



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

## **Standing Committee on Finance**

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FINA • NUMBER 200 • 1st SESSION • 42nd PARLIAMENT

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**EVIDENCE**

**Tuesday, April 2, 2019**

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**Chair**

**The Honourable Wayne Easter**



## Standing Committee on Finance

Tuesday, April 2, 2019

• (1105)

[English]

**The Chair (Hon. Wayne Easter (Malpeque, Lib.)):** We'll come to order.

Pursuant to the order of reference of Wednesday, February 27, 2019, we are considering Bill S-6, an act to implement the convention between Canada and the Republic of Madagascar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. We have Department of Finance officials with us to start. Mr. McGowan is the director general, tax legislation division, tax policy branch, and Ms. Smith is senior director, tax treaties, tax legislation division, tax policy branch.

Mr. McGowan, I believe you have an opening statement, and then we'll go to questions from there.

**Mr. Trevor McGowan (Director General, Tax Legislation Division, Tax Policy Branch, Department of Finance):** Thank you, Chair.

We're appearing before the committee today to speak about Bill S-6, an act to implement the convention between Canada and the Republic of Madagascar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. This bill is intended to enact into law the Canada-Madagascar tax convention, or simply, the convention.

The substantive provisions of the convention are largely based upon the Organisation for Economic Co-operation and Development's *Model Tax Convention on Income and on Capital*. The OECD model represents the collaborative efforts of the member states of the OECD, including Canada, and is intended to provide a uniform basis on which to conclude tax treaties.

Bill S-6 would build on Canada's extensive network of tax treaties which includes 93 comprehensive tax treaties currently in force.

These tax treaties, including the convention, are intended to benefit Canadians by encouraging cross-border trade and investment. As a trading nation, Canada has implemented tax policies that are designed to assist individual Canadians and Canadian businesses in taking advantage of the opportunities that international trade and investment can offer.

The convention contains a number of specific provisions that support the overall objective of encouraging trade and investment. In particular, it provides greater certainty to taxpayers regarding their liability to tax in the other country. It prescribes a method for

the elimination of double taxation. It ensures that taxpayers will not be subject to discriminatory taxation in either country. It contains a mechanism to resolve disputes involving cases where a taxpayer may have been subjected to taxation not in accordance with the convention. Finally, it reduces the risk of burdensome taxation that may arise because of high withholding taxes.

With respect to withholding taxes, payments originating in one country and paid to a resident of the other country of certain passive forms of income, such as dividends, interest and royalties, may be subject to withholding taxes as high as 25% of the gross amount paid. Because the withholding tax does not take into account the expenses incurred in generating the income, the recipient of the payment may be subject to an effective rate of tax that is higher than the rate that would be applicable if such expenses were taken into consideration.

The convention alleviates this potentially burdensome taxation by setting maximum levels of withholding tax that each country may impose. For example, the convention limits the rate of withholding on direct intercorporate dividends to 5% if the recipient controls 25% or more of the voting power of the payer. It limits the rate of withholding on interest to 10% and eliminates withholding entirely in respect of interest paid to certain pension, retirement, and employee benefit plans. It also limits the rate of withholding on certain copyright royalties and royalties paid in respect of computer software to 5%.

In addition to encouraging cross-border trade and investment, tax treaties such as the convention play an important role in preventing tax evasion by facilitating the exchange of information for tax purposes between the tax authorities of the two contracting states.

In this respect, the convention allows the respective tax authorities of Canada and Madagascar to exchange information relevant to the administration of each country's tax laws, in conformity with the standards developed by the OECD for the effective exchange of information for tax purposes.

These standards provide that the exchange of tax information between the two countries is not impeded by bank secrecy laws or domestic interest requirements—that is, a country's need to have a domestic interest in the information requested by the other country before providing the information.

In summary, the convention contained in Bill S-6 is intended to improve the economic links between Canada and Madagascar. It is intended to promote certainty, stability and a better business climate for residents and businesses in both Canada and Madagascar and to assist both countries in addressing potential cases of tax evasion.

This concludes our introductory remarks. My colleague, Stephanie, and I would be happy to answer any questions you may have.

**The Chair:** Thank you very much, Mr. McGowan.

We'll turn to Mr. Fergus for the first round of questions.

Mr. Fergus.

**Mr. Greg Fergus (Hull—Aylmer, Lib.):** Thank you very much, Mr. McGowan and Ms. Smith, for coming before committee today.

Could you go into a little further detail on the withholding taxes aspect of the legislation and on the way this agreement compares with other similar types of agreements?

**Ms. Stephanie Smith (Senior Director, Tax Treaties, Tax Legislation Division, Tax Policy Branch, Department of Finance):** This agreement is very similar to other agreements that we have negotiated with the majority of our other treaty partners. In respect of the withholding rate, on dividends looked at from a Canadian perspective it would be reduced from the 20% domestic withholding rate in the Income Tax Act to 15% or 5%, depending on the holding in the particular company. For royalties the rate would be reduced from the domestic withholding rate of 25% in Canada to 15%, and on interest it would be reduced from 25% to 10%.

**Mr. Greg Fergus:** Further along those lines, what is Canada's exposure? How many people have operations between Madagascar and Canada for whom these provisions would be significant enough to justify their being similar to other withholding rates in other perhaps larger countries in which I would expect Canada to have a greater interest?

• (1110)

**Ms. Stephanie Smith:** Our understanding is that the majority of Canadian investment in Madagascar is in the mining sector; that is the sector of most interest for Canadians. We understand from Global Affairs Canada that there are at least five Canadian-based companies active in the Madagascar mining sector, including one company with the largest operations there, which is a publicly traded company on the TSX, Sherritt International.

A number of years ago, there was some political uncertainty in respect to Madagascar. That was more or less resolved a couple of years ago, and I think the hope is that this will provide a more stable environment that may encourage more investments.

I'm not aware of the numbers for the investment of Madagascar in Canada, although I can give global numbers summarizing the bilateral product trade between Canada and Madagascar, if that's of interest.

**Mr. Greg Fergus:** We have the same information from Global Affairs.

**Ms. Stephanie Smith:** Okay.

**Mr. Greg Fergus:** In that respect, what is the state—this is going to come off the wrong way—of maturity of the taxation system in Madagascar to properly collect their withholding taxes as well?

**Ms. Stephanie Smith:** Our understanding is that they have a tax administration that administers their tax law. They have a comprehensive tax system. and It's my understanding that it is administered as such.

**Mr. Greg Fergus:** Does Madagascar have a number of similar types of provisions with other industrialized countries that would have mining interests there as well?

**Ms. Stephanie Smith:** Madagascar has a fairly small tax treaty network. I know they have a tax treaty with France. Beyond that, off the top of my head I'm not sure who else they have tax treaties with.

**Mr. Greg Fergus:** Are the provisions in their tax treaty with France similar to the Canadian provisions?

**Ms. Stephanie Smith:** They are similar, yes.

**Mr. Greg Fergus:** Moving away from that issue, may I ask why we are dealing with Madagascar now in this convention? Why wasn't it done earlier, given Canada's investments in the mining industry in Madagascar, which are more than just recent?

**Ms. Stephanie Smith:** The best answer is that while the treaty was actually negotiated a number of years ago, it was not further advanced because of the political instability in Madagascar. It was only after there was more political stability that efforts were renewed, leading to the signature of the convention with Madagascar. I believe it was in the fall of 2016.

**Mr. Greg Fergus:** Okay. So that's when it was renewed and we've now cumulated to this point—

**Ms. Stephanie Smith:** That's correct.

**Mr. Greg Fergus:** —of having this treaty.

Frankly, those are all the questions I have, Mr. Chair.

**The Chair:** That will be dandy.

Mr. Richards.

**Mr. Blake Richards (Banff—Airdrie, CPC):** SNC-Lavalin owned a project in Madagascar from 2014 to the end of September of 2015 called Ambatovy. It was one of the largest mines in the world, with an annual capacity of 60,000 tonnes of nickel and 5,600 tonnes of cobalt. SNC-Lavalin provided the engineering, procurement and construction management services for several plants related to that mine. So it's clear that SNC-Lavalin has interests in Madagascar, and of course, beyond, and would therefore be subject to treaties like the one we're discussing today. It's also clear that they've gone to pretty great lengths to influence this government's decisions. I'd like to review a little bit about how they might have gone about that, and whether that applies in this case.

On November 19, 2018, SNC-Lavalin officials met with the chief of staff to the Minister of Finance, Ben Chin. Would you happen to know what the content of that meeting was?

• (1115)

**Mr. Peter Fragiskatos (London North Centre, Lib.):** On a point of order, Mr. Chair, I think we've strayed dramatically from the substance of Bill S-6.

**Mr. Blake Richards:** On that point, Mr. Chair, no, I don't believe so. I've indicated already how there is a link here between SNC-Lavalin and Madagascar. I'm simply trying to determine whether these meetings related to that matter.

**The Chair:** I'll allow the question. These officials are not in the minister's office—

**Mr. Blake Richards:** No, fair enough.

**The Chair:** —but I will allow the question. I'll allow it.

**Mr. Trevor McGowan:** I just conferred with my colleague. We don't know the contents of that meeting. But to reiterate something my colleague had mentioned about timing, the treaty had already been negotiated by that point. In fact, I don't know if a significant portion or all had been negotiated under the previous government.

**Mr. Blake Richards:** Okay.

I do appreciate the comments the chair made that you certainly don't work in the finance minister's office, but you do work, obviously, at the Department of Finance to my understanding. On September 24, 2018 SNC-Lavalin officials met with Richard Botham, assistant deputy minister, economic development and corporate finance, at Finance Canada; with Paul Rochon, deputy minister, Finance Canada; and Tasha Hanes, chief of staff of the deputy minister of Finance about—and here I'm going to quote from the Commissioner of Lobbying's report—“Industry, International Relations, Justice and Law Enforcement”.

Do you know what that meeting was about?

**Mr. Trevor McGowan:** No, we do not.

**Mr. Blake Richards:** The same day, September 24, 2018, SNC-Lavalin officials met with the Minister of Finance and his chief of staff about justice and law enforcement, international relations and industry again. Do you know what that meeting was about?

**Mr. Trevor McGowan:** No, we do not.

**The Chair:** Are these questions related to the tax treaty?

**Mr. Blake Richards:** They certainly may be. That's what we don't know, right? That's why they're important questions.

**The Chair:** Okay.

**Mr. Blake Richards:** On July 12, 2018, SNC-Lavalin officials met with Julian Ovens, chief of staff to the Minister of International Trade, and Phil Rheault, senior policy adviser to the Minister of International Trade, on, among other things, international trade and international relations. Do you know what came up at that meeting?

**Mr. Trevor McGowan:** No, I do not. My colleague helpfully reminded me that perhaps I was a bit vague in my description of when the treaty was signed. It was November 24, 2016.

**Mr. Blake Richards:** Okay.

There has been a series of meetings here. It sounds to me as though we have a bit of a pattern and you're not aware of it. I can give you some other dates of some other meetings, but would you be able to get back to us on what those meetings would have been about? Again, on July 12, 2018, there was a meeting with Paul Rochon, deputy minister of finance; Rick Stewart, assistant deputy minister of international trade and finance; and Ava Yaskiel, associate deputy minister at Finance. On February 9, 2018, SNC-Lavalin officials met with Rick Stewart, assistant deputy minister,

international trade and finance, at Finance Canada; and with Jonathan Fried, coordinator of international and economic relations at Global Affairs Canada. So there's been this whole series of meetings, and what we would like to know is what those meetings were about. Could you maybe endeavour to get back to us on that? We don't know if those are related to this or not. The bottom line is that this seems to be a pattern. There seems to be some pretty unprecedented access to this government by SNC-Lavalin. In fact, they even met with one of the members of this committee on February 27, 2019. They met with the member for Northumberland-Peterborough South.

**The Chair:** Mr. Richards, there is a point of order here.

**Ms. Kim Rudd (Northumberland—Peterborough South, Lib.):** Chair, I think we've just gone off topic with this. As the officials have stated, this was negotiated some time ago. It was signed in November 2016—I believe you said the 19th.

