



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

**CHAPTER 3, TAX-BASED EXPENDITURES, OF THE  
SPRING 2015 REPORT OF THE AUDITOR  
GENERAL OF CANADA**

**Report of the Standing Committee on  
Public Accounts**

**David Christopherson  
Chair**

**JUNE 2015**

**41st PARLIAMENT, SECOND SESSION**

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# **THE STANDING COMMITTEE ON PUBLIC ACCOUNTS**

has the honour to present its

## **TWENTY FIRST REPORT**

Pursuant to its mandate under Standing Order 108(3)(g), the Committee has studied Chapter 3, Tax-Based Expenditures, of the Spring 2015 Report of the Auditor General of Canada and has agreed to report the following:





# REPORT 3—TAX-BASED EXPENDITURES, *SPRING 2015 REPORT OF THE AUDITOR GENERAL OF CANADA*

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## INTRODUCTION

Tax measures can pursue different objectives. Many are basic objectives of the tax system, such as better recognizing the ability of individuals to pay, or facilitating compliance and the administration of the tax system. Tax measures that governments use to promote specific policy objectives are often described as tax expenditures because these measures reduce the amount of revenue that governments would otherwise collect.<sup>1</sup>

These tax expenditures can be classified into two subsets, the first of which can be considered structural or internal to the tax system. Tax expenditures in this subset are intended to make the tax system fair and efficient.<sup>2</sup> The second subset of tax expenditures contains measures that are close or perfect substitutes for government's direct program spending. These tax expenditures are referred to as "tax-based expenditures."<sup>3</sup>

The Department of Finance Canada is responsible for developing and evaluating federal tax policies and legislation, screening proposals for new tax expenditures, evaluating the relevance and effectiveness of tax expenditures, preparing estimates of foregone revenues from tax expenditures, and monitoring the effects of tax expenditures to determine unintended revenue losses.<sup>4</sup> For its part, the Canada Revenue Agency (CRA) is responsible for administering Canada's tax laws, including the *Income Tax Act*, and advising the Tax Policy Branch of the Department of Finance Canada if the CRA identifies issues with the legislation.<sup>5</sup>

In its Spring 2015 Reports, the Office of the Auditor General of Canada (OAG) released a performance audit that examined whether the Department of Finance Canada, with the support of the CRA and consistent with their respective roles and responsibilities, properly managed tax-based expenditures. It also examined whether the Department of Finance Canada reported clear and useful information on tax-based expenditures to support proper scrutiny by Parliament and Canadians.<sup>6</sup>

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1 Auditor General of Canada, "[Report 3 – Tax-Based Expenditures](#)," *Spring 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, para. 3.2.

2 Ibid., para. 3.4

3 Ibid., para. 3.5.

4 Ibid., para. 3.9.

5 Ibid., paras. 3.10 and 3.11.

6 Ibid., para. 3.12.

The House of Commons Standing Committee on Public Accounts (the Committee) held a hearing on this audit on 25 May 2015. From the OAG, the Committee met with Michael Ferguson, Auditor General of Canada, and Richard Domingue, Principal. From the Department of Finance Canada's Tax Policy Branch, the Committee heard from Andrew Marsland, Senior Assistant Deputy Minister, Geoff Trueman, General Director (Analysis), Maude Lavoie, Director, Intergovernmental Tax Policy, Evaluation and Research Division, and Miodrag Jovanovic, Director Personal Income Tax. Costa Dimitrakopoulos, Director General, Legislative Policy Directorate, Legislative Policy and Regulatory Affairs Branch, appeared on behalf of the CRA.

