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Chair

Mr. James Rajotte

Standing Committee on Finance

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• (1535)

[English]

The Chair (Mr. James Rajotte (Edmonton—Leduc, CPC)): I call this meeting to order. The orders of the day for the 28th meeting of the Standing Committee on Finance, pursuant to the order of reference of Monday, October 17, 2011, are a discussion of Bill C-13, An Act to implement certain provisions of the 2011 budget as updated on June 6, 2011, and other measures.

Colleagues, you should have in front of you clause-by-clause consideration, as that is exactly what we are doing here today. We do have a number of amendments, which I'll obviously call upon members to introduce and argue for when we get to those clauses.

We are going to proceed by part, and consideration of clause 1 is postponed pursuant to Standing Order 75(1), so therefore we're going to start with clause 2.

Part 1 deals with clauses 2 to 103.

The first clause I have an amendment for is clause 34. In the interests of organization, I'm going to ask if there any amendments on clauses 2 to 33.

No? Okay.

Mr. Julian.

Mr. Peter Julian (Burnaby—New Westminster, NDP): Sorry, Mr. Chair.

Mr. Chair, just so we follow along—I'm not wanting to delay anything—are you talking about the entire part 2?

The Chair: No. We're on part 1.

Mr. Peter Julian: Okay.

The Chair: Part 1 includes clauses 2 to 103.

I have an amendment for clause 34 by Mr. Brison. Therefore, obviously, we want to debate the amendment. I don't have any amendments for clauses 2 to 33.

Mr. Julian, does that clarify things for you?

Mr. Peter Julian: Yes. Thank you.

[Translation]

Mr. Alain Giguère (Marc-Aurèle-Fortin, NDP): Mr. Chair, you have to understand that we used essentially the document that was provided to us by the Department of Finance and which we referred to from time to time.

Yet, those are three different documents and they all have different page numbers, so I would like to ask whether the department officials would be kind enough to tell us at what page clause 2 can be found in the legal document, in the document prepared by the Department of Finance and in the Income Tax Act. Failing that, we will have to search in all three documents the exact reference of what we are voting on. The Revenue Department decided to use 3 different page numberings for each section.

You cannot ask us to vote on clauses without knowing what we are talking about. We do not even know what it is all about. You give us clause numbers without explaining the legal contents. These clauses are related to the page numbering existing in Bill C-13, but it is not the same in the document provided by the Department of Finance, in the document provided by the Library of Parliament, and in the Income Tax Act. In other words, you ask us to search simultaneously in four documents for every vote, without telling us the page number. I am sorry, but you are asking us to sign a blank cheque. As lawmakers, we should know what we are voting on.

[English]

The Chair: Just to clarify matters, what the chair is doing is calling clause-by-clause consideration. The document we're working with is Bill C-13.

This is the document we're working with. Any documents by the Library of Parliament or by the Department of Finance in addition to this are helpful in informing about this piece of legislation, but the bill is actually what we're going through.

This bill is the document that I'll be working with today. Other documents may be provided to help members in terms of informing them as to the specifics of each clause, but this is the bill I'm dealing with.

I'm dealing with the clauses in part 1, and I'm dealing with clauses 2 to 33 because I don't have any amendments for those, so I was going to call those clauses.

Mr. Julian.

• (1540)

Mr. Peter Julian: You are regrouping, then. Could you clarify exactly what you're regrouping for part 1?

The Chair: I can call each clause individually. Is that what members prefer?

Some hon. members: No.

The Chair: Now, just.... Do members want me to call each separate clause? Or would they rather the chair group clauses if I don't have amendments? I prefer to group it.

Some hon. members: Group.

The Chair: Group?

An hon. member: Yes.

The Chair: Okay.

So if I don't have an amendment.... But if there is an amendment, what a member simply has to do is say "Mr. Chair, I have an amendment on this clause", and then I will not group that clause. Just to be clear on that....

Mr. Peter Julian: Yes, and that's fine, Mr. Chair. The one thing I would ask you to do as you regroup, given the complexity of the material, would be to give us a clear indication of what portions of the bill are included then, from which page number to which page number, so we do have a moment just to make sure.

