws across Canada in schools, residences and homes. Finally, [it](#) proposed the creation of a drowning review board to review drowning deaths in supervised settings and in events resulting in more than five fatalities.

3. Improving Transportation Safety

Most proposals concerning Canadians' safety and security targeted the transportation sector, asking for greater access to funding or changes to laws and regulations. The [National Airlines Council of Canada](#) suggested the government directly link revenues from the Air Travellers' Security Charge to the funding it provides for security services, as well as acknowledge the importance of aviation security to Canada's national security. [It](#) also requested investments to make airport security screening and border processing more efficient and effective.

The [National Airlines Council of Canada](#) also made various suggestions in the event that the government privatizes passenger screening. Proposals include ensuring that the assets of the Canadian Air Transport Security Authority (CATSA) – the Crown corporation responsible for air transport security – be transferred to a new entity for a fee less than their book value; that an emergency contingency fund be created for unforeseen cost increases; that the new entity's board set its standards and strategies; and that the government fund the new entity's transition to any enhanced service standards.

Similarly, the [Atlantic Canada Airports Association](#) proposed increasing funding to improve security, efficiency and passenger experience with CATSA Plus at major airports. [It](#) also asked that airport security screening standards be set at a globally competitive service level. [It](#) further stated that the government should reform security functions by funding a mechanism that better matches available resources to demand.

In addition, the [Atlantic Canada Airports Association](#) suggested that the government expand the Airports Capital Assistance Program (ACAP) to permit small airports to access safety-related project funding and accommodate new safety regulations, particularly the runway and safety areas. ACAP funds regional airport improvement projects that involve safety, airport assets and operating costs.



Citing the need to replace its helicopter fleet, the [Shock Trauma Air Rescue Service \(STARS\)](#) requested a one-time federal investment of \$117 million. The [Canadian Drowning Prevention Coalition](#) asked that the government amend the Small Vessels Regulations to require all passengers to wear personal flotation devices.

The [Western Canadian Short Line Railway Association](#) asked the government to amend the *Safe and Accountable Rail Act* to make short line railways eligible for The Fund for Railway Accidents Involving Designated Goods. This program helps provide compensation for crude oil accidents on federally regulated railways.

The [Canadian Trucking Alliance](#) asked Transport Canada to support its 10-point action plan on truck safety. It identified the mandating of electronic logging devices among its most important safety initiatives, specifying that the government enforce this initiative no later than 1 January 2020.

E. THE COMMITTEE'S RECOMMENDATIONS

The Committee recommends that the Government of Canada:

Recommendation 74

Provide modernized and better funded programs based on the recommendations of the House of Commons Standing Committee on Canadian Heritage, specifically, by expanding the endowment-matching program of the Canada Cultural Investment Fund to include museums, which would leverage finite public funds to maximize private support, secure the financial future of museums and assist them in weathering changing economic times.

Recommendation 75

Increase funding for the Canada Arts Presentation Fund for performing arts presenters and festivals over a three-year period in order to foster a strong domestic market that will serve as a launch pad for Canadian performing arts productions on international markets.

Recommendation 76

Work with the Canadian Private Copying Collective to examine both an interim and permanent solution to ensure rights holders continue to receive compensation for unlicensed private copies made of their music.

Recommendation 77

Recognize the professional status of Canadian artists by implementing fair taxation and establishing more coherent and predictable support and fiscal ecosystem.

Recommendation 78

Recognize the economic and cultural impact of Canadian fairs, festivals, exhibitions and events to local communities and provide funding dedicated to their growth.

Recommendation 79

Increase funding for the Cultural Satellite Account to better measure the impact of culture, arts, heritage, and sport in the Canadian economy.

Recommendation 80

Work with Indigenous governments and organizations to develop an urban, rural, and northern Indigenous housing strategy.

Recommendation 81

Through Indigenous and Northern Affairs Canada, provide timely rent cheques to Indigenous women so they can avoid paying late fees, and avoid asking Indigenous women for their band number upon their uptake to transition homes in order to respect their confidentiality.

Recommendation 82

Consider a broad range of supports for seniors including:

- a) Addressing unfunded pension liabilities;**
- b) Providing flexibility in mandatory Registered Retirement Income Fund withdrawals either by increasing the age at which mandatory withdrawal must occur or providing an optional reduced withdrawal rate; and**
- c) Lowering the claw-back rate on the Guaranteed Income Supplement and increasing the income exemption threshold to allow for our most vulnerable seniors to access limited amounts of income.**

Recommendation 83

Support the implementation of the Mental Health Commission of Canada's Roots of Hope national community suicide prevention strategy.



Recommendation 84

Commit to provide funding for three years to Kids Help Phone, which provides an essential service for all young people in Canada.

Recommendation 85

Create a national awareness campaign on elder abuse, neglect and self-neglect.

Recommendation 86

Increase its support for sexual harassment and assault training in federal workplaces.

Recommendation 87

Provide renewed annual funding for the International Association of Fire Fighter's Canadian Hazardous Materials and Chemical, Biological, Radiological, Nuclear and Explosive Training Initiative over the next five-year period.

Recommendation 88

Work with the Canadian Drowning Prevention Coalition and provide the necessary resources to support the collection of information, prevention programs and policy development to ensure Canadians are educated on the risks faced when going into the water.

CHAPTER EIGHT: ENVIRONMENT AND CLIMATE CHANGE

The Intergovernmental Panel on Climate Change’s 2018 [Special Report](#) on climate change paints a grim picture of global greenhouse gas (GHG) emissions. The report states that global temperatures are highly likely to rise more than 1.5°C above pre-industrial levels without more ambitious climate adaptation actions. It warns that global warming of 1.5°C to 2°C will heighten climate-related risks to economic growth, along with risks to “health, livelihoods, food security, water supply [and] human security.”

Other metrics of global environmental health raise similar concerns; various indices point to air, water and ground pollution; increasing numbers of threatened and extinct species; and overuse of natural resources. Table 3 shows Canada’s international rankings on the environmental metrics of the United Nations Development Programme’s [Human Development Index](#) (HDI).

The HDI compares 195 countries’ performance, but most metrics compare Canada’s rank against fewer than 195 countries due to lack of data. The indicator, “Fresh water withdrawals” was excluded entirely from this table due to insufficient data from other countries.

On almost all metrics, Canada shows room for improvement in its environmental record. The Committee heard many ideas about how the government should integrate environmental considerations into the 2019 budget. They include proposals to modify Canada’s regulatory regime to encourage green initiatives; balance business finance with environmental action; and fund or implement government programs to address key issues.



**Table 3 - Select Canadian Environmental Rankings,
Human Development Index**

Measure	Description	Value	Ranking
Mortality rate attributed to household and ambient air pollution (2016 data)	Measured as the number of deaths per 100,000 population.	7	1 / 185
International Union for Conservation of Nature Red List of Threatened Species Index (2017 data)	Index of the aggregate extinction risk across groups of species, measured as the number of species at risk of extinction across all index categories. Range from 0 (all species extinct) to 1 (no risk of extinction).	0.971	25 / 195
Fossil fuel energy consumption (2014 data)	Measured as a percentage of total energy consumption.	73.4%	63 / 131
Mortality rate attributed to unsafe water, sanitation and hygiene services (2016 data)	Measured as the number of deaths per 100,000 population.	0.4	63 / 183
Renewable energy consumption (2015 data)	Measured as a percentage of total final energy consumption.	22%	83 / 183
Forest area (% change, 2015 data)	Measured as the percent change, from 1990 to 2015, in the total land area covered by forests.	-0.3%	105 / 186
Forest area, total (2015 data)	Measured as a percentage of the total land area.	38.2%	121 / 192
Carbon dioxide emissions (2014 data)	Measured as kilograms of emissions per 2011 level of gross domestic product at purchasing power parity.	0.35	155 / 187
Carbon dioxide emissions (2014 data)	Measured as emissions on a per-capita basis, in tonnes.	15.1	182 / 193

Source: Table prepared using data obtained from United Nations Development Programme, [Human Development Data \(1990-2017\)](#) (database), accessed 9 October 2018.

A. BALANCING BUSINESS FINANCE WITH ENVIRONMENTAL ACTION

Canadians raised concerns about business finance in the context of governmental initiatives to reduce carbon emissions. They gave the Committee mixed suggestions on how to proceed; while some supported the federal government's pollution pricing initiative, others proposed alternative tactics to combat climate change. There were also conflicting levels of support for the energy sector, particularly regarding subsidies to industry.

1. Pollution Pricing

Among the groups supporting pollution pricing, [Canadians for Tax Fairness](#) advocated for a progressive, competitive pricing regime. The [Sierra Club Foundation](#) also spoke in favour of pollution pricing in view of shifting away from fossil fuels. [Environmental Defence Canada](#) specified that some of the revenues from the pollution pricing backstop should be allocated to programs that reduce GHG emissions.

Some organizations asked that the government exempt their sector from pollution pricing or that it provide their sector support to offset pollution pricing. The [Canadian Horticultural Council](#) requested an exemption for all fuel used for agriculture and greenhouses, including natural gas and propane. The [Yukon Chamber of Mines](#) suggested the creation of a fiscal support mechanism for mineral exploration initiatives that use diesel and other fossil fuels.

The [Union des producteurs agricoles](#) asked that the government implement a compensation program to mitigate the costs of pollution pricing on the agricultural sector, including mechanisms for interprovincial equity. It also asked that the government explore alternative approaches to emissions reduction that allow small businesses to participate in the carbon market.

The [Union des producteurs agricoles](#) asked that the government implement offset protocols to mitigate the costs of pollution pricing in the agricultural sector. [The Canola Council of Canada and the Canadian Canola Growers' Association](#) stated that the government should create an output-based pricing system (OBPS) within the pollution pricing regime that is accessible and equitable for the entire canola industry.

The [Canadian Vehicles Manufacturers' Association](#) also asked that the automotive sector be included as a class in the OBPS. In addition, the [Canadian Vehicles Manufacturers' Association](#) and [Canadian Manufacturers and Exporters](#) indicated that all pollution pricing revenues should be given back to individual companies to reinvest in efficiency, technology, machinery and equipment.



The [Saint John Board of Trade](#) and the [Greater Charlottetown Area Chamber of Commerce](#) suggested exploring alternatives to pollution pricing for combating climate change. The [Saint John Board of Trade](#) proposed beneficial tax treatments, tax write-offs, super deductions and refundable tax credits for new or upgraded pollution control equipment or energy efficient retrofits. The [Greater Charlottetown Area Chamber of Commerce](#) asked that, if the government proceeds with pollution pricing, it make the pricing structure revenue-neutral for businesses.

2. Support for the Energy Sector

Canadians were also divided on the appropriate level of government support for the energy sector, particularly with regards to subsidies. The [Canadian Association of Petroleum Producers](#) and the [Explorers and Producers Association of Canada](#) asked that the government provide protection to energy-intensive, trade-exposed (EITE) sectors through subsidies worth 80% of the aggregate costs of climate policies. Similarly, the [Mining Association of Canada](#) requested EITE protections that are proportional to the stringency of sub-national climate regimes, that recognize financial sensitivities in remote and northern regions, and that are consistent across the federal and provincial levels.

The [Canadian Association of Petroleum Producers](#) also asked that the government recognize: the context of the 2009 Group of 20 (G20) commitment to phase out inefficient fossil fuel subsidies; Canada's leadership in pricing carbon at all levels of the value chain from producer to consumer; and Canada's record of using taxes to incentivize – rather than impede investment in – renewable energy. [It](#) further requested that the government acknowledge that existing tax measures for the oil and gas system form part of the benchmark tax system and thus are not subsidies to be eliminated under Canada's G20 commitments.

Likewise, the [Explorers and Producers Association of Canada](#) suggested that the government continue framing its natural gas exports as part of its global GHG emissions reductions and its efforts to seek international credits under Article 6 of the Paris Agreement. Article 6 creates co-operation mechanisms in international trade to encourage countries to achieve their carbon emissions targets.

By contrast, many groups opposed subsidies to the energy sector. The [Confédération des syndicats nationaux](#) asked that the government reduce tax breaks for oil and gas companies, and [it](#) suggested that the government stop increasing oil sands petroleum production at the expense of alternative energy. The [Sierra Club Foundation](#) also proposed identifying and phasing out inefficient fossil fuel subsidies.

[Stand.earth](#) and [Environmental Defence Canada](#) urged Canada to end fossil fuel subsidies as per its long-standing commitments. Similarly, the [International Institute for Sustainable Development](#) encouraged the government to take more action to achieve the 2009 G20 target of eliminating inefficient fossil fuel subsidies. The [Canadian Council for International Co-operation](#) asked the government to begin eliminating all fossil fuel subsidies in line with G7 commitments in 2016 and 2018. [It](#) also stated that the government should create incentives to transition to a low-carbon economy.

The [Green Budget Coalition](#) stated that the government should commit to avoiding new fossil fuel subsidies. [It](#) also asked that the government define “inefficient” fossil fuel subsidies in conjunction with partner countries. [It](#) specified that Canada should engage in a peer review process with Argentina to transparently review Canada’s fossil fuel subsidies, in line with the [Green Budget Coalition](#)’s other recommendations.

In addition, the [Green Budget Coalition](#) suggested legislating a timeline to phase out various deductions for fossil fuel exploration and production or, where applicable, phase them out earlier than currently scheduled. These subsidies include the Accelerated Capital Cost Allowance for Liquefied Natural Gas projects, Canadian Development Expenses claims, Canadian Exploration Expenses claims, flow-through share deductions for the oil and gas sector, Canadian Oil and Gas Property Expense claims and Foreign Resource Expense claims.

The [Green Budget Coalition](#) and [Environmental Defence Canada](#) proposed legislating out non-tax supports to fossil fuels. The [Green Budget Coalition](#) specified that the government should begin with the Natural Gas component of the Deploying Infrastructure for Electric Vehicle Charging and Natural Gas and Hydrogen Refuelling Stations program. Moreover, [it](#) stated that the government should improve transparency in reporting subsidies and non-tax supports for fossil fuels.

The [Quebec Association for the Taxation of Financial Institutions and Citizen’s Action](#) indicated that the government should end subsidies to the hydrocarbon industry and pipelines, and that it should instead subsidize renewable energy. In addition, the [Sierra Club Foundation](#) stated that it opposed the purchase of the Trans-Mountain Pipeline but, in the event of its purchase, proposed that the government proceed with complete transparency about the issue.



B. REGULATORY REGIME FOR ENVIRONMENTAL HEALTH

Some organizations cited the need to change Canada's regulations to improve environmental health. They pointed to a need for policy adoption, legislative reform or more funding for certain regulatory organizations.

The [Chamber of Shipping](#) asked the government to ratify the International Marine Organization's Safety of Life at Seas Protocol of 1978 in view of preventing ship pollution. It suggested the government legislate a mandatory risk assessment of commercial shipping every five years by amending Bill C-48, the Oil Tanker Moratorium Act. It also proposed the development of a governance structure that would rely on an ecosystem-based approach, for the planning of the growth in commercial marine shipping in the Salish Sea.

The [Canadian Home Builders' Association](#) requested that the government continue to invest in the EnerGuide Rating System, which builds consumer literacy in view of saving energy. [The Canola Council of Canada and the Canadian Canola Growers Association](#) stated that Canada should implement a clean fuel standard for liquid fuels, based on carbon intensity, before the end of 2019.

The [Green Budget Coalition](#) proposed that the government modernize the *Canadian Environmental Protection Act* (CEPA) at a cost of \$25 million over two years. [It](#) also urged the government to enforce CEPA and the *Fisheries Act* at a cost of \$50 million in 2019 and \$100 million annually afterward.

In addition, the [Green Budget Coalition](#) indicated that the government should allocate \$50 million in 2019 and \$100 million each year afterward for the Pest Management Regulatory Authority to assess pesticide risks as well as improve compliance and enforcement. [It](#) further suggested that \$10 million be earmarked over five years to revive and expand the National Pesticides Monitoring and Surveillance Network.

[Environmental Defence Canada](#) proposed that the government provide adequate resources to regulatory departments mandated under CEPA and the *Pest Control Products Act* to manage toxic chemicals and pesticides.

C. FEDERAL PROGRAMS AND FUNDING

Most of the suggestions about environmental policy concerned federal programs and funding. Some organizations requested policy development or funding for environmental action, writ large. However, many groups asked the government to

support programs to address environmental concerns in particular sectors, such as oceans protection, agri-food, resources, chemicals, and infrastructure.

1. Policies and Funding for Environmental Action

Some proposals for environmental action suggested the need for more ambitious climate goals or strategies. Others asked that the government dedicate funds to support broad environmental efforts.

The [Canadian Life and Health Insurance Association](#) stated that the government should continue to invest in lessening the impacts of climate change and to collaborate with the life and health insurance industry to meet this goal. The [Canadian Labour Congress](#) requested greater investments in economic transformation – in projects such as resilient infrastructure, renewable energy, public transit and building retrofits – to promote environmental resilience and sustainability.

The [Quebec Association for the Taxation of Financial Transactions and Citizen's Action](#) urged the government to reduce waste, counter urban sprawl and increase population density.

The [Canadian Centre for Policy Alternatives](#) proposed that the government take proactive fiscal measures, funded in part through pollution pricing revenues, to facilitate a just transition away from fossil fuels. It also called for investments of \$250 million in a national decarbonization strategy – co-developed with Indigenous peoples, other levels of government and labour unions – that aligns GHG emissions with Paris Agreement commitments.

The [Assembly of First Nations](#) requested \$70 million annually to reduce remote First Nations communities' reliance on diesel and fossil fuels, as well as \$60 million to identify and document the impacts of climate change and \$50 million for environmental monitoring.

[Environmental Defence Canada](#) asked that the government provide \$1 million in funding to Environment and Climate Change Canada (ECCC) to develop policy on extended consumer responsibility. It also proposed the creation of a national waste reduction strategy, including standardized standards, measurements and definitions.

The [Mining Association of Canada](#) supported the development of or changes to funding programs to help resource companies deploy “company-community renewable power solutions” to reduce the use of diesel for power generation.



2. Sector-Specific Environmental Initiatives

The Committee heard how the government can take environmental action in specific sectors. Many of these proposals concerned aquatic environments such as oceans, rivers and aquaculture. The [International Institute for Sustainable Development](#) encouraged the government to build capacity to anticipate and respond to climate effects on freshwater systems, as well as work with farmers to restore wetlands and aquatic environments.

The [Fisheries Council of Canada](#) urged the government to finance sustainable, science-based fisheries management initiatives, including funding for fish stock assessments. The [Atlantic Salmon Conservation Foundation](#) requested a larger trust fund to increase its capacity to fund more grassroots Atlantic salmon protection programming. To reduce project duplication, [it](#) also asked that the government work with established salmon conservation organizations rather than create new mechanisms for the same purpose. [It](#) further asked that the Atlantic growth strategy support river conservation projects that attract eco-tourism.

The [Green Budget Coalition](#) stated that the government should enhance fisheries stock assessment capacity through investments of \$30 million per year over five years. [It](#) also suggested creating an aquatic habitat restoration economy at a cost of \$110 million over five years. [It](#) proposed reducing run-off and pollution in Canada's watersheds with \$100 million over five years as well as investing in data sharing and communication of climate change-related water challenges at a cost of \$20 million over five years.

The [Green Budget Coalition](#) further asked the government to finance ocean conservation efforts as part of its domestic and international commitments. [It](#) suggested investing \$247.5 million in 2019–2020, \$236 annually through to 2024 and \$94 million per year thereafter to improve ocean governance, marine spatial planning and marine protected area environments. [It](#) also proposed spending \$80 million per year for five years to improve Canadian leadership in plastic waste reduction and \$5 million over three years to harmonize hydroelectric development with river connectivity.

The [Vancouver Fraser Port Authority](#) and the [Chamber of Shipping](#) requested a minimum of \$1 million per year for five years in continued support for Vancouver Fraser Port Authority's Enhancing Cetacean Habitat and Observation (ECHO) program. The [Chamber of Shipping](#) also requested that the government implement a more holistic approach to ocean protection, including integrating risk assessments and management as well as planning for sustainable growth. In addition, [it](#) asked that the government ensure First Nations and other stakeholders have sufficient funding to engage with the Anchorages

Initiative. This program helps stakeholders identify anchorages and guide the behaviour of anchored vessels.

Other proposals targeted environmental initiatives in the agri-food sector. The [International Institute for Sustainable Development](#) and the [Green Budget Coalition](#) proposed greater funding for agri-environmental programs and research in view of reducing food waste.

Additionally, the [Green Budget Coalition](#) suggested earmarking \$109 million annually for five years to assess the impact of agriculture on biodiversity, improve biodiversity metrics, create a National Land Management and Stewardship Program, develop a National Pesticide Reduction Strategy; create a National Perennial Cover Incentive Program; establish a Pollinator Conservation Program; and encourage provinces to develop Safe Harbour programs. [It](#) proposed a further \$3.6 million per year to prevent habitat loss to farm production.

The [National Farmers Union](#) stated that the government should redirect Agriculture and Agri-Food Canada's Research Station funding to develop low-input production strategies that reduce synthetic nitrogen fertilizers, herbicides and insecticides. In addition, [it](#) asked for program funding to help farms address long-term climate-related issues.

The Committee also heard suggestions for environmental action in the resource sector. The [Forest Products Association of Canada](#) encouraged the creation of a national action plan for healthy forests, including support for workers and their communities, in collaboration with other levels of government, communities and stakeholders. The [Canadian Association of Oilwell Drilling Contractors](#) asked that the government focus Canada's climate strategy on mitigating global emissions rather than domestic emissions alone.

Other organizations suggested environmental initiatives for chemicals management. The [Green Budget Coalition](#) proposed spending \$100 million per year beginning in 2021–2022 for ongoing chemical assessment, research, monitoring and risk management past Phase 3 of the Chemicals Management Plan (CMP). [Environmental Defence Canada](#) asked the government to renew funding for the CMP and to modernize CEPA.