**The Chair:** November 24, I think.

**Ms. Kim Rudd:** It was November 24. I apologize.

This is not within the scope of Bill S-6, and I would appreciate it if the member of the opposition who is going down this line of questioning would respect the officials and the position they're in and get back to the discussion of the bill.

Thank you.

• (1120)

**Mr. Gérard Deltell (Louis-Saint-Laurent, CPC):** On this point of order, Mr. Chair—

**The Chair:** Go ahead, Mr. Deltell.

**Mr. Gérard Deltell:** —I just want to raise the point that we are talking about a Canadian company dealing with Madagascar. This is exactly what this bill is all about. We are talking about having a free trade agreement with Madagascar, so we want to see some more Canadian businesses getting involved in the economy and also having some Madagascar companies getting involved in Canada's economy, which would be great. We do support everybody and do support the free trade agreement. We are all on that.

But this is exactly a clear example of what happens with this kind of bill. This is a Canadian company, well known, well established—maybe for good or for bad reasons, but this is exactly what we are talking about. We are talking about a deal with Canadian business going to Madagascar. This bill is addressing the free trade agreement with Madagascar and Canada. We are 100% on the target.

**The Chair:** I think I have no choice but to allow the questions, but I also will say, Mr. Richards, that I do not believe Mr. McGowan and Ms. Smith are in a position to answer to questions about meetings they were not involved in.

**Mr. Blake Richards:** Well, I appreciate that, Mr. Chair. I thought maybe the member opposite was going to get in her point of order to indicate what her meeting was about when she met with SNC-Lavalin.

Anyway, maybe the officials could endeavour to go back to those who work in their department to find out what it was that those meetings were about and get back to the committee on it.

**The Chair:** Would it be possible for you to tell us what Mr. Scheer's meeting was like with SNC, as well?

**Mr. Blake Richards:** Mr. Chair, I don't believe you are trying to be an impartial chair at this point. I think maybe it's best that—

**Ms. Kim Rudd:** Mr. Chair, I'm happy to answer the question.

**Mr. Blake Richards:** That's just fine. I'm asking the questions right now, and you certainly aren't, Mr. Chair, so thank you for your interruption.

**Ms. Kim Rudd:** Mr. Chair, on a point of order, I'm happy to answer the question.

The meeting was on CANDU nuclear reactors.

**Mr. Blake Richards:** Thank you. That's appreciated.

**The Chair:** Okay.

Mr. Richards, the floor is yours.

**Mr. Blake Richards:** Hopefully we can find out what the other meetings were about, and hopefully maybe the Prime Minister will choose to follow the example of the member who just gave an answer, because he certainly seems to want to avoid answering all the questions about what his dealings have been in regard to the former attorney general, so that's interesting.

Let's move on, though, because we don't seem to be getting any answers there.

In order to be able to discuss tax harmonization between Canada and Madagascar, I think it's important to be able to understand the unique tax policies of each country, and I don't think we'll be able to understand the impact of Bill S-6 on Canadian businesses without being able to understand what we're getting into, of course.

Yesterday the unfair Trudeau carbon tax took effect in New Brunswick, Ontario, Manitoba and Saskatchewan, and I believe it was increased in other provinces.

**Mr. Francesco Sorbara (Vaughan—Woodbridge, Lib.):** I have a point of order, Chair.

**The Chair:** Mr. Sorbara.

**Mr. Francesco Sorbara:** Mr. Chair, today we're discussing Bill S-6 and details of that. We're not discussing prior BIA legislation, which contained the backstop to pricing pollution across Canada.

**Mr. Blake Richards:** On that point of order, Mr. Chair, first I'll note that the government members seem quite sensitive today. I guess I can understand after the run they've been on, trying to hide their cover-up.

I did point out that when we're looking at tax harmonization, it's important to look at the context in both countries.

**The Chair:** Could you make a connection between your statement and Bill S-6? Let's hear it.

**Mr. Blake Richards:** Without question, I am doing that, Mr. Chair. If I am allowed to finish, I will do that.

That new Liberal tax will raise the cost of everyday items. It will raise the cost of services for Canadians and businesses. They're now paying more to get to work, to heat their homes and for the food they eat. In nearly every part of their life, they're paying more. Gas prices went up 5¢ overnight, and will only keep rising if the Liberals are allowed to further implement their plan.

My question for you is this. Does Madagascar have a carbon tax plan?

**The Chair:** I don't know how that relates to—

**Mr. Blake Richards:** Mr. Chair, you need to allow them to answer the question so you can see....

**The Chair:** I don't know how this relates to the bill.

**Mr. Blake Richards:** Well it does, Mr. Chair. If you allow them to answer the question, I can continue to show you.

**The Chair:** They're chatting about it and deciding what their answer might be.

Ms. Smith, I believe you're going to answer, or whoever. Go ahead.

**Ms. Stephanie Smith:** In responding to the question, it might be helpful to clarify the taxes that are within the scope of this double taxation agreement for Canada. It includes taxes on income under the Income Tax Act. In respect of Madagascar, it includes the tax on income, the synthetic tax, the direct tax on hydrocarbons, the tax on salaries and assimilated income, the tax on income from removable assets, and the tax on gains from immovables.

• (1125)

**Mr. Blake Richards:** Do you know whether Madagascar has a carbon tax plan?

**Ms. Stephanie Smith:** I am not aware of any specific carbon tax plan in Madagascar.

**The Chair:** Mr. Dusseault.

[*Translation*]

**Mr. Pierre-Luc Dusseault (Sherbrooke, NDP):** Thank you, Mr. Chair. I'm happy to ask a few questions.

I want to thank the officials for joining us today to answer our questions on Bill S-6.

Does the convention proposed in Bill S-6 reflect the text of the multilateral convention in Bill C-82? I'm afraid that we're working for nothing, and that the convention in Bill S-6 isn't the same as the multilateral convention and will therefore need to be updated in the near future. Is it the same text? Otherwise, why not speed up the process and avoid an update in a few years?

[*English*]

**Mr. Trevor McGowan:** Perhaps it would be a good idea to describe briefly the objects or intentions of the two bills and two types of treaties.

The multilateral instrument is an efficient and effective way of modifying the application of existing tax treaties that are currently in force, but it is not itself a bilateral tax treaty between Canada and another country. Rather, it affects the application of those tax treaties whereas this tax convention between Canada and the Republic of Madagascar is itself a bilateral agreement between the two countries. The MLI does not serve to replace the existing tax treaties; rather it is intended to modify and supplement their application.

My colleague can provide more details, but this convention between Canada and Madagascar is not covered by the MLI, which as I noted is largely intended to, in an efficient manner, modify the application of Canada's existing stock of treaties, or the existing worldwide net of treaties, not just Canada's.

[Translation]

**Mr. Pierre-Luc Dusseault:** That fully answers the question. It's clear for everyone.

My second question concerns the Global Affairs Canada data that you mentioned in relation to Canadian investments in Madagascar and Malagasy investments in Canada, which seem to be almost non-existent. I'm wondering which country started the negotiations a few years ago. Can you go back that far?

[English]

**The Chair:** Mr. McGowan, go ahead.

**Mr. Trevor McGowan:** With apologies, we don't have the detailed history of the negotiations. As my colleague Stephanie said, negotiations started some time ago and concluded with the signing in November of 2016. Canada has a large number of tax treaties. This would be, I believe, the ninety-fourth. Concluding bilateral tax conventions with other countries is very much a part of how Canada does business internationally.

As my colleague said, there is Canadian investment in Madagascar. African nations are in a growing region of the world. In addition, with Madagascar's being a largely francophone country, Canada has perhaps some advantage in terms of our opportunities for business investment and dealing with them. Beyond a few mining projects, there is a fair bit of opportunity there. It's also consistent with our general policy, since it is a well-connected country with a wealth of tax treaties available for Canadian businesses.

• (1130)

[Translation]

**Mr. Pierre-Luc Dusseault:** I asked the question because, at first glance, it seems that the convention favours one side over the other. You said in your presentation that it would encourage Canadian investment in Madagascar. Since it seems that this convention will boost Madagascar's economy more than Canada's economy, I was wondering whether Madagascar started the negotiations.

I have a related question. Based on the investments of both countries, have you calculated or estimated Canada's potential tax losses and gains under this convention? I would be surprised if we made any gains, by the way. Do you have these figures?

[English]

**Ms. Stephanie Smith:** Consistent with other tax treaties, and I think the general approach of countries worldwide, it's almost impossible to calculate the total costs and benefits of a tax treaty. That's because a tax treaty looks to improve trade and investment between two countries, and it's very difficult to attribute increased trade and investment specifically to one thing, such as a tax treaty. We have not done estimates with respect to Madagascar, but that's consistent with the rest of our treaty network. My general sense is that, internationally, there's no accepted or understood method to be able to price the costs and benefits of a tax treaty with any degree of certainty.

[Translation]

**Mr. Pierre-Luc Dusseault:** I understand that it may be difficult to speculate on the losses or gains that would result from the ratification of the convention. However, at this time, how much income from companies in Madagascar is being transferred to Canada and is therefore not subject to any convention?

[English]

**Ms. Stephanie Smith:** We have not done any economic analysis of the existing situation with respect to trade and investment with Madagascar, or attempted to cost that.

[Translation]

**Mr. Pierre-Luc Dusseault:** If you could calculate them, it would be good to know the expected and potential tax implications of the ratification of the convention, on the assumption that the current situation between Canada and Madagascar remains unchanged. The committee would find this information useful.

[English]

**The Chair:** Do you have an answer to that question, folks? You're slightly over time, Pierre. That's fine.

Are there any answers from Mr. McGowan or Ms. Smith?

**Mr. Trevor McGowan:** My colleague, Ms. Smith, made comments relating to the difficulties quantifying the economic impacts of a bilateral tax convention. I think it's generally perceived that having bilateral tax conventions between two nations improves the atmosphere for trade and breaks down barriers to trade, but it is quite difficult, if not impossible, from international experience, to precisely quantify the economic effect of a particular bilateral agreement.

We do have some information, which from an earlier question I understand was included in a briefing note, setting out the details of the Canada-Madagascar economic relationship for the years 2013 to 2017 and providing some idea of the trade between the two countries. Vegetable and mineral products dominate imports in Canada from Madagascar, and the largest category of items exported to Madagascar from Canada is machinery, mechanical and electronic products.

That brings me back to a point we discussed earlier. It is very much a bilateral agreement, so while I may have been guilty of making comments regarding Canadian investment in Madagascar, it is bilateral in nature. There's trade going both ways and benefit in both directions.

● (1135)

**Mr. Pierre-Luc Dusseault:** Can I clarify something?

**The Chair:** Go ahead.

[*Translation*]

**Mr. Pierre-Luc Dusseault:** I don't necessarily want to focus on the goods traded between the countries, but on the income, interest and royalties generated in Madagascar and transferred to Canada. These amounts could be used for the calculation.

[*English*]

**The Chair:** I think Mr. McGowan had mentioned that those numbers might be nearly impossible to gather.

Am I correct?

**Mr. Trevor McGowan:** We don't have the specific data on the amount of Madagascar withholding tax or taxes imposed on dividends, interest and royalties paid to Canadian taxpayers, if that's the specific question. We don't have that.

**Mr. Pierre-Luc Dusseault:** Would they have to report what they gathered in Madagascar when they come back to Canada?

**Mr. Trevor McGowan:** Right.

I'm just working through that in my head. You would have, for example, dividend income from a Canadian firm from Madagascar. The question might be how much foreign tax was imposed on it that would generate support for a foreign tax credit. We can ask our colleagues in our international business income tax division to see if they have that data. We don't have it on us.

**Mr. Pierre-Luc Dusseault:** Thank you.

**The Chair:** We went well over time there, but I figured we needed to finish the round.

Mr. Fragiskatos.

**Mr. Peter Fragiskatos:** Thank you to the witnesses for being here and for your service, of course.

Mr. Richards raised a number of points related to SNC-Lavalin and offered a rationale for doing so. If I accused him of playing political games, I think he would respond by saying that he was exercising his parliamentary duty. I've had very good interactions with Mr. Richards over the past three years, so I might take him at his word on that.

Unfortunately, he left a few points out. If we consult the website of the Office of the Commissioner of Lobbying of Canada, from 2011 to 2015, under the previous government, there were no less than 25 meetings that took place between SNC-Lavalin and the Department of Finance at that time.