There are amendments, of course, but there are also a few items that we'll probably have a longer conversation about. We want to make sure that we get to those conversations and that we understand fully what's being regrouped. That's all.

The Chair: Okay. Well, I'm not going to do page number by page number. I can do clause-by-clause, then, because that would be simpler for me.

I did ask members to come prepared to debate the certain sections that they wanted to debate. I'm hoping that all members here have already identified those sections they wish present an amendment to—or to speak to, because obviously you can speak to a clause. But for me to go through and do page numbers for clauses....

I'm presuming all members have gone through the piece of legislation in a fair amount of detail, so my proposal is still this: if I don't have an amendment, I will ask if there is any debate on, say, clauses 2 to 33, and then a member can raise it. Or we'll go to clause 34 after clause 33 because there is an amendment on that.

Mr. Jean.

Mr. Brian Jean (Fort McMurray—Athabasca, CPC): On a point of order, Mr. Chair, on a point of help, page 6 of the document that was provided to us by the Department of Finance actually refers to the clauses in the legislation and gives the page number beside each, as well as the section of the act that it amends.

It would certainly be helpful to look at page 6 of that. It actually reflects exactly your position on the matter.

The Chair: Okay. Thank you for that piece of information, Mr. Jean.

I'm still proceeding to part 1, clauses 2 to 33.

Shall clauses 2 to 33 carry?

[Translation]

Mr. Alain Giguère: Mr. Chair, I have a question on clause 24, which deals with the \$500 children's arts tax credit.

Yesterday, I asked the officials of the Revenue Department whether day care centres that offered artistic activities were entitled to charge an additional \$500 fee to their clients, who would then be refunded by the Revenue Department. They said yes, which means that the total amount which had been forecasted at \$35 million might very well be as high as \$100 million.

Has the department thought about deleting the words « [...] a prescribed program of recreational or developmental activity », in section 118.03(1) of the Income Tax Act? By deleting these words, the scope of the legislation would be reduced, and that would prevent day care centres to charge \$500 to all the children's parents. Failing that, the total bill will be much higher than the amount allowed for in the budget, as the officials admitted. They also said it was a drafting mistake. It's time to fix it, in order to prevent cost overruns.

[English]

The Chair: Okay. This is on clause 24, so I'm going to call clauses 2 to 23 so I can deal with those, and then we'll deal with clause 24.

Shall clauses 2 to 23 carry?

An hon. member: On division.

(Clauses 2 to 23 inclusive agreed to on division)

(On clause 24)

The Chair: Do the officials wish to comment?

Mr. Cook, do you wish to comment on what was said?

Mr. Ted Cook (Senior Legislative Chief, Tax Legislation Division, Tax Policy Branch, Department of Finance): Yes, Mr. Chair. Thank you.

With respect to the children's arts tax credit, the question as I understood it was whether or not fees charged by a *garderie* with respect to relevant activities would be eligible for the credit.

The response is that eligible expenditures and eligible activities for the children's arts tax credit are set out by regulation. What is required is that the activities are outside a school's curriculum and that they meet certain requirements with respect to the percentage of time, more than 50% of the—

Mr. Alain Giguère: *Je crois que—*

Mr. Ted Cook: Excuse me, sir?

• (1545)

[Translation]

Mr. Alain Giguère: I think it is 70%.

[English]

Mr. Ted Cook: The qualifying activities in the regulations were 50%, but what I would point out to the committee is that there is a provision in the children's arts credit that does say that if amounts are deductible otherwise.... With respect to, for example, the fitness tax credit, if amounts are deductible as a child care expense, there won't be a doubling up of expenses.

So there may be expenses that would be eligible, but they would have to meet all the criteria of the child arts tax credit.

[*Translation*]

Mr. Alain Giguère: I understand there is a loophole in the act.

[*English*]

The Chair: Mr. Cook, please.

Mr. Ted Cook: I was just going to point out to the committee that this uses the same function and style as the sports tax credit that has been in place for years now.