Some suggestions focused on creating greener transport and infrastructure. The [Canadian Home Builders' Association](#) indicated that the government should create an energy retrofit tax credit for Canadians' homes. Similarly, [Environmental Defence Canada](#) proposed renewing Natural Resources Canada's residential home energy rebate program. [It](#) also suggested that the government partner with municipalities to support infrastructure for cycling, mass transit and micro-transit, including electric vehicles, to



improve district energy systems and to ensure municipal buildings and social housing receive energy retrofits.

The [Canadian Labour Congress](#) asked that the government earmark more funding for green infrastructure, energy, transit, energy efficiency and building retrofits. The [Canadian Gas Association](#) proposed adopting a variety of policy measures to reduce GHG emissions from natural gas as a transportation fuel. These would include providing funding to vehicle fleets upfront; jointly investing in port, rail depot and highway refueling infrastructure; financing transport facility upgrades; and helping provinces switch their fleets to natural gas by leveraging existing programs. Noting that the transportation sector is responsible for 25% of greenhouse gas emissions, the [Canadian Electricity Association](#) called for funding for a “Zero Emissions Vehicle Strategy”.

D. THE COMMITTEE’S RECOMMENDATIONS

The Committee recommends that the Government of Canada:

Recommendation 89

Increase funding for federal agri-environmental programs, research and development in environmentally sustainable agriculture and food waste reduction initiatives.

Recommendation 90

Develop and deliver a National Energy Strategy, which would consider all forms of low-carbon energy to help realize the goal of a clean environment and a strong economy through the deployment of new technologies, including nuclear power.

Recommendation 91

Leverage private sector funding and assets already owned by Atomic Energy of Canada Limited to respond to the results of the Canadian Small Modular Reactor Roadmap, which would ensure Canada’s leadership role in the development of small modular reactors for export, support economic growth and provide a domestic response to the need of northern and remote communities and industries to eliminate the use of diesel.

Recommendation 92

Leverage the expertise of the heating, ventilation, air conditioning and refrigeration sector in Canada’s transition to a low-carbon economy by:

- a) Developing a pool of capital that can be leveraged to encourage private sector financing for commercial building retrofits;**

- b) Implementing a federal tax credit for investments in technologies that reduce carbon emissions and improve energy performance in buildings;**
- c) Supporting industry-led and managed incentive programs for specific low-carbon technologies; and**
- d) Funding the market transformation road map, which was developed by Natural Resources Canada in consultation with the provinces/territories as well as key industry stakeholders, to support the transition to a low-carbon economy.**

Recommendation 93

Prioritize implementing the energy efficiency actions in the Pan-Canadian Framework on Clean Growth and Climate Change by:

- a) Making new buildings more energy efficient by working with provinces/territories towards the adoption of a “net-zero ready” model building code by 2030.**
- b) Developing and adopting a model building code for existing buildings by 2022, requiring labelling of building energy use by 2019, and expanding building retrofit efforts, including through the creation of an energy retrofit tax credit for Canadians’ homes.**
- c) Improving energy efficiency for appliances and equipment, including through new standards for heating equipment and other key technologies.**
- d) Working with Indigenous communities towards improved efficiency standards and the incorporation of efficiency into building renovations.**
- e) Improving industrial energy efficiency by supporting the adoption of energy management systems, with a view to reaching the Generation Energy Council’s target of 75% of industrial energy use covered by energy management systems by 2030.**

Recommendation 94

Take steps to strengthen the economy and reduce greenhouse gas emissions by encouraging fleet operators to transition to natural gas through investments in critical refueling infrastructure and providing funding for site maintenance and safety.

CHAPTER NINE: EFFECTIVE FEDERAL PROGRAMS AND SERVICES

The federal government's delivery of programs and services is vital to ensuring the country's competitiveness. Businesses, co-operatives, not-for-profits, charities and individual Canadians rely on the federal government to set and deliver the programs that best support them in reaching their full potential.

A well-trained, dynamic public service is essential to ensure Canadians benefit from their federal government. The [*International Civil Service Effectiveness \(InCiSE\) Index 2017*](#) compares civil service effectiveness across 31 countries. It ranked the Canadian civil service the most effective. Canada's highest scores were for civil servants' skills and capabilities (ranked 2nd) and the civil service's diversity and inclusiveness (ranked 2nd). Its lowest scores were for tax administration (ranked 20th) and social security administration (ranked 14th).

In addition to employing well-resourced public servants, the federal government must ensure it delivers programs designed with Canadians' interests in mind. Not only do citizens expect efficient program implementation, they also want policies to be developed coherently and with the proper scope. Moreover, Canadians expect their government to represent their interests abroad.

By and large, Canadians told the Committee that they want the government to consult and work with them to ensure federal programs meet their needs. Their proposals for effective policymaking concerned three principal themes: federal departments' impact, effective governance strategies, and international aid.

A. MAXIMIZING FEDERAL DEPARTMENTS' IMPACT

Canadians expect their government to procure the right employees to enact policies, to follow fair hiring policies and to provide employees an adequate work environment. Federal procurement of goods and services is equally crucial to Canadian competitiveness. The Committee heard suggestions about how to maximize federal departments' impact, primarily by improving procurement and program delivery.



1. Federal Hiring and Procurement

For federal departments to deliver effective programs and services, they must hire the right employees and train them to carry out their responsibilities. Fair procurement policies are a vital part of this process.

The [Canadian Union of Public Employees](#) encouraged the government to introduce a fair wage policy for federal contractors. [It](#) also proposed reducing the threshold for having to sign a pay equity agreement under the Federal Contractors Program (FCP) and the Pay Equity Program (PEP) to at least \$200,000 from its current level of \$1 million.

Similarly, the [Public Service Alliance of Canada](#) suggested that federal contractors be subject to the same reporting requirements as government departments under the *Employment Equity Act*.

In addition, the [Public Service Alliance of Canada](#) proposed that the government reduce the number of temporary help agency workers and other externally contracted personnel, in view of eliminating this form of work. [It](#) further proposed developing a system-wide process to track and report on these contracted employees, as well as eliminating incentives for this form of precarious work. Rather, [it](#) suggested that the government explore the implementation of an “auxiliary worker pool” in the public service to meet demand.

Moreover, the [Public Service Alliance of Canada](#) indicated that the government should calculate compensation wages based on full-time earning capacity – as opposed to pre-injury earnings – and apply this scheme to all federal sector employees of all types and in all locations.

Some organizations indicated that federal procurement should be treated as a tool for social change. The [Quebec Association for the Taxation of Financial Transactions and Citizen’s Action](#) stated that the government should favour local economies in its calls for tender. [Oxfam Canada](#) asked that federal procurement favour businesses that pay living wages and protect labour rights, and which are led by women.

The [Canadian Community Economic Development Network](#) proposed investing \$15 million over three years for training in social procurement, as well as for deploying and measuring social procurement policies and pilots across the federal government’s existing investments.

The [Chantier de l’économie sociale](#) requested support, through government procurement, for initiatives with a significant social impact, especially social enterprises.

It also asked that the government utilize the procurement expertise of organizations and networks that support responsible purchasing. In addition, it requested that the government finance a centre of expertise in social procurement.

The [Assembly of First Nations](#) encouraged the government to work with First Nations to co-develop a federal procurement strategy that set targets for Indigenous businesses. The [Mining Association of Canada](#) suggested that the government use federal procurement strategically to improve Indigenous participation in mining, in view of economic reconciliation.

[Blue Green Canada](#) said that the government should consider the impact on the environment when it makes procurement and infrastructure funding decisions.

The [Confédération des syndicats nationaux](#) urged the government to include the Davie Shipyard in the National Shipbuilding Strategy.

2. Delivering Federal Programs and Services

The Committee heard other suggestions to maximize departmental impact, including proposals to improve the timely delivery of existing federal programs and services. The [Chantier de l'économie sociale](#) suggested instilling a culture of innovation in government administration by earmarking 5% of departmental budgets for innovation development.

The [Canadian Nurses Association](#) encouraged the federal government to allocate \$5 million over two years for the creation of a task force, mandated to advise on and implement policies that address shared obstacles under Indigenous Services Canada's mandate.

Citing the difficulties arising from disputed eligibility for CRA benefits and opaque CRA appeal procedures, the [Income Security Advocacy Centre](#) asked that the government devise a more accessible process. It also proposed a review of CRA audits to ensure that they do not disproportionately affect First Nations families.

The [Hotel Association of Canada](#) requested that the CRA create an enforcement program to encourage short-term rental businesses to voluntarily comply with tax regulations.

The [Trout River Environmental Committee Inc.](#) suggested that the government review environmental funding opportunities – particularly through applications to the Department of Environment and the Department of Fisheries and Oceans – to ensure consistent communications and funding timelines. It emphasized that timely access to government funding is particularly important for community-based, non-profit



organizations because they rely heavily on small amounts of funding from various sources to undertake projects and hire qualified staff.

[Foresight Cleantech Accelerator](#) addressed the same issue from a business innovation standpoint. [It](#) stated that the government should streamline funding access based on market and business needs as well as the type of technology. [It](#) also suggested providing a guarantee for subsequent funds if recipients meet key milestones. Moreover, [it](#) requested that the government develop a program, staffed with experts and program managers, to provide skills development, information, guidance, mentoring and advice for Cleantech companies to successfully navigate government funding processes. Finally, [Foresight Cleantech Accelerator](#) asked that the government ensure the timely investment of the \$12.5 billion it has dedicated for the cleantech sector.

[Oxfam Canada](#) suggested that the government provide \$100 million annually to Status of Women Canada to fund feminist and women's rights organizations' efforts to combat systemic gender and economic inequalities.

The [National Farmers Union](#) asked the government to fund the Pesticide Management Regulatory Agency (PMRA) at an adequate level for it to perform its work, while the [Canadian Horticultural Council](#) proposed allocating more funds to the PMRA to re-evaluate pesticides and commercialize new active ingredients.

The [Canadian Horticultural Council](#) also requested adequate funding for the Canadian Food Inspection Agency (CFIA) to deliver its environmental, regulatory and trade support functions. [It](#) further stated that the government should provide enough funding to the Plant Health Council for its critical plant health activities.

The [National Airlines Council of Canada](#) stated that the government should ensure Transport Canada has the staff and resources necessary to combat regulatory issues, particularly those causing a negative impact for passenger experience.

The [Whitehorse Chamber of Commerce](#) asked that the government make CanNor a permanent part of the federal budget, allowing it to run multi-year programming or multi-year budget agreements, and simplifying its internal funding approval processes.

The [Public Service Alliance of Canada](#) said that the issues regarding the Phoenix pay system are still a major concern for the federal public service and that the measures outlined in the 2018 budget were insufficient to consistently pay federal workers their correct wages on time and to compensate them fairly. [It](#) asked that the government allocate enough funding to cover the damage that the Phoenix Pay System caused civil

servants, develop and test any new system and ensure sufficient human resources are available to support the current and new systems.

[Queen's University](#) stated that the government should explore opportunities to partner with Queen's as a public policy resource.

B. EFFECTIVE GOVERNANCE STRATEGIES

To govern effectively, the federal government must decide between competing priorities while ensuring a harmonized approach to service delivery. Canadians told the Committee how it can improve governance by applying various “lenses” to policymaking to recognize and account for all needs; better supporting Indigenous governance; and collecting and mobilizing data.

1. Policymaking Lenses

Many organizations asked the government to consider policy proposals from particular standpoints. The [National Airlines Council of Canada](#) requested that the government apply an aviation ecosystem lens as it develops regulations, particularly at Transport Canada. The [Ontario Federation of Agriculture](#) suggested using a rural lens in all federal policies.

[Canada Without Poverty](#) urged the government to apply a human rights approach to the 2019 budget, including considering how spending affects vulnerable groups and ensuring it respects the principles of equality and non-discrimination.

The [Association Franco-Yukonnaise](#) proposed that the government take communities' unique circumstances into account when providing them tools to respond to Francophones' needs. [It](#) further suggested that the government invest in Canadian seniors, taking into consideration Francophone seniors' particular needs in minority communities.

Many of the groups requesting a specific policy lens told the Committee that gender-based analyses are essential to good governance. The [Women's Brain Health Initiative](#) asked that the government ensure funding for Alzheimer's disease and related dementias considers sex and gender to remedy historic inequalities.

[Oxfam Canada](#) stated that the government should use an intersectional lens in the budgeting process to ensure that the most marginalized women can participate in the budget process and that policies respond to their specific needs. [It](#) also proposed that Canada establish an advisory council on gender budgeting, including representatives of



women's rights organizations, mandated to help the government create effective gender budgets and making the budgeting process more inclusive.

Furthermore, [Oxfam Canada](#) asked that at least 15% of the Committee's pre-budget consultation hearings be women's rights organizations or focus their testimony on gender equality. [It](#) added that the Committee should provide guidance and solicit submissions addressing gender equality in future consultations.

The [Canadian Women's Foundation](#) proposed that every federal department fully implement gender analysis and report on Budget 2018's Gender Results Framework. [It](#) also asked that federal transfers to provinces and territories include specific allocations for gender-responsive, inter-city transportation. In addition, [it](#) requested funding for the government to co-develop, with civil society, a gender-responsive national strategy to implement the U.N. 2030 Sustainable Development Agenda.

The [Canadian Council for International Co-operation](#) proposed that the government make specific changes to tax, social and macro-economic measures that widen income inequality or are biased against women.

The [Canadian Council for International Co-operation](#) asked the government to launch a national commission to create a costed, whole-of-government plan aiming to align government policy with the U.N. SDGs. This commission would also develop Canadian indicators for meeting and measuring the SDGs at home and abroad.

2. Effective Indigenous Governance

Due to their distinct relationship with the Crown, Indigenous peoples are governed through different structures than other people in Canada. Indigenous peoples' relationship with the Crown is defined through a complex web of treaties, conventions and other agreements with the Crown. As a result, the various levels of First Nations, Inuit and Métis governments all have a unique relationship with the federal government.

The federal government must tailor its policies and service delivery based on the particular agreements it has negotiated, while taking into account Indigenous communities' distinct needs. For example, federal funding for programming on reserves is unlikely to benefit Inuit and Métis people, whereas northern nations often have funding agreements in place with territorial governments. The Committee heard various proposals for Indigenous governments and the federal government to overcome unique challenges, deliver effective services to Indigenous people and advance reconciliation.

The [Tr'ondëk Hwëch'in First Nation](#) requested that the federal government forgive loans that many First Nations needed to borrow to negotiate their treaties. [It](#) specified that the government should forgive loans for those currently negotiating and those that have agreements in place. Moreover, [it](#) encouraged the government to work with Crown-Indigenous Relations and Northern Affairs Canada to provide an estimate of outstanding loans.

The [Assembly of First Nations](#) asked for a one-time catch-up payment of \$1.7 billion, plus at least \$300 million and appropriate escalators annually, to improve First Nations government capacity. [It](#) also requested \$650 million to implement a national framework for First Nations governments to provide services and programming for people with disabilities.

The [Canadian Centre for Policy Alternatives](#) stated that the government should invest \$2.5 billion over three years to improve First Nations, Métis and Inuit governance capacity, particularly in terms of band support funding, band employee benefits, institutional and professional development and tribal councils. [It](#) also proposed investments of \$5 billion for housing, water, roads and other infrastructure on reserves.

The [Canadian Federation of University Women](#) proposed that the government work with Indigenous governments, organizations and women's groups to ensure that Indigenous people living on and off reserves have access to essential services.

3. Collecting and Mobilizing Data

Various groups expressed that the federal government should support and empower organizations to deliver effective policies by collecting and mobilizing data.

The [Green Budget Coalition](#) urged the government to protect freshwater by improving data collection on climate change and changing land use, as well as by restoring aquatic habitats, reducing land-based run-off, and better harmonizing hydroelectric development with river connectivity and flow.

The [Sierra Club Foundation](#) asked the federal government to work with provinces, territories and environmental groups to implement the Watch for Wildlife program. This initiative would include \$1.5 million to develop a wildlife collision reporting system and mitigation strategy, including data collection to support relevant infrastructure and habitat connectivity plans.

The [Canadian Produce Marketing Association](#) asked the government to establish a data working group between Agriculture and AgriFood Canada and Innovation, Science and



Economic Development Canada to fuel the industry's competitiveness through a long-term data strategy. The [Mining Association of Canada](#) and the [Forest Products Association of Canada](#) requested that the government support Natural Resources Canada's capacity to collect and share data on rail freight in the resource sector.

To optimize supply chain performance, the [Vancouver Fraser Port Authority](#) proposed the introduction of regulation that would allow the sharing of supply chain data, dedicated funding for data collection resources, and coordination and analysis of such data at the Canadian Transportation Agency and port authorities. The [Chamber of Shipping](#) encouraged the government to continue its work regarding supply chain visibility and expand this work to include all commodities and relevant partners.

The [Canadian Association of Fairs and Exhibitions](#) asked that the government provide \$1 million for a national survey of the fairs' and exhibitions' economic and socio-economic impact.

The [Canadian Association for Retired Persons](#) requested that the government use data collection to track and develop a strategy to respond to elder abuse and neglect. [Canada Without Poverty](#) proposed the implementation of a disaggregated data collection plan to support marginalized communities' access to social programs such as healthcare and education.

[Oxfam Canada](#) asked that the government collect more data that is intersectional and better disaggregated to track and understand the gender equality progress.

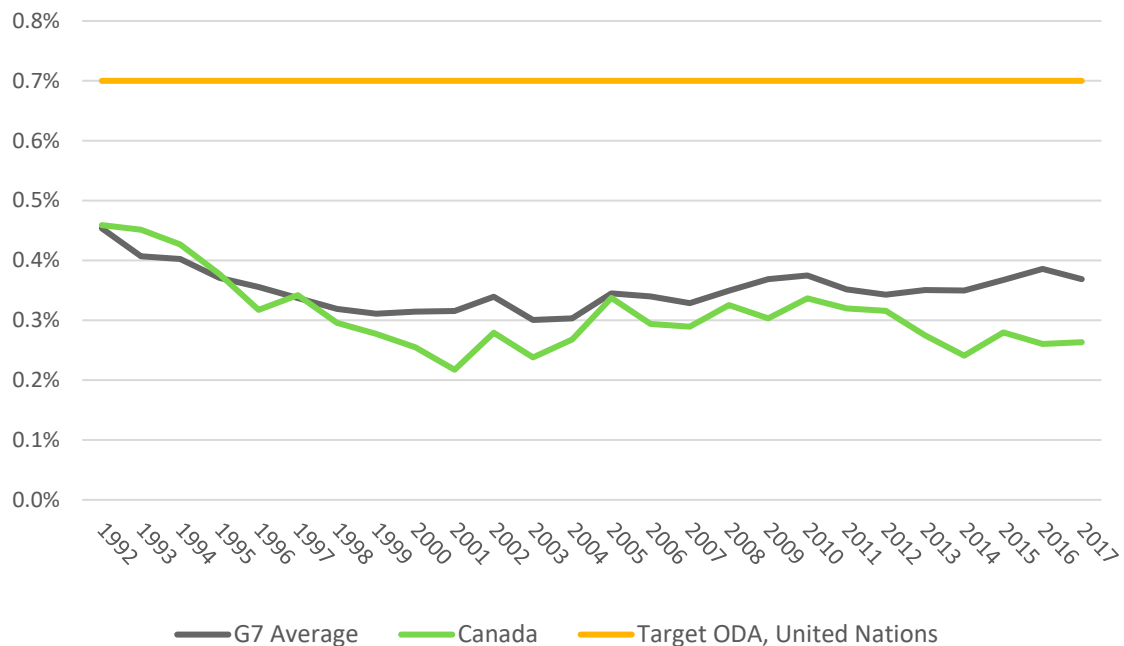
C. INTERNATIONAL AID

Many Canadians told the Committee that international aid forms an essential part of Canada's foreign policy. Most of their proposals for this area focused on Canada's level of international aid funding and its Feminist International Assistance Policy. Many individuals spoke about the importance of international development assistance during the open-mic sessions in each of the ten cities the Committee visited. They spoke on behalf of the ONE Campaign, Engineers Without Borders Canada or Millenium Kids, or on their own behalf. Their testimony is available, along with other open-mic appearances before the Committee, in Appendix A.

In 2017, Canada spent 0.263% of its Gross National Income (GNI) on official development assistance (ODA). In 1969, the U.N. adopted a resolution setting an ODA spending target of 0.7% of countries' GNI. This 0.7% target has become a widely accepted standard since that time. Figure 11 compares Canada's ODA spending as a

percentage of GNI with other G7 countries over the past 25 years. It shows that, since 1992, Canada’s ODA spending has consistently been lower than the G7 average, but that G7 countries’ ODA spending has rarely been higher than 0.4% of GNI.

Figure 11 – Official Development Assistance Spending as a Share of Gross National Income in Canada and Group of Seven Countries, 1992 to 2017 (%)



Source: Figure prepared using data obtained from Organisation for Economic Co-operation and Development, “[Net ODA](#),” *OECD Data* (database), accessed 5 October 2018.

The [Canadian Labour Congress](#) urged the government to increase Canada’s ODA envelope to 0.7% and to develop an international assistance effectiveness plan that includes this target and focuses on development effectiveness. Likewise, [Oxfam Canada](#) encouraged the government to develop a 10-year plan to meet the U.N. ODA target, including investments of \$220 million per year in women’s organizations and feminist movements as well as \$700 million per year (beginning in 2020) for sexual and reproductive health rights.

[Oxfam Canada](#) also asked that the government ensure that private finance for development is in addition to – rather than a substitute for – government aid and that private finance align with the Feminist International Assistance Policy. In addition, [it](#) proposed launching a feminist foreign policy that coordinates Canada’s aid, trade,



defence and diplomacy policies. This would include appointing a champion to oversee its implementation and engage with other countries to build a Group of Friends.

The [Canadian Council for International Co-operation](#) requested that the government establish a 10-year international assistance effectiveness plan through Global Affairs Canada, including clear targets to align with international aid and development effectiveness commitments. [It](#) stated that the government should increase its spending on global development and humanitarian assistance by 15% annually for 10 years. In this context, [it](#) proposed that at least 0.12% of Canada's GNI target development co-operation in the least-developed countries.