I wonder, Mr. McGowan or Ms. Smith, if you would know the contents of the meetings that took place, again during the previous government? There were 25 meetings in all. Would you be able to point to anything of relevance there?

**The Chair:** The same as it was in regard to Mr. Richards, I don't believe Mr. McGowan or Ms. Smith are in a position to answer those questions.

**Mr. Peter Fragiskatos:** I just thought I would take a stab at it, Mr. Chair.

That is appreciated.

If you can't shed any light on that, I think the record should reflect the fact that 25 meetings took place from 2011 to 2015, again under the previous government, involving SNC-Lavalin.

I thank my colleague, Mr. Fergus, for his work on that as well and for bringing that to light.

Now, perhaps we could get back to Bill S-6. I want to take my parliamentary duty seriously, so I will stay focused specifically on that. You say in your brief here that the objective of Bill S-6 is to encourage trade and investment.

There are a number of bullet points listed and in particular, in number one, you say that it "provides greater certainty to taxpayers regarding their liability to tax in the other country".

In laypersons' terms and for those folks who are not immersed in Parliament but who are looking at this and want to know the gist of the bill, how does this improve upon the current situation?

Give me an example of why there's a problem now and how Bill S-6 helps to provide "greater certainty to taxpayers regarding their liability to tax in the other country".

● (1140)

**Mr. Trevor McGowan:** Maybe I'll give you two simple and concrete examples.

A Canadian firm investing in Madagascar or vice versa would be interested to know what the withholding tax rate is on, say, dividends paid from a Madagascar subsidiary to the Canadian parent, or again, vice versa. The Canadian firm would want to have certainty as to the rate going forward over the term of the investment

As noted, this treaty would ensure that the maximum withholding dividend rate on income or dividends paid by a Madagascar subsidiary to a Canadian firm, as long as they have substantial investment in their Madagascar subsidiary, would not exceed 5%. That provides cost certainty in terms of their exposure to dividend withholding tax on their investment.

In Madagascar, another example would be where you have an entity, let's say a corporation or an individual, that could be considered under both the laws of Canada and the the law of Madagascar to be resident in both countries. The treaty provides more clear tie-breaker rules to help establish where that entity is resident. This can make a big difference in terms of the imposition of, say, income tax, which Canada imposes on their residents on their worldwide income.



**Mr. Peter Fragiskatos:** You also say that Bill S-6 prescribes a method for the elimination of double taxation. What's the key way it does so?

**Ms. Stephanie Smith:** The key way it provides for elimination of double taxation with respect to Canada is that there will be a foreign tax credit provided to a Canadian company that incurs tax in Madagascar, and that is determined in accordance with Canada's domestic foreign tax credit rules.

**Mr. Peter Fragiskatos:** The third bullet point has basically been dealt with.

The fourth issue I want to ask about is where you say that Bill S-6 "contains a mechanism to resolve disputes involving cases where a taxpayer may have been subjected to taxation not in accordance with the Convention".

Does that anticipate possible disputes, or does it recognize that disputes have existed in the past and seek to provide a remedy?

**Ms. Stephanie Smith:** In general, it anticipates that there could be a dispute. That's because the convention itself allocates the taxing rights. It's through, sometimes, the allocation of the taxing rights that there can be a dispute as to who has appropriately applied the tax.

Sometimes there's a shared taxing right; sometimes there's a maximum taxing right; and sometimes, in cases of transfer pricing, there can be a dispute in terms of the application of the arm's-length principle. Thus, it does provide a mechanism whereby the two tax authorities of their respective countries can get together to resolve the dispute and determine the taxation in each country so that there's no double tax for the individual, or the taxpayer.

**Mr. Peter Fragiskatos:** Public policy should be proactive as much as possible, so I appreciate that it is built into the bill.

You said it "reduces the risk of 'burdensome' taxation that may arise because of high withholding taxes."

Is that the situation now? Is this what has been learned through consultation in the lead-up to the bill?

**Ms. Stephanie Smith:** Yes, that's correct. That's twofold, in particular with respect to withholding taxes, because there are agreed-to reduced rates in the treaty. If we take the Canadian domestic rate of 25%, we reduce that in tax treaties. The withholding rates in Madagascar generally go up to 20%. This will provide lower and more reasonable rates, given that we're talking about a rate of tax on gross amounts, not net amounts.

If you'll permit me, just in speaking about withholding taxes, I'd like to clarify, because I'm not sure I got it entirely correct in response to the first question when I was asked about the withholding rates.

For dividends, the rates are 5% and 15%. With respect to interest, they are 10%. In some cases, where it's an investment with respect to a central bank, there is an exemption. With respect to royalties—which is where I think I wasn't entirely accurate—it's 10%.

Then in some cases, such as copyright royalties and royalty for use of computer software and know-how, it's limited to 5%.

I apologize that I was not entirely accurate in my first response.

• (1145)

**Mr. Peter Fragiskatos:** You bring a lot of knowledge. You do not have to apologize. However, thank you very much.

**The Chair:** Thank you, all.

I'll turn to Mr. Kmiec for five minutes. Tom.

**Mr. Tom Kmiec (Calgary Shepard, CPC):** Before I get to Bill S-6, Peter, nobody made a point of order on this side in response to your question. We welcome everything. I am all for transparency on crony capitalism when it happens, whichever government is responsible for it.

I've been listening to the Q and A so far. Was an analysis done on Canadian companies operating in Madagascar and who would stand to gain or lose from this Bill S-6 tax treaty? Was an analysis ever done by the department of that?

**Ms. Stephanie Smith:** Generally I think an analysis is done by Global Affairs Canada. The information they provided to us is that the most significant sector is the mining sector. At about the time that we were preparing and moving towards signature, the most significant investment was by Sherritt International, a publicly traded company on the TSX, which I think mentioned earlier.

**Mr. Tom Kmiec:** Then Global Affairs would have done an analysis and they would have itemized that Sherritt International was the most likely company to be affected by this.

Is that information publicly available? Are you able to disclose it to the committee?

**Ms. Stephanie Smith:** I am not exactly sure. I believe Global Affairs does have publicly available information in respect of every country. They do an economic analysis of all countries. It's been a while since I have looked specifically at their website, so I'm not entirely sure. However, they do have country-by-country information from an economic—

**Mr. Tom Kmiec:** I'm asking about the specific one related to Canadian companies operating in Madagascar and which ones would be impacted.

I have a second question that leads into it. If that information is available, can you disclose it to the committee?

**Ms. Stephanie Smith:** We can certainly go to the Global Affairs website and confirm the publicly available information.

**The Chair:** Tom, I do know that Global Affairs has information on every state, the major Canadian companies that are trading in that state and what the products are, etc. I would expect that something might be available along those lines, and if Ms. Smith can get it for us, we'll do that.

**Mr. Tom Kmiec:** Are you aware of any specific cases of aggressive tax planning by a Canadian company operating in Madagascar in the lead up to this treaty, starting with negotiations and ending with the signature.

**Ms. Stephanie Smith:** In discussions with CRA we are not aware of Madagascar being used as a jurisdiction for aggressive tax planning.

**Mr. Tom Kmiec:** Okay.

Earlier you said that the treaty negotiations had been suspended for a little before they came back because of political instability, and the treaty was eventually signed in 2016. Am I recollecting that correctly? Has the political instability been resolved?

**Ms. Stephanie Smith:** Yes, it has. They now have a stable government in place.

**Mr. Tom Kmiec:** Okay.

I ask because EDC's website says that for the commercial country ceiling, Madagascar is high risk. The travel advisory cautions all travellers and business travellers to exercise a high degree of caution because crime is widespread across Madagascar. Was an analysis done on white collar crime and its prevalence there, either by your department or Global Affairs?

**Ms. Stephanie Smith:** I am not aware of a particular study on white collar crime in Madagascar.

**Mr. Tom Kmiec:** I'm just worrying that we're agreeing to a tax treaty now that's going to be ratified by Parliament, and we haven't looked at whether Madagascar behaves poorly or whether it's rife with white collar fraud and criminal behaviour, noting that other government agencies are saying that this is a high-risk country to do business with.

Now it's unclear to me whether the economic analysis was sector by sector, which is totally one thing—and I understand mining is a big thing in Madagascar. However, I'm asking about specific companies. If no specific Canadian companies were involved in aggressive tax planning, then why are we following through with this treaty outside of political considerations of their domestic political problems having been resolved on a temporary basis? I'm just asking why we are doing this at this time.

• (1150)

**Ms. Stephanie Smith:** I think we're moving ahead with this for the overall policy desire of expanding Canada's network of tax treaties to improve trade and investment, consistent with the fact that Canada has a number of tax treaties with African countries. I think this is consistent with the fact that there's significant mining expertise in Canada, which looks for opportunities around the world.

**The Chair:** Thank you, Mr. Kmiec.

We're turning to Mr. McLeod.

**Mr. Michael McLeod (Northwest Territories, Lib.):** Thank you to the presenters today.

This is a very interesting subject and quite complex. I'm trying very hard to follow.

My understanding is that there are a number of these types of treaties. I think we have 93 tax treaties.

I also understand that this follows another... We had a treaty model that was in place already. Is that correct?

**Mr. Trevor McGowan:** Yes, it's based on the OECD model tax treaty.

**Mr. Michael McLeod:** The focus of this bill is on tax evasion. However, other things are in here. I think we're trying to look at improving five areas: eliminating double taxation, countering tax evasion, eliminating discriminatory taxes, information sharing and settling disputes.

I'm wondering, in your opinion how much of an improvement this is going to be over what we have already. A number of people, I think, have voiced the opinion that what we had in place historically was considerably abused. Will this change that opinion of those people or that fact?

**Ms. Stephanie Smith:** I think a significant benefit of the tax treaty with Madagascar is that it will provide for an exchange of information relationship with Madagascar, which we do not currently have. That will allow the Canada Revenue Agency to obtain information it requires in administering the Canadian Income Tax Act. I think it's viewed as helpful from that perspective.

Can it address all the issues of tax avoidance and evasion? No it can't, because it's a bilateral tax treaty with Madagascar, but in addition to all of the other benefits it provides, I think the exchange of information is an important aspect.

**Mr. Michael McLeod:** Why is it in Canada's interest to negotiate a tax treaty with Madagascar? Which country actually initiated the negotiations? Was it us or was it them?

**Ms. Stephanie Smith:** That question was posed earlier, and unfortunately we don't have the details with us of the entire history of the negotiations to know whether the request first came from Canada or Madagascar. There was agreement by both countries to take the negotiations forward, as evidenced by the fact that the agreement was concluded. Unfortunately, I'm not aware of which party initiated in the beginning.

**Mr. Michael McLeod:** We have this bill in front of us, and there's another bill, Bill C-82, which is supposed to prevent base erosion and profit shifting. Can you explain the difference and why there was a need to have these two separate bills?

**Mr. Trevor McGowan:** Thank you for the question. I would be happy to.

This bill relates to a bilateral tax agreement between Canada and Madagascar. It's intended to both improve the administration of our tax system and reduce barriers to trade between two countries on a bilateral basis.

The base erosion and profit shifting project was born out of a multilateral effort to deal with global tax avoidance—the base erosion, profit shifting and moving income around. It was determined as part of that process that a number of bilateral tax treaties, such as with Madagascar.... Of course, we have them with 93 countries; this would be the 94th. Renegotiating all of those bilateral treaties would take a tremendous amount of time and effort by all of the countries involved. The multilateral instrument is itself a treaty. It serves to modify the application of existing bilateral treaties, so it can update a large number of treaties all at once by virtue of being entered into by a number of countries on a multilateral basis.

Here in Bill S-6 we have a bilateral income tax convention. The MLI in Bill C-82 affects and updates the application of Canada's existing multilateral treaty networks, as well as the networks of the other participants in the MLI.

• (1155)

**The Chair:** You have time for a small one.

**Mr. Michael McLeod:** Does that mean we're going to see other tax treaties where we have agreements with other countries? Are we going to see a number of them requiring updating and expansion also?