The Chair: Thank you.

Mr. Ted Cook: Sorry: I meant the fitness tax credit.

The Chair: Mr. Giguère, you can clearly vote against the clause or you can propose an amendment at this point.

[*Translation*]

Mr. Alain Giguère: No, Mr. Chair.

[*English*]

The Chair: No? Okay.

I'm going to call clause 24. Shall clause 24 carry?

An hon. member: On division.

(Clause 24 agreed to on division)

The Chair: Then I'm going to call clauses 25 to 33.

Shall they carry?

An hon. member: On division.

(Clauses 25 to 33 inclusive agreed to on division)

(On clause 34)

The Chair: Now we'll go to clause 34. I have an amendment by Mr. Brison.

Mr. Brison, you have the floor.

Hon. Scott Brison (Kings—Hants, Lib.): Mr. Chair, we heard from organizations and witnesses ranging from the Canadian Association of Retired Persons to the Canadian Home Care Association to the Canadian Caregivers Association—and it was confirmed by financial officials—that the tax credits in Bill C-13 for family caregivers, volunteer firefighters, and children's arts activities are all non-refundable tax credits, and that because of this they exclude low-income Canadians, who most need the help.

In fact, we heard last night from CARP that people who quit their jobs to act as caregivers probably wouldn't qualify for the caregiver tax credit at all because their income is too low.

In my own family situation, my sister, who's a VON nurse, has had to cut back her hours to help take care of my 82-year-old mother, who has Alzheimer's. There are a lot of Canadian families in the same situation. They are caught in a situation where they have to cut down their work hours to take care of a loved one, so there's a negative impact on their family income that would take them below the threshold to actually qualify for this caregiver tax credit.

We believe that excluding the poorest Canadians—the Canadians who have the greatest need—from these tax credits is wrong, morally wrong, and that it will worsen the growing income inequality in Canada. So in an effort to address this constructively, my office has worked with the House of Commons legislative counsel to draft an amendment that would make these tax credits refundable, so that low-income Canadians could qualify for the benefits of these programs.

The legislative clerk has a copy of this amendment. I'd appreciate his advice on the admissibility of the amendment. Specifically, could he advise us as to when and how this amendment can be moved?

The Chair: Thank you very much, Mr. Brison, and thank you for notice of this amendment.

As the chair, I do have a ruling.

Bill C-13 provides for non-refundable tax credits in a number of areas. This amendment seeks to amend the bill so that certain of these non-refundable tax credits would become refundable tax credits. *House of Common Procedure and Practice*, Second Edition, states at pages 767-68:

Since an amendment may not infringe upon the financial initiative of the Crown, it is inadmissible if it imposes a charge on the public treasury, or if it extends the objects or purposes or relaxes the conditions and qualifications specified in the royal recommendation.

In the opinion of the chair, therefore, the amendment proposes a new scheme, which seeks the expenditure of funds for a new and distinct purpose. In so doing, it attempts to alter the terms and conditions of the royal recommendation. Therefore, I rule the amendment inadmissible, and this ruling is not debatable.

● (1550)

Hon. Scott Brison: I'd appreciate the clerk's advice as to whether this amendment would be—

The Chair: This is the clerk's advice and this is the chair's ruling.

Hon. Scott Brison: —at report stage, whether that would be...

The Chair: It would have to be accompanied by a royal recommendation, and it would have to be done by a minister, and it could be done in the House.

Hon. Scott Brison: So it could be done in the House.

The Chair: But it must have a royal recommendation.

Hon. Scott Brison: Certainly—

The Chair: I encourage—

Hon. Scott Brison: Certainly I would expect that the government would want to fix this, so there is still a possibility for an amendment at report stage.

The Chair: Thank you, Mr. Brison.

As you know, I said there's no debate. I've given my ruling.

Therefore, shall clause 34 carry?

An hon. member: On division.

(Clause 34 agreed to on division)

The Chair: The next amendment I have is on clause 85, so I'm going—

A voice: The question.

The Chair: The question on clause 85.... So can I call clauses 35 to 84?