Additionally, the [Canadian Council for International Co-operation](#) asked that Canada dedicate half of its bilateral aid to the least-developed countries and low-income countries in fragile contexts. [It](#) also asked that FinDev Canada earmark half of its funding to initiatives to reduce gender inequality in low-income and least-developed countries. Furthermore, [it](#) suggested that the government increase its international climate financing, allocating at least half of climate finance to adaptation.

Together, the [MATCH International Women's Fund](#) and the [Nobel Women's Initiative](#) urged Canada to invest \$220 million per year over 10 years for grassroots women's organizations. [They](#) also asked that the government develop a funding structure for international aid, including climate financing, by 2020, specifying it should streamline core funding for women's organizations and feminist movements. Lastly, [they](#) proposed that the government finance Global Affairs Canada to adequately implement its Feminist Foreign Policy.

D. THE COMMITTEE'S RECOMMENDATIONS

The Committee recommends that the Government of Canada:

Recommendation 95

Support, through government procurement, initiatives with a significant social impact, finance a centre of expertise in social procurement and work closely with First Nations, Inuit and Métis to co-develop a federal procurement strategy that set targets for Indigenous businesses.

Recommendation 96

Substantially improve its timelines on processing funding applications, specifically, Environment and Climate Change Canada through its EcoAction Community Funding Program and the Department of Fisheries and Oceans through its Recreational Fisheries and Conservation Partnership Program.

Recommendation 97

Help eliminate infrastructure bottlenecks and increasingly frequent transportation service interruptions by allocating capacity to Natural Resources Canada to support the collection, analysis, and distribution of data provided by the railways through the implementation of the *Transportation Modernization Act*.

Recommendation 98

Invest in research and data gathering to quantify, track and develop a national strategy for responding to all forms of elder abuse and neglect.

Recommendation 99

Increase its official development assistance with the goal of allocating 0.7% of gross national income to the International Assistance Envelope by 2030, with three-year rolling targets, and in allocating this assistance, target food security, improved nutrition, and inclusive and high-quality education, particularly for girls and young women.

CHAPTER TEN: CONCLUSION

The Committee believes that Canadians and their businesses are strong, innovative, and poised to continue succeeding at home and abroad. We realize, however, that the nation is affected by a range of uncontrollable factors occurring throughout the globe. While the Canadian economy is performing well by OECD standards — and is expected to continue to do so — a host of global economic, financial and fiscal uncertainties must be carefully considered in the development of the 2019 federal budget. A great deal has changed since the Committee undertook its last pre-budget consultations in advance of the 2018 federal budget. In particular, disruptions to global trade, significant changes in the United States' federal tax and regulatory regime, and a new United States-Mexico-Canada Agreement weigh heavily on the Committees' considerations.

With these factors in mind, we asked Canadians to focus their submissions and testimony on what steps the federal government can take to encourage growth in the economy and keep our nation globally competitive. The Committee thanks those who followed suit by preparing briefs and/or appearing before us in Ottawa and throughout Canada; your information and insights are — as always — invaluable to us in the development of our recommendations to the government.

The recommendations contained in this report aim to support Canada's people, businesses and communities. We trust these recommendations will inform the decisions of the Minister of Finance in the 2019 federal budget, and spur on the economic growth that will enhance the nation's ability to compete in global markets as well as continue to improve the standard of living of Canadians.

APPENDIX A

“OPEN MIC” APPEARANCES

ARTS AND CULTURE

[Chantell Ghosh](#) (Citadel Theatre)

[Jim Gibbon](#) (Edmonton Heritage Festival Association)

[Randall Joynt](#) (As an Individual)

[Paul Lucas](#) (Events Edmonton)

EDUCATION

[Catherine Choi](#) (As an Individual)

[Orvie Dingwall](#) (As an Individual)

[Adam Hopkins](#) (First Nations Technical Institute)

[Lori Nolt](#) (Canadian Association of Student Financial Aid Administrators)

[Margaret Schoepp](#) (Canadian Association of Student Financial Aid Administrators)

[Leanne Shumka](#) (Canadian Association of Student Financial Aid Administrators)

FINANCE AND TAXATION

[David Al-Aidroos](#) (As an Individual)

[Sasha Caldera](#) (Canadians for Tax Fairness)

[Jean-Pierre DeBeaumont](#) (As an Individual)

[Kyle Gasper](#) (As an Individual)

[William Loewen](#) (TelPay Bill Payment Service)

[Albert Peter](#) (As an Individual)

[Ronald Smith](#) (As an Individual)

FOREIGN DEVELOPMENT ASSISTANCE

[Jessica Adams](#) (As an Individual)

[Duncan Black](#) (ONE Campaign)

[Mary Patricia Blum](#) (ONE Campaign)

[Tyson Brown](#) (As an Individual)

[Selwyn Burrows](#) (ONE Campaign)

[Xavier Cadoret](#) (ONE Campaign)

[Jordyn Carlson](#) (Engineers Without Borders Canada)

[Samantha Carson](#) (Millenium Kids)

[Mary Cowper-Smith](#) (ONE Campaign)
[Mavis DeGirolamo](#) (ONE Campaign)
[Edidiong Ekanem](#) (ONE Campaign)
[Sarah Fairweather](#) (ONE Campaign)
[Maclaren Forrest](#) (World Vision Canada)
[Anna Vanessa Hammond](#) (ONE Campaign)
[Stuart Hickox](#) (As an Individual)
[Eden Hildebrand](#) (Millenium Kids)
[Duncan Kirby](#) (Engineers Without Borders Canada)
[Jonathan Larochelle](#) (Engineers Without Borders Canada)
[Min Hyu Lee](#) (Engineers Without Borders Canada)
[Vidhya Magendran](#) (ONE Campaign)
[Heidi Marion](#) (ONE Campaign)
[Sana Musa](#) (ONE Campaign)
[David Nelson](#) (Engineers Without Borders Canada)
[Mya Ryder](#) (As an Individual)
[Laura Seguin](#) (ONE Campaign)
[Irena Smith](#) (Engineers Without Borders Canada)
[Matt Smith](#) (ONE Campaign)
[Amy Spearman](#) (As an Individual)
[Jean-Francois Tardif](#) (As an Individual)
[Richard Thiessen](#) (ONE Campaign)
[Jonathan Vilness](#) (Engineers Without Borders Canada)
[Vanessa Vittoria](#) (As an Individual)
[Kyria Wood](#) (ONE Campaign)
[Lawrence Yeh](#) (ONE Campaign)
[Moon Yung Zong](#) (World Vision)
[Iker Zulbaran](#) (Engineers Without Borders Canada)

FOREIGN POLICY

[Pam Bryan](#) (United Nations Association in Canada)
[Abdal Qeshta](#) (United Nations Association in Canada)

HEALTH

[Patricia Baye](#) (National Association of Federal Retirees)
[Rishi Jain](#) (University of Windsor)
[Leigh Anne Swayne](#) (As an Individual)

NATIONAL SCHOOL FOOD PROGRAM

[Karen Clare](#) (PEI Home and School Federation)

[Janelle Hatch](#) (As an Individual)

[Matthew Lahey](#) (summerlunch+)

[Mary McKenna](#) (ONE Campaign)

[Maxine Meadows](#) (As an Individual)

[Afraa Mustafa](#) (summerlunch+)

[Susan Roberts](#) (Alberta Food Matters)

[Kristy Taylor](#) (Show Kids You Care)

[Carolyn Webb](#) (As an Individual)

PAY ADMINISTRATION

[Jean-Pierre DeBeaumont](#) (As an Individual)

[Ronald Smith](#) (As an Individual)

REGIONAL DEVELOPMENT

[Deborah Calviello](#) (As an Individual)

[Raymond Cimon](#) (Réseau des SADC et des CAE du Québec)

[Jolin Ferland](#) (Réseau des SADC et des CAE du Québec)

[Cathy Robertson](#) (Community Futures British Columbia)

RETIREMENT

[Patricia Baye](#) (National Association of Federal Retirees)

[Serge Boisseau](#) (National Association of Federal Retirees)

[Jean-Pierre DeBeaumont](#) (As an Individual)

[Roy Goodall](#) (National Association of Federal Retirees)

[Gerald Jennings](#) (National Association of Federal Retirees)

[Stephane Laviolette](#) (As an Individual)

[Shirley Pierce](#) (National Association of Federal Retirees)

[Lorraine Scott](#) (National Association of Federal Retirees)

[David Stinson](#) (National Association of Federal Retirees)

[Alain Trépanier](#) (As an Individual)

APPENDIX B

BRIEFS SUBMITTED ONLINE

The following is an alphabetical list of organizations and individuals who submitted briefs and did not appear before the Committee. For more information, please consult the Committee's [webpage for this study](#).

AGRICULTURE AND FISHERIES

[Agricultural Institute of Canada](#)

[BC LandAqua Ventures Inc.](#)

[Breakfast Club of Canada](#)

[Canadian Aquaculture Industry Alliance](#)

[Canadian Beverage Association](#)

[Canadian Coalition on Climate Change and Development](#)

[Canadian Federation of Agriculture](#)

[Canadian Foodgrains Bank](#)

[CARE Canada](#)

[Chicken Farmers of Canada](#)

[CropLife Canada](#)

[Durant, Mike](#)

[Food Water Wellness Foundation](#)

[Global Ghost Gear Initiative](#)

[Greater Kitchener Waterloo Chamber of Commerce](#)

[Humane Society International/Canada](#)

[Labchuk, Camille](#)

[Montreal Society for the Prevention of Cruelty to Animals](#)

[National Cattle Feeders' Association](#)

[Plan Canada](#)

[Producteurs de grains du Québec](#)

[Regional Municipality of Halton](#)

[Restaurants Canada](#)

[Saskatchewan Association of Rural Municipalities](#)

[Saskatchewan Cattlemen's Association](#)

[SouthWestern Integrated Fibre Technology](#)

[Syngenta Canada](#)

[Western Canadian Wheat Growers Association](#)

[World Accord - International Development Agency](#)

[World Animal Protection](#)

ARTS, CULTURE, LANGUAGE AND TOURISM

[Access Copyright](#)

[Action Canada for Sexual and Health Rights](#)

[Amsden, Barb](#)

[Association des collèges et universités de la francophonie canadienne](#)

[Association nationale des éditeurs de livres](#)

[Association of Canadian Advertisers](#)

[Association of Canadian Publishers](#)

[Banff Centre for Arts and Creativity](#)

[Barley Council of Canada](#)

[BCE Inc.](#)

[Calgary Philharmonic Orchestra](#)

[Canada Bikes](#)

[Canada's National Ballet School of Canada](#)

[Canadian Airports Council](#)

[Canadian Arts Coalition](#)

[Canadian Association of Broadcasters](#)

[Canadian Association of Stand-Up Comedians](#)

[Canadian Bureau for International Education](#)

[Canadian Child Care Federation](#)

[Canadian Council of Snowmobile Organizations](#)

[Canadian Dance Assembly](#)

[Canadian Federation of Library Associations](#)

[Canadian Federation of Medical Students](#)

[Canadian Independent Music Association](#)

[Canadian Music Publishers Association](#)

[Canadian Off-Highway Vehicle Distributors Council](#)

[Canadian Opera Company](#)

[Canadian Private Copying Collective](#)

[Canadian Trails Federation](#)

[Centre for Equitable Library Access](#)

[Centre for Indigenous Theatre](#)

[Centre Segal Performing Arts](#)

[Child Care Advocacy Association of Canada](#)

[Childcare Resource and Research Unit](#)

[City of Montreal](#)

[Coalition for Culture and Media](#)

[Coalition of Child Care Advocates of British Columbia](#)

[Commonwealth Games Association of Canada](#)

[Dancer Transition Resource Centre](#)
[Fédération culturelle canadienne-française](#)
[Fédération des communautés francophones et acadiennes du Canada \(FCFA\)](#)
[Federation nationale des communications](#)
[Federation of Post-Secondary Educators of BC](#)
[Friends of Canadian Broadcasting](#)
[Frontier Duty Free Association](#)
[Glenn Gould Foundation](#)
[Grands Ballets Canadiens de Montréal](#)
[Interactive Ontario](#)
[Lakehead University](#)
[Languages Canada](#)
[Magazines Canada](#)
[Music Canada](#)
[Music Canada Live](#)
[National Ballet of Canada \(The\)](#)
[National Campus and Community Radio Association](#)
[National Circus School](#)
[National Golf Course Owners Association Canada](#)
[National Marine Manufacturers Association Canada](#)
[National Theatre School of Canada](#)
[National Trails Coalition](#)
[National Trust for Canada](#)
[NYO Canada](#)
[OCAD University](#)
[Ontario Coalition for Better Child Care](#)
[Ontario Federation of Indigenous Friendship Centres](#)
[Opera.ca](#)
[Orchestras Canada](#)
[Orchestre symphonique de Montréal](#)
[Pallium Canada](#)
[Paramedic Association of Canada](#)
[Professional Association of Canadian Theatres](#)
[Qaggiavuut](#)
[Recreational Vehicle Dealers Association of Canada](#)
[Restaurants Canada](#)
[Royal Conservatory of Music](#)
[Royal Ontario Museum](#)
[Science World British Columbia](#)
[Society of Composers, Authors and Music Publishers of Canada](#)

[Stratford Shakespeare Festival](#)
[Toronto Ward Museum Inc.](#)
[Unifor](#)
[Vancouver Symphony Orchestra](#)

CHARITIES AND NOT-FOR-PROFITS

[Alliance for Sustainable Legal Aid](#)
[Association of Community Legal Clinics of Ontario](#)
[Association of Fundraising Professionals](#)
[Blumberg Segal LLP](#)
[Calgary Philharmonic Orchestra](#)
[Canadian Association of Gift Planners](#)
[Canadian Association of Refugee Lawyers](#)
[Canadian Association of Stand-Up Comedians](#)
[Canadian Bar Association](#)
[Canadian Opera Company](#)
[Centre Segal Performing Arts](#)
[Community Sector Council Newfoundland and Labrador](#)
[Criminal Lawyers Association](#)
[Cryptogiving.ca](#)
[Équiterre](#)
[Family Lawyers Association](#)
[Federation nationale des communications](#)
[Grands Ballets Canadiens de Montréal](#)
[Hope Air](#)
[Imagine Canada](#)
[Johnson, Donald](#)
[Magazines Canada](#)
[Mental Health Legal Advocacy Coalition](#)
[Multiple Sclerosis Society of Canada](#)
[National Ballet of Canada \(The\)](#)
[National Trust for Canada](#)
[Orchestre symphonique de Montréal](#)
[Philanthropic Foundations Canada](#)
[Royal Conservatory of Music](#)
[Society of Composers, Authors and Music Publishers of Canada](#)
[Stratford Shakespeare Festival](#)
[The Advocates' Society](#)
[Vancouver Symphony Orchestra](#)

[YMCA Canada](#)

CHILDREN

[Action Canada for Sexual and Health Rights](#)

[Big Brothers Big Sisters of Canada](#)

[Boys and Girls Clubs of Canada](#)

[Breakfast Club of Canada](#)

[British Columbia Federation of Students](#)

[Campaign 2000](#)

[Canadian Association of Optometrists](#)

[Canadian Centre for Ethics in Sport](#)

[Canadian Child Care Federation](#)

[Canadian Dance Assembly](#)

[Canadian Dental Association](#)

[Canadian Federation of Students](#)

[Canadian Olympic Committee](#)

[Canadian Paralympic Committee](#)

[Canadian Partnership for Women's and Children's Health](#)

[Child Care Advocacy Association of Canada](#)

[Childcare Resource and Research Unit](#)

[Chinese and Southeast Asian Legal Clinic](#)

[Citizens for Public Justice](#)

[Coaching Association of Canada](#)

[Coalition of Child Care Advocates of British Columbia](#)

[Commonwealth Games Association of Canada](#)

[Crohn's and Colitis Canada](#)

[Curling Canada](#)

[First Call: BC Child and Youth Advocacy Coalition](#)

[Frontier College](#)

[Generation Squeeze](#)

[Kids Help Phone](#)

[Lifesaving Society](#)

[Ontario Coalition for Better Child Care](#)

[Ontario Federation of Indigenous Friendship Centres](#)

[Project Learning Tree Canada](#)

[Qaggiavuut](#)

[REAL Women of Canada](#)

[Restaurants Canada](#)

[RESULTS Canada](#)

[Science World British Columbia](#)
[South Asian Legal Clinic of Ontario](#)
[Space Generation Advisory Council](#)
[Sustainable Forestry Initiative](#)
[Unifor](#)
[World Vision Canada](#)

CORPORATE TAXATION

[3M Canada](#)
[Advanced Biofuels Canada](#)
[Advantage Oil and Gas Limited](#)
[Airbnb](#)
[ARC Resources Ltd.](#)
[Association of Fundraising Professionals](#)
[Barley Council of Canada](#)
[BC LandAqua Ventures Inc.](#)
[BCE Inc.](#)
[BIOTECanada](#)
[Calgary Chamber of Commerce](#)
[Canadian Airports Council](#)
[Canadian Apparel Federation](#)
[Canadian Association of Gift Planners](#)
[Canadian Bar Association](#)
[Canadian Beverage Association](#)
[Canadian Biogas Association](#)
[Canadian Camping and RV Council](#)
[Canadian Construction Association](#)
[Canadian Convenience Stores Association](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Dental Association](#)
[Canadian Federation of Agriculture](#)
[Canadian Ferry Association](#)
[Canadian Natural Gas Vehicle Alliance](#)
[Canadian Natural Resources Ltd.](#)
[Canadian Paint and Coatings Association](#)
[Canadian Propane Association](#)
[Canadian Recreational Vehicle Association](#)
[Canbriam Energy Inc.](#)
[Cement Association of Canada](#)

Cenovus Energy Inc.
Chamber of Commerce of Metropolitan Montreal
Chartered Professional Accountants of Canada
Chevron Canada Limited
City of Montreal
Coalition for Culture and Media
Community Food Centres Canada
Desjardins Group
Edmonton Chamber of Commerce
Enbridge Inc.
Encana Corporation
Enerkem
Ensign Energy Services Inc.
Équiterre
Fédération culturelle canadienne-française
Federation nationale des communications
First Call: BC Child and Youth Advocacy Coalition
First Nations Tax Commission
Food & Consumer Products of Canada
Friends of Canadian Broadcasting
Halifax Chamber of Commerce
Heating, Refrigeration and Air Conditioning Institute of Canada
Imperial Tobacco Canada Limited
Information and Communications Technology Council
Information Technology Association of Canada
Insurance Brokers Association of Canada
Insurance Bureau of Canada
Interactive Ontario
Investment Funds Institute of Canada
Investment Industry Association of Canada
Johnson, Donald
Magazines Canada
MEDEC
Michalopoulos, Andrew
National Cattle Feeders' Association
National Coalition Against Contraband Tobacco
National Golf Course Owners Association Canada
North Saskatoon Business Association
Northern Alberta Institute of Technology
NuVista Energy Limited

[Ontario Campaign for Action on Tobacco](#)
[PearTree Financial Services](#)
[PearTree Securities Inc.](#)
[Petroleum Services Association of Canada](#)
[Precision Drilling Corporation](#)
[Professional Institute of the Public Service of Canada](#)
[Prospectors and Developers Association of Canada](#)
[Quebec Employers' Council](#)
[Restaurants Canada](#)
[Rogers Communications Inc.](#)
[Rothmans, Benson & Hedges Inc.](#)
[Saskatchewan Association of Rural Municipalities](#)
[Seven Generations Energy Ltd.](#)
[STEP Energy Services](#)
[Tamarack Valley Energy](#)
[Tardif, Jean-Francois](#)
[Teck Resources Limited](#)
[TELUS](#)
[The Small Guys Cigar Group](#)
[Tilray](#)
[Toronto Region Board of Trade](#)
[Trican Well Service Ltd.](#)
[Unifor](#)
[Western Canadian Wheat Growers Association](#)

EDUCATION AND SKILLS TRAINING

[Access Copyright](#)
[Action Canada for Sexual and Health Rights](#)
[Adapt Pharma Canada](#)
[Agricultural Institute of Canada](#)
[Appraisal Institute of Canada](#)
[Association des collèges et universités de la francophonie canadienne](#)
[Association nationale des éditeurs de livres](#)
[Association of Canadian Faculties of Agriculture and Veterinary Medicine](#)
[Association of Canadian Publishers](#)
[Association of Faculties of Medicine Canada](#)
[AT Aerospace](#)
[Big Brothers Big Sisters of Canada](#)
[Boys and Girls Clubs of Canada](#)

[Breakfast Club of Canada](#)
[British Columbia Federation of Students](#)
[Campaign 2000](#)
[Canadian AIDS Society](#)
[Canadian Alliance of Student Associations](#)
[Canadian Association for Graduate Studies](#)
[Canadian Association for Neuroscience](#)
[Canadian Association of Optometrists](#)
[Canadian Association of Physicists](#)
[Canadian Association of Postdoctoral Scholars](#)
[Canadian Association of Student Financial Aid Administrators](#)
[Canadian Association of University Teachers](#)
[Canadian Bureau for International Education](#)
[Canadian Cancer Society](#)
[Canadian Centre on Substance Use and Addiction](#)
[Canadian Child Care Federation](#)
[Canadian Consortium for Research](#)
[Canadian Construction Association](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Engineering Education Association](#)
[Canadian Federation of Library Associations](#)
[Canadian Federation of Medical Students](#)
[Canadian Federation of Students](#)
[Canadian Ferry Association](#)
[Canadian Geothermal Energy Association](#)
[Canadian Hospice Palliative Care Association](#)
[Canadian Institute for Neutron Scattering](#)
[Canadian Men's Health Foundation](#)
[Canadian Mental Health Association](#)
[Canadian Neutron Initiative Working Group](#)
[Canadian Nuclear Association](#)
[Canadian Partnership for Women's and Children's Health](#)
[Canadian Propane Association](#)
[Canadian Psychological Association](#)
[Canadian Public Works Association](#)
[Canadian Red Cross](#)
[Canadian Society for Brain, Behaviour and Cognitive Science](#)
[Canadian Society for Medical Laboratory Science](#)
[Canadian Society for Molecular Biosciences](#)
[Canadian Space Society](#)