## **INFORMING CANADIANS ON TAX-BASED EXPENDITURES**

According to the OAG, public reporting and parliamentary oversight of government spending are important elements of an effective tax expenditure management system.<sup>7</sup> Since 1994, the Department of Finance Canada has published tax expenditures for personal and corporate income taxes as well as for the goods and services tax (GST). The Department of Finance Canada's Tax Expenditures and Evaluations report presents tax expenditures, estimates of forgone revenues, and current-year projections for many tax measures.<sup>8</sup> Beginning in 2000, the tax expenditures report has been separated into two documents. The first document, the [Tax Expenditures and Evaluations report](#), is published annually. It provides past years' estimates for tax expenditures as well as past and current-year projections. It also provides research and analytical papers addressing specific tax measures.<sup>9</sup> Maude Lavoie, Director, Intergovernmental Tax Policy, Evaluation and Research Division, Tax Policy Branch, Department of Finance Canada, told the Committee that the Tax Expenditures and Evaluation report currently provide a total of six years of data on tax expenditures, which includes four historical estimates and projections for the previous and current-year.<sup>10</sup> The companion document, [Tax Expenditures: Notes to the Estimates/Projections](#), is a reference document that presents, at the time of publication, the existing tax expenditures and their objectives. This document also explains how the estimates and projections are calculated. It is updated periodically and was last published in 2010.<sup>11</sup>

The OAG examined whether the Department of Finance Canada reported clear and useful information on tax-based expenditures.<sup>12</sup> Michael Ferguson, Auditor General of Canada, told the Committee that the OAG "found that the information provided by the

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7 Ibid., para. 3.19.

8 Ibid., para. 3.24.

9 Ibid., para. 3.25.

10 House of Commons Standing Committee on Public Accounts, *Evidence, 2nd Session, 41st Parliament*, 25 May 2015, [Meeting 60](#), 1610.

11 Auditor General of Canada, Report 3, para. 3.26.

12 Ibid., para. 3.23.

Department of Finance Canada on tax-based expenditures does not adequately support Parliamentary oversight. Although these expenditures are similar to direct program spending, less information is provided to Parliament about these expenditures than about direct program spending.”<sup>13</sup> For example, Mr. Ferguson explained that the Tax Expenditures and Evaluations report does not include future cost projections. Moreover, reporting practices in Australia, France and Pennsylvania provided examples where additional details related to tax expenditures such as the number of beneficiaries, the administrative costs, and the links between direct spending programs and tax expenditures were disclosed.<sup>14</sup>

For these reasons, the OAG recommended that the Department of Finance Canada adopt improved reporting practices for tax-based expenditures to provide additional information including cross-references of tax expenditures to direct program spending, so that readers can understand total government spending, and projected cost estimates in future years. The annual Tax Expenditures and Evaluations report should also be tabled in Parliament in order to support parliamentary oversight.<sup>15</sup>

Andrew Marsland, Senior Assistant Deputy Minister, Tax Policy Branch, Department of Finance Canada, suggested that the Department of Finance Canada provides valuable information to the public such as the objectives and design of federal tax expenditures as well as their actual and projected costs through its annual Tax Expenditures and Evaluations report and its companion reference document entitled Tax Expenditures: Notes to the Estimates/Projections.<sup>16</sup> According to Mr. Marsland, “Canada is also one of a handful of countries that publish evaluations of tax expenditures on a regular basis. The Organisation for Economic Co-operation and Development [OECD] and the International Monetary Fund [IMF] have recognized the high quality of Canada’s reporting on tax expenditures.”<sup>17</sup>

Mr. Marsland cautioned that “[s]ome countries provide additional data that Canada does not provide at the moment, and some don’t provide some of the data that Canada provides.”<sup>18</sup> Mr. Marsland then acknowledged “that there are examples in other countries or other jurisdictions of data points that are provided—for example, more projections of revenues—but none of the jurisdictions provide all of those. What I’m saying is that they make particular choices.”<sup>19</sup> Ms. Lavoie added that:

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13 Meeting 60, 1530.