Go ahead, Mr. Mai.

Mr. Hoang Mai (Brossard—La Prairie, NDP): Thank you Mr. Chair.

In terms of what you were saying about the parts, which part is this?

The Chair: We're still in part 1.

Can we carry clauses 35 to 84?

An hon. member: On division.

(Clauses 35 to 84 inclusive agreed to on division)

(On clause 85)

The Chair: We're now at clause 85, then.

Mr. Peter Julian: Mr. Chair—

The Chair: Mr. Julian, on clause 85...?

Mr. Peter Julian: —could you give us the page number of clause 85?

Mr. Brian Jean: Page 137.

Mr. Peter Julian: Thank you, Mr. Jean.

The Chair: It's page 130.

Mr. Peter Julian: Page 130? Okay. There we go.

The Chair: Okay? There was quite a bit of discussion about this last night, so I'm....

Mr. Julian, do you wish to address this clause?

Mr. Peter Julian: No, but I believe Mr. Giguère does.

The Chair: Monsieur Giguère, on clause 85.

[*Translation*]

Mr. Alain Giguère: There is a loophole in the act which gives rise to tax evasion, even money laundering, I presume, in no small amounts, far from it. The extended family could set up a company, and an individual's RRSPs belonged to the whole family. That was a problem.

With the proposed solution here, RRSPs rates will go from 25% down to 10%, but you still have 10%. I really wonder whether it is appropriate that an RRSP could be used in such a manner. Why don't you get rid of it completely?

In the present bill, the proposed sanctions are out of proportion — it says here 100% — for people who, for many years, had the legal right, pursuant to the wording of the act, to do this kind of investment. One witness submitted a last minute amendment which, apparently, was examined by an official in the office of the Minister of Finance. I cannot, with a 12 hour notice, determine whether it is admissible. This should be examined by a tax expert, and it will take him a long time. I see there are many drafting

problems, and this is another one. This is directly related to the complexity of the bill.

With such a short notice, nobody could tell me, Mr. Chair, whether this amendment is an adequate solution to the problem.

Mrs. Glover has something to say. She may have some relevant information to share with us, concerning the examination made by the office of the Finance Minister.

● (1555)

[*English*]

The Chair: Okay, we'll certainly allow Ms. Glover to comment if she likes.

I would also ask the officials to give a very fulsome comment if they can, because there was a discussion last night at committee—which I'm sure the officials followed—regarding this section and regarding mortgage investment corporations, RRSPs.... I'm sure the officials have gone through the testimony.

I was the chair and I think all committee members would like a very fulsome response to what was said at the committee last night.

Mr. Cook or...?

Mr. Ted Cook: Would you like that now?

● (1600)

The Chair: Absolutely.

Mr. Ted Cook: I believe what you're talking about is whether it would be appropriate.... Clause 85 deals with an exclusion. Under the proposed rules, they would not apply for what's called an "excluded property". I believe the suggestion put forward last evening was that investments in mortgage investment corporations would be excluded properties for purposes of the RRSP rules.

In terms of the RRSP rules in general, what's being proposed in the budget is a series of measures to get at avoidance in the context of RRSPs. They piggyback on the rules for tax-free savings accounts, which were implemented previously and have been relatively well accepted. There is a 100% tax and it's on an "advantage". One of the advantages that may accrue in respect of an RRSP is income arising from what's called a "prohibited investment".

A prohibited investment is an investment held by an RRSP, for example, where that investment is shares of a corporation in which the holder of the RRSP has a significant interest. A "significant interest" is an interest of the person and non-arm's length persons in excess of 10%.

Now, that 10% rule applies to all corporations, all trusts, and all partnerships. The interesting aspect, at least from my perspective, is that in the legislation with respect to the rules in sections 207.01 through 207.05, there is no specific reference to mortgage investment corporations. Mortgage investment corporations are simply a type of corporation that is caught up in these rules. These rules apply equally to other privately held corporations. They also apply to publicly listed corporations. As I said, they apply to trusts and partnerships. So in that sense, the rule has been drafted in sort of a broad, level-playing-field type of manner.