[Chartered Professional Accountants of Canada](#)
[Child Care Advocacy Association of Canada](#)
[Childcare Resource and Research Unit](#)
[Citizens for Public Justice](#)
[Coalition of Child Care Advocates of British Columbia](#)
[College of Family Physicians of Canada](#)
[Colleges and Institutes Canada](#)
[Commonwealth Games Association of Canada](#)
[Community Sector Council Newfoundland and Labrador](#)
[Co-operative Education and Work-Integrated Learning Canada](#)
[Co-operatives and Mutuels Canada](#)
[Desjardins Group](#)
[Engineers Canada](#)
[Evidence for Democracy](#)
[Fédération des communautés francophones et acadiennes du Canada \(FCFA\)](#)
[Federation for Humanities and Social Sciences](#)
[Federation of Post-Secondary Educators of BC](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[Friends of Simon Wiesenthal Center for Holocaust Studies](#)
[Frontier College](#)
[Genome Canada](#)
[Health Action Lobby](#)
[Heating, Refrigeration and Air Conditioning Institute of Canada](#)
[Information and Communications Technology Council](#)
[Information Technology Association of Canada](#)
[Insurance Bureau of Canada](#)
[Interactive Ontario](#)
[International Association of Heat and Frost Insulators and Allied Workers](#)
[International Union of Painters and Allied Trades](#)
[Laboratoires Reaction Dynamics Inc.](#)
[Lakehead University](#)
[Languages Canada](#)
[Lifesaving Society](#)
[MasterCard Canada](#)
[McGill University](#)
[McMaster University](#)
[Mission Control Space Services Inc.](#)
[Moran, Sheryl](#)
[National Capital Heavy Construction Association](#)
[Northern Alberta Institute of Technology](#)

[OCAD University](#)
[Ontario Coalition for Better Child Care](#)
[Ontario Federation of Indigenous Friendship Centres](#)
[Orchestras Canada](#)
[Pallium Canada](#)
[Pearson College](#)
[Poole, Nathaniel](#)
[Professional Institute of the Public Service of Canada](#)
[Project Learning Tree Canada](#)
[Prospectors and Developers Association of Canada](#)
[Qaggiavuut](#)
[Quebec Employers' Council](#)
[Ramaswami, Chitra](#)
[REAL Women of Canada](#)
[Recreational Vehicle Dealers Association of Canada](#)
[Research Canada: An Alliance for Health Discovery](#)
[Restaurants Canada](#)
[RESULTS Canada](#)
[Rick Hansen Foundation](#)
[Royal Ontario Museum](#)
[Saskatchewan Association of Rural Municipalities](#)
[Science and Policy Exchange](#)
[Science World British Columbia](#)
[Simon Fraser University](#)
[Social Enterprise Council of Canada](#)
[Society of Rural Physicians of Canada](#)
[St. Denis, Stephen](#)
[Sustainable Forestry Initiative](#)
[Tardif, Jean-Francois](#)
[Tech-Access Canada](#)
[Teneycke, Craig](#)
[Thompson Rivers University Students' Union](#)
[Toronto Region Immigrant Employment Council](#)
[TRIUMF](#)
[Undergraduates of Canadian Research-Intensive Universities](#)
[Unifor](#)
[Union étudiante du Québec](#)
[University of Alberta](#)
[University of British Columbia](#)
[University of Calgary](#)

[University of Saskatchewan](#)
[University of Toronto](#)
[University of Victoria](#)
[University of Waterloo](#)
[VentureLAB](#)
[Women Building Futures](#)

EMPLOYMENT AND LABOUR

[ACORN Canada](#)
[Advanced Biofuels Canada](#)
[Agricultural Institute of Canada](#)
[Association of Canadian Financial Officers](#)
[AT Aerospace](#)
[Big Brothers Big Sisters of Canada](#)
[Calgary Chamber of Commerce](#)
[Canadian Alliance of Student Associations](#)
[Canadian Aquaculture Industry Alliance](#)
[Canadian Association of Occupational Therapists](#)
[Canadian Association of Postdoctoral Scholars](#)
[Canadian Association of Stand-Up Comedians](#)
[Canadian Association of Student Financial Aid Administrators](#)
[Canadian Association of University Teachers](#)
[Canadian Cancer Society](#)
[Canadian Career Development Foundation](#)
[Canadian Child Care Federation](#)
[Canadian Consortium for Research](#)
[Canadian Construction Association](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Counselling and Psychotherapy Association](#)
[Canadian Dental Hygienists Association](#)
[Canadian Federation of Agriculture](#)
[Canadian Federation of Library Associations](#)
[Canadian Federation of Medical Students](#)
[Canadian Federation of Nurses Unions](#)
[Canadian Hospice Palliative Care Association](#)
[Canadian National Institute for the Blind](#)
[Canadian Natural Gas Vehicle Alliance](#)
[Canadian Partnership for Women's and Children's Health](#)
[Canadian Propane Association](#)

[Canadian Psychological Association](#)
[Canadian Society for Medical Laboratory Science](#)
[Canadian Society for Molecular Biosciences](#)
[Canadian Society of Landscape Architects](#)
[Canadian Space Society](#)
[Canadian Supply Chain Food Safety Coalition](#)
[Chartered Professional Accountants of Canada](#)
[Child Care Advocacy Association of Canada](#)
[Childcare Resource and Research Unit](#)
[Citizens for Public Justice](#)
[Coalition of Child Care Advocates of British Columbia](#)
[Colleges and Institutes Canada](#)
[Community Sector Council Newfoundland and Labrador](#)
[Co-operative Education and Work-Integrated Learning Canada](#)
[Desjardins Group](#)
[Dietitians of Canada](#)
[Direct Sellers Association of Canada](#)
[Edmonton Global](#)
[Efficiency Canada](#)
[Engineers Canada](#)
[Federation for Humanities and Social Sciences](#)
[Federation of Post-Secondary Educators of BC](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[Fonds de solidarité des travailleurs du Québec](#)
[Frontier College](#)
[Generation Squeeze](#)
[Health Action Lobby](#)
[Heating, Refrigeration and Air Conditioning Institute of Canada](#)
[Home Instead Senior Care](#)
[Information and Communications Technology Council](#)
[Information Technology Association of Canada](#)
[Interactive Ontario](#)
[International Association of Heat and Frost Insulators and Allied Workers](#)
[International Union of Painters and Allied Trades](#)
[Kids Help Phone](#)
[Laboratoires Reaction Dynamics Inc.](#)
[McGill University](#)
[Mission Control Space Services Inc.](#)
[Multiple Sclerosis Society of Canada](#)
[National Capital Heavy Construction Association](#)

[National Cattle Feeders' Association](#)
[National Trade Contractors Coalition of Canada](#)
[Northern Alberta Institute of Technology](#)
[OCAD University](#)
[Ontario Campaign for Action on Tobacco](#)
[Ontario Coalition for Better Child Care](#)
[Ontario Federation of Indigenous Friendship Centres](#)
[Orchestras Canada](#)
[Professional Institute of the Public Service of Canada](#)
[Project Learning Tree Canada](#)
[Project Management Institute](#)
[Quebec Employers' Council](#)
[REAL Women of Canada](#)
[Recreational Vehicle Dealers Association of Canada](#)
[Research Canada: An Alliance for Health Discovery](#)
[Restaurants Canada](#)
[Saskatchewan Association of Rural Municipalities](#)
[Saskatchewan Cattlemen's Association](#)
[Science and Policy Exchange](#)
[Speech-Language and Audiology Canada](#)
[Stokoe, Peter](#)
[Sustainable Forestry Initiative](#)
[Tech-Access Canada](#)
[TELUS](#)
[Toronto Region Immigrant Employment Council](#)
[TRIUMF](#)
[Unifor](#)
[Union étudiante du Québec](#)
[University of Alberta](#)
[University of Calgary](#)
[University of Waterloo](#)
[VentureLAB](#)
[Women Building Futures](#)

ENERGY

[Advanced Biofuels Canada](#)
[Anbaric Development Partners](#)
[ARC Resources Ltd.](#)
[Association du camionnage du Québec](#)
[Canadian Biogas Association](#)
[Canadian Geothermal Energy Association](#)
[Canadian Natural Gas Vehicle Alliance](#)
[Canadian Natural Resources Ltd.](#)
[Canadian Propane Association](#)
[Canbriam Energy Inc.](#)
[Cenovus Energy Inc.](#)
[Chevron Canada Limited](#)
[Clean Energy Canada](#)
[Colleges and Institutes Canada](#)
[Ecostrat Inc.](#)
[Edmonton Chamber of Commerce](#)
[Efficiency Canada](#)
[Enbridge Inc.](#)
[Encana Corporation](#)
[Energy Storage Canada](#)
[Enerkem](#)
[Ensign Energy Services Inc.](#)
[Équiterre](#)
[FPIInnovations](#)
[Heating, Refrigeration and Air Conditioning Institute of Canada](#)
[Hladiuk, Donald](#)
[International Association of Heat and Frost Insulators and Allied Workers](#)
[International Council on Clean Transportation](#)
[Kivalliq Inuit Association](#)
[Loney, Jim](#)
[Low Carbon Cities Canada](#)
[McMaster University](#)
[Natural Gas Innovation Fund](#)
[North Saskatoon Business Association](#)
[NuVista Energy Limited](#)
[Petroleum Services Association of Canada](#)
[Precision Drilling Corporation](#)
[Prospectors and Developers Association of Canada](#)

[Seven Generations Energy Ltd.](#)
[STEP Energy Services](#)
[Tamarack Valley Energy](#)
[Teneycke, Craig](#)
[Trican Well Service Ltd.](#)
[UPS Canada](#)
[Westport Fuel Systems](#)

ENVIRONMENT AND CLIMATE CHANGE

[3M Canada](#)
[Advanced Biofuels Canada](#)
[Advantage Oil and Gas Limited](#)
[Anbaric Development Partners](#)
[ARC Resources Ltd.](#)
[Association du camionnage du Québec](#)
[Association of Canadian Faculties of Agriculture and Veterinary Medicine](#)
[Association of Consulting Engineering Companies Canada](#)
[Canada Bikes](#)
[Canadian Aquaculture Industry Alliance](#)
[Canadian Beverage Association](#)
[Canadian Biogas Association](#)
[Canadian Coalition on Climate Change and Development](#)
[Canadian Ferry Association](#)
[Canadian Foodgrains Bank](#)
[Canadian Geothermal Energy Association](#)
[Canadian Institute for Neutron Scattering](#)
[Canadian Natural Gas Vehicle Alliance](#)
[Canadian Natural Resources Ltd.](#)
[Canadian Neutron Initiative Working Group](#)
[Canadian Nuclear Association](#)
[Canadian Paint and Coatings Association](#)
[Canadian Propane Association](#)
[Canadian Society for Molecular Biosciences](#)
[Canadian Society of Landscape Architects](#)
[Canadian Urban Transit Association](#)
[Canbriam Energy Inc.](#)
[CARE Canada](#)
[Cement Association of Canada](#)
[Cenovus Energy Inc.](#)

[Chartered Professional Accountants of Canada](#)
[Chevron Canada Limited](#)
[Citizens for Public Justice](#)
[City of Montreal](#)
[Clean Energy Canada](#)
[Colleges and Institutes Canada](#)
[Durant, Mike](#)
[Ecostrat Inc.](#)
[Efficiency Canada](#)
[Enbridge Inc.](#)
[Encana Corporation](#)
[Energy Storage Canada](#)
[Enerkem](#)
[Engineers Canada](#)
[Ensign Energy Services Inc.](#)
[Équiterre](#)
[Équiterre](#)
[Evidence for Democracy](#)
[Fonds de solidarité des travailleurs du Québec](#)
[Food Water Wellness Foundation](#)
[Foundation for Environmental Stewardship](#)
[Global Ghost Gear Initiative](#)
[Greater Kitchener Waterloo Chamber of Commerce](#)
[Heating, Refrigeration and Air Conditioning Institute of Canada](#)
[International Association of Heat and Frost Insulators and Allied Workers](#)
[International Council on Clean Transportation](#)
[International Union of Painters and Allied Trades](#)
[Kivalliq Inuit Association](#)
[Loney, Jim](#)
[Low Carbon Cities Canada](#)
[McGowan, James](#)
[McMaster University](#)
[Michalopoulos, Andrew](#)
[National Marine Manufacturers Association Canada](#)
[National Trust for Canada](#)
[Natural Gas Innovation Fund](#)
[NuVista Energy Limited](#)
[Petroleum Services Association of Canada](#)
[Plan Canada](#)
[Precision Drilling Corporation](#)

[Project Learning Tree Canada](#)
[Quebec Employers' Council](#)
[Science World British Columbia](#)
[Seven Generations Energy Ltd.](#)
[Simon Fraser University](#)
[STEP Energy Services](#)
[Sustainable Forestry Initiative](#)
[Tamarack Valley Energy](#)
[Teck Resources Limited](#)
[Teneycke, Craig](#)
[Trican Well Service Ltd.](#)
[Unifor](#)
[University of Saskatchewan](#)
[UPS Canada](#)
[Western Canadian Wheat Growers Association](#)
[Westport Fuel Systems](#)
[World Accord - International Development Agency](#)
[World Animal Protection](#)

FINANCIAL INSTITUTIONS

[ACORN Canada](#)
[Amsden, Barb](#)
[Canadian Association for Retired Persons](#)
[Canadian Coalition on Climate Change and Development](#)
[Canadian Co-operative Investment Fund](#)
[Canadian Foodgrains Bank](#)
[CARE Canada](#)
[Co-operatives and Mutuals Canada](#)
[Desjardins Group](#)
[Ecostrat Inc.](#)
[Insurance Bureau of Canada](#)
[Investment Funds Institute of Canada](#)
[Plan Canada](#)
[Ramaswami, Chitra](#)
[Restaurants Canada](#)
[Retail Council of Canada](#)
[Tardif, Jean-Francois](#)
[Tax-Filer Empowerment Canada](#)
[Thompson Rivers University Students' Union](#)

FOREIGN POLICY

[Action Canada for Sexual and Health Rights](#)
[Bérubé, Mariette](#)
[Canadian Coalition on Climate Change and Development](#)
[Canadian Foodgrains Bank](#)
[Canadian Partnership for Women's and Children's Health](#)
[CARE Canada](#)
[Doiron, Denise](#)
[Faye, Moustapha](#)
[Fonds de solidarité des travailleurs du Québec](#)
[Glenn Gould Foundation](#)
[Interagency Coalition on AIDS and Development](#)
[Marcoux, Laurent](#)
[Medicines for Malaria Venture](#)
[Moran, Sheryl](#)
[Nutrition International](#)
[Plan Canada](#)
[Poole, Nathaniel](#)
[Ramaswami, Chitra](#)
[RESULTS Canada](#)
[Royal Ontario Museum](#)
[St. Denis, Stephen](#)
[Tardif, Jean-Francois](#)
[United Nations Association in Canada](#)
[World Accord - International Development Agency](#)
[World Vision Canada](#)

GENDER ISSUES

[Action Canada for Sexual and Health Rights](#)
[Alzheimer Society of Canada](#)
[Association des collèges et universités de la francophonie canadienne](#)
[Association nationale des éditeurs de livres](#)
[Association of Canadian Faculties of Agriculture and Veterinary Medicine](#)
[Association of Canadian Publishers](#)
[Breakfast Club of Canada](#)
[Campaign 2000](#)
[Canada Bikes](#)
[Canadian Alliance of Student Associations](#)

[Canadian Association for Retired Persons](#)
[Canadian Association of University Teachers](#)
[Canadian Centre for Ethics in Sport](#)
[Canadian Child Care Federation](#)
[Canadian Coalition on Climate Change and Development](#)
[Canadian Construction Association](#)
[Canadian Dance Assembly](#)
[Canadian Engineering Education Association](#)
[Canadian Ferry Association](#)
[Canadian Foodgrains Bank](#)
[Canadian Men's Health Foundation](#)
[Canadian Olympic Committee](#)
[Canadian Paralympic Committee](#)
[Canadian Partnership for Women's and Children's Health](#)
[Canadian Society for Brain, Behaviour and Cognitive Science](#)
[CARE Canada](#)
[Child Care Advocacy Association of Canada](#)
[Childcare Resource and Research Unit](#)
[Chinese and Southeast Asian Legal Clinic](#)
[Coaching Association of Canada](#)
[Coalition of Child Care Advocates of British Columbia](#)
[Commonwealth Games Association of Canada](#)
[Curling Canada](#)
[Engineers Canada](#)
[Evidence for Democracy](#)
[Health Action Lobby](#)
[Information Technology Association of Canada](#)
[Interactive Ontario](#)
[Interagency Coalition on AIDS and Development](#)
[Medicines for Malaria Venture](#)
[Mental Health Research Canada](#)
[Moran, Sheryl](#)
[Multiple Sclerosis Society of Canada](#)
[Nutrition International](#)
[Ontario Coalition for Better Child Care](#)
[Ontario Federation of Indigenous Friendship Centres](#)
[Ovarian Cancer Canada](#)
[Plan Canada](#)
[Ramaswami, Chitra](#)
[REAL Women of Canada](#)

[RESULTS Canada](#)
[Saskatchewan Association of Rural Municipalities](#)
[Science World British Columbia](#)
[South Asian Legal Clinic of Ontario](#)
[St. Denis, Stephen](#)
[Tardif, Jean-Francois](#)
[Toronto Region Immigrant Employment Council](#)
[Unifor](#)
[Union étudiante du Québec](#)
[VentureLAB](#)
[Women Building Futures](#)
[World Accord - International Development Agency](#)
[World Vision Canada](#)

HEALTH

[Action Canada for Sexual and Health Rights](#)
[Adapt Pharma Canada](#)
[Alzheimer Society of Canada](#)
[AMGEN Canada Inc.](#)
[Amyotrophic Lateral Sclerosis Society of Canada](#)
[Association of Canadian Advertisers](#)
[Association of Faculties of Medicine Canada](#)
[AstraZeneca Canada](#)
[Big Brothers Big Sisters of Canada](#)
[Boys and Girls Clubs of Canada](#)
[Breakfast Club of Canada](#)
[British Columbia Federation of Students](#)
[Campaign 2000](#)
[Canada Bikes](#)
[Canadian AIDS Society](#)
[Canadian Association for Neuroscience](#)
[Canadian Association for Retired Persons](#)
[Canadian Association of Fire Chiefs](#)
[Canadian Association of Medical Radiation Technologists](#)
[Canadian Association of Naturopathic Doctors](#)
[Canadian Association of Occupational Therapists](#)
[Canadian Association of Optometrists](#)
[Canadian Association of Radiologists](#)
[Canadian Beverage Association](#)

[Canadian Cancer Society](#)
[Canadian Centre for Ethics in Sport](#)
[Canadian Centre on Substance Use and Addiction](#)
[Canadian Convenience Stores Association](#)
[Canadian Council of Snowmobile Organizations](#)
[Canadian Counselling and Psychotherapy Association](#)
[Canadian Dental Association](#)
[Canadian Dental Hygienists Association](#)
[Canadian Federation of Medical Students](#)
[Canadian Federation of Nurses Unions](#)
[Canadian Federation of Students](#)
[Canadian Health Food Association](#)
[Canadian Hospice Palliative Care Association](#)
[Canadian Institute for Neutron Scattering](#)
[Canadian Lung Association](#)
[Canadian Men's Health Foundation](#)
[Canadian Mental Health Association](#)
[Canadian Neutron Initiative Working Group](#)
[Canadian Nuclear Association](#)
[Canadian Off-Highway Vehicle Distributors Council](#)
[Canadian Olympic Committee](#)
[Canadian Paralympic Committee](#)
[Canadian Partnership for Women's and Children's Health](#)
[Canadian Propane Association](#)
[Canadian Psychiatric Association](#)
[Canadian Psychological Association](#)
[Canadian Red Cross](#)
[Canadian Society for Medical Laboratory Science](#)
[Canadian Society for Molecular Biosciences](#)
[Canadian Supply Chain Food Safety Coalition](#)
[Canadian Trails Federation](#)
[Cardiac Arrhythmia Network of Canada](#)
[CARE Canada](#)
[Citizens for Public Justice](#)
[Coaching Association of Canada](#)
[College of Family Physicians of Canada](#)
[Commonwealth Games Association of Canada](#)
[Community Food Centres Canada](#)
[Consumer Health Products Canada](#)
[Crohn's and Colitis Canada](#)

[CropLife Canada](#)
[Curling Canada](#)
[Danish Life Sciences Forum](#)
[Dietitians of Canada](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[Health Action Lobby](#)
[HealthCareCAN](#)
[Hope Air](#)
[Humane Society International/Canada](#)
[Imperial Tobacco Canada Limited](#)
[Infection Prevention and Control Canada](#)
[Innovative Medicines Canada](#)
[Insurance Bureau of Canada](#)
[Interagency Coalition on AIDS and Development](#)
[Johnson & Johnson Family of Companies in Canada](#)
[Johnson, Donald](#)
[Kids Help Phone](#)
[Labchuk, Camille](#)
[Leo Pharma Inc.](#)
[Lundbeck Canada](#)
[McMaster University](#)
[MEDEC](#)
[Medicines for Malaria Venture](#)
[Mental Health Research Canada](#)
[Montreal Society for the Prevention of Cruelty to Animals](#)
[Moran, Sheryl](#)
[Multiple Sclerosis Society of Canada](#)
[National Golf Course Owners Association Canada](#)
[National Trails Coalition](#)
[Neighbourhood Pharmacy Association of Canada](#)
[Neurological Health Charities Canada](#)
[Novo Nordisk Canada Inc.](#)
[Nutrition International](#)
[Ontario Campaign for Action on Tobacco](#)
[Ovarian Cancer Canada](#)
[Paramedic Association of Canada](#)
[Parkinson Canada](#)
[Poole, Nathaniel](#)
[Qaggiavuut](#)
[Quebec Employers' Council](#)