**Ms. Stephanie Smith:** To date, most of Canada's tax treaties will be updated through the multilateral convention, however—

**Mr. Michael McLeod:** That is Bill C-82.

**Ms. Stephanie Smith:** Yes. However, there are some treaties where, largely by decision of our treaty partner, they preferred to update those on a bilateral basis. In particular, we are engaging at this time in some bilateral negotiations. Those include Germany, Switzerland and Brazil.

**Mr. Michael McLeod:** Thank you.

**The Chair:** Thank you very much.

Mr. Deltell.

[*Translation*]

**Mr. Gérard Deltell:** Thank you, Mr. Chair.

I want to welcome everyone to your House of Commons.

As you know, we support the principle of Bill S-6 and trade with the different countries. This agreement isn't a free trade treaty per se, but an information treaty that relaxes tax rules to provide for better trade.

This isn't new. There are 93 agreements of this nature. We know that Madagascar isn't the United States, but our trade with this part of the world is still worth over \$100 million. We can only encourage this type of exchange between Canadian and Malagasy companies. We obviously want Canadian companies to live up to the honour and dignity of our country.

That said, one goal of the bill is the avoidance of fiscal evasion or, if we refer to the specific title of the bill, the “prevention of fiscal evasion with respect to taxes on income.”

The prevention of fiscal evasion is a major undertaking. All the countries in the world must make an effort to achieve this goal.

Ms. Smith, you told my colleague Mr. McLead earlier that this would provide for a more effective exchange of information among the various revenue departments. This is a step in the right direction, but it doesn't seem sufficient to prevent fiscal evasion with respect to taxes on income.

Does this bill implement or could it implement more specific measures to prevent fiscal evasion?

[*English*]

**Ms. Stephanie Smith:** In particular, for tax evasion, the main provision in the tax treaty that will help with that is the exchange of information and the collaboration between the two tax administrations, to try to ensure that there's full information with respect to the investments between the two jurisdictions so that both can apply their own domestic tax laws.

**Mr. Gérard Deltell:** Okay. Let's get some real facts.

If there is a company in Canada that would like to do business with Madagascar, who will call the shots? Will it be the Madagascar's specialist of fiscal issues who will ask us specific questions about this business, or will we allow them to investigate this company and to touch other issues than those that are concerned with the Madagascar issue?

• (1200)

**Ms. Stephanie Smith:** The tax treaty itself does not provide this, particularly if you're talking about visits from Madagascar's tax officials to Canada in terms of reviewing the affairs of the particular business in Canada. It does not specifically deal with that type of co-operation. Typically, it deals with responding, if there has been a request made from one jurisdiction to the other to the extent that it's relevant and meets the requirements under the act. Canada—or in the vice-versa situation—would provide the information that's requested. It also allows Canadian tax officials to spontaneously exchange information. If they find information that they believe would be relevant to the tax officials in Madagascar, they would have the ability to exchange that information on a spontaneous basis without there being a request for that information.

[*Translation*]

**Mr. Gérard Deltell:** I have one last very specific question for you.

If Malagasy experts uncover an offence committed by a Canadian company, which laws apply and what are the penalties?

[*English*]

**Ms. Stephanie Smith:** I guess it depends on what it is. If it is Madagascar applying its domestic law in respect of a Canadian company that had operations or some investment in Madagascar, it would be the Madagascar domestic laws that would be applicable.

[Translation]

**Mr. Gérard Deltell:** Thank you.

[English]

**The Chair:** Okay.

Mr. Sorbara.

**Mr. Francesco Sorbara:** Welcome, again, Trevor and Stephanie. It's always a pleasure.

My first question is this. We have 93 tax treaties with various jurisdictions. How important is it from a transparency investment proposition, and also to ensure that tax avoidance and tax evasion do not happen, that we have these agreements in place?

**Ms. Stephanie Smith:** I think this goes back again to the importance of the provision that allows for the exchange of information between the two jurisdictions, which would certainly help to avoid both tax evasion and tax avoidance when it allows the Canada Revenue Agency access to the information it requires to appropriately apply Canadian domestic laws, in particular the Income Tax Act.

**Mr. Francesco Sorbara:** Trevor, do you have any follow-up?

**Mr. Trevor McGowan:** Just to add from the business perspective, when a foreign corporation is looking at where to invest or where Canadian companies are looking to invest abroad, items like certainty and predictability are tremendously important. For example, as we discussed earlier, knowing that withholding taxes on dividends would be capped at 5% provides additional certainty. Knowing there would be tie-breaker rules for residency and dispute resolution processes provide certainty, so when businesses are looking at where to make their decisions, it's better to invest in a country with a tax treaty than in one without.

**Mr. Francesco Sorbara:** In our time in Parliament in the last three years, we've also finished and completed the agreement with Taiwan, for example. It was a similar agreement allowing for flows of investment dollars to go back and forth. Certainty on taxation and investment allows corporations and individuals to decide whether to invest in Taiwan or here in Canada.

It's all on the same lines as what Bill S-6 is, if I'm not mistaken.

**Mr. Trevor McGowan:** Generally speaking, yes. Of course the agreement with Taiwan is not a multilateral convention between nations, but the agreements are similar in effect.

**Mr. Francesco Sorbara:** My next question is with regard to Ms. Smith's allusion to the CRA's ability to collect information and how important that is to ensuring that all entities are paying their fair share of taxes. Our government has put over \$1 billion in funds in the CRA to boost its services.

Recently we've had some action with regard to the Panama papers when some news came out that CRA is taking action. I think it's a good step, because we need to make sure that Canadians understand that everyone is paying their fair share of taxes to fund the services we depend on on a daily basis.

With regard to Bill S-6 and the way that multilateral organizations work in regard to transfer pricing and double taxation, how important is it that CRA be able to collect that information, use it properly and verify it?

• (1205)

**Ms. Stephanie Smith:** I think it's very important to being able to verify and ensure the application of the Income Tax Act. This provides them with the tool and the co-operation of the tax officials in Madagascar to provide them with the information that is needed.

**Mr. Francesco Sorbara:** We, as a government, have obviously maintained our promise of entering into free trade agreements around the world. We've completed CETA and CPTPP and renegotiated USMCA. All of the countries we have trading relationships with are covered by tax conventions or multilateral tax treaties.

I would argue that it is along those lines that the Canadian economy benefits, that the investment flows between countries benefit, and that Bill S-6 is another step in that direction. Madagascar may not be a household name to all Canadians at home today, but nonetheless it is a country that we do trade with and have an investment relationship with.

Without the tax convention, how difficult would it be to undertake those trade and investment flows with a country like Madagascar?

**Mr. Trevor McGowan:** I think that leads back to some of our earlier discussions about certainty for businesses. Of course, there's always the ability to invest abroad, but in making investment decisions, certainty is incredibly important for businesses. While not having a tax agreement in place doesn't prevent investment in a foreign jurisdiction, having such an agreement in place provides additional certainty and makes it more appealing for businesses, because they know there's that kind of framework in place.

**The Chair:** Thank you, all.

Mr. Dusseault, and then back to Ms. Rudd.

**Mr. Pierre-Luc Dusseault:** My question is very quick, Mr. Chair, because I know I went overtime in my first round.

**The Chair:** That's okay.

**Mr. Pierre-Luc Dusseault:** I'm sure you won't have the information with you, but if you can get your hands on it, would it be possible to have data from the T1134 form, the information return relating to controlled and not-controlled foreign affiliates, and also the data from the filing of T1135, the foreign income verification statement, and of course the data coming from Madagascar?

This is all related to Madagascar, and maybe, if possible, can you go back to 2011? I don't know if that's possible for you in the Department of Finance or the Canada Revenue Agency.

**Mr. Trevor McGowan:** Of course, due to privacy laws, I can't imagine that we could provide information from any specific taxpayer's T1134 or T1135, but I take it—

**Mr. Pierre-Luc Dusseault:** The total amount.

**Mr. Trevor McGowan:** —what you're looking for is aggregate data. As you guessed, we don't have that information on us, but we can ask our colleagues if that is something we would be able to obtain.

**Mr. Pierre-Luc Dusseault:** Yes, please.

**The Chair:** If you can respond to the committee in writing with the information, that would be great.

Ms. Rudd.

**Ms. Kim Rudd:** I appreciate your coming once again. I always enjoy listening to your testimony. I always find that I learn so much about things that I think the general public have no idea about.

In regard to some of the questions by my colleagues and the testimony, can you explain a little bit about the average person who buys shares in a company? I know you talked about the percentage of withholding tax, etc., but what would that mean to a Canadian who maybe invested their RRSP in a company this tax treaty would apply to? What would that look like for them? I think we have a tendency to talk about things in the scope of the big picture, but what would it mean for them?

• (1210)

**Mr. Trevor McGowan:** Getting into some of the technical details, I'm working through your question.

In your situation, if an individual invested in a Madagascar company, when dividends are paid out of that company, they would be subject to Madagascar's dividend withholding tax. I believe the rate is currently 20%, and under the treaty that would be reduced to 15%. That's based on the assumption that an individual making a portfolio investment would not be able to qualify for the lower 5% rate, which is more for a parent-subsidiary type of relationship.

It's zero? I'm sorry, I was thinking about the withholding tax rate on dividends on interest.

**Ms. Kim Rudd:** See, if we're confused, imagine the average person.

**Mr. Trevor McGowan:** It's just the numbers. Madagascar doesn't impose withholding tax on dividends, but on interest, if you had a bond issued by a Madagascar company, then the numbers I mentioned would be correct. It would be reduced from 20% down to 10%.

**Ms. Kim Rudd:** And when the Canadian individual filed their income tax, that's where it would be adjusted.

Is that correct?

**Mr. Trevor McGowan:** Withholding tax is imposed by the foreign state, so it wouldn't be on the Canadian tax return. It would just be how much foreign tax you're paying.

It's a bit of a tricky question, because of the specific facts. It might be more likely for a Canadian to invest, say, through their RRSP, in a publicly traded company that might have business activities in Madagascar. Of course, if it's in an RRSP, it would be received tax-free, or free of Canadian tax, and then the specific tax consequences would follow, based upon whether it's a Canadian company with business in Madagascar or a public company in Madagascar that's traded on a public stock exchange. That's one of

the conditions that generally has to be met for funds to go into the RRSP.

It's a surprisingly complicated question, depending on the facts, and a number of unstated variable [*Inaudible—Editor*], but the general idea is that on these investments, you'd have a certain cap for withholding-tax rates, for example, that could be imposed by the foreign government. You'd have certainty on the most they could charge, and so you'd know better what your after-tax yield is going to be on your investment. Of course, if you have a hundred-dollar bond that earns a 5% rate of return, then you say, "Well, okay, what's my after-tax rate of return going to be?" You can figure out what your Canadian taxes are going to be—zero, if it's in your RRSP or TFSA, or whatever your marginal rates are if you hold it personally. Then you add, on top of that, foreign taxes that could be applied.

In determining the foreign tax consequences, this would provide some certainty. I think, for individuals, not corporations, another important factor is the residency and the rules that can apply in the tax treaty when you go to work abroad at a facility in Madagascar, and you want to know that Canada's not going to be taxing you on your worldwide income at the same time that Madagascar is. Really, for individuals or normal people, as opposed to corporations, that's one of the big uncertainties addressed by this bill.

**Ms. Kim Rudd:** You mentioned the mechanism that resolves tax disputes. Let's use the example of a person who is working in Madagascar as a Canadian. If there were a dispute about that, is that something that we as the Government of Canada would provide assistance with, through this treaty?

• (1215)

**Ms. Stephanie Smith:** We would provide assistance if it were a question of the application of the tax treaty. If it were with respect to a particular dispute purely on Madagascar tax—

**Ms. Kim Rudd:** Of course.

**Ms. Stephanie Smith:** —we would not, but if it were a question of the application of the treaty and ensuring that there was no double tax, yes, the individual could seek assistance from the competent authority, which for Canada, under this tax treaty, is the Canada Revenue Agency.

**Ms. Kim Rudd:** Do I have one more minute?

**The Chair:** Go ahead.

**Ms. Kim Rudd:** I may have missed this. I know when the treaty was signed, but when did the negotiations start? You mentioned that there were some challenges with governance in Madagascar. When exactly did the negotiations start? How long did this process take?