Mortgage investment corporations seem to be an investment vehicle that has been used by a particular segment of the taxpayer population. Mortgage investment corporations are a special type of corporation that were set up in the 1970s to help increase funding of private mortgages for residential housing purposes. The rules around mortgage investment corporations made them suitable for certain types of investments in terms of taxpayers taking advantage of planning opportunities.

Now, mortgage investment corporations are qualified investments for RRSPs and would continue to remain qualified investments for RRSPs. It's only where they fall offside this significant interest or 10% rule.... So I guess the point in terms of how this measure operates is that it's not specifically with respect to mortgage investment corporations: the significant interest rules apply with respect to all corporations.

Is that helpful to the committee?

The Chair: Yes, it is helpful.

Are there any further questions?

Ms. Glover, please.

Mrs. Shelly Glover (Saint Boniface, CPC): I have just a brief comment.

In response to Mr. Giguère,

[*Translation*]

All I can say is that I do not have more information on this issue. I cannot help you.

[*English*]

What I would like to suggest and encourage is this. I know that there has been a lot of discussion on this and the members of Finance are very open to continuing the dialogue, both with opposition party members and private people who have an interest in this. I just want to put that on the record, Mr. Chair: that for anyone who wants to continue to discuss this, there is certainly an open dialogue that is going to continue with the members from the Department of Finance.

But I do want to add that we on this side are very concerned about anyone who is able to do as the official said and to abuse what the intent of this section was for. Also, it does bring it in line with the TFSA rules. For that reason, we're going to vote to keep it the way it is written.

Thank you.

The Chair: Thank you, Ms. Glover.

Is there any further explanation required?

[*Translation*]

Mr. Alain Giguère: I quite understand the need for the department to put an end to this type of tax evasion, even money laundering. I trust what Mrs. Glover says: if some people are unduly taxed, the department is always willing to listen to them and to adjust, if necessary.

[*English*]

The Chair: Ms. Glover, do you want to clarify that, please? It's your choice.

Mrs. Shelly Glover: I'll clarify it, and I'll do it in French so that Monsieur Giguère doesn't misunderstand.

[*Translation*]

Mr. Giguère, I will talk with the chairman, but I hope you understand that I did not say what you indicated.

I only said that the Finance department is open to continuing the dialogue with people who are concerned about their own situation. That's all I said. I did not go any further and I did not make any recommendation. The government is confident the present wording will prevent some people to evade taxes which other people pay. This will help us. That's all.

[*English*]

The Chair: *Merci.*

Are there any further comments on this issue, Mr. Cook?

Mr. Ted Cook: No, Mr. Chair.

The Chair: Okay. We'll call it on this clause, then.

Shall clause 85 carry?

An hon. member: On division.

(Clause 85 agreed to on division)

The Chair: I know that colleagues wanted to discuss clauses 90 to 97, so I'm going to call clauses 86 to 89.

On division?

An hon. member: On division.

(Clauses 86 to 89 inclusive agreed to on division)

The Chair: I have notice that Mr. Brison wishes to discuss clauses 90 to 97.

Is that correct?

Hon. Scott Brison: Mr. Chair, witnesses have told the committee that provisions in Bill C-13 for individual pension plans could result in additional costs and unfunded liabilities by requiring minimum withdrawals.

Could the finance officials respond to these concerns?

Mr. Gérard Lalonde (Director, Tax Legislation Division, Department of Finance): Thank you.

Those clauses deal with measures that were implemented or proposed in the budget concerning individual pension plans. As the name implies, individual pension plans are a unique kind of pension plan designed to provide pension benefits to a single person or generally a small number of family members.

The difficulty that the department had identified—and it has been reflected in the budget—has to do with circumstances where these individual pension plans have sufficient funds in them such that they tend to generate, in effect, an intergenerational transfer of funds, where the amount in the pension fund exceeds the amount to fund the pension. As a result, sometimes intentionally, there are amounts that will not be taxed until they fall into the hands of the next generation.