[Ramaswami, Chitra](#)
[Rémillard, Richard](#)
[Research Canada: An Alliance for Health Discovery](#)
[Restaurants Canada](#)
[RESULTS Canada](#)
[Rothmans, Benson & Hedges Inc.](#)
[Society of Rural Physicians of Canada](#)
[Speech-Language and Audiology Canada](#)
[St. Denis, Stephen](#)
[Tardif, Jean-Francois](#)
[TELUS](#)
[Tilray](#)
[Unifor](#)
[University of Saskatchewan](#)
[VentureLAB](#)
[World Vision Canada](#)
[YMCA Canada](#)

HOUSING

[Amsden, Barb](#)
[Appraisal Institute of Canada](#)
[Association du camionnage du Québec](#)
[Campaign 2000](#)
[Canadian Association for Retired Persons](#)
[Canadian Association of Occupational Therapists](#)
[Canadian Propane Association](#)
[Citizens for Public Justice](#)
[City of Montreal](#)
[Community Food Centres Canada](#)
[Co-operative Housing Federation of Canada](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[Loney, Jim](#)
[March of Dimes Canada](#)
[National Trust for Canada](#)
[Ontario Federation of Indigenous Friendship Centres](#)

IMMIGRATION AND REFUGEES

[Action Canada for Sexual and Health Rights](#)
[Big Brothers Big Sisters of Canada](#)
[Boys and Girls Clubs of Canada](#)
[Campaign 2000](#)
[Canadian Alliance of Student Associations](#)
[Canadian Association of Optometrists](#)
[Canadian Association of Postdoctoral Scholars](#)
[Canadian Construction Association](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Federation of Agriculture](#)
[Canadian Ferry Association](#)
[Canadian Psychological Association](#)
[Canadian Red Cross](#)
[Canadian Society for Molecular Biosciences](#)
[Chinese and Southeast Asian Legal Clinic](#)
[Citizens for Public Justice](#)
[Co-operative Housing Federation of Canada](#)
[Crohn's and Colitis Canada](#)
[Desjardins Group](#)
[Federation of Post-Secondary Educators of BC](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[Interactive Ontario](#)
[Interagency Coalition on AIDS and Development](#)
[International Association of Heat and Frost Insulators and Allied Workers](#)
[Languages Canada](#)
[Law Society of Ontario](#)
[Lifesaving Society](#)
[Mental Health Research Canada](#)
[National Cattle Feeders' Association](#)
[Restaurants Canada](#)
[Saskatchewan Cattlemen's Association](#)
[South Asian Legal Clinic of Ontario](#)
[Toronto Region Immigrant Employment Council](#)
[Toronto Ward Museum Inc.](#)
[Union étudiante du Québec](#)

INDIGENOUS PEOPLES

[Action Canada for Sexual and Health Rights](#)
[Advanced Biofuels Canada](#)
[Anbaric Development Partners](#)
[Association nationale des éditeurs de livres](#)
[Association of Canadian Faculties of Agriculture and Veterinary Medicine](#)
[Association of Canadian Publishers](#)
[Association of Faculties of Medicine Canada](#)
[Big Brothers Big Sisters of Canada](#)
[British Columbia Federation of Students](#)
[Campaign 2000](#)
[Canadian AIDS Society](#)
[Canadian Alliance of Student Associations](#)
[Canadian Aquaculture Industry Alliance](#)
[Canadian Arts Coalition](#)
[Canadian Association for Graduate Studies](#)
[Canadian Association for Retired Persons](#)
[Canadian Association of Naturopathic Doctors](#)
[Canadian Association of Optometrists](#)
[Canadian Association of Radiologists](#)
[Canadian Association of Student Financial Aid Administrators](#)
[Canadian Association of University Teachers](#)
[Canadian Centre for Ethics in Sport](#)
[Canadian Child Care Federation](#)
[Canadian Consortium for Research](#)
[Canadian Construction Association](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Counselling and Psychotherapy Association](#)
[Canadian Dance Assembly](#)
[Canadian Dental Hygienists Association](#)
[Canadian Federation of Library Associations](#)
[Canadian Federation of Nurses Unions](#)
[Canadian Federation of Students](#)
[Canadian Ferry Association](#)
[Canadian Men's Health Foundation](#)
[Canadian Mental Health Association](#)
[Canadian Olympic Committee](#)
[Canadian Paralympic Committee](#)
[Canadian Propane Association](#)

[Canadian Psychological Association](#)
[Canadian Public Works Association](#)
[Canadian Red Cross](#)
[Child Care Advocacy Association of Canada](#)
[Childcare Resource and Research Unit](#)
[Citizens for Public Justice](#)
[City of Montreal](#)
[Coaching Association of Canada](#)
[Coalition of Child Care Advocates of British Columbia](#)
[College of Family Physicians of Canada](#)
[Colleges and Institutes Canada](#)
[Co-operative Housing Federation of Canada](#)
[Curling Canada](#)
[Efficiency Canada](#)
[Engineers Canada](#)
[Evidence for Democracy](#)
[Federation for Humanities and Social Sciences](#)
[Federation of Post-Secondary Educators of BC](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[First Nations Tax Commission](#)
[Frontier College](#)
[Indigenous Innovation Initiative](#)
[Information Technology Association of Canada](#)
[Interactive Ontario](#)
[Interagency Coalition on AIDS and Development](#)
[Kivalliq Inuit Association](#)
[Lakehead University](#)
[Lifesaving Society](#)
[Mental Health Research Canada](#)
[National Trust for Canada](#)
[Neurological Health Charities Canada](#)
[OCAD University](#)
[Ontario Coalition for Better Child Care](#)
[Ontario Federation of Indigenous Friendship Centres](#)
[Pallium Canada](#)
[Paramedic Association of Canada](#)
[PearTree Financial Services](#)
[PearTree Securities Inc.](#)
[Project Learning Tree Canada](#)
[Prospectors and Developers Association of Canada](#)

[Qaggiavuut](#)
[Research Canada: An Alliance for Health Discovery](#)
[Royal Ontario Museum](#)
[Saskatchewan Association of Rural Municipalities](#)
[Science World British Columbia](#)
[Simon Fraser University](#)
[Society of Rural Physicians of Canada](#)
[Space Generation Advisory Council](#)
[Speech-Language and Audiology Canada](#)
[Sustainable Forestry Initiative](#)
[TELUS](#)
[Union étudiante du Québec](#)
[University of British Columbia](#)
[University of Toronto](#)
[University of Victoria](#)
[Women Building Futures](#)

INFRASTRUCTURE AND TRANSPORTATION

[Advanced Biofuels Canada](#)
[Amsden, Barb](#)
[Anbaric Development Partners](#)
[Association du camionnage du Québec](#)
[Association of Canadian Faculties of Agriculture and Veterinary Medicine](#)
[Association of Consulting Engineering Companies Canada](#)
[Banff Centre for Arts and Creativity](#)
[Canada Bikes](#)
[Canada's National Ballet School of Canada](#)
[Canadian Airports Council](#)
[Canadian Aquaculture Industry Alliance](#)
[Canadian Association of Medical Radiation Technologists](#)
[Canadian Association of Physicists](#)
[Canadian Association of Radiologists](#)
[Canadian Association of University Teachers](#)
[Canadian Biogas Association](#)
[Canadian Consortium for Research](#)
[Canadian Construction Association](#)
[Canadian Convenience Stores Association](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Council of Snowmobile Organizations](#)

[Canadian Dental Association](#)
[Canadian Federation of Agriculture](#)
[Canadian Federation of Library Associations](#)
[Canadian Mental Health Association](#)
[Canadian National Institute for the Blind](#)
[Canadian Natural Gas Vehicle Alliance](#)
[Canadian Off-Highway Vehicle Distributors Council](#)
[Canadian Propane Association](#)
[Canadian Psychological Association](#)
[Canadian Public Works Association](#)
[Canadian Red Cross](#)
[Canadian Society for Brain, Behaviour and Cognitive Science](#)
[Canadian Society of Landscape Architects](#)
[Canadian Trails Federation](#)
[Canadian Urban Transit Association](#)
[Cement Association of Canada](#)
[Centre for Equitable Library Access](#)
[Centre for Indigenous Theatre](#)
[Chamber of Commerce of Metropolitan Montreal](#)
[Citizens for Public Justice](#)
[City of Montreal](#)
[Dancer Transition Resource Centre](#)
[Edmonton Chamber of Commerce](#)
[Efficiency Canada](#)
[Engineers Canada](#)
[Fédération culturelle canadienne-française](#)
[First Nations Tax Commission](#)
[FPIInnovations](#)
[Greater Kitchener Waterloo Chamber of Commerce](#)
[Greater Toronto Airports Authority](#)
[HealthCareCAN](#)
[Heating, Refrigeration and Air Conditioning Institute of Canada](#)
[Hladiuk, Donald](#)
[Humane Society International/Canada](#)
[i-Canada](#)
[Information Technology Association of Canada](#)
[Insurance Bureau of Canada](#)
[International Association of Heat and Frost Insulators and Allied Workers](#)
[International Union of Painters and Allied Trades](#)
[Investment Industry Association of Canada](#)

[Kivalliq Inuit Association](#)
[Loney, Jim](#)
[Low Carbon Cities Canada](#)
[March of Dimes Canada](#)
[Montreal Society for the Prevention of Cruelty to Animals](#)
[National Capital Heavy Construction Association](#)
[National Cattle Feeders' Association](#)
[National Circus School](#)
[National Marine Manufacturers Association Canada](#)
[National Theatre School of Canada](#)
[National Trade Contractors Coalition of Canada](#)
[National Trails Coalition](#)
[Niagara Region](#)
[NYO Canada](#)
[Ontario Federation of Indigenous Friendship Centres](#)
[Parkinson Canada](#)
[Pearson College](#)
[Project Management Institute](#)
[Prospectors and Developers Association of Canada](#)
[Qaggiavuut](#)
[Quebec Employers' Council](#)
[Recreational Vehicle Dealers Association of Canada](#)
[Regional Municipality of Halton](#)
[Rick Hansen Foundation](#)
[Rogers Communications Inc.](#)
[Royal Conservatory of Music](#)
[Royal Ontario Museum](#)
[Saskatchewan Association of Rural Municipalities](#)
[Saskatchewan Cattlemen's Association](#)
[Satellite Canada Innovation Network](#)
[Science World British Columbia](#)
[Shaw Communications Inc.](#)
[Simon Fraser University](#)
[Social Enterprise Council of Canada](#)
[SouthWestern Integrated Fibre Technology](#)
[TELUS](#)
[Teneycke, Craig](#)
[Toronto Region Board of Trade](#)
[Toronto Ward Museum Inc.](#)
[University of Alberta](#)

University of Toronto
University of Victoria
University of Waterloo
UPS Canada
Westport Fuel Systems
YMCA Canada
Advanced Biofuels Canada
Association du camionnage du Québec
Canada Bikes
Canadian Airports Council
Canadian Biogas Association
Canadian Ferry Association
Canadian Natural Gas Vehicle Alliance
Canadian Propane Association
Canadian Public Works Association
Canadian Urban Transit Association
Chamber of Commerce of Metropolitan Montreal
City of Montreal
Clean Energy Canada
Edmonton Chamber of Commerce
Équiterre
Greater Toronto Airports Authority
Hope Air
Humane Society International/Canada
International Council on Clean Transportation
Lifesaving Society
Loney, Jim
Low Carbon Cities Canada
Michalopoulos, Andrew
Montreal Society for the Prevention of Cruelty to Animals
National Marine Manufacturers Association Canada
Niagara Region
Oceanex
Prospectors and Developers Association of Canada
Quebec Employers' Council
Simon Fraser University
Teneycke, Craig
University of Toronto
UPS Canada
Westport Fuel Systems

INNOVATION, RESEARCH AND DEVELOPMENT

[3M Canada](#)

[Advanced Biofuels Canada](#)

[Agricultural Institute of Canada](#)

[Alzheimer Society of Canada](#)

[AMGEN Canada Inc.](#)

[Amsden, Barb](#)

[Amyotrophic Lateral Sclerosis Society of Canada](#)

[Appraisal Institute of Canada](#)

[ARC Resources Ltd.](#)

[Association of Canadian Faculties of Agriculture and Veterinary Medicine](#)

[Association of Faculties of Medicine Canada](#)

[Association of Fundraising Professionals](#)

[AstraZeneca Canada](#)

[AT Aerospace](#)

[BCE Inc.](#)

[Big Brothers Big Sisters of Canada](#)

[BIOTECanada](#)

[Canada Bikes](#)

[Canadian Airports Council](#)

[Canadian Aquaculture Industry Alliance](#)

[Canadian Association for Graduate Studies](#)

[Canadian Association for Neuroscience](#)

[Canadian Association for Retired Persons](#)

[Canadian Association of Fire Chiefs](#)

[Canadian Association of Gift Planners](#)

[Canadian Association of Medical Radiation Technologists](#)

[Canadian Association of Physicists](#)

[Canadian Association of Postdoctoral Scholars](#)

[Canadian Association of Radiologists](#)

[Canadian Association of University Teachers](#)

[Canadian Biogas Association](#)

[Canadian Career Development Foundation](#)

[Canadian Centre on Substance Use and Addiction](#)

[Canadian Consortium for Research](#)

[Canadian Construction Association](#)

[Canadian Council for Public-Private Partnerships](#)

[Canadian Dance Assembly](#)

[Canadian Dental Association](#)

[Canadian Engineering Education Association](#)
[Canadian Federation of Agriculture](#)
[Canadian Federation of Students](#)
[Canadian Geothermal Energy Association](#)
[Canadian Hospice Palliative Care Association](#)
[Canadian Institute for Neutron Scattering](#)
[Canadian National Institute for the Blind](#)
[Canadian Natural Resources Ltd.](#)
[Canadian Neutron Initiative Working Group](#)
[Canadian Nuclear Association](#)
[Canadian Paint and Coatings Association](#)
[Canadian Psychiatric Association](#)
[Canadian Psychological Association](#)
[Canadian Public Works Association](#)
[Canadian Society for Brain, Behaviour and Cognitive Science](#)
[Canadian Society for Medical Laboratory Science](#)
[Canadian Society for Molecular Biosciences](#)
[Canadian Society of Landscape Architects](#)
[Canadian Space Society](#)
[Canbriam Energy Inc.](#)
[Cardiac Arrhythmia Network of Canada](#)
[Cement Association of Canada](#)
[Chamber of Commerce of Metropolitan Montreal](#)
[Chevron Canada Limited](#)
[Clean Energy Canada](#)
[Coalition for Canadian Astronomy](#)
[College of Family Physicians of Canada](#)
[Colleges and Institutes Canada](#)
[Community Sector Council Newfoundland and Labrador](#)
[Co-operative Education and Work-Integrated Learning Canada](#)
[Co-operatives and Mutuels Canada](#)
[Crohn's and Colitis Canada](#)
[CropLife Canada](#)
[Danish Life Sciences Forum](#)
[Edmonton Global](#)
[Electronic Transactions Association](#)
[Encana Corporation](#)
[Enerkem](#)
[Engineers Canada](#)
[Ensign Energy Services Inc.](#)

[Evidence for Democracy](#)
[Fédération culturelle canadienne-française](#)
[Fédération des communautés francophones et acadiennes du Canada \(FCFA\)](#)
[Federation for Humanities and Social Sciences](#)
[Fonds de solidarité des travailleurs du Québec](#)
[Food & Consumer Products of Canada](#)
[Food Water Wellness Foundation](#)
[FPIInnovations](#)
[Generation Squeeze](#)
[Genome Canada](#)
[Greater Toronto Airports Authority](#)
[HealthCareCAN](#)
[Heating, Refrigeration and Air Conditioning Institute of Canada](#)
[Hladiuk, Donald](#)
[Humane Society International/Canada](#)
[Imagine Canada](#)
[Indigenous Innovation Initiative](#)
[Infection Prevention and Control Canada](#)
[Information and Communications Technology Council](#)
[Information Technology Association of Canada](#)
[Innovative Medicines Canada](#)
[Interagency Coalition on AIDS and Development](#)
[International Association of Heat and Frost Insulators and Allied Workers](#)
[International Union of Painters and Allied Trades](#)
[Johnson, Donald](#)
[Labchuk, Camille](#)
[Laboratoires Reaction Dynamics Inc.](#)
[Lakehead University](#)
[Law Society of Ontario](#)
[Leo Pharma Inc.](#)
[Lifesaving Society](#)
[Lundbeck Canada](#)
[March of Dimes Canada](#)
[MaRS Centre for Impact Investing](#)
[MasterCard Canada](#)
[McGill University](#)
[McGowan, James](#)
[McMaster University](#)
[MEDEC](#)
[Medicines for Malaria Venture](#)

[Michalopoulos, Andrew](#)
[Mission Control Space Services Inc.](#)
[Montreal Society for the Prevention of Cruelty to Animals](#)
[Multiple Sclerosis Society of Canada](#)
[National Capital Heavy Construction Association](#)
[National Trust for Canada](#)
[Natural Gas Innovation Fund](#)
[Neurological Health Charities Canada](#)
[Northern Alberta Institute of Technology](#)
[Novo Nordisk Canada Inc.](#)
[NuVista Energy Limited](#)
[OCAD University](#)
[Ovarian Cancer Canada](#)
[Pallium Canada](#)
[Paramedic Association of Canada](#)
[Parkinson Canada](#)
[PearTree Financial Services](#)
[PearTree Securities Inc.](#)
[Petroleum Services Association of Canada](#)
[Philanthropic Foundations Canada](#)
[Precision Drilling Corporation](#)
[Professional Institute of the Public Service of Canada](#)
[Prospectors and Developers Association of Canada](#)
[Quebec Employers' Council](#)
[Ramaswami, Chitra](#)
[Research Canada: An Alliance for Health Discovery](#)
[RESULTS Canada](#)
[Rick Hansen Foundation](#)
[Royal Ontario Museum](#)
[Satellite Canada Innovation Network](#)
[Science and Policy Exchange](#)
[Seven Generations Energy Ltd.](#)
[Simon Fraser University](#)
[Society of Rural Physicians of Canada](#)
[Space Generation Advisory Council](#)
[St. Denis, Stephen](#)
[STEP Energy Services](#)
[Stokoe, Peter](#)
[Syngenta Canada](#)
[Tamarack Valley Energy](#)

[Tardif, Jean-Francois](#)
[Tax-Filer Empowerment Canada](#)
[Tech-Access Canada](#)
[Teck Resources Limited](#)
[TELUS](#)
[Teneycke, Craig](#)
[The Planetary Society](#)
[Thirsk, Robert](#)
[Tilray](#)
[Trican Well Service Ltd.](#)
[TRIUMF](#)
[United Nations Association in Canada](#)
[University of Alberta](#)
[University of British Columbia](#)
[University of Calgary](#)
[University of Saskatchewan](#)
[University of Victoria](#)
[University of Waterloo](#)
[UPS Canada](#)
[VentureLAB](#)
[Westport Fuel Systems](#)
[YMCA Canada](#)

INTERNATIONAL TRADE AND FEDERAL FINANCES

[3M Canada](#)
[Advantage Oil and Gas Limited](#)
[Agricultural Institute of Canada](#)
[Amsden, Barb](#)
[Association des collèges et universités de la francophonie canadienne](#)
[Association du camionnage du Québec](#)
[Association nationale des éditeurs de livres](#)
[Association of Canadian Faculties of Agriculture and Veterinary Medicine](#)
[Association of Canadian Financial Officers](#)
[Association of Canadian Publishers](#)
[Calgary Chamber of Commerce](#)
[Canadian Apparel Federation](#)
[Canadian Arts Coalition](#)
[Canadian Automobile Dealers Association](#)
[Canadian Construction Association](#)

[Canadian Dance Assembly](#)
[Canadian Federation of Agriculture](#)
[Canadian Health Food Association](#)
[Canadian Independent Music Association](#)
[Canadian Music Publishers Association](#)
[Canadian Natural Resources Ltd.](#)
[Canadian Paint and Coatings Association](#)
[Canbriam Energy Inc.](#)
[Cement Association of Canada](#)
[Chamber of Commerce of Metropolitan Montreal](#)
[Chicken Farmers of Canada](#)
[Consumer Health Products Canada](#)
[CropLife Canada](#)
[Desjardins Group](#)
[Direct Sellers Association of Canada](#)
[Edmonton Chamber of Commerce](#)
[Food & Consumer Products of Canada](#)
[FPIInnovations](#)
[Greater Kitchener Waterloo Chamber of Commerce](#)
[Halifax Chamber of Commerce](#)
[Greater Kitchener Waterloo Chamber of Commerce](#)
[Hladiuk, Donald](#)
[Information Technology Association of Canada](#)
[Interactive Ontario](#)
[Investment Industry Association of Canada](#)
[Johnson & Johnson Family of Companies in Canada](#)
[Labchuk, Camille](#)
[Michalopoulos, Andrew](#)
[National Marine Manufacturers Association Canada](#)
[Niagara Region](#)
[North Saskatoon Business Association](#)
[Petroleum Services Association of Canada](#)
[Poole, Nathaniel](#)
[Professional Institute of the Public Service of Canada](#)
[Quebec Employers' Council](#)
[REAL Women of Canada](#)
[Recreational Vehicle Dealers Association of Canada](#)
[Regional Municipality of Halton](#)
[Retail Council of Canada](#)
[Saskatchewan Cattlemen's Association](#)

[Satellite Canada Innovation Network](#)
[Seven Generations Energy Ltd.](#)
[STEP Energy Services](#)
[Syngenta Canada](#)
[Teck Resources Limited](#)
[Teneycke, Craig](#)
[The Small Guys Cigar Group](#)
[Tilray](#)
[Toronto Region Board of Trade](#)
[UPS Canada](#)
[Western Canadian Wheat Growers Association](#)