**Ms. Stephanie Smith:** We don't have the exact timing—

**Ms. Kim Rudd:** It's that long.

**Ms. Stephanie Smith:** —but I do believe that it was in the early 2000s that negotiations commenced.

**Ms. Kim Rudd:** Would you say that's a typical time frame?

**Ms. Stephanie Smith:** It is perhaps slightly longer than the average, but it is not uncommon for there easily to be a 10-year period from the first negotiation to signature to bringing the bill before the House.

**Ms. Kim Rudd:** I think that to the average person that would seem to be a very long time. Is there a built-in review time or is there anything to trigger a review by either country?

**Ms. Stephanie Smith:** On an ongoing basis, we do review both our treaty network and our outstanding negotiations to try to establish a list of priorities for new treaties, or for revising current treaties to ensure that they reflect the latest Canadian tax policy.

**Ms. Kim Rudd:** Thank you.

**The Chair:** I do believe those are all of the questions we have.

Mr. McGowan and Ms. Smith, thank you very much for coming and appearing as witnesses and answering our questions.

With that we will go to committee business. We don't really need to suspend because this is public as well. I think there are really three items that we have to deal with. One is whether as Bill S-6 goes forward we are going to want further witnesses. We'll have to establish the deadlines on that, with or without witnesses, and a proposal on that depending on where people want to go.

Second, and maybe we'll deal with this first, there's a budget that we need to vote on for the hearings on Bill C-82, which are already done. We had to pay for those witnesses.

Third is the chair's ruling on the February 21 meeting. I think Mr. Richards had a question on that.

Maybe we could start with the budget. The other thing I should mention is that I do believe we need to hold a subcommittee meeting as soon as possible next week. Hopefully by that time we'll know where things are at on the budget implementation act. We'll have to schedule out where we want to go through to June, I expect.

On the project, there's a request for the budget. The amount requested to do the study on Bill C-82, an act to implement a multi-lateral convention to implement tax treaty related measures to prevent base erosion and profit shifting, was \$3,500. Do we have a motion to that effect?

That is moved by Mr. Fergus.

(Motion agreed to)

**The Chair:** On Bill S-6, do we envisage having witnesses or not? That would make a difference. We had much the same as for Bill C-82. Do people, members, think that we will be bringing forward further witnesses on this tax treaty, similar to the case with Bill C-82 or not?

I'll give people a few minutes to think about it, because that will determine when we will have to establish deadlines.

While you're thinking about it, I'd put it this way. If there are no witnesses, we'll propose amendments by April 4, the amendment deadline. On April 9 we'll do clause-by-clause. If there are witnesses, we'll have to go to April 4 as the witness deadline. On April 9, we'll hear from witnesses and April 16 will be the amendment

deadline. On April 30 we'll go to clause-by-clause. That's the difference. It's entirely up to committee.

Go ahead, Tom.

• (1220)

**Mr. Tom Kmiec:** Sorry, Mr. Chair, but can you just repeat the last part of the amendments on Bill S-6?

**The Chair:** Okay, the last part would be that if there were witnesses, then I would suggest that by April 4, which would be this Thursday, at, say, midnight to have your witnesses in. On April 9, we'll hear from witnesses. Then we'll establish April 16 as an amendment deadline and go to clause-by-clause on April 30.

The only difficulty with extending it out is that I would imagine, as we get into the week of April 29 and into May, that we're going to likely have a lot of witnesses on the budget implementation act and we're going to be extremely busy. If that means we have to go extra hours, well, that's fine. That's the difference.

Pierre.

**Mr. Pierre-Luc Dusseault:** I would be inclined to invite witnesses for at least one meeting. I think it's good to hear an outside perspective and not only the government officials.

**The Chair:** Okay, as I say, if any members think they want to propose witnesses, then that's the way we'll have to go.

What I would suggest, then, is that the witness deadline be April 4 at midnight, to get the names to the clerk. We'll hear from the witnesses on April 9. We established the amendment deadline for 5 o'clock on April 16, then we can go to clause-by-clause on April 30. Are we agreed on that?

Tom.

**Mr. Tom Kmiec:** Sorry, Mr. Chair. When the government officials were here and I asked whether they were aware of any aggressive tax planning done by a Canadian company operating in Madagascar, they said they weren't aware of anything, but they did say that they worked with the Canada Revenue Agency.

Would it be possible to call the CRA officials in that particular branch? There must be somebody out there in a branch that deals specifically with international tax compliance and who does some forecasting. I'm assuming that was done at some point on this particular application of the tax treaty, because I refuse to believe that in all of its operations, the government officials don't talk to each other to figure out, "If we do this, what will be the impact?" Looking specifically at the mining sector, they would then know which companies would be impacted.

Could we invite officials from CRA specifically who look after international tax compliance?

**The Chair:** To be honest, I don't know, but we can check for sure. We can have the clerk check to see if there is anybody in CRA who does international tax compliance who could enlighten us on that. You can do that, David?

**The Clerk:** Sure.

**The Chair:** We'll see whether or not they have anyone.

Are we agreed on that strategy for Bill S-6?

**Some hon. members:** Agreed.

**The Chair:** Okay. On the other item I have, I'll give you the chair's ruling, and I'll put it into the record.

There have been some questions as to whether the meeting was adjourned correctly on February 21. I think Mr. Richards made that observation. I'll simply confirm what I, as chair, observed at the meeting, which I think is also reflected in the Minutes of Proceedings from the meeting.

At 11:30, I suspended the meeting as I felt there was disorder in the room. However, after a short suspension, when I felt the disorder was going to continue, I adjourned the meeting. In doing so, I was guided by page 1099 of *House of Commons Procedure and Practice*, Third Edition, which states:

The committee Chair cannot adjourn the meeting without the consent of a majority of the members, unless the Chair decides that a case of disorder or misconduct is so serious as to prevent the committee from continuing its work.

Accordingly, I hope that this clarifies that the meeting on Thursday, February 21, 2019 was adjourned correctly, as well as the reasons I adjourned it that way.

Go ahead.

• (1225)

**Mr. Blake Richards:** Mr. Chair, again, I want to state very clearly at the beginning that this is not, as I said initially, in any way meant to be an attack on you or anything else, and is not in any way a judgment on your reasons for adjourning the meeting or anything else.

I guess the question that I had related not so much to the reasons for your decision to adjourn the meeting, but more whether there was an ability to adjourn the meeting given that it was suspended. I don't think your ruling actually covered that, and that's what I want to.... I think it is an important point. It's not one that I want to get into an argument about. It's simply for the sake of the precedent it set.

I understand you've indicated that you felt justified, both in suspending and in adjourning the meeting, and I'm not going to even begin any kind of debate on that particular topic. That is your prerogative as chair. My concern was more the fact that when the meeting was suspended, I don't believe it was ever reconvened. We didn't bring the meeting out of suspension, so were you in a position where you could properly by procedure actually adjourn the meeting when it was suspended? That was more the question.

**The Chair:** I've checked with various officials, and I think I can assure you of that.

After the short suspension, I felt that the disorder was going to continue and I adjourned. Really, I will admit up front that I think there is a problem at committees when there is a point of order and a member.... In the House itself, when the Speaker stands up, the mikes are cut off. What was happening in committee that day was that one particular member kept pushing the button and overriding the system when I was going to a point of order on the other side of the table. I felt that the disorder was going to continue, so I adjourned the meeting following the suspension.

Yes, go ahead.

**Mr. Blake Richards:** I'm not trying to belabour this; I don't want to go into a prolonged debate by any means, Mr. Chair. I'll make a suggestion.

I don't want to dispute any of the facts and I don't want to call into question your decision in any way, but what I do want to do is make sure we're not setting a precedent for something we may not want to do. I understand the position you're in; I understand what you've just laid out and the reasons it happened. I'm not trying to have us reconvene that meeting or anything else.

What I might suggest to you that could be helpful would be for you to simply acknowledge that procedurally it would have been better had you reconvened the meeting in order to adjourn it. I understand that what you did had the same effect, essentially, but it's the precedent of it. Technically we were suspended. Probably procedurally it would have been best had you just quickly reconvened the meeting and then adjourned it.

I wonder whether that's something you might acknowledge.

• (1230)

**The Chair:** We can certainly take it under advisement; that's not a problem. I understand your concern that we have to be very concerned about precedents around here.

Is there anything else?

We have about half an hour for people to take a little break.

We have the Daughters of the Vote here from 1 p.m. to 2 p.m. Just to explain that, we had an email exchange with the vice-chairs of the committee. The Daughters of the Vote are in town and asked several committees whether they could hold a mock committee meeting at which they would come forward to make their case, whatever it might be—I don't know.

We'll have two panels, with four people on each panel, one from 1 p.m. to 1:30 p.m. and the other from 1:30 p.m. to about five minutes to 2 p.m. They requested it, because it would give them a little experience of what it's like to attend a committee and to take questions. I think it's a good experience for them.

Mr. Kmiec.

**Mr. Tom Kmiec:** I just want to know from you, Mr. Chair, what the plan is for Thursday's meeting.

**The Chair:** I don't believe we have anything on the agenda for Thursday.

I expect we'll all want to be in the House to listen to the debate on the budget.

**Mr. Tom Kmiec:** It's riveting. I salute my colleague's efforts.

**The Chair:** Mr. Dusseault.

**Mr. Pierre-Luc Dusseault:** You once said during a meeting that you want to have a debate at some point about SNC and DPAs and all of that. If you look at the minutes and record of meetings, you'll find that you said that. Maybe Thursday would be a good time to have this debate among ourselves. That's what you proposed at some point—I think last week or the week before.

**The Chair:** Where did I propose that?

**Mr. Pierre-Luc Dusseault:** During a debate. You said, Mr. Chair, "Well, we should have that debate at another time, because now is not a good time to have it."

**The Chair:** Okay. I don't have anything on the agenda for Thursday at the moment, but things could change.

All right. The meeting is suspended; we'll reconvene at 1.

• (1230)

(Pause)

• (1300)

**The Chair:** We'll reconvene.

The meeting is in public and is being televised. This gives us, as the finance committee, a chance to meet with Daughters of the Vote. We have two sessions, as I indicated earlier, of half an hour, with four witnesses at each session.

I believe that each of the witnesses has a two- or three-minute statement or whatever. We have to go to another panel at 1:30, so we'll go to the opening statements and then go to questions by members in the regular order.

Ms. Thabet, we'll start with you.

[Translation]

**Ms. Clémence Thabet (As an Individual):** Hello, everyone.

Thank you for having me here today.

My name is Clémence Thabet, and I'm the delegate representing Orleans.

[English]

I want to start by asking you all a question. If in the next decade we as a society do everything in our power to battle climate change, we do everything right, can you imagine what that future might look like? Can you envision it? I can't; in fact, most people can't.

Yet we have no trouble imagining the worst-case scenario. Our pop culture is flooded with apocalyptic movies and dystopian books about what the future may look like if we don't act. This is because the discourse surrounding climate change is mostly one of fear rather than hope.

• (1305)

[Translation]

When it comes to climate change, people have lost hope in their institutions and have started to take things into their own hands. The truth is that individuals can accomplish only a fraction of what could be accomplished if our democratic institutions were to support us.

I'll now define environmental racism. It's the phenomenon whereby climate change disproportionately affects the communities at the intersections of racial and social and economic marginalization. This phenomenon is readily apparent around the world. The so-called developed countries produce the most pollution, consume the most energy, plastic and oil, and accelerate climate change at an appalling rate. However, the third countries must bear the burden of hurricanes, droughts, famines and floods. Third countries produce our clothes, goods and telephones, and we bury our garbage in these countries.

Environmental racism can also be found close to home here in Canada and in Ontario. For example, in Ontario, over 50 indigenous communities are currently under boil water advisories. In addition, the Sarnia's Chemical Valley is home to 40% of Canada's petrochemical industry. In the midst of 60 chemical plants and oil refineries lies an indigenous community that breathes the most polluted air in Canada. This is no coincidence.

As a result, any funding provided to fight climate change must also be used to address both the social and environmental aspects of the issue.