14 Ibid.

15 Auditor General of Canada, Report 3, para. 3.33.

16 Meeting 60, 1540.

17 Ibid.

18 Ibid., 1550.

19 Ibid.

[I]n Canada we do have descriptions of the objectives of the tax measures. We provide six years of data. We provide integral products. In Australia they have a lot of that, but they would not provide information on the objectives, for instance. In France they also do a quite comprehensive report, but they do not include a description. Those are just examples that show that we all make different choices. I do want to underscore the fact that all those countries have very high-quality publications as well. It's just that the choice in terms of what is presented differs across countries.<sup>20</sup>

Mr. Marsland told the Committee that the Department of Finance Canada will provide two additional years of future cost projections for all tax expenditures, to the extent that sufficient information exists to develop reasonable projection assumptions, and will add information in the companion reference document to better inform readers on government spending programs.<sup>21</sup>

With respect to the two additional years of future cost projections, Mr. Marsland raised the issue of the Department of Finance Canada's imperfect ability to project forward on tax expenditures over a long period of time:

Some tax expenditures are related, for example, to business cycles or the market, and it's quite difficult and could be misleading to provide too long a projection on costs going forward. But we will try to provide as much as possible.<sup>22</sup>

## **ANALYZING PROPOSED TAX-BASED EXPENDITURES**

According to the OAG, tax policy considerations such as policy need (relevance), efficiency, effectiveness, equity, spending alternatives and forgone revenues, are important elements to analyze before implementing a new tax measure. These considerations are listed as best practices by organizations such as the OECD and the IMF.<sup>23</sup>

The OAG examined whether the Department of Finance Canada considered these key elements while analyzing four selected tax measures – the First-Time Home Buyers' Tax Credit, the Children's Fitness Tax Credit, the Textbook Tax Credit, and the Search and Rescue Volunteers Tax Credit – before they were implemented. The OAG found that the Department analyzed the issues related to policy need (relevance), efficiency, effectiveness, equity, and forgone revenues for most of the selected tax measures. Mr. Ferguson said, "the Department of Finance did a good job of analyzing new tax

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20 Ibid., 1635.

21 Ibid., 1540.

22 Ibid., 1550.

23 Auditor General of Canada, Report 3, para. 3.36.

measures before they were implemented.”<sup>24</sup> However, the Department of Finance Canada did not consider spending alternatives for the tax measures examined.<sup>25</sup>

Mr. Marsland stressed that the analysis of the Department of Finance Canada “is guided by sound tax policy principles in line with the objectives of ensuring a competitive, efficient, fair, and simple tax system.”<sup>26</sup> Mr. Marsland then emphasized that the Tax Policy Branch’s analytical and evaluation work is systematic and thorough:

Our analytical framework incorporates several elements. These elements include, for example, a detailed assessment of the need for policy intervention; an assessment of the effectiveness of a measure in meeting its policy objectives; [an] assessment of whether a measures meet fundamental policy objectives of efficiency, fairness and simplicity; consideration of alternative delivery mechanisms; a review of gender or environmental concerns as well as potential provincial or territorial impacts; and assessment of potential fiscal implications.<sup>27</sup>

Questioned about the reasons for which the Department of Finance Canada did not consider spending alternatives for the tax measures examined in the audit, Mr. Marsland responded that one part of the Department of Finance Canada’s analytical framework involves looking at alternatives to tax expenditures where appropriate.<sup>28</sup> According to Mr. Marsland, there are cases where it would not be appropriate to consider direct program spending as an alternative to a tax expenditure, for example, when a tax expenditure relates to the accurate measurement of income for tax purposes.<sup>29</sup>

## **EVALUATING EXISTING TAX-BASED EXPENDITURES**

According to the OECD, it is good practice to monitor the effects of a tax measure and use that information to evaluate the measure formally.<sup>30</sup> The OAG examined the process the Department of Finance Canada used to monitor and evaluate tax measures. The OAG also examined the extent to which the Department of Finance Canada evaluated eight measures – the First-Time Home Buyers’ Tax Credit, the Children’s Fitness Tax Credit, the Mineral Exploration Tax Credit for Flow-Through Share Investors, the Age Credit, the Textbook Tax Credit, the Special tax rate for credit unions, the Class 43.1 and 43.2 for material to produce energy from alternative renewable sources and the Scientific Research and Experimental Development (SR&ED) Investment Tax Credit.<sup>31</sup>

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24 Meeting 60, 1530.