PEOPLE WITH DISABILITIES

[Campaign 2000](#)
[Canadian Alliance of Student Associations](#)
[Canadian Association of Optometrists](#)
[Canadian Centre for Ethics in Sport](#)
[Canadian Child Care Federation](#)
[Canadian Dance Assembly](#)
[Canadian Dental Association](#)
[Canadian Federation of Library Associations](#)
[Canadian Federation of Nurses Unions](#)
[Canadian Mental Health Association](#)
[Canadian National Institute for the Blind](#)
[Canadian Olympic Committee](#)
[Canadian Paralympic Committee](#)
[Canadian Psychiatric Association](#)
[Canadian Psychological Association](#)
[Canadian Red Cross](#)
[Centre for Equitable Library Access](#)
[Child Care Advocacy Association of Canada](#)
[Childcare Resource and Research Unit](#)
[Citizens for Public Justice](#)
[Coaching Association of Canada](#)
[Coalition of Child Care Advocates of British Columbia](#)
[Community Food Centres Canada](#)
[Co-operative Housing Federation of Canada](#)
[Crohn's and Colitis Canada](#)
[Curling Canada](#)

[Dietitians of Canada](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[Frontier College](#)
[Interactive Ontario](#)
[Law Society of Ontario](#)
[Lifesaving Society](#)
[March of Dimes Canada](#)
[Multiple Sclerosis Society of Canada](#)
[Ontario Coalition for Better Child Care](#)
[Parkinson Canada](#)
[Rémillard, Richard](#)
[Rick Hansen Foundation](#)
[Speech-Language and Audiology Canada](#)
[Union étudiante du Québec](#)

PERSONAL TAXATION

[Advantage Oil and Gas Limited](#)
[Airbnb](#)
[Amsden, Barb](#)
[Association du camionnage du Québec](#)
[Blumberg Segal LLP](#)
[Canadian Arts Coalition](#)
[Canadian Association for Retired Persons](#)
[Canadian Association of Gift Planners](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Counselling and Psychotherapy Association](#)
[Canadian Dance Assembly](#)
[Canadian Federation of Agriculture](#)
[Canadian Health Food Association](#)
[Chamber of Commerce of Metropolitan Montreal](#)
[Chartered Professional Accountants of Canada](#)
[Chinese and Southeast Asian Legal Clinic](#)
[Community Food Centres Canada](#)
[Crohn's and Colitis Canada](#)
[Cryptogiving.ca](#)
[Desjardins Group](#)
[Edmonton Chamber of Commerce](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[First Nations Tax Commission](#)

[Funeral Service Association of Canada](#)
[Generation Squeeze](#)
[Greater Toronto Airports Authority](#)
[Home Instead Senior Care](#)
[Investment Funds Institute of Canada](#)
[Investment Industry Association of Canada](#)
[Multiple Sclerosis Society of Canada](#)
[REAL Women of Canada](#)
[Retail Council of Canada](#)
[Saskatchewan Cattlemen's Association](#)
[South Asian Legal Clinic of Ontario](#)
[Tardif, Jean-Francois](#)
[Thompson Rivers University Students' Union](#)
[Tilray](#)
[Undergraduates of Canadian Research-Intensive Universities](#)
[UPS Canada](#)
[Western Canadian Wheat Growers Association](#)
[Women Building Futures](#)

REGULATORY ENVIRONMENT, BUSINESS FINANCE AND INVESTMENT

[3M Canada](#)
[Access Copyright](#)
[Advantage Oil and Gas Limited](#)
[Agricultural Institute of Canada](#)
[Airbnb](#)
[AMGEN Canada Inc.](#)
[Amsden, Barb](#)
[Appraisal Institute of Canada](#)
[ARC Resources Ltd.](#)
[Association du camionnage du Québec](#)
[Association of Canadian Advertisers](#)
[Association of Consulting Engineering Companies Canada](#)
[Association of Fundraising Professionals](#)
[AstraZeneca Canada](#)
[Barley Council of Canada](#)
[BC LandAqua Ventures Inc.](#)
[BCE Inc.](#)
[BIOTECanada](#)

[Blumberg Segal LLP](#)
[Calgary Chamber of Commerce](#)
[Canadian Airports Council](#)
[Canadian Apparel Federation](#)
[Canadian Aquaculture Industry Alliance](#)
[Canadian Association for Retired Persons](#)
[Canadian Association of Broadcasters](#)
[Canadian Automobile Dealers Association](#)
[Canadian Bar Association](#)
[Canadian Beverage Association](#)
[Canadian Bureau for International Education](#)
[Canadian Camping and RV Council](#)
[Canadian Career Development Foundation](#)
[Canadian Construction Association](#)
[Canadian Convenience Stores Association](#)
[Canadian Co-operative Investment Fund](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Federation of Agriculture](#)
[Canadian Health Food Association](#)
[Canadian Independent Music Association](#)
[Canadian Music Publishers Association](#)
[Canadian Natural Gas Vehicle Alliance](#)
[Canadian Natural Resources Ltd.](#)
[Canadian Paint and Coatings Association](#)
[Canadian Private Copying Collective](#)
[Canadian Public Works Association](#)
[Canadian Recreational Vehicle Association](#)
[Canadian Society for Brain, Behaviour and Cognitive Science](#)
[Canadian Space Society](#)
[Canadian Supply Chain Food Safety Coalition](#)
[Canadian Urban Transit Association](#)
[Canbriam Energy Inc.](#)
[Cement Association of Canada](#)
[Cenovus Energy Inc.](#)
[Chamber of Commerce of Metropolitan Montreal](#)
[Chartered Professional Accountants of Canada](#)
[Chevron Canada Limited](#)
[Chicken Farmers of Canada](#)
[Citizens for Public Justice](#)
[Coalition for Culture and Media](#)

[Community Sector Council Newfoundland and Labrador](#)
[Consumer Health Products Canada](#)
[Co-operatives and Mutuals Canada](#)
[Crohn's and Colitis Canada](#)
[CropLife Canada](#)
[Danish Life Sciences Forum](#)
[Desjardins Group](#)
[Direct Sellers Association of Canada](#)
[Ecostrat Inc.](#)
[Edmonton Global](#)
[Efficiency Canada](#)
[Electronic Transactions Association](#)
[Enbridge Inc.](#)
[Encana Corporation](#)
[Energy Storage Canada](#)
[Enerkem](#)
[Ensign Energy Services Inc.](#)
[Federation nationale des communications](#)
[First Nations Tax Commission](#)
[Food & Consumer Products of Canada](#)
[Friends of Canadian Broadcasting](#)
[Frontier Duty Free Association](#)
[Greater Kitchener Waterloo Chamber of Commerce](#)
[Greater Toronto Airports Authority](#)
[Halifax Chamber of Commerce](#)
[Imagine Canada](#)
[Imperial Tobacco Canada Limited](#)
[Information and Communications Technology Council](#)
[Information Technology Association of Canada](#)
[Innovative Medicines Canada](#)
[Insurance Brokers Association of Canada](#)
[Investment Funds Institute of Canada](#)
[Investment Industry Association of Canada](#)
[Johnson & Johnson Family of Companies in Canada](#)
[Leo Pharma Inc.](#)
[Lundbeck Canada](#)
[Magazines Canada](#)
[MaRS Centre for Impact Investing](#)
[MasterCard Canada](#)
[MEDEC](#)

[Mission Control Space Services Inc.](#)
[Music Canada](#)
[Music Canada Live](#)
[National Cattle Feeders' Association](#)
[National Coalition Against Contraband Tobacco](#)
[National Golf Course Owners Association Canada](#)
[National Marine Manufacturers Association Canada](#)
[National Trade Contractors Coalition of Canada](#)
[Natural Gas Innovation Fund](#)
[Neighbourhood Pharmacy Association of Canada](#)
[North Saskatoon Business Association](#)
[Novo Nordisk Canada Inc.](#)
[NuVista Energy Limited](#)
[Oceanex](#)
[PearTree Financial Services](#)
[PearTree Securities Inc.](#)
[Petroleum Services Association of Canada](#)
[Philanthropic Foundations Canada](#)
[Precision Drilling Corporation](#)
[Producteurs de grains du Québec](#)
[Quebec Employers' Council](#)
[Research Canada: An Alliance for Health Discovery](#)
[Restaurants Canada](#)
[Retail Council of Canada](#)
[Rick Hansen Foundation](#)
[Rogers Communications Inc.](#)
[Saskatchewan Association of Rural Municipalities](#)
[Saskatchewan Cattlemen's Association](#)
[Seven Generations Energy Ltd.](#)
[Shaw Communications Inc.](#)
[Social Enterprise Council of Canada](#)
[Society of Composers, Authors and Music Publishers of Canada](#)
[SouthWestern Integrated Fibre Technology](#)
[STEP Energy Services](#)
[Stokoe, Peter](#)
[Syngenta Canada](#)
[Tamarack Valley Energy](#)
[Tax-Filer Empowerment Canada](#)
[Teck Resources Limited](#)
[TELUS](#)

[Teneycke, Craig](#)
[The Small Guys Cigar Group](#)
[Tilray](#)
[Toronto Region Board of Trade](#)
[Trican Well Service Ltd.](#)
[Unifor](#)
[UPS Canada](#)
[VentureLAB](#)
[Western Canadian Wheat Growers Association](#)
[Westport Fuel Systems](#)
[YMCA Canada](#)

RURAL, REMOTE AND NORTHERN REGIONS

[Action Canada for Sexual and Health Rights](#)
[Agricultural Institute of Canada](#)
[Anbaric Development Partners](#)
[Canada Bikes](#)
[Canadian Aquaculture Industry Alliance](#)
[Canadian Arts Coalition](#)
[Canadian Association for Retired Persons](#)
[Canadian Association of Fire Chiefs](#)
[Canadian Association of Radiologists](#)
[Canadian Beverage Association](#)
[Canadian Convenience Stores Association](#)
[Canadian Council for Public-Private Partnerships](#)
[Canadian Counselling and Psychotherapy Association](#)
[Canadian Dental Hygienists Association](#)
[Canadian Federation of Agriculture](#)
[Canadian Ferry Association](#)
[Canadian Propane Association](#)
[Canadian Society for Medical Laboratory Science](#)
[College of Family Physicians of Canada](#)
[Dietitians of Canada](#)
[Evidence for Democracy](#)
[Frontier College](#)
[i-Canada](#)
[Kivalliq Inuit Association](#)
[Lakehead University](#)
[Lifesaving Society](#)

[National Campus and Community Radio Association](#)

[National Cattle Feeders' Association](#)

[National Trust for Canada](#)

[Pallium Canada](#)

[Paramedic Association of Canada](#)

[PearTree Financial Services](#)

[PearTree Securities Inc.](#)

[Professional Association of Canadian Theatres](#)

[Prospectors and Developers Association of Canada](#)

[Saskatchewan Association of Rural Municipalities](#)

[Saskatchewan Cattlemen's Association](#)

[Shaw Communications Inc.](#)

[Society of Rural Physicians of Canada](#)

[SouthWestern Integrated Fibre Technology](#)

[Speech-Language and Audiology Canada](#)

[TELUS](#)

SAFETY AND SECURITY

[Adapt Pharma Canada](#)

[Amsden, Barb](#)

[Association of Canadian Financial Officers](#)

[Canadian Airports Council](#)

[Canadian Association for Retired Persons](#)

[Canadian Association of Fire Chiefs](#)

[Canadian Natural Gas Vehicle Alliance](#)

[Canadian Partnership for Women's and Children's Health](#)

[Canadian Public Works Association](#)

[Canadian Red Cross](#)

[Canadian Society of Landscape Architects](#)

[Canadian Supply Chain Food Safety Coalition](#)

[Food & Consumer Products of Canada](#)

[Friends of Simon Wiesenthal Center for Holocaust Studies](#)

[Greater Toronto Airports Authority](#)

[Humane Society International/Canada](#)

[Imperial Tobacco Canada Limited](#)

[Insurance Bureau of Canada](#)

[Kids Help Phone](#)

[Lifesaving Society](#)

[Loney, Jim](#)

[MasterCard Canada](#)

[Montreal Society for the Prevention of Cruelty to Animals](#)

[Music Canada Live](#)
[National Cattle Feeders' Association](#)
[National Coalition Against Contraband Tobacco](#)
[National Marine Manufacturers Association Canada](#)
[Neighbourhood Pharmacy Association of Canada](#)
[Ontario Federation of Indigenous Friendship Centres](#)
[Paramedic Association of Canada](#)
[Pearson College](#)
[Restaurants Canada](#)
[Saskatchewan Association of Rural Municipalities](#)
[TELUS](#)
[Tilray](#)
[Women Building Futures](#)

SENIORS

[Alzheimer Society of Canada](#)
[Amsden, Barb](#)
[Appraisal Institute of Canada](#)
[Canadian Association for Retired Persons](#)
[Canadian Association of Occupational Therapists](#)
[Canadian Association of Optometrists](#)
[Canadian Association of Radiologists](#)
[Canadian Cancer Society](#)
[Canadian Dental Association](#)
[Canadian Dental Hygienists Association](#)
[Canadian Federation of Nurses Unions](#)
[Canadian Hospice Palliative Care Association](#)
[Canadian Red Cross](#)
[Co-operative Housing Federation of Canada](#)
[Crohn's and Colitis Canada](#)
[First Call: BC Child and Youth Advocacy Coalition](#)
[Frontier College](#)
[Funeral Service Association of Canada](#)
[Generation Squeeze](#)
[Health Action Lobby](#)
[Home Instead Senior Care](#)
[Interagency Coalition on AIDS and Development](#)
[Investment Industry Association of Canada](#)

APPENDIX C

FREE TRADE AGREEMENTS IN FORCE

Free Trade Agreement	Date In Force
<u>Canada–European Union: Comprehensive Economic and Trade Agreement (CETA)</u>	21 September 2017
<u>Canada-Ukraine Free Trade Agreement (CUFTA)</u>	1 August 2017
<u>Canada–Korea Free Trade Agreement (CKFTA)</u>	1 January 2015
<u>Canada–Honduras Free Trade Agreement</u>	1 October 2014
<u>Canada–Panama Free Trade Agreement</u>	1 April 2013
<u>Canada–Jordan Free Trade Agreement</u>	1 October 2012
<u>Canada–Colombia Free Trade Agreement</u>	15 August 2011
<u>Canada–Peru Free Trade Agreement</u>	1 August 2009
<u>Canada–European Free Trade Association (EFTA) Free Trade Agreement</u>	1 July 2009
<u>Canada–Costa Rica Free Trade Agreement</u>	1 November 2002
<u>Canada–Chile Free Trade Agreement</u>	5 July 1997
<u>Canada–Israel Free Trade Agreement (CIFTA)</u>	1 January 1997
<u>North American Free Trade Agreement (NAFTA)</u>	1 January 1994
<u>Canada-U.S. Free Trade Agreement (CUSFTA)</u> (superceded by NAFTA)	1 January 1989

APPENDIX D LIST OF WITNESSES

The following table lists the witnesses who appeared before the Committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the Committee’s [webpage for this study](#).

Organizations and Individuals	Date	Meeting
Assembly of First Nations Daniel Wilson, Special Advisor Research and Policy Coordination	2018/09/18	164
Association of Equipment Manufacturers Howard Mains, Canadian Public Policy Advisor	2018/09/18	164
Business-Higher Education Roundtable Valerie Walker, Executive Director	2018/09/18	164
Canadian Chamber of Commerce Trevin Stratton, Chief Economist	2018/09/18	164
Canadian Federation of Independent Business Daniel Kelly, President and Chief Executive Officer	2018/09/18	164
Canadian Home Builders' Association Kevin Lee, Chief Executive Officer	2018/09/18	164
Canadian Housing and Renewal Association Jeff Morrison, Executive Director	2018/09/18	164
Conference for Advanced Life Underwriting Guy Legault, President Kevin Wark, Tax Advisor	2018/09/18	164
Diabetes Canada Kimberley Hanson, Director, Federal Affairs Government Relations and Public Policy	2018/09/18	164
Intellectual Property Institute of Canada Grant Lynds, Council President	2018/09/18	164

Organizations and Individuals	Date	Meeting
Oxfam Canada Diana Sarosi, Policy Manager	2018/09/18	164
U15 Group of Canadian Research Universities Gilles Patry, Executive Director	2018/09/18	164
Beer Canada Luke Harford, President	2018/09/19	165
Canadian Apprenticeship Forum Raymond Massey, Interim Executive Director Sarah Watts-Rynard, Past Executive Director	2018/09/19	165
Canadian Canola Growers Association Jack Froese, President Rick White, Chief Executive Officer	2018/09/19	165
Canadian Credit Union Association Jay Denney, Manager, Advocacy Athana Mentzelopoulos, Vice-President Government Relations	2018/09/19	165
Canadian Federation of University Women Geneviève de Breyne-Gagnon, Advocacy Coordinator	2018/09/19	165
Canadian Produce Marketing Association Ron Lemaire, President	2018/09/19	165
Canadian Trucking Alliance Jonathan Blackham, Director Policy and Public Affairs Stephen Laskowski, President	2018/09/19	165
Canadian Vintners Association Dan Paszkowski, President and Chief Executive Officer	2018/09/19	165
Canadians for Tax Fairness Toby Sanger, Executive Director	2018/09/19	165
MATCH International Women's Fund Beth Woroniuk, Policy Lead	2018/09/19	165

Organizations and Individuals	Date	Meeting
Mental Health Commission of Canada Louise Bradley, President and Chief Executive Officer Ed Mantler, Vice-President Programs and Priorities	2018/09/19	165
Spirits Canada CJ Hélie, Executive Vice-President Jan Westcott, President and Chief Executive Officer	2018/09/19	165
Canada Without Poverty Michèle Biss, Coordinator Legal Education and Outreach	2018/09/20	166
Canada Without Poverty Harriett McLachlan, Deputy Director	2018/09/20	166
Canadian Association of Social Workers Sally Guy, Director Policy and Strategy Fred Phelps, Executive Director	2018/09/20	166
Canadian Cardiovascular Society Catherine Kells, President	2018/09/20	166
Canadian Centre for Policy Alternatives Peter Bleyer, Executive Director	2018/09/20	166
Canadian Medical Association Owen Adams, Chief Policy Officer Gigi Osler, President	2018/09/20	166
Canadian Museums Association Bob Laidler, Director Museums Foundation of Canada John McAvity, Executive Director	2018/09/20	166
Canadian Nurses Association Michael Villeneuve, Chief Executive Officer	2018/09/20	166
Canadian Pharmacists Association Joelle Walker, Director Public Affairs	2018/09/20	166

Organizations and Individuals	Date	Meeting
International Association of Fire Fighters Scott Marks, Assistant to the General President Canadian Operations	2018/09/20	166
MNP LLP Jennifer Kim Drever, Regional Tax Leader Amanjit Lidder, Senior Vice-President Taxation Services	2018/09/20	166
Mortgage Professionals Canada Mark Kerzner, Past Chair Board of Directors Paul Taylor, President and Chief Executive Officer	2018/09/20	166
National Airlines Council of Canada Massimo Bergamini, President and Chief Executive Officer	2018/09/20	166
Canadian Association of Petroleum Producers Ben Brunnen, Vice-President Oil Sands, Fiscal and Economic Policy Shannon Joseph, Vice-President, Government Relations	2018/09/25	167
Canadian Council for International Co-operation Fraser Reilly-King, Research and Policy Manager	2018/09/25	167
Canadian Electricity Association Hon. Sergio Marchi, President and Chief Executive Officer	2018/09/25	167
Canadian Gas Association Paul Cheliak, Vice-President Government and Regulatory Affairs Timothy Egan, President and Chief Executive Officer	2018/09/25	167
Canadian Union of Public Employees Angella MacEwen, Senior Economist National Services	2018/09/25	167
Fisheries Council of Canada Paul Lansbergen, President	2018/09/25	167
Forest Products Association of Canada Joel Neuheimer, Vice-President International Trade and Transportation	2018/09/25	167

Organizations and Individuals	Date	Meeting
Heart and Stroke Foundation of Canada Yves Savoie, Chief Executive Officer Canada	2018/09/25	167
International Institute for Sustainable Development Scott Vaughan, President and Chief Executive Officer	2018/09/25	167
National Association of Career Colleges Serge Buy, Chief Executive Officer	2018/09/25	167
Public Service Alliance of Canada Howie West, Work Re-Organization Officer National Programs Section	2018/09/25	167
As individuals David Al-Aidroos Duncan Black Mary Patricia Blum Jean-Pierre DeBeaumont	2018/09/26	168
As individuals Edidiong Ekanem Stéphane Laviolette Sana Musa Jean-François Tardif Carolyn Webb	2018/09/26	168
Canadian Health Coalition Keith Newman, Board Member	2018/09/26	168
Canadian Labour Congress Chris Roberts, National Director Social and Economic Policy Department	2018/09/26	168
Child Care Now Morna Ballantyne, Executive Director	2018/09/26	168
Green Budget Coalition Andrew Van Iterson, Manager	2018/09/26	168
Mining Association of Canada Brendan Marshall, Vice-President Economic and Northern Affairs	2018/09/26	168

Organizations and Individuals	Date	Meeting
National Association of Federal Retirees Roy Goodall, Vice-President Alain Trépanier, Director District of British Columbia and Yukon	2018/09/26	168
Polytechnics Canada Sarah Watts-Rynard, Chief Executive Officer	2018/09/26	168
Railway Association of Canada Michael Gullo, Senior Director Policy and Public Affairs Victor Wong, Member Tax Committee	2018/09/26	168
Sierra Club Canada Foundation Ole Hendrickson, Director David Snider, Director	2018/09/26	168
Startup Canada Victoria Lennox, Co-Founder and Chief Executive Officer Richard Rémillard, Board Director	2018/09/26	168
Tourism Industry Association of Canada Charlotte Bell, President and Chief Executive Officer	2018/09/26	168
Universities Canada Paul Davidson, President Wendy Therrien, Director External Relations and Research	2018/09/26	168
Canadian Horticultural Council Rebecca Lee, Executive Director	2018/09/27	169
Canadian Real Estate Association Michael Bourque, Chief Executive Officer Shaun Cathcart, Senior Economist	2018/09/27	169
CMC Microsystems Gordon Harling, President and Chief Executive Officer Peter Stokes, Director Canada Foundation for Innovation Projects	2018/09/27	169