[English]

The notion that simultaneously addressing climate change and addressing economic and socio-economic inequalities can go hand in hand isn't a new or foreign notion at all. In fact, that's the entire founding principle of the idea of a green new deal. This sort of initiative refers to a massive program of investments in clean energy jobs and infrastructure. Climate change isn't only about the environment; it's about human rights.

Thank you.

**The Chair:** Thank you very much.

I neglected to say in the beginning, for those who don't know, the representatives are here with Daughters of the Vote.

Ms. Hsu, go ahead.

**Ms. Annie Hsu (As an Individual):** Thank you.

I would like to first begin by thanking the committee for having us here.



My name is Annie Hsu. I am a Daughter of the Vote representing Don Valley North today, a riding with one of the highest percentages of ethnic Chinese in Canada, as well as a riding where half our residents speak a language other than English at home. I am proud to be a Chinese Canadian woman speaking to you about my experiences.

When I came to Canada in 2011, my language and cultural barriers just seemed unsurmountable. In school I became the target for harassment and bullying. I remember one day a classmate grabbed and quickly covered my entire forearm using black Sharpie before I could even form a response. Not long after that incident, a group of boys would always throw my backpack around while mocking my request for them to stop until my backpack would end up in the garbage can.

Although I loved the performing arts since childhood, drama classes became unbearable after a male classmate verbally assaulted me with derogatory comments on my culture and my sex. In fact, I dreaded going to any classes and began to skip recess or lunch to avoid people.

Social isolation ultimately triggered a lot of anxiety on my mental health, and at the age of 12 I had depression. This is not just my story. This is one variation of the gloomy reality for many adolescent and youth newcomers to Canada.

In the 2015 study that surveyed Asian youth in the GTA, 12% of the youth participants—the majority of them being first-generation immigrants—said they had seriously considered suicide. A 2018 study published in the Canadian Medical Association Journal found that immigrant and refugee youth in Canada are more likely to visit the emergency room for mental health reasons than those born within the country.

Amidst debates on immigration policy around the world, the critical issue of the integration of newcomer youth and refugees has not attracted much-needed attention. Suddenly integrating into a new community is a particularly challenging process for all of us with language and cultural barriers. Compounding these challenges, newcomer youth are commonly exposed to discrimination and oppression. Social exclusion significantly impacts our mental health, academic performance and ultimate access to quality education.

In 2017, I established Bridge the Heart, a youth-led, non-profit organization that provides peer-to-peer support for newcomer youth through mentorship, civic engagement programs and skills training in Toronto. We work to ensure that newcomer youth have the knowledge, skills and experiences they need to succeed in school, to effectively engage in our communities and the political process, and to achieve our full potential.

Every day I work with young people who share similar experiences with these issues that are rarely openly discussed or addressed by the government. I understand that the Government of Canada settlement program, recent proposals for a new settlement and resettlement assistance program and a recent new allocation of funds for pre-arrival services continue to improve the support for immigrants and refugees. However, I see the urgent need for the provision of support designed specifically for youth newcomers

who are not only entering a new community, but also a critical stage in their lives in discovering their identity.

I urge this committee and the House to consider a youth-focused policy approach, and to invest in local programs that foster connections between youth and their new communities, and help them gain the language and cultural knowledge they need to succeed academically and in employment while keeping in mind the important different experiences and needs for youth from different places of origin, immigration classes, socio-economic backgrounds and many more.

I think it is so imperative that we proactively invest in newcomer youth now and into the future rather than passively implementing reactive measures, before it is too late to ensure their ongoing engagement with the community.

As a Chinese Canadian woman, I am grateful for a country that values our people's diversity as our strength, but we have a lot more to do.

Thank you.

• (1310)

**The Chair:** Thank you very much, Ms. Hsu.

Ms. Hansan, from Calgary Centre. The floor is yours.

**Ms. Tasnim Hasan (As an Individual):** Hi. My name is Tasnim Hasan. I just wanted to correct you there.

**The Chair:** Okay. You wouldn't be the first to correct me.

**Ms. Tasnim Hasan:** No worries.

Peace be upon you. My name is Tasnim Hasan, and it's my pleasure to join you today on unceded and unsundered Algonquin territory.

Today I want to talk about investment, and what it means to invest in humanity. I want to talk about the dollars and numbers, but I want to talk more about what those dollars and numbers mean when they are being invested in shaping the stories and changing the life paths and rewriting the future.

I am a social worker working in various community social services. This topic is broader, more complex and intertwined with every investment decision made here by the committee. Please allow me to broaden this conversation.

Canada prides itself on investing in the Muslim community, and particularly in the refugee community. Understand that Canada is very deeply invested in simultaneously creating these refugees, their continued dehumanization globally and their oppression at the hands of our so-called political allies. Canada is invested in nearly every major contemporary mass violence against Muslims globally right now. The Government of Canada allocates millions of dollars in aid to places suffering under completely preventable conflicts. In Yemen, home now to the world's largest man-made famine, Canada remains active in an armoured vehicle agreement, which directly supports their oppressor and one of the major causes of this famine, Saudi Arabia.

How can Canada account for vehicles built in Winnipeg and fashioned with American machine guns being used against a starved population? Similarly the Government of Canada prioritizes Israeli trade relations despite global condemnation, including from the United Nations, of human rights violations and war crimes committed against Palestine, the people of Gaza, the world's largest outdoor prison? Not even to mention watching while Israel decimates international law to bulldoze Palestinians, Muslims and Christians alike, out of their homes in illegal settlements.

To justify this ongoing human rights crisis, Israel funds millions each year in anti-Muslim propaganda in countries such as the U.S.A. and here in Canada. Canada may be admitting refugees but we're also supporting a regime that continues to create these refugees and pays millions annually in dehumanizing Muslims. The Government of Canada is willing to put forth trade agreements with ASEAN that include countries like Myanmar, a government actively committing genocide against their Muslim Rohingya population. The Government of Canada instead sends aid to assist with managing the world's largest refugee camp there.

In China, the Government of Canada has a trade relationship based on mutual investment and yet we fall short in human investment for the millions of Uighur Muslims currently imprisoned in the world's largest concentration camp with a Muslim population of at least 1.5 million.

Canada can no longer afford to pay three times—the first time through trade agreements and silence on the oppressions by supporting illegal global regimes committing acts of genocide against Muslims; the second time when we have to then expend enormous resources taking in the refugees we are complicit in creating—they will always be welcome here, but let's go to the source. Lastly Canada can no longer afford to lose the investment in our collective humanity. We need to put words into action and hold our own on the world stage. Every dollar we invest in these violent relationships and justifications of human rights violations we are taking away from children's education, settlement services, health care, all the services to Canadians right here at home.

What you choose rewrites the story for millions of people. I trust that it will no longer be taken lightly

Thank you very much.

● (1315)

**The Chair:** Thank you very much, Ms. Hasan.

Next we have Ms. Bird from Dauphin—Swan River—Neepawa.

**Ms. Cyara Bird (As an Individual):** Good afternoon. My name is Cyara Bird, and I am the Daughters of the Vote delegate representing Dauphin-Swan River-Neepawa.

It is important to address the mental health crisis in our rural areas and its link to our correctional systems. As the wife and daughter of two very incredible correctional officers, I understand the dire need to fix our mental health system.

Mental health illnesses can begin in many different ways. I developed depression and anxiety at a very young age in my life due to bullying, and then later on in my life I developed severe and debilitating postpartum depression. For others, mental health illnesses can begin from childhood trauma, substance abuse, they can be born with it, or sometimes it just develops on its own later on in life.

Mental health resources are few and far between in our rural areas. In many rural areas they are insufficient, and in a lot of reserves they are non-existent.

When I needed to utilize these resources because I was being consumed by my postpartum depression, I couldn't. I tried, and nothing was available. I lost out on the first six months of my first-born daughter's life because of it. It also strained my marriage, because I couldn't physically get out of bed to take care of my household responsibilities, and I left everything on my husband's shoulders. That is time that I can never get back, and I resent the way that the mental health system is set up because of it.

Luckily, I have not yet developed postpartum depression since having my second child, and I pray every day that I do not develop it again.

I'm going to go off my script here to describe to the men in the room what having postpartum depression is like, because I found it very different from just having regular depression. It was like this dark cloud surrounding you, hugging you every day, and it was impossible to get out of. When I finally got out of it and started seeing the sun again, it was like being in heaven. It was really hard, and it was even hard to describe to my husband, because he didn't quite understand, he just knew that I wasn't well.

I'm going to go back to my script here now.

In 2018, the Washington Post published an article with very shocking statistics. The article states that indigenous people make up 5% of the Canadian population, but 27% of the population in Canadian correctional facilities. Of all federally sentenced women, 43% are indigenous. The jaw-dropping statistic here is that indigenous youth only make up 8% of the Canadian youth population, but 46% of incarcerated youth.

The lack of mental health resources in our rural communities and our reserves directly contributes to these statistics significantly. We need to focus on implementing programs in these communities that would prevent people from coming into conflict with the law prior to incarceration. We also need to set up facilities where people with mental health illnesses can go instead of a correctional centre when their needs are beyond correction officers' capabilities. Incarceration does nothing to help a lot of these individuals, because they are not getting the help that they need.

Investing in proper mental health resources for these communities would bring down crime rates undoubtedly. If we can reduce the numbers from the source, we will lighten the load on our correctional system.

Thank you.

**The Chair:** Thank you very much, Ms. Bird.

Thank you to you all for your directness and stating it as it is, if I could put it that way.

We'll have time for probably only one question from each party, but we'll see.

Who wants to go over here on the government side?

We'll go to very short questions, but you never know, the answers might be long.

Who's first?

Mr. Fergus.

[*Translation*]

**Mr. Greg Fergus:** My name is Greg Fergus, and I'm the member for the electoral district of Hull—Aylmer, in Quebec.

• (1320)

[*English*]

**The Chair:** Greg, just to interrupt you for a second, for those who need translation, you can put on your device on your unit in front of you and it will go to the language you want.

[*Translation*]

**Mr. Greg Fergus:** My name is Greg Fergus. I'm the member for the electoral district of Hull—Aylmer, which is on the other side of the river, in Quebec.

I want to thank you for participating in the daughters of the vote. It's very important that you take your place in the House of Commons. Welcome to your House.

Ms. Thabet, I'll start with you. You raised the issue of what is commonly referred to as the green new deal.

I think that you're absolutely right. The environment, the fight against climate change and social development must be connected in some way. Otherwise, we won't be able to take into account the disproportionate impact on the less fortunate or racialized groups of our population.

This ties in to Ms. Bird's comment regarding the incarceration rates of racialized groups in Canada. These rates are devastating among indigenous people.

I'm the chair of the Canadian Caucus of Black Parliamentarians. We know that indigenous people rank first and that black Canadians rank second when it comes to over-representation in prisons and mental health issues.

I hope that you'll all agree that this shows the importance of carrying out social research in areas such as investment and incarceration.

[*English*]

**The Chair:** Greg, we need short questions. Do you have a question?

[*Translation*]

**Mr. Greg Fergus:** Do you agree that we should always look at the results of the different programs?

**Ms. Clémence Thabet:** Thank you for the question.

Absolutely. These are systemic issues. We can't take things out of their context, especially with our justice system. Whether the issue concerns the environment or other matters, there are always social implications. The issues that we ignore are often the most urgent issues. I completely agree with you.

I don't know whether anyone else wants to comment.

[*English*]

**The Chair:** Does anybody else want to come in?

Ms. Bird.

**Ms. Cyara Bird:** In the facility my husband works in, he is one of very few, if not the only, indigenous correctional officer. He's able to help these individuals back onto the right path because we're very spiritual people. We follow our culture and our traditions very closely. His grandfather is a ceremony maker in our community, so we participate in that a lot. I feel like maybe bringing more of those resources in will be beneficial.

**The Chair:** Mr. Kmiec.

**Mr. Tom Kmiec:** I'm an MP from Calgary.

Corrections is one I'm really interested by. I don't have many prison guards in my riding, but I've gotten to know a few over the years. The type of work they do is very difficult. It's not an easy job. I've come to know what they deal with.

I'm sorry to hear about your postpartum depression. The way you described it is exactly the way my wife described it to me after our first child was born—the cloud around you. I'm really sorry to hear that, because it was just as difficult for her. Just know that we guys here.... I feel for you, because I saw it.