25 Auditor General of Canada, Report 3, paras. 3.38 and 3.42.

26 Meeting 60, 1535.

27 Ibid.

28 Ibid., 1550.

29 Ibid.

30 Auditor General of Canada, Report 3, para. 3.55.

31 Ibid., paras. 3.52 and 3.53.

The OAG found evidence showing that the Department of Finance Canada monitored all selected tax-based expenditures.<sup>32</sup> The OAG also found that the Department of Finance Canada established medium-term work plans for evaluation work to be done on various topics and to be potentially published in its annual report. The Department of Finance Canada chooses measures to review according to current priorities and issues of interest. Work plans are influenced by comments the Department receives from stakeholders on potential and existing tax expenditures.<sup>33</sup> However, Mr. Ferguson pointed out that “although the Department of Finance monitored existing tax-based expenditures, it did not systematically evaluate those expenditures to determine whether they achieved the expected results and whether they were performing as intended.”<sup>34</sup>

For example, the OAG found that the Department of Finance Canada did not evaluate four of the eight measures that were examined in the audit: the Mineral Exploration Tax Credit, the Age Credit, the Textbook Tax Credit and the First-Time Home Buyers’ Tax Credit. While the Department of Finance Canada monitored these credits, not all elements related to these tax measures were assessed together. According to the OAG, the monitoring of selected issues does not constitute an evaluation, since it does not provide a complete set of information regarding ongoing relevance and overall performance of tax measures.<sup>35</sup>

Mr. Marsland disagreed with the Auditor General of Canada’s assessment that the Department of Finance Canada had not evaluated four of the eight measures that were examined in the audit but acknowledged that the Department needed to better document its evaluations:

I guess our position is that, in effect, we did evaluate seven of those measures and we provided information in relation to those measures in terms of how we did it. I think where we differ is whether or not there is a single document that evaluates that as opposed to whether we looked at all of the components over a period of time that would go into an evaluation.<sup>36</sup>

[...] our view is that we effectively evaluate tax measures, that we monitor appropriately and so on, but we need to be able to demonstrate that, both to others and to ourselves.<sup>37</sup>

[...] We will systematically look at our work and make sure there are no gaps, and to the extent that there are gaps, we will make sure they’re filled.<sup>38</sup>

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32 Ibid., para. 3.55.

33 Ibid., para. 3.57.

34 Meeting 60, 1530.

35 Auditor General of Canada, Report 3, para. 3.58.

36 Meeting 60, 1555.

37 Ibid., 1625.

38 Ibid.

Mr. Marsland indicated that the First-Home Buyers' Tax Credit is the only tax expenditure of the eight examined in the OAG's audit that the Department of Finance Canada did not evaluate.<sup>39</sup> When asked, Mr. Marsland confirmed that the monitoring and evaluation of the mineral exploration tax credit led the Department to conclude that the program was performing as intended.<sup>40</sup>

Mr. Ferguson also indicated that the OAG:

found examples where the Department of Finance identified issues in relation to certain tax measures before implementing them. Despite those issues, the department had yet to evaluate these tax measures after they were implemented. When the department evaluated tax measures, it did not publish the evaluations. For example, although the department evaluated the children's fitness tax credit, it did not make the information public.<sup>41</sup>

Questioned about the reasons why the Department of Finance Canada did not make the results of its evaluation of the Children's Fitness Tax Credit public, Mr. Marsland responded that this evaluation "was an internal policy development paper that we prepared in looking at evolving the policy. It wasn't a document that we prepared for public release."<sup>42</sup>

Questioned as to why the Department of Finance Canada had not evaluated the First-Time Home Buyers' Tax Credit despite having identified some risks before its implementation, Mr. Marsland responded:

I'm not aware of the specific risks referred to in the report. But I guess what I would say as a general statement before I come back to the specific is that I don't think there is any case where there aren't risks, in my experience, when looking at a tax measure. There are always risks, whether they be compliance risks or risks that the reality will be different than our anticipation of the reaction of taxpayers. There are always risks. I guess our role is to identify those risks, analyze them, and mitigate them or provide ways of mitigating them. We did monitor the first-time home buyers' credit. The government reported out on that in its reports on the economic action plan, and we continue to monitor that in the context of developments in the housing market, but we did not do a single evaluation on that measure.<sup>43</sup>

Talking about the fact that the Home Buyers' Tax Credit had not been evaluated despite the risks identified before its implementation, Mr. Ferguson explained to the Committee that the OAG:

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39 Ibid., 1620.