Organizations and Individuals	Date	Meeting
Federation of Canadian Municipalities Bill Karsten, First Vice-President Daniel Rubinstein, Director Policy and Research	2018/09/27	169
Food and Beverage Canada Kathleen Sullivan, Chief Executive Officer	2018/09/27	169
Nobel Women's Initiative Rachel Vincent, Director Advocacy and Media	2018/09/27	169
As individuals Deborah Calviello Mary Cowper-Smith Mike Durant Stuart Hickox	2018/10/01	170
Blair Corkum Financial Planning Inc. Blair Corkum, President	2018/10/01	170
Bulk Carriers PEI Limited Tyson Kelly, Vice-President Sales and Logistics Mike Schut, Vice-President Administration and Human Resources	2018/10/01	170
Canadian Wireless Telecommunications Association Robert W.J. Ghiz, President and Chief Executive Officer	2018/10/01	170
East Prince Agri-Environment Association Andrew Lawless, Board Member	2018/10/01	170
Engineers Without Borders Canada Iker Zulbaran, Member University of Prince Edward Island Chapter	2018/10/01	170
Greater Charlottetown Area Chamber of Commerce Jennifer Evans, President Penny Walsh-McGuire, Chief Executive Officer	2018/10/01	170

Organizations and Individuals	Date	Meeting
I-Valley Barry Gander, Co-Founder Tony Walters, Vice-President	2018/10/01	170
National Association of Federal Retirees Shirley Pierce, Advocacy Officer Prince Edward Island	2018/10/01	170
National Farmers Union Douglas Campbell, District Director Prince Edward Island	2018/10/01	170
Reg Phelan, National Board Member	2018/10/01	170
PEI Home and School Federation Karen Clare, Volunteer	2018/10/01	170
PEI Select Tours Inc. Kelly Doyle, President Katsue Masuda	2018/10/01	170
Prince Edward Island Potato Board Brenda Simmons, Assistant General Manager	2018/10/01	170
Summerside Port Corporation Inc. Arnold Croken, Chief Executive Officer	2018/10/01	170
Trout River Environmental Committee Inc. Colin Jeffrey, Director	2018/10/01	170
As individuals Jessica Ruth Adams Mya Ryder	2018/10/02	171
Atlantic Canada Airports Association Greg Hierlihy, Director Finance and Administration, Saint John Airport	2018/10/02	171
Atlantic Salmon Conservation Foundation Robert Bishop, Vice-Chair Stephen A. Chase, Executive Director	2018/10/02	171
Canadian Communication Systems Alliance Jay Thomson, Chief Executive Officer	2018/10/02	171

Organizations and Individuals	Date	Meeting
Canadian Crafts Federation Kim Bent, Vice-President Maegen Black, Director	2018/10/02	171
Canadian Drowning Prevention Coalition Stephen B. Beerman, Co-Chair Robert White, Member of the Board of Directors	2018/10/02	171
Coalition for Healthy School Food Mary McKenna	2018/10/02	171
Coalition santé mentale et traitement des dépendances du Nouveau-Brunswick Ronald Brun, Acting Member Executive Office Albert Cyr, Interim President	2018/10/02	171
Engineers Without Borders Canada David Nelson	2018/10/02	171
J.D. Irving Limited Jim Irving, Co-Chief Executive Officer	2018/10/02	171
Maritime Launch Services Ltd. Stephen Matier, President and Chief Executive Officer	2018/10/02	171
National Association of Federal Retirees Marie Lorraine Scott	2018/10/02	171
Saint John Board of Trade Dean Mullin, Treasurer	2018/10/02	171
University of New Brunswick H.E.A. (Eddy) Campbell, President and Vice-Chancellor	2018/10/02	171
University of New Brunswick David Emerson, Special Advisor to the University of New Brunswick President Government Relations	2018/10/02	171
Association pour la recherche au collégial Lynn Lapostolle, Director General Robert Poulin, Retired Manager	2018/10/03	172

Organizations and Individuals	Date	Meeting
Association québécoise de l'industrie du disque, du spectacle et de la vidéo (ADISQ) Solange Drouin, Vice-President Public Affairs	2018/10/03	172
Canadian Community Economic Development Network Ryan Gibson, Past President Michael Toyé, Executive Director	2018/10/03	172
Chantier de l'économie sociale Laura Ciccirelli, Partnerships Officer Martin Frappier, Communications Director	2018/10/03	172
Collectif Échec aux paradis fiscaux Samuel-Élie Lesage, Coordinator	2018/10/03	172
Confédération des syndicats nationaux François Bélanger, Union Advisor Labour Relations Services Pierre Patry, Treasurer	2018/10/03	172
Engineers Without Borders Canada Jonathan Larochelle	2018/10/03	172
Merck Canada Inc. Jennifer Chan, Vice-President Policy and External Affairs	2018/10/03	172
National Association of Federal Retirees Serge Boisseau	2018/10/03	172
ONE Campaign Xavier Cadoret	2018/10/03	172
Quebec Association for the Taxation of Financial Transactions and Citizen's Action Claude Vaillancourt, President	2018/10/03	172
Québec City Chamber of Commerce and Industry Michel Paradis, Director Entrepreneurship International	2018/10/03	172

Organizations and Individuals	Date	Meeting
Réseau Trans-tech Nancy Déziel, Chairman of the Board	2018/10/03	172
Société d'aide au développement des collectivités et Centre d'aide aux entreprises Raymond Cimon, Treasurer Ferland Jolin, Director	2018/10/03	172
Union des producteurs agricoles Isabelle Bouffard, Director Research and Agricultural Policy Directorate Marc St-Roch, Accounting and Taxation Coordinator Research and Agricultural Policy Directorate	2018/10/03	172
As an individual Moon Yung Zong	2018/10/04	173
Banff World Media Festival Jenn Kuzmyk, Executive Director	2018/10/04	173
Blue Green Canada Jamie Kirkpatrick, Program Manager Mark Rowlinson, President	2018/10/04	173
Canadian Association for Community Living Krista Carr, Executive Vice-President	2018/10/04	173
Canadian Autism Spectrum Disorders Alliance Cynthia Carroll, Chair	2018/10/04	173
Canadian Institute for Military and Veteran Health Research Stéphanie Bélanger, Associate Scientific Director David Pedlar, Scientific Director	2018/10/04	173
Canadian Life and Health Insurance Association Brent Mizzen, Assistant Vice-President Underwriting and Policy	2018/10/04	173
Eastern Ontario Wardens' Caucus Robin Jones, Chair Jim Pine, Chief Administrative Officer	2018/10/04	173

Organizations and Individuals	Date	Meeting
Engineers Without Borders Canada Duncan Kirby	2018/10/04	173
Environmental Defence Canada Patrick DeRochie, Climate and Energy Program Manager	2018/10/04	173
Goldcorp Inc. John Mullally, Vice-President Corporate Affairs and Energy	2018/10/04	173
Juvenile Diabetes Research Foundation Canada Dave Prowten, President and Chief Executive Officer Patrick Tohill, Director Government Relations	2018/10/04	173
Land Over Landings Inc. Jim Miller, Head of Research Susan Reesor, Vice-Chair	2018/10/04	173
MDA Space Missions Group Mike Greenley, President Holly Johnson, President's Business Manager	2018/10/04	173
ONE Campaign Vidhya Magendran	2018/10/04	173
Queen's University Michael Fraser, Vice-Principal University Relations	2018/10/04	173
Show Kids You Care Kristy Taylor	2018/10/04	173
Stem Cell Network Cate Murray, Executive Director and Chief Operating Officer	2018/10/04	173
University of Ontario Institute of Technology Susan McGovern, Vice-President External Relations and Advancement Steven Murphy, President and Vice-Chancellor	2018/10/04	173

Organizations and Individuals	Date	Meeting
Women's Brain Health Initiative Barry Picov, Funder Lynn Posluns, Founder and President	2018/10/04	173
As individuals Tyson Brown	2018/10/05	174
As individuals Samantha Carson Matthew Lahey Afraa Mustafa Irena Smith Vanessa Vittoria Lawrence Yeh	2018/10/05	174
Business Council of Canada Brian Kingston, Vice-President Policy, International and Fiscal Issues	2018/10/05	174
Canadian Alliance on Mental Illness and Mental Health Chris Summerville, Co-Chair	2018/10/05	174
Canadian Association for Retired Persons Laura Tamblyn Watts, Chief Public Policy Officer	2018/10/05	174
Canadian Vehicle Manufacturers' Association Mark Nantais, President	2018/10/05	174
Canadian Women's Foundation Karen Campbell, Program Manager Community Initiatives Ann Decter, Director Community Initiatives	2018/10/05	174
Canadians for Fair Access to Medical Marijuana James O'Hara, President and Chief Executive Officer	2018/10/05	174
Canadians for Tax Fairness Sasha Caldera	2018/10/05	174

Organizations and Individuals	Date	Meeting
Cannabis Council of Canada Philippe Lucas, Vice-Chair Allan Rewak, Executive Director	2018/10/05	174
Childcare Resource and Research Unit (CRRU) Martha Friendly, Executive Director	2018/10/05	174
Colleges Ontario David Agnew, President Seneca College	2018/10/05	174
Deloitte Canada Craig Alexander, Partner and Chief Economist Financial Advisory Michael Smith, National Mergers and Acquisitions Leader Tax	2018/10/05	174
First Nations Technical Institute Adam Hopkins	2018/10/05	174
Hotel Association of Canada Alana Baker, Director of Government Relations Jonathan Lund, Vice-Chair	2018/10/05	174
Income Security Advocacy Centre Jennefer Laidley, Research and Policy Analyst Mary Marrone, Director Advocacy and Legal Services	2018/10/05	174
Indspire Roberta Jamieson, President and Chief Executive Officer	2018/10/05	174
Millennium Kids Eden Hildebrand	2018/10/05	174
ONE Campaign Sarah Fairweather Laura Seguin	2018/10/05	174
Ontario Federation of Agriculture Keith Currie, President	2018/10/05	174

Organizations and Individuals	Date	Meeting
Ontario Real Estate Association Tim Hudak, Chief Executive Officer	2018/10/05	174
Portfolio Management Association of Canada Theo Heldman, Chair Tax Committee Katie Walmsley, President	2018/10/05	174
Ryerson University Glenn Craney, Deputy Provost and Vice Provost University Planning Steven Liss, Vice-President Research and Innovation	2018/10/05	174
University of Windsor Rishi Jain	2018/10/05	174
York University Rhonda Lenton, President and Vice-Chancellor	2018/10/05	174
YWCA Canada Maya Roy, Chief Executive Officer Anjum Sultana, Manager Policy and Strategic Communications	2018/10/05	174
Actua Jennifer Flanagan, President and Chief Executive Officer	2018/10/15	175
As individuals Kyle Gasper Heidi Marion Albert Peter Jonathan Vilness	2018/10/15	175
Association franco-yukonnaise Jeanne Beaudoin, President Frédéric Nolet, Director Economic Development	2018/10/15	175
Champagne and Aishihik First Nations Chief Steve Smith	2018/10/15	175

Organizations and Individuals	Date	Meeting
Council of Yukon First Nations Grand Chief Peter Johnston	2018/10/15	175
Dechinta Centre Research & Learning Catherine Lafferty, Director Community Development and Indigenous Education Kelsey Wrightson, Director Policy and Programs	2018/10/15	175
Kluane First Nation Lisa Badenhorst, Governance Director Chief Robert Dickson	2018/10/15	175
Mental Health Association of Yukon Nathan Schultz, Chair Tiffanie Tasane, Executive Director	2018/10/15	175
Nunavut Resources Corporation Patrick Duxbury, Advisor Scott Northey, Chief Operating Officer	2018/10/15	175
Teslin Tlingit Council Chief Richard Sidney, Naa Sháade Háni	2018/10/15	175
Tr'ondëk Hwëch'in First Nation Chief Roberta Joseph	2018/10/15	175
Whitehorse Chamber of Commerce Colette Acheson, Executive Director	2018/10/15	175
Women's Transition Home Barbara McInerney, Executive Director	2018/10/15	175
Yukon Chamber of Mines Samson Hartland, Executive Director	2018/10/15	175
Yukon College Karen Barnes, President and Vice-Chancellor	2018/10/15	175
As individuals Catherine Choi, Graduate Student University of Victoria	2018/10/16	176

Organizations and Individuals	Date	Meeting
Lori Nol University of Victoria		
Leigh Anne Swayne, Professor University of Victoria		
Chamber of Shipping	2018/10/16	176
Bonnie Gee, Vice-President		
Robert Lewis-Manning, President		
Chartered Professionals in Human Resources Canada	2018/10/16	176
Anthony Ariganello, President and Chief Executive Officer		
Coalition for Healthy School Food	2018/10/16	176
Janelle Hatch, Member		
Community Futures Program of British Columbia	2018/10/16	176
Cathy Robertson		
D-Wave Systems Inc.	2018/10/16	176
Vern Brownell, Chief Executive Officer		
Warren Wall, Executive Vice-President Corporate Affairs		
Foresight Cleantech Accelerator Centre	2018/10/16	176
Jeanette Jackson, Managing Director		
Generation Squeeze	2018/10/16	176
Paul Kershaw, Founder		
Mitacs	2018/10/16	176
Alejandro Adem, Chief Executive Officer and Scientific Director		
National Association of Federal Retirees	2018/10/16	176
Patricia Baye		
David Stinson		
ONE Campaign	2018/10/16	176
Mavis DeGirolamo		
Anna Vanessa Hammond		
Royal and McPherson Theatres Society	2018/10/16	176
Randy Joynt		

Organizations and Individuals	Date	Meeting
Stand.earth Sven Biggs, Energy and Climate Campaigner	2018/10/16	176
Terry Fox Research Institute Victor Ling, President and Scientific Director Bradly Wouters, Partner	2018/10/16	176
Vancouver Fraser Port Authority Duncan Wilson, Vice-President Corporate Social Responsibility	2018/10/16	176
West Coast LEAF Kasari Govender, Executive Director	2018/10/16	176
World Vision Canada Maclaren Forrest	2018/10/16	176
Agricultural Manufacturers of Canada Richelle Andreas, Chair of the Board of Directors Tyler Hamil, Manager of Government and Membership Relations	2018/10/17	177
Alberta Chambers of Commerce Ken Kobly, President and Chief Executive Officer	2018/10/17	177
Alberta Food Matters Susan Roberts	2018/10/17	177
Alberta's Industrial Heartland Association Mark Plamondon, Executive Director Lynette Tremblay, Manager Government Relations	2018/10/17	177
Alliance of Canadian Comprehensive Research Universities David Malloy, Vice-President Research	2018/10/17	177
Assembly of First Nations Marlene Poitras, Regional Chief Alberta	2018/10/17	177

Organizations and Individuals	Date	Meeting
Canada West Foundation Janet Lane, Director Human Capital Centre	2018/10/17	177
Canadian Association of Oilwell Drilling Contractors Mark A. Scholz, President	2018/10/17	177
Canadian Association of Student Financial Aid Administrators Margaret Schoepp	2018/10/17	177
Canadian Manufacturers & Exporters Michael Holden, Chief Economist	2018/10/17	177
Chemistry Industry Association of Canada Isabelle Des Chênes, Executive Vice-President	2018/10/17	177
Citadel Theatre Chantell Ghosh, Executive Director	2018/10/17	177
Edmonton Heritage Festival Association Jim Gibbon, Executive Director	2018/10/17	177
Engineers Without Borders Canada Min Hyu Lee	2018/10/17	177
Events Edmonton Paul Lucas	2018/10/17	177
Explorers and Producers Association of Canada Wesley Morningstar, Chair of the Board of Governors	2018/10/17	177
Festivals and Major Events Canada Martin Roy, Executive Director	2018/10/17	177
ONE Campaign Kyria Wood	2018/10/17	177
Sport Matters Group Lindsay Hugenholtz Sherk, Senior Leader Marc Kennedy, Olympic Athlete Neville Wright, Olympic Athlete	2018/10/17	177

Organizations and Individuals	Date	Meeting
United Nations Association in Canada Pam Bryan, Regional Coordinator Canada Green Corps	2018/10/17	177
As an individual Amy Spearman	2018/10/18	178
Canada's Royal Winnipeg Ballet Kate Fennell, Director of School Operations Don Leitch, Chair, Board of Directors	2018/10/18	178
Canadian Association of Fairs and Exhibitions Max Fritz, Interim Executive Director Michael John Peco, Vice-President	2018/10/18	178
Canadian Association of Student Financial Aid Administrators Leanne Shumka	2018/10/18	178
Canadian Chiropractic Association Gerald Olin, Chair	2018/10/18	178
Canadian Network of Northern Research Operators LeeAnn Fishback, Chairperson	2018/10/18	178
Canola Council of Canada Jim Everson, President	2018/10/18	178
Child Nutrition Council of Manitoba Maxine Meadows	2018/10/18	178
Community Futures Network of Canada Jason Denbow, Board Member Wendy Smitka, President	2018/10/18	178
Engineers Without Borders Canada Jordyn Carlson	2018/10/18	178
Indigenous Women's Healing Centre Annetta Armstrong, Executive Director	2018/10/18	178
Manitoba Federation of Labour Kevin Rebeck, President	2018/10/18	178

Organizations and Individuals	Date	Meeting
National Association of Federal Retirees Gerald Jennings	2018/10/18	178
ONE Campaign Selwyn Burrows Richard Thiessen	2018/10/18	178
Shock Trauma Air Rescue Service (STARS) Wendy Beauchesne, Executive Vice-President Foundation Andrea Robertson, President and Chief Executive Officer	2018/10/18	178
Telpay Incorporated William H. Loewen, President TelPay Bill Payment Service	2018/10/18	178
United Nations Association in Canada Abdal Qeshta, Regional Coordinator	2018/10/18	178
University of Manitoba David T. Barnard, President and Vice-Chancellor	2018/10/18	178
University of Manitoba Faculty Association Orvie Dingwall	2018/10/18	178
University of Winnipeg Annette Trimbee, President and Vice-Chancellor	2018/10/18	178
Western Canadian Short Line Railway Association Allison Field, Director Perry Pellerin, President	2018/10/18	178

APPENDIX E LIST OF BRIEFS

The following is an alphabetical list of organizations and individuals who submitted briefs to the Committee related to this report. For more information, please consult the Committee's [webpage for this study](#).

3M Company Canada

Access Copyright

ACORN Canada

Action Canada for Sexual Health and Rights

Actua

Adapt Pharma Canada

Advanced Biofuels Canada

Advantage Oil and Gas Limited

Agricultural Institute of Canada

Agricultural Manufacturers of Canada

Airbnb

Alberta Chambers of Commerce

Alberta's Industrial Heartland Association

Alliance for Sustainable Legal Aid

Alliance of Canadian Comprehensive Research Universities

ALS Society of Canada

Alzheimer Society of Canada

AMGEN Canada Inc.

Amsden, Barb

Amyotrophic Lateral Sclerosis Society of Canada

Anbaric Development Partners

Appraisal Institute of Canada

ARC Resources Ltd

Assembly of First Nations
Association des collèges et universités de la francophonie canadienne
Association des professionnels de la construction et de l'habitation du Québec
Association du camionnage du Québec
Association franco-yukonnaise
Association nationale des éditeurs de livres
Association of Canadian Advertisers
Association of Canadian Financial Officers
Association of Canadian Publishers
Association of Community Legal Clinics of Ontario
Association of Consulting Engineering Companies – Canada
Association of Equipment Manufacturers
Association of Faculties of Medicine of Canada
Association of Fundraising Professionals
Association pour la recherche au collégial
Association québécoise de l'industrie du disque, du spectacle et de la vidéo (ADISQ)
AstraZeneca Canada
AT Aerospace
Atlantic Canada Airports Association
Atlantic Salmon Conservation Foundation
Banff Centre for Arts and Creativity
Banff World Media Festival Foundation
Barley Council of Canada
BC LandAqua Ventures Inc
BCE Inc.
Beer Canada
Bérubé, Mariette
Big Brothers Big Sisters of Canada
BIOTECanada
Blair Corkum Financial Planning Inc.