I want to ask you about the correctional services. I feel like we're not doing enough to deal with the mental health issues people have going in. There are a lot of people who get put into the correctional system and then it becomes a revolving door. They get out; they don't get the help they need; they go back in; they get a bit of help sometimes; then they go back out again.

In your experience, having two family members who are guards, is there any insight you can give us on what types of changes you'd like to see beyond just more funding. Is there something more structural we could change?

• (1325)

**Ms. Cyara Bird:** Definitely. My mother suggested having specific correctional facilities to accommodate those with mental health illness, because in that way they would be getting the resources they need. They would be with other people who are going through the same thing, and that way we could train correctional officers in dealing with stuff like that. They are not professionals; they are not doctors, so they could work alongside therapists to help reinforce what they're teaching and help them develop and foster healthy coping mechanisms.

A lot of people, when they're dealing with mental health issues, turn to addiction, and that's when it starts to become a huge cycle. Then, when you have people on reserves on welfare, it's an even bigger cycle, because they only have so much in funds to work with and living on reserve.... I'm very against the welfare system, because I see it first-hand, and I know, because I struggled with my own addictions back in my younger days, that when you only have so much funds, you're not going to spend that money on being responsible. You're only getting \$200-and-something a month, so that's not enough money to buy a vehicle, to get your driver's license and go to work, so you spend it on a good time.

If we can foster those healthy coping mechanisms and help the correctional officers enforce that, it would be really beneficial.

**The Chair:** Okay, thank you.

Mr. Dusseault.

[*Translation*]

**Mr. Pierre-Luc Dusseault:** Thank you, Mr. Chair.

I want to thank the witnesses for attending today's meeting and for participating in the daughters of the vote program.

You each pointed out, in your own way, some of the double-speak of the current and previous governments regarding climate change, the integration of newcomers, human rights in Canada and around the world, or reconciliation with indigenous peoples. We must do much more than what the government is currently proposing.

Since I can ask only one question, I'll focus on an issue that struck me in Ms. Hasan's presentation. The issue concerns the perception that an Islamophobic and anti-Muslim movement exists, not only in Canada, but around the world, and that we must recognize Islamophobia, which is very real in Canada. You spoke of funding that may be used to fuel this anti-Muslim sentiment in Canada.

Could you elaborate on what you meant by that? Are there any more specific issues that the committee could address to prevent this from happening or happening again?

[*English*]

**Ms. Tasnim Hasan:** I think I was pretty specific about the ways in which we fund different countries and their governments to per-

petuate this kind of oppression towards Muslim populations. I would say that the Canadian government choosing to invest in countries that do things like that is taking away from the investments, as I said, back into our own communities.

We are displacing people, bringing them in as refugees into Canada and then spending twice or three times that much in Canada to make sure they feel at home here. I would say that it would be important to think about how we're spending our money, redistributing our money into these countries that are perpetuating systemic violence towards Muslim populations.

[*Translation*]

**Mr. Pierre-Luc Dusseault:** Okay.

[*English*]

**The Chair:** We're chewing at the bit. Do you have a quick question?

**Ms. Pamela Goldsmith-Jones (West Vancouver—Sunshine Coast—Sea to Sky Country, Lib.):** It is really short. This is also for you, Tasnim.

I think Canadians are very concerned about Islamophobia. Our legislature has passed a motion, M-103, in support of Iqra Khalid, another young woman leader like yourselves.

What are your recommendations for how we address that head on?

**Ms. Tasnim Hasan:** There are many ways in which we can unpack Islamophobia and the white supremacy that is being perpetuated in Canada and across the globe. Like I said, one area is the fact that we are putting money toward these governments and these organizations that are systemically abusing and killing Muslim people around the globe, and then simultaneously we are talking about celebrating Muslims and that we are investing in these communities.

There are various ways that we can approach this, one being that we organize as a community and speak adamantly against the bills that are talking about our inability to have an identity while still wearing the hijab and working and doing positions of power still. That is one area we can certainly push against.

I'm sure there are other ways on the ground, but through legislation I would say we make sure we are pushing against and speaking out on the kind of legislation that promotes Islamophobia.

• (1330)

**The Chair:** Okay.

Thank you, Ms. Hsu. You didn't get a question.

Do you have any last words you want to add to confirm your point?

**Ms. Annie Hsu:** Sure.

I think I will specify the three points I would like to make in terms of recommendations.

In terms of funding, there are three ways that the government's funding on settlement services and integration services could be more effective.

First of all, I think there should be more funding allocated to local organizations that have provided these services in the past and are currently providing these services. As someone who emigrated to Canada at a young age, I wasn't aware of these programs until recently, when I had to start my own organization and was doing research and outreach to these organizations. I think it's really important that there is more publicity and funding for these programs to remain existent.

The second point I would like to make is that funding could be allocated for more youth-initiated and youth-run programs. That could actually provide youth mentorship for young people who have just come to the country and who need support from their peers to foster intercultural dialogue.

The third point, I think, is that funding could be used to work with provincial and municipal governments that currently have initiatives in supporting these programs, as well as school boards to provide more funding and training for service providers and teacher-educators in schools. We need to make sure we're all fostering a curriculum that encourages intercultural dialogue and also a culture of empathy among our kids.

Thank you.

**The Chair:** Okay.

That's a good note to end the first panel on.

I thank each and everyone of you for your presentation.

We'll bring up the next four.

Thank you very much.

**Some hon. members:** Hear, hear!

**Mr. Greg Fergus:** I think that's the first applause at finance committee ever.

**The Chair:** It might be.

Greg said he thinks that's the first applause at the finance committee ever. We don't applaud the tax experts.

It's true.

Okay, we're into our second panel with the Daughters of the Vote. Welcome.

As I think you've seen in the previous panel, we'll take a few minutes to give your opening remarks. Then we'll go quickly to questions because we've got a two o'clock hard stop.

Ms. Yeo, would you like to start?

**Ms. Annie Yeo (As an Individual):** Good afternoon. My name is Annie. I'm the delegate for the riding of Dorval—Lachine—LaSalle in Montreal, Quebec. I'm currently finishing my undergraduate degree at Concordia University.

I'm here to talk about exploitation that's happening in my province, in my city and on my campus. This past March in Quebec, more than 40,000 students across CEGEPs and universities in Montreal, the Laurentians, Sherbrooke, Gatineau and the Outaouais have gone on strike in opposition to unpaid internships and de-

manded their right to a full salary, standardized working conditions and full protection under Quebec's labour code.

My university student union even made challenging unpaid internships one of its main campaigns of the year, with our journalism, community and public affairs, and communications students going on strike.

Working without pay is explicitly worker exploitation. This is a labour struggle that extends to students across this country. Employers have squeezed every penny of profit at the expense of interns who receive no compensation and no standardized working conditions.

How is it 2019 and it's still acceptable to work without pay? We're told that this is all for exposure, experience or course credit. The truth is that exposure doesn't pay the bills, experience doesn't pay the bills and course credit certainly does not pay the bills.

Students are struggling to keep their heads above water to balance academics and work, and they are trying to network to get their foot in the door for a career, all while hoping their rent is paid on time.

Working class and lower-income students are feeling the brunt of this exploitation. The most economically disadvantaged cannot afford to work for free and hopes of displaying experience on their CV. This leaves them behind, while others who are capable of working for free and are privileged in this position can excel in this competitive labour market that we must all dive into after graduation. The struggle is also intersectional for feminism because women are disproportionately affected by this issue. Most unpaid interns work in traditionally feminized fields such as communications, social work and education, while internships in male-dominated fields such as engineering, accountancy and finance are paid.

I support my student union's call to action that the government remunerate all internships tied to school work and evaluate the quality of internships based on standardized criteria.

This is exploitation. It shouldn't be accepted, and it should be illegal. All workers, especially students, are entitled to their fair wage.

In solidarity with all students, I thank you for your time.

• (1335)

**The Chair:** Thank you very much, Ms. Yeo.

Ms. Szafran.

**Ms. Andr ea Szafran (As an Individual):** Thank you very much.

Good afternoon. My name is Andr ea Szafran. Thank you for giving me the opportunity to speak to you today.

[Translation]

I'm pleased to have the opportunity to talk to you today and to share the issues that are close to my heart.

[English]

I am proud to live in a country that takes gender equality in cabinet seriously and that strives to change the status quo. However, there is still a large gap between where we are now and where we need to be in terms of equality in positions of leadership.

We currently have women now accounting for 26% of the seats in the House of Commons federally. Canada is actually in 62nd place as of 2019 for international ranking of the percentage of women in Parliament, and many stereotypes and barriers still exist for women in politics and other leadership roles.

As of 2018, women occupying top corporate jobs were still under 10%. This isn't the only place where women are under-represented in leadership roles. Fewer women graduate and work in STEM—science, technology, engineering and math—and they have a higher unemployment rate in these fields than male counterparts.

As a young woman studying health sciences, I often feel that I have to justify my choice of university program and have even been asked why I hadn't chosen a subject that would be more appropriate for a female, whatever that means.

With this kind of mindset and culture, it is evident that we need to continue to move forward, breaking down barriers and asking why women aren't at the table. In cases where women are at the table, perhaps we need to look at which women are still missing from this conversation.

I want to use my time today as a point of advocacy, activism and encouragement to young women to live their passions and to take challenges as opportunities, because ultimately, it will be young women today who will need to shift our current societal culture to the more gender-inclusive, equal and fair place where we all desire it to be.

The conversation inevitably follows of what you can do as the finance committee and as members of Parliament to encourage women, invest in women and support women. Continue to allocate resources to programs that give women the chance to obtain roles in their respective fields; fund to help continue to promote gender equality; and of course, use your voice on the Hill and in your ridings to mentor and encourage young women to participate.

I want to remind the committee that, when we invest in women, we prosper. More women in the workforce means more economic growth. More female involvement creates gender diversity in all fields. It promotes peace. And of course, investing in women promotes limitless possibilities.

Thank you.

**The Chair:** Thank you, Ms. Szafran.

Ms. Dini.

**Ms. Yasmin Dini (As an Individual):** Hello. My name is Yasmin Dini. I am representing my riding of Brampton East.

Today I wish to speak about a topic that is close to my heart: pharmacare.

I will begin by sharing my own story. Just last year, at the age of 20, I had an aneurysm burst, which resulted in a hemorrhagic stroke.

● (1340)

After receiving some of the most underfunded resources and hallway medicine in my home of Brampton, I was transferred to Toronto Western, where I received probably the best neurosurgical team in the country, and to this day I receive rehabilitation at Toronto Rehab.

However, I am stuck. Allied health services, such as mental health services, physiotherapy and pharmacare, are not covered by my province's health care plan.

Today I wish to speak about the most pressing issue—pharmacare.

Globally, every nation that has universal health coverage has a universal pharmacare program, except Canada. Polls have, time and time again, shown that universal health care is embedded in the fabric of our national identity and is a source of national pride. In order to receive federal funding, the provinces and territories must meet the mandate of accessible, portable, comprehensive, universal and publicly administered health care, as stated by the Canada Health Act.

However, what we currently have is a deeply fractured system that leaves Canadians vulnerable and that, I believe, does not live up to the mandate of the Health Act. Two-thirds of Canadians pay all or part of their pharmaceutical costs. One in 10 Canadians cannot afford their prescription medications. This translates into one's quality of life being significantly affected, as they do not fill or refill or they skip doses. This does not include the number of Canadians going into debt to cover drug costs or forgoing other necessary important expenses.

The current 2019 budget that has just been tabled has fallen short on addressing this issue. This is not merely disappointing but systemically continues to entrench people in cycles of poverty and creates real, tangible, emotional, mental and physical harm.

This issue must be addressed, so today I am humbly asking that a national pharmacare system be funded, one that operates on the principles of fairness—primarily financial security—and truly fulfills the mandate of the Canada Health Act.

There are a number of health care professionals and academics who have endorsed Pharmacare 2020, a comprehensive and evidence-based approach to a national pharmacare program.

It is my vision to see all Canadians having equitable access to health care services.

Thank you.

**The Chair:** Thank you very much.

Ms. Dhaliwal.