40 Ibid.

41 Ibid., 1530.

42 Ibid., 1615.

43 Ibid., 1615.

specifically highlighted this in the report, because we felt it was something that needed to be brought to Parliament's attention. These types of tax measures could be substituted for through direct program spending, in which complete evaluations would be done on a periodic basis, but the same kind of evaluation rigour does not exist for these types of credits.<sup>44</sup>

He also said, "all government programs have risks associated with them. I think the fact that programs have risks associated with them, whether they're tax-based expenditures or direct spending programs, is exactly the reason why there need to be systematic evaluations covering all aspects of the evaluations."<sup>45</sup>

The OAG recommended that the Department of Finance Canada conduct systematic and ongoing prioritized evaluations of all tax-based expenditures, similar to what all departments and agencies are required to do for direct program spending. According to the OAG, these evaluations should include assessing the measure's ongoing relevance and appropriateness, determining whether the tax system is the most effective and efficient way to meet policy objectives and deliver outcomes, and establishing whether to abolish, modify, replace or retain the tax-based expenditure.<sup>46</sup>

The Department of Finance Canada responded that, going forward, it "will document the process by which it regularly and systematically reviews all tax expenditures. Evaluations will be prioritized on the basis of any gaps identified in the analysis conducted by the Department."<sup>47</sup>

Moreover, the OAG recommended that, similar to reporting for direct program spending evaluations, the Department of Finance Canada publish, in a timely manner, pertinent information for all tax-based expenditure programs that have been evaluated to facilitate consideration by parliamentarians and Canadians on the ongoing relevance and performance of tax-based expenditures.<sup>48</sup>

In response to the recommendation, the Department of Finance Canada said that it "will make sure that high-quality analyses and evaluations of tax expenditures continue to be performed and that pertinent information be made available to the public as appropriate."<sup>49</sup>

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44 Ibid., 1640.

45 Ibid., 1630.

46 Auditor General of Canada, Report 3, para. 3.61.

47 Ibid., para. 3.61.

48 Ibid., para. 3.63.

49 Ibid., para. 3.63.



## MONITORING COSTS AND SHARING INFORMATION

The design and implementation of a new tax measure can directly affect the tax system's complexity and the costs of administration and compliance.<sup>50</sup> When the Department of Finance Canada is developing a new tax-based expenditure, the CRA evaluates whether it needs supplementary funding to cover additional administrative costs.<sup>51</sup>

The OAG examined whether the Department of Finance Canada, with the support of the CRA and consistent with their respective roles and responsibilities, assessed administrative and compliance issues as well as enforceability before putting tax-based expenditures in place. The OAG also examined whether the Department of Finance Canada, with the support of the CRA, considered information about potential compliance issues and implementation costs of tax-based expenditures.<sup>52</sup> Mr. Ferguson told the Committee that the OAG found that the CRA "monitored costs to implement new measures and compliance issues. It also shared relevant information with the Department of Finance Canada on an ongoing basis."<sup>53</sup>

In addition, the OAG found that the CRA examines the impacts of changes to tax measures on a number of operational aspects. For instance, the CRA examines the impact of measures on provincial or territorial administrations, on its own internal operations, or on its publications.<sup>54</sup> The OAG also found that CRA officials suggested modifications and design improvements and advised the Department of Finance Canada on certain measures where applicable or answered queries about the measures.<sup>55</sup>

Costa Dimitrakopoulos, Director General, Legislative Policy Directorate, Legislative Policy and Regulatory Affairs Branch, CRA, explained to the Committee that the CRA works with the Department of Finance Canada's Tax Policy Branch in two ways:

First, when the legislation is being developed we provide analysis around administrative, compliance, enforceability, and costing matters. Second, once the legislation has been implemented, we assess on an ongoing basis the administration of tax measures to identify any unforeseen consequences or issues in the practical application of the legislative measure.<sup>56</sup>

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50 Ibid., para. 3.67.