Blumberg Segal LLP
Boys and Girls Clubs of Canada
Breakfast Club of Canada
British Columbia Federation of Students
Bulk Carriers PEI Limited
Business Council of Canada
Business-Higher Education Roundtable
Calgary Chamber of Commerce
Calgary Philharmonic Orchestra
Campaign 2000
Canada Bikes
Canada Without Poverty
Canada's Royal Winnipeg Ballet School
Canada's National Ballet School of Canada
Canadian AIDS Society
Canadian Airports Council
Canadian Alliance of Student Associations
Canadian Alliance on Mental Illness and Mental Health
Canadian Apparel Federation
Canadian Apprenticeship Forum
Canadian Aquaculture Industry Alliance
Canadian Arts Coalition
Canadian Association for Community Living
Canadian Association for Graduate Studies
Canadian Association for Neuroscience
Canadian Association for Retired Persons
Canadian Association of Broadcasters
Canadian Association of Fairs and Exhibitions
Canadian Association of Fire Chiefs
Canadian Association of Gift Planners

Canadian Association of Medical Radiation Technologists
Canadian Association of Naturopathic Doctors
Canadian Association of Occupational Therapists
Canadian Association of Optometrists
Canadian Association of Petroleum Producers
Canadian Association of Physicists
Canadian Association of Postdoctoral Scholars
Canadian Association of Radiologists
Canadian Association of Refugee Lawyers
Canadian Association of Social Workers
Canadian Association of Stand-up Comedians
Canadian Association of Student Financial Aid Administrators
Canadian Association of University Teachers
Canadian Autism Spectrum Disorders Alliance
Canadian Automobile Dealers Association
Canadian Bar Association
Canadian Beverage Association
Canadian Biogas Association
Canadian Bureau for International Education
Canadian Camping and RV Council
Canadian Cancer Society
Canadian Canola Growers Association
Canadian Cardiovascular Society
Canadian Career Development Foundation
Canadian Centre for Ethics in Sport
Canadian Centre for Policy Alternatives
Canadian Centre on Substance Use and Addiction
Canadian Chamber of Commerce
Canadian Child Care Federation
Canadian Chiropractic Association

Canadian Coalition on Climate Change and Development
Canadian Communication Systems Alliance
Canadian Community Economic Development Network
Canadian Consortium for Research
Canadian Construction Association
Canadian Convenience Stores Association
Canadian Co-operative Investment Fund
Canadian Council for International Co-operation
Canadian Council for Public-Private Partnerships
Canadian Council of Snowmobile Organizations
Canadian Counselling and Psychotherapy Association
Canadian Crafts Federation
Canadian Credit Union Association
Canadian Dance Assembly
Canadian Dental Association
Canadian Dental Hygienists Association
Canadian Drowning Prevention Coalition
Canadian Electricity Association
Canadian Engineering Education Association
Canadian Federation of Agriculture
Canadian Federation of Independent Business
Canadian Federation of Library Associations
Canadian Federation of Medical Students
Canadian Federation of Nurses Unions
Canadian Federation of Students
Canadian Federation of University Women
Canadian Ferry Association
Canadian Foodgrains Bank
Canadian Gas Association
Canadian Geothermal Energy Association

Canadian Health Food Association
Canadian Home Builders' Association
Canadian Horticultural Council
Canadian Hospice Palliative Care Association
Canadian Housing and Renewal Association
Canadian Independent Music Association
Canadian Institute for Military and Veteran Health Research
Canadian Institute for Neutron Scattering
Canadian Labour Congress
Canadian Life and Health Insurance Association
Canadian Lung Association
Canadian Manufacturers & Exporters
Canadian Medical Association
Canadian Men's Health Foundation
Canadian Mental Health Association
Canadian Microelectronics Corporation
Canadian Museums Association
Canadian Music Publishers Association
Canadian National Institute for the Blind
Canadian Natural Gas Vehicle Alliance
Canadian Natural Resources Ltd
Canadian Network of Northern Research Operators
Canadian Neutron Initiative Working Group
Canadian Nuclear Association
Canadian Nurses Association
Canadian Off-Highway Vehicle Distributors Council
Canadian Olympic Committee
Canadian Opera Company
Canadian Paint and Coatings Association
Canadian Paralympic Committee

Canadian Partnership for Women and Children's Health
Canadian Pharmacists Association
Canadian Private Copying Collective
Canadian Produce Marketing Association
Canadian Propane Association
Canadian Psychiatric Association
Canadian Psychological Association
Canadian Public Works Association
Canadian Real Estate Association
Canadian Recreational Vehicle Association
Canadian Red Cross
Canadian Society for Brain, Behaviour and Cognitive Science
Canadian Society for Medical Laboratory Science
Canadian Society for Molecular Biosciences
Canadian Society of Landscape Architects
Canadian Space Society
Canadian Supply Chain Food Safety Coalition
Canadian Trails Federation
Canadian Trucking Alliance
Canadian Union of Public Employees
Canadian Urban Transit Association
Canadian Vehicle Manufacturers' Association
Canadian Vintners Association
Canadian Wireless Telecommunications Association
Canadian Women's Foundation
Canadians for Tax Fairness
Canbriam Energy Inc.
Canola Council of Canada
Cardiac Arrhythmia Network of Canada
CARE Canada

Cement Association of Canada
Cenovus Energy Inc.
Centre for Equitable Library Access
Centre for Indigenous Theatre
Centre Segal Performing Arts
Chamber of Commerce of Metropolitan Montreal
Chamber of Shipping
Chantier de l'économie sociale
Chartered Professional Accountants of Canada
Chartered Professionals in Human Resources Canada
Chemistry Industry Association of Canada
Chevron Canada Limited
Chicken Farmers of Canada
Child Care Advocacy Association of Canada
Childcare Resource and Research Unit (CRRU)
Chinese and Southeast Asian Legal Clinic
Citizens for Public Justice
City of Montreal
Clean Energy Canada
CMC Microsystems
Coaching Association of Canada
Coalition for Canadian Astronomy
Coalition for Culture and Media
Coalition for Healthy School Food
Coalition of Child Care Advocates of British Columbia
Coalition pour la santé mentale et le traitement des dépendances du Nouveau-Brunswick
College of Family Physicians of Canada
Colleges and Institutes Canada
Colleges Ontario
Commonwealth Games Association of Canada

Community Food Centres Canada
Community Futures Network of Canada
Community Sector Council Newfoundland and Labrador
Confédération des syndicats nationaux
Conference for Advanced Life Underwriting
Consumer Health Products Canada
Co-operative Education and Work-Integrated Learning Canada
Co-operative Housing Federation of Canada
Co-operatives and Mutuals Canada
Criminal Lawyers' Association
Crohn's and Colitis Canada
CropLife Canada
Cryptogiving.ca
Curling Canada
Dancer Transition Resource Centre
Danish Life Sciences Forum
Deans Council Agriculture, Food and Veterinary Medicine
Dechinta Initiatives Centre for Research and Learning
Deloitte Canada
Desjardins Group
Diabetes Canada
Dietitians of Canada
Direct Sellers Association of Canada
Doiron, Denise
Durant, Mike
D-Wave Systems Inc.
Eastern Ontario Regional Network
Eastern Ontario Wardens' Caucus
Ecostrat Inc.
Edmonton Chamber of Commerce

Edmonton Global
Efficiency Canada
Electronic Transactions Association
Enbridge Inc.
Encana Corporation
Energy Storage Canada
Enerkem
Engineers Canada
Engineers Without Borders Canada
Ensign Energy Services Inc.
Équiterre
Evidence for Democracy
Explorers and Producers Association of Canada
Family Lawyers Association
Faye, Moustapha
Fédération culturelle canadienne-française
Fédération des communautés francophones et acadiennes du Canada (FCFA)
Federation for the Humanities and Social Sciences
Fédération nationale des communications
Federation of Canadian Municipalities
Federation of Post-Secondary Educators of BC
Festivals and Major Events Canada
First Call: BC Child and Youth Advocacy Coalition
First Nations Tax Commission
Fisheries Council of Canada
Fonds de solidarité des travailleurs du Québec
Food & Consumer Products of Canada
Food and Beverage Canada
Food Water Wellness Foundation
Foresight Cleantech Accelerator Centre

Forest Products Association of Canada
Foundation for Environmental Stewardship
FPIInnovations
Friends of Canadian Broadcasting
Friends of Simon Wiesenthal Center for Holocaust Studies
Frontier College
Frontier Duty Free Association
Funeral Service Association of Canada
Generation Squeeze
Genome Canada
Glenn Gould Foundation
Global Ghost Gear Initiative
Goldcorp Inc.
Grands Ballets Canadiens de Montréal
Greater Charlottetown Area Chamber of Commerce
Greater Kitchener Waterloo Chamber of Commerce
Greater Toronto Airports Authority
Green Budget Coalition
Halifax Chamber of Commerce
Health Action Lobby
HealthCareCAN
Heart and Stroke Foundation of Canada
Heating, Refrigeration and Air Conditioning Institute of Canada
Hladiuk, Donald
Home Instead Senior Care
Hope Air
Hotel Association of Canada
Humane Society International/Canada
i-Canada
Imagine Canada

Imperial Tobacco Canada Limited
Income Security Advocacy Centre
Indigenous Innovation Initiative
Indigenous Women's Healing Centre
Indspire
Infection Prevention and Control Canada
Information and Communications Technology Council
Information Technology Association of Canada
Innovative Medicines Canada
Insurance Brokers Association of Canada
Insurance Bureau of Canada
Intellectual Property Institute of Canada
Interactive Ontario
Interagency Coalition on AIDS and Development
International Association of Fire Fighters
International Association of Heat and Frost Insulators and Allied Workers
International Council on Clean Transportation
International Union of Painters and Allied Trades
Investment Funds Institute of Canada
Investment Industry Association of Canada
i-Valley
Johnson & Johnson Family of Companies in Canada
Johnson, Donald
Juvenile Diabetes Research Foundation Canada
Kids Help Phone
Kivalliq Inuit Association
Labchuk, Camille
Laboratoires Reaction Dynamics Inc.
Lakehead University
Land Over Landings Inc.

Languages Canada
Law Society of Ontario
Leo Pharma Inc
Lifesaving Society
Loney, Jim
Low Carbon Cities Canada
Lundbeck Canada
Magazines Canada
Manitoba Federation of Labour
March of Dimes Canada
Marcoux, Laurent
Maritime Launch Services Ltd.
MaRS Centre for Impact Investing
MasterCard Canada
MATCH International Women's Fund
McGill University
McGowan, James
McMaster University
MDA Space Missions Group
MEDEC
Medicines for Malaria Venture
Mental Health Commission of Canada
Mental Health Legal Advocacy Coalition
Mental Health Research Canada
Merck Canada Inc.
Michalopoulos, Andrew
Mining Association of Canada
Mission Control Space Services Inc.
Mitacs
MNP LLP

Montreal Society for the Prevention of Cruelty to Animals
Moran, Sheryl
Mortgage Professionals Canada
Multiple Sclerosis Society of Canada
Music Canada
Music Canada Live
National Airlines Council of Canada
National Association of Career Colleges
National Association of Federal Retirees
National Ballet of Canada (The)
National Campus and Community Radio Association
National Capital Heavy Construction Association
National Cattle Feeders' Association
National Circus School
National Coalition Against Contraband Tobacco
National Farmers Union
National Golf Course Owners Association Canada
National Marine Manufacturers Association Canada
National Theatre School of Canada
National Trade Contractors Coalition of Canada
National Trails Coalition
National Trust for Canada
Natural Gas Innovation Fund
Neighbourhood Pharmacy Association of Canada
Neurological Health Charities Canada
Niagara Region
Nobel Women's Initiative
North Saskatoon Business Association
Northern Alberta Institute of Technology
Novo Nordisk Canada Inc.

Nunavut Resources Corporation
Nutrition International
NuVista Energy Limited
NYO Canada
OCAD University
Oceanex
ONE Campaign
Ontario Campaign for Action on Tobacco
Ontario Coalition for Better Child Care
Ontario Federation of Agriculture
Ontario Federation of Indigenous Friendship Centres
Opera.ca
Orchestras Canada
Orchestre symphonique de Montréal
Ovarian Cancer Canada
Oxfam Canada
Pallium Canada
Paramedic Association of Canada
Parkinson Canada
Pearson College
PearTree Financial Services
PearTree Securities Inc.
Petroleum Services Association of Canada
Philanthropic Foundations Canada
Plan Canada
Polytechnics Canada
Poole, Nathaniel
Portfolio Management Association of Canada
Precision Drilling Corporation
Producteurs de grains du Québec

Professional Association of Canadian Theatres
Professional Institute of the Public Service of Canada
Project Learning Tree Canada
Project Management Institute
Prospectors and Developers Association of Canada
Public Service Alliance of Canada
Qaggiavuut
Quebec Employers' Council
Queen's University
Railway Association of Canada
Ramaswami, Chitra
REAL Women of Canada
Recreation Vehicle Dealers Association of Canada
Regional Municipality of Halton
Rémillard, Richard
Research Canada: An Alliance for Health Discovery
Réseau Trans-tech
Restaurants Canada
RESULTS Canada
Retail Council of Canada
Rick Hansen Foundation
Rogers Communications Inc.
Rothmans, Benson & Hedges Inc.
Royal Conservatory of Music
Royal Ontario Museum
Ryerson University
Saskatchewan Association of Rural Municipalities
Saskatchewan Cattlemen's Association
Satellite Canada Innovation Network Inc.
Science and Policy Exchange

Science World British Columbia
Seven Generations Energy Ltd.
Shaw Communications Inc.
Simon Fraser University
Social Enterprise Council of Canada
Society of Composers, Authors and Music Publishers of Canada
Society of Rural Physicians of Canada
South Asian Legal Clinic of Ontario
SouthWestern Integrated Fibre Technology
Space Generation Advisory Council
Speech-Language and Audiology Canada
Spirits Canada
Sport Matters Group
St. Denis, Stephen
Startup Canada
Stem Cell Network
STEP Energy Services
Stokoe, Peter
Stratford Shakespeare Festival
Sustainable Forestry Initiative
Syngenta Canada
Tamarack Valley Energy
Tardif, Jean-François
Tax-Filer Empowerment Canada
Tech-Access Canada
Teck Resources Limited
TELUS Communications Inc.
Teneycke, Craig
Terry Fox Research Institute
The Advocates' Society

The Planetary Society
The Small Guys Cigar Group
Thirsk, Robert
Thompson Rivers University Students' Union
Tilray
Toronto Region Board of Trade
Toronto Region Immigrant Employment Council
Toronto Ward Museum Inc.
Tourism Industry Association of Canada
Trican Well Service Ltd.
TRIUMF
U15 Group of Canadian Research Universities
Undergraduates of Canadian Research-Intensive Universities
Unifor
Union des producteurs agricoles
Union étudiante du Québec
United Nations Association in Canada
Universities Canada
University of Alberta
University of British Columbia
University of Calgary
University of Manitoba
University of New Brunswick
University of Ontario Institute of Technology
University of Saskatchewan
University of Toronto
University of Victoria
University of Waterloo
University of Winnipeg
UPS Canada

Vancouver Fraser Port Authority
Vancouver Symphony Orchestra
VentureLAB
Western Canadian Short Line Railway Association
Western Canadian Wheat Growers Association
Westport Fuel Systems
Women Building Futures
Women's Brain Health Initiative
Women's Transition Home
World Accord - International Development Agency
World Animal Protection
World Vision Canada
YMCA Canada
York University
Yukon College
YWCA Canada

MINUTES OF PROCEEDINGS

A copy of the relevant *Minutes of Proceedings* (Meetings Nos. 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 190, 191, 192, 193) is tabled.

Respectfully submitted,

Hon. Wayne Easter, P.C., M.P.
Chair

Conservative Dissenting Report

Background

The Liberal Government inherited great fortune: a balanced budget, booming US and global economies, roaring housing markets in Toronto and Vancouver and record low interest rates. All this good fortune added up to a \$20 billion windfall of extra revenue last year. A responsible government would have used this windfall to pay down the debt, Justin Trudeau chose instead to squander it.

Justin Trudeau has failed to only run small deficits of \$10 billion a year, and to balance the budget by 2019, like he promised. Instead, this year's deficit is now almost \$20 billion, three times what Justin Trudeau said it would be, and he has added \$60 billion in debt. Finance Canada is projecting 25 more years of deficits at this rate. Justin Trudeau said that the budget would balance itself. But if it doesn't balance with all his good fortune, when will it?

Just as Canadians will be paying higher interest on record household debt, they will face massive tax increases to pay for Justin Trudeau's spiraling debt.

Conservative Members of the House of Commons Standing Committee on Finance propose the following dissenting report:

Balance the Budget

Tell Canadians in what year the budget will be balanced and to do so in Budget 2019.

Scrap the Carbon Tax

Cancel the carbon tax that will raise the cost of gas, groceries, home heating and other essentials Canadians rely on everyday; while large industrial polluters have been granted an exemption on the carbon tax.

Scrap Bill C-69

Bill C-69, the "no more pipelines act", will exacerbate the ongoing crisis facing Canada's energy sector, which has lost more than 120,000 under the Liberal government.

Build Energy East

The Energy East pipeline would bring one million barrels of oil per day from western Canada to refineries in eastern Canada.

Cancel Asian Infrastructure Bank Spending

Immediately end the \$526 million committed to the Asian Infrastructure Bank, that is using Canadian taxpayer dollars to build pipelines in China and other countries, without any Canadian companies receiving construction contracts.

Stop the Flow of Illegal Border Crossers

Over 38,000 people have illegally crossed the border into Canada from the United States as the current government continues to bus them to homeless shelters and hotels with no long-term

plan. Taxpayers should not be on the hook for the Liberal's failure to safely and responsibly manage Canada's borders.

Cancel Payroll Tax Increases

Cancel the increases to CPP payroll tax increases, that will result in a net tax increase for Canadian families.

Opportunities for Workers with Disabilities

Ensure that persons with disabilities never lose more in benefits and taxation than they gain as a result of earning increased employment income.

Report

The pre-budget hearings held across the country showed the real concerns of Canadians, and they are far different than what the Finance Committee hears in the “Ottawa bubble”. Concerns were raised about the lack of affordable housing, the absence of a universal, single-payer Pharmacare plan, and the profound under-funding of critical infrastructure in indigenous communities.

There were also repeated calls for a Royal Commission into the tax system. Local businesses understand that the profoundly unfair structure of the tax system is a major obstacle to Canadian competitiveness. The existing tax structure, rife as we know it with advantages for large, profitable corporations to take their profits off-shore or to use tax loop-holes, does not allow for the “level playing field” that the business community wants to see. In effect, bad behavior is rewarded in our tax system, while good behavior is penalized. This must change.

Repeated concerns were raised in the pre-budget hearings about the free ride that is given to large, foreign-owned web giants. Companies like Facebook and Google don’t pay employee deductions or income taxes in Canada and undercut Canadian businesses. The previous government and the current government have refused to take action. This is unacceptable.

Despite the calls from across the country for real change, the pre-budget report delivered by the majority of Finance Committee is a profound disappointment. The majority of Liberal MP’s on the committee simply refused to prioritize the concerns of Canadians who took the effort to come out and speak to the committee. But in the testimony that emerged from the dozens of groups that testified came real hope and optimism that Canadians understand where the Canadian government should be investing. It’s the compelling testimony of these witnesses that led the NDP to offer nearly 100 recommendations to the Finance Committee report.

Resources exist: the five billions of dollars spending in tax cuts for large corporations in the mini-budget attest to this.

Here’s what the Finance Committee should have been recommending:

In terms of the environment, the recommendations in the report do not go far enough: climate change is an urgent matter that requires major, comprehensive measures to meet this great challenge of the 21st century. Revenues from the federal carbon tax should be used wisely. The [Canadian Centre for Policy Alternatives](#) proposed good measures such as creating a new strategic fund to support and diversify the workforce in low-carbon sectors or establishing a \$6 billion, three-year sustainable infrastructure transformation fund funded in part by the federal carbon tax would best take advantage of this tax, which is a step in the right direction. On the other hand, and as proposed by [Environmental Defence Canada](#), modernizing waste diversion infrastructure by providing Environment Canada with five-year funding of \$35 million a year is another good measure that is unfortunately not included in this report. Finally, tax relief for oil and gas companies should be reduced and the Government of Canada should end subsidies to the oil and gas and pipeline sectors in favour of renewable energy subsidies.

With regard to access to care and its cost, the report should have included more social measures that are good for Canadians, who often face excessive and sometimes unfair bills. The report should advocate increasing mental health funding to a minimum of 9% of public health spending, as the

testimony of the Canadian Alliance on Mental Illness and Mental Health has shown: the Canadian Centre for Policy Alternatives proposes to adopt a new health agreement with a Canada Health Transfer with an annual growth rate of 5.2%. In addition, the government should reverse its decision and end the excise tax on medical cannabis. Finally, many witnesses spoke of the need for the federal government to create a national, universal, single-payer pharmacare plan. Again, despite broad agreement among witnesses on this point, this recommendation is missing from the pre-budget report.

To address the current huge gaps in the health care system in Canada, both in terms of affordability and cost, the majority of the finance committee is proposing in its report a plan to address these shortcomings, which is not close at all to the single-payer national universal drug plan advocated by the vast majority of witnesses and the NDP. This incomplete proposal resembles what the United States has put in place in their medical system: it has not worked there, it will not work better in Canada for Pharmacare.

The housing crisis is more relevant and urgent than ever and requires vital tax measures to resolve it: the proposed report, again, does not respond to this crisis affecting thousands of Canadians across the country who are struggling to make ends meet and pay their bills. In this sense, the Canadian Centre for Policy Alternatives proposed to allocate an additional \$1.5 billion annually to the Canada housing benefit and \$1 billion for repairs and retrofits of existing social housing, which would be a sensible response to the affordable housing crisis.

The report contains too few recommendations for significant funding for First Nations, Inuit and Métis communities and infrastructure. In education particularly, funding should be substantial to put an end to massive inequalities in this area that penalize First Nations. The testimony and recommendations of the Assembly of First Nations are proof of this significant lack of funding: \$642 million over three years should be allocated to First Nations language training and cultural programs in elementary and secondary schools and \$515 million should be devoted to lifelong learning. Finally, \$666 million over three years to build an estimated 40 schools in northern communities where the immense lack of infrastructure in the education sector is unacceptable in a country like Canada. Many critical measures to reduce the unequal treatment of First Nations are unfortunately not included in this report, such as working closely with First Nations—many First Nations families do not file tax returns and therefore do not have access to the Canada Child Benefit—to ensure that all children living in Canada have access to this benefit, regardless of their home community. In general, the recommendations in the FINA report do not appreciate the extent of the inequalities suffered by First Nations and do not offer any solutions to redress them.

On tax evasion and tax havens, the report should advocate the establishment of a strong and publicly accessible register of beneficial ownership, as many witnesses proposed during the meetings on the Finance Committee's report "Confronting Money Laundering and Terrorist Financing." In addition, as proposed by the Canadian Centre for Policy Alternatives, applying a withholding tax on company assets held in known tax havens would pave the way for concrete financial sanctions against companies holding assets in tax havens. Yet this measure is missing from a government that does not seem to care about tax evasion.

Basically, a whole series of common sense social recommendations from witnesses who were not listened to and the NDP are missing from this report. Extending compassionate care benefits by adding a two-week bereavement period, eliminating tuition fees for post-secondary education, setting the federal minimum wage at \$15 per hour: all these measures and more are missing in the pre-budget report delivered by the majority of the Finance Committee.