In looking at that issue and comparing these individual pension plans to other types of pension plans that are out there, such as large defined benefit pension plans and RRSPs, it's clear these types of plans are in many senses more similar to RRSPs, because they're available for one person or a small number of persons, versus the sort of broadly available large defined benefit pension plans.

Now, the testimony compared the results one can achieve with these very small plans to the large defined benefit plans, and said, well, the large defined benefit plans have a surplus provision that allows them to go into surplus up to 25%. Those rules were put in on purpose to facilitate and provide that, in those circumstances where you have a big pension plan and you're subject to fluctuations in value of the plan because you have the widespread investments, it is ensured that there's enough funding in that plan, with a little bit of give, to ensure the plan remains viable.

In contrast, if you look to an RRSP, you say, well, with an RRSP, when the person turns 71, they're to convert it into a RRIF and start payout. That reflects the fact that under the tax system, the retirement system is designed as an after-tax system, in that you get a deduction for the amounts contributed, and they're not taxable until they come out. There is some tax assistance there. It's intended for retirement savings. Hence, when you become of retirement age, it only makes sense that you have to start drawing down those funds.

If you compare the tax proposals we've made here for IPPs with the situation of RRSPs, they will be put in exactly the same situation. They will be required, after the age of 71, to start drawing down the pension plan at the same amount and in the same ratios as would a RRIF.

Now, some of the testimony said that sometimes these surpluses aren't always due to tax planning. One of the plans that some people might use is to convert their interest in a defined benefit plan into an individual pension plan, and then, once the conversion is done, reduce the benefits, with the result that this plan automatically gets pushed into surplus situations.

I said, well, it doesn't always happen that way: you could just have been very successful in your investments, and as a result, the plan shows a surplus. Now, that can be exactly equally true of an RRSP or a RRIF. In those circumstances, if you've done very well in your RRIF, you might have more tax-assisted pension funding in your RRIF than would be the case in a defined benefit plan that's not in surplus position. One could say that those things are in a similar situation. They are in surplus position.

•(1605)

Nevertheless, they are required to distribute the funds according to the RRIF schedule, which is all we're asking of these individual

pension plans. We're asking them to be put in exactly the same position as those who save in their RRSPs.

In both circumstances, you're looking at, in the case of an RRSP, one particular individual, and in the case of the individual pension plans, one particular individual or a small group of individuals, and we think it makes more sense to align the tax provisions for the individual pension plans with the RRSPs and RRIFs than it does to align them with something else for which a surplus entitlement is in play but for completely different reasons.

Hon. Scott Brison: So you see no delta between the risk of unfunded liabilities with the IPPs from those RRSPs...? You don't see the risk...

Mr. Gérard Lalonde: If you consider that you have two individuals side by side, and one has saved, say, a million dollars in their RRSP, and the other has saved a million dollars in their IPP, both of them will have to draw down their pension entitlements at the same rate. We're not imposing anything more onerous on the IPP investor than is currently the situation for the RRSP or RRIF investor. Indeed, in the last couple of years, there has been some flexibility added to the RRIF drawdown, in that the age at which you have to start drawing down your RRIF has been increased from age 69 to age 71.

•(1610)

The Chair: Does that help clarify it, Mr. Brison?

Hon. Scott Brison: It's helpful. It's a complex issue, but I think that was helpful.

The Chair: Thank you.

I just wanted to follow up on that, Mr. Lalonde. I appreciate that information.

The presenters last night were talking about how there's a sort of different standard if there are three persons in this arrangement or if there are four persons. I don't know if you saw that exact testimony, but can you comment on that clarification? Is there in fact that distinction between three and four? If so, why?

Mr. Gérard Lalonde: We've tried to define an individual pension plan. Quite clearly, if you defined an individual pension plan as being a plan for one individual, well, then, you would have plans immediately for two individuals, and that would include the particular individual and perhaps a spouse or a child.

At some point, you start getting into the broader issues dealing with conventional defined benefit pension plans, where you have an employer with a number of employees and they have a defined benefit pension plan. This is not intended to apply in those circumstances. As with