51 Ibid., para. 3.68.

52 Ibid., para. 3.70.

53 Meeting 60, 1535.

54 Auditor General of Canada, Report 3, para. 3.72.

55 Ibid. para. 3.74.

56 Meeting 60, 1540.

Mr. Dimitrakopoulos noted that, in addition to the information provided to support the Department of Finance Canada, CRA's analysis also allows the Agency to identify issues important to its effective administration of tax changes, including changes to its information technology systems, the expected number of inquiries the change will generate and the necessary changes to its publications.<sup>57</sup>

## **PROGRESS REPORT**

The Department of Finance Canada provided an action plan to the Committee which outlined a number of commitments to improve the quantity and quality of information on tax-based expenditures that is available to Parliament and Canadians, and to better document its evaluations of tax-based expenditures. According to the Department of Finance Canada's action plan, all these commitments should be completed by February 2016. In order to monitor its progress, the Committee Recommends:

### **RECOMMENDATION:**

**That, by 29 February 2016, the Department of Finance Canada provide the Standing Committee on Public Accounts with a report outlining its progress in addressing the Office of the Auditor General of Canada's recommendations contained in Report 3 of the Spring 2015 Reports.**

## **CONCLUSION**

In Canada's parliamentary system, the federal government must seek Parliament's authority in order to spend. Thus, one of Parliament's fundamental roles is to review, approve and hold the federal government to account for its spending. While tax-based expenditures may be a substitute to direct program spending, tax-based expenditures fall under the category of statutory expenditures which are governed by specific legislation and do not require yearly approval by Parliament, unlike direct program spending which falls under the category of voted expenditures.<sup>58</sup> This implies that tax-based expenditures are not subject to a spending limit authorized by Parliament and may put pressure on the federal government's finances.<sup>59</sup>

Overall, the OAG found that the Department of Finance Canada had appropriate practices to analyze new tax measures, to monitor existing tax-based expenditures and to share information with the CRA. However, the OAG "concluded that the Department fell short on managing tax-based expenditures." The OAG "reached this conclusion because

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57 Ibid.

58 Auditor General of Canada, Report 3, paras. 3.19 and 3.20.

59 Ibid., para. 3.20.

these expenditures were not systematically evaluated and the information reported did not adequately support parliamentary oversight.”<sup>60</sup>

In response to the OAG’s recommendations, the Department of Finance Canada committed to improve the quantity and quality of information on tax-based expenditures that is available to Parliament and Canadians, and to better document its evaluations of tax-based expenditures. The Committee will monitor the actions taken by the Department of Finance Canada in order to ensure that it follows through on these important commitments.

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60 Ibid., para. 3.77.



# APPENDIX A LIST OF WITNESSES

Organizations and Individuals	Date	Meeting
<p><b>Canada Revenue Agency</b>            Costa Dimitrakopoulos, Director General            Legislative Policy Directorate, Legislative            Policy and Regulatory Affairs Branch</p> <p><b>Department of Finance</b>            Miodrag Jovanovic, Director, Personal Income Tax            Tax Policy Branch</p> <p>Maude Lavoie, Director, Intergovernmental Tax Policy            Evaluation and Research Division, Tax Policy Branch</p> <p>Andrew Marsland, Senior Assistant Deputy Minister            Tax Policy Branch</p> <p>Geoff Trueman, General Director (Analysis)            Tax Policy Branch</p> <p><b>Office of the Auditor General of Canada</b>            Michael Ferguson, Auditor General of Canada            Richard Domingue, Principal</p>	<p>2015/05/25</p>	<p>60</p>



# REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the Committee requests that the government table a comprehensive response to this Report.

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos.60 and 65](#)) is tabled.

Respectfully submitted,

David Christopherson

Chair