**Ms. Rabiah Dhaliwal (As an Individual):** Good afternoon.

My name is Rabiah Dhaliwal. I'm from Surrey, British Columbia, and today I'm representing the federal riding of Delta.

First of all, I would like to say thank you to the committee for allowing me to be here. As a Punjabi Sikh woman, it is an honour to be here today and represent my community.

"She's faking it." "She's doing it all for attention." "It's all in your head". "You'll get over it." These are all things that have been said to me throughout my battle with mental illness.

I am a survivor. I am a survivor of post-traumatic stress disorder and clinical depression. In the eighth grade, I began to self-harm. On October 2015, at the tender age of 16, I attempted to take my own life twice. On the second attempt, I almost succeeded. I woke up in a hospital bed, unsure why I was still alive and wishing I wasn't. I spent a month and a half recovering in an adolescent psychiatric ward. I hadn't planned on living to see another day, yet here I was. Today, I believe I survived for a reason, and that reason was to share my story, in an effort to hopefully inspire change and bring reform to the Canadian mental health system.

One in five Canadians will experience mental illness in any given year. The national average of the health care budget spent on mental health is only 7%. This, when compared with England's 13%, shows a startling difference that needs to be addressed. I ask you, if you had broken a leg or an arm, there is no doubt you would go to a doctor right away, correct? Mental health is no different. Early prevention is key.

The World Health Organization's constitution promotes the right of everyone to health, and health services, without experiencing financial strain.

My mental health is my right. There need to be comprehensible and clear-cut commitments to funding to battle battling this nationwide epidemic. By the year 2020, depression will become the leading cause of disease in Canada, according to the Canadian Mental Health Association. There needs to be some form of legislation, such as a mental health parity act, to ensure that mental health is acknowledged as equivalent to physical health, and that an adequate number of health care dollars are set aside for treatment and front-line services, such as evidence-based therapies, and services by psychologists that should be publicly funded.

There is a dire need for a functioning and organized mental health system in Canada that addresses socio-economic barriers, and makes vulnerable and minority populations a priority. There's a disparity in our Canadian universities in regard to mental health coverage, and a greater one in our universal health care system that fails to adequately and concretely address that there is a mental health crisis upon us.

There are holes in the system that need to be filled. I am more than a statistic. My indigenous brothers and sisters are more than a statistic. We are more than a percentage or a ratio that only ever

sees the light of day in a medical paper or a journal, and is never spoken of again. This is not a matter of politics. It is a matter of the well-being of all Canadian citizens. Mental health does not discriminate based on sexual orientation, gender, age or ethnicity. We all have mental health, and we all have the right to care.

Thank you.

● (1345)

**The Chair:** Thank you to each and every one of you, as well.

Who's on? Mr. Sorbara.

**Mr. Francesco Sorbara:** Thank you, Chair. I will try to be as succinct as possible.

First of all, welcome. It's so wonderful to have you here. I have a Daughters of the Vote delegate here from my riding, but not with us in this forum.

I want to say that all of your stories are very powerful, unique in different ways and, obviously, shared with Canadians from coast to coast to coast. You four young individuals have a heck of a bright future ahead of you. I'm so impressed, listening to the stories.

Ms. Dhaliwal, your story of your mental health journey that a lot of Canadians have faced.... I truly believe life is special and that we're here for a purpose. Continue that journey. Continue it with as much positivity as you can. Ms. Dini, your story of your aneurysm.... I'm glad that you're here with us today, 150%. I'm sure your family is even more so. Ms. Szafran, your comments, and Annie, your comments, as well....

We're at committee, so I'm going to ask a question.

Do you think we, as a society, have made progress with regard to gender equality, advancing women's rights, participation in the labour force, a gender-neutral cabinet and funding organizations like Equal Voice? We have to make more progress, but do you think we're going in the right direction?

All four of you can answer very quickly, if you wish.

**The Chair:** Go ahead. We'll start with Andréa.

**Ms. Andréa Szafran:** Sure. Thank you very much for that question. I was reading the budget, and there has been some progress made, in terms of allotting funding to women's programs. I know that \$160 million was allotted. That's a great start. Those things are just that—they're starts.

**Mr. Francesco Sorbara:** I'm going to stop you there. I'm going to move on to the next witness.

Annie, can you answer, please?

**Ms. Annie Yeo:** I don't have any specific comments toward that.

**Mr. Francesco Sorbara:** Yasmin?

**Ms. Yasmin Dini:** I would say not quite. Equality is not what we need; equity is.

**Mr. Francesco Sorbara:** Rabiah?

**Ms. Rabiah Dhaliwal:** I believe we've made a great start and are at a point of turning a page, but I believe more needs to be done.

**Mr. Francesco Sorbara:** We on the finance committee have done a series of budgets since we were elected. For the first time ever we have gender analysis built into our budgeting process. For the first time ever we have legislation on pay equity. We have, then, made historical strides. I have two young daughters at home, and when I look at the four of you, I can't help think about my daughters.

That's it.

**The Chair:** We'll move on to Mr. Richards.

**Mr. Blake Richards:** Thanks, Mr. Chair.

Thank you all for being here. I appreciate the eloquence with which you all spoke very passionately about issues that are obviously very much matters of conviction for you.

The same goes for the previous panel. I didn't get a chance to talk to you directly.

Ms. Dhaliwal, I'd like to touch on your comments about mental health. Most if not all of us probably know somebody who has been affected by mental health issues—depression and other things. I'm certainly no exception. I was struck by your story.

You mentioned specifically that you felt more funding needed to be dedicated to mental health. Beyond funding, can you tell us what it is that you think needs to be specifically addressed, maybe even what that funding should be used for? What do we need to do to better meet the needs of people who are struggling with mental health challenges? What I hear often is that services aren't there when you need them the most.

Can you elaborate a bit on what actual, concrete, tangible things you think we need to correct there?

● (1350)

**Ms. Rabiah Dhaliwal:** Of course. First of all, I believe that the Mental Health Parity Act you talked about would ensure consistency across the board from province to province and that an adequate amount of funding be put into mental health.

Beyond that, I believe that what that funding should be put into is more short-term mental health facilities that focus on stabilization. I believe one was just opened for adolescent youth in Surrey, British Columbia, but there needs to be one focused on young adults and adults who are experiencing an acute mental health crisis and don't require long-term care but do require emergency care.

I also believe there needs to be more support and information for navigating the system provided to minority populations. Especially in the South Asian community, mental illness is such a large issue and holds such a great stigma. I believe more resources need to be put aside for educating minority populations who may not have as much knowledge about the subject.

**The Chair:** Mr. Dusseault.

[Translation]

**Mr. Pierre-Luc Dusseault:** Thank you, Mr. Chair.

I'll try to keep things short by asking my three questions at the same time.

First of all, I want to thank everyone for their presentations and their proposals to our committee.

My first question is for Ms. Dini. In your experience, you received excellent hospital services. That's what you said. You were given medication at the hospital and a prescription so that you could continue to take the medication. The medication was covered when you were in the hospital, but was no longer covered when you left. Is that what happened? Has this prevented you from healing properly?

Ms. Szafran, would you support the proposal to require federal crown corporations to have gender-balanced boards of directors, as is the case for crown corporations in Quebec? Would it be a good way to ensure that more women hold positions of power?

Ms. Yeo, first of all, thank you for your presentation.

Do you think that young interns deserve wages? Is this proposal also supported by employers, unions or members of civil society? There will still be internship opportunities, even if they must be paid internships.

These are my three questions.

[English]

**The Chair:** Okay. Thank you.

We'll start with Ms. Dini and we'll go through the three questions. While we're doing that, is there anyone over here who has an additional question, and then we'll wrap up? You can think about who wants on.

Ms. Dini.

**Ms. Yasmin Dini:** You're correct that in the hospital all medication is covered, which is really helpful because I had an extended hospital stay. But the second you leave, everything is out-of-pocket.



I live in Ontario, which means that for those under the age of 25, you get covered for whatever prescription costs you have. However, that was just discontinued if you have private insurance. So we have a real problem. I go to university. Since my parents do not have private insurance, I cannot opt out of the insurance that my university provides, and my OHIP+ will not cover the medication that I need, because it is not part of what they deem necessary under their budget, nor will my private insurance, because it's not within their purview. That means I foot the bill. As someone who is going through rehabilitation for a stroke, that means I have to go to rehabilitation, cut down on my course load and not work. I do not have the funds outside of credit cards to pay for this, nor do my parents. It is a real issue in the sense that we need to provide a mechanism so that people won't have to go into debt to the tune of hundreds of dollars a month to pay for something that's life-sustaining, to keep them out of pain and to keep them going.

**The Chair:** Szafran was next, on the second question.

• (1355)

[*Translation*]

**Ms. Andr ea Szafran:** Can you repeat the question?

**Mr. Pierre-Luc Dusseault:** My question concerned the boards of directors of federal crown corporations. Would it be appropriate to pass legislation to require crown corporations to have gender-balanced boards of directors? Quebec has legislation to ensure that Quebec crown corporations have gender-balanced boards of directors.

[*English*]

**Ms. Andr ea Szafran:** Thank you for the question. I will answer in English.

I do think it is important that women are on boards of administration and have their voices heard. Further to that, though, is that the voice of those women woman actually be heard. That is my further question. Women might be represented on a board of administration, but they might not have a role that allows them to speak or which makes them feel comfortable to speak, and they may or may not be discredited by other colleagues. Yes, lots of strides have been made to make women present. Not all women are represented, also, in terms of vulnerable sectors and so forth. Further to that, it's more about if women are able to present their views and are able to be heard and respected at the table. That's ultimately what it is. It's not just about filling a quota. It's about feeling intelligent and being able to actually present that. Thank you.

**The Chair:** Thank you. Good point: it's not just about filling a quota.

Ms. Yeo.

**Ms. Annie Yeo:** In response to your question, it would be ideal if we could put pressure on these employers to ensure that they pay a fair wage for their interns. Unfortunately, in this system they're so pressured already to make as much profit as they can that it comes at the expense of us interns, so that we receive no wage and little to no benefits or services.

I feel like there needs to be legislation in place that makes sure that we're protected, or that the government provides subsidies for these employers so that we receive that fair wage.

**The Chair:** The last question will go to Mr. McLeod.

**Mr. Michael McLeod:** Thank you, Mr. Chair. I'll be quick.

I appreciate the presentations; they were very interesting. We could probably talk all day on every issue raised here.

I'm very interested in the presentation by Ms. Yeo on internships and work without pay. I think private industry and government both have a role and should be listening closely to this, because we have employment standards and acts that relate to this in different jurisdictions. They vary, and are sometimes very blurry.

As an MP for the Northwest Territories, I have a lot of small communities in my riding, and I hear a lot about this, because we don't have universities in the north, so everybody has to travel to the south to go to school. They also have to go through the culture shock that usually comes with moving to a large city from a small community, specially a small indigenous community, but it's necessary to go through this process to gain experience. Everybody's doing actual work. If they weren't doing it, the employer would probably have to pay somebody to do it. I think we see some discrimination against students from low-income families who can't get the support, and I certainly see it in our indigenous student population.

I think you touched on this a little already, but now that you're on television and everybody's watching, it's an opportunity for you tell us what recommendation you would make for us to follow through on to see if we can make a difference on this subject, because I think it's very important.

**Ms. Annie Yeo:** Yes, employers don't want to pay their interns; they don't see us as equals in the workforce. We're seen as just learning and not having that much skill to contribute, so we're not entitled to the same wage as everyone else. This is just another way for them to exploit us and take advantage of the fact that we're young and inexperienced. We do contribute an equal amount to the workforce, and to make sure that we have equal pay there needs to be legislation to protect us.

Often when you say that you do it for course credit, then you fall under the policy of the university, but that still leaves you in the loop of other policies that can't protect you against other things.

Without the wage, so many students are at a disadvantage. Either programs need to be in place that subsidize internships so all of them are paid, or legislation that protects those initial employment opportunities for us.

• (1400)

**Mr. Michael McLeod:** Thank you.

**The Chair:** With that, we will have to adjourn.

Do we have time for a quick photo together with all of the Daughters of the Vote and the committee members who are here?

We'll adjourn and take a photo. Thank you very much.

The meeting is adjourned.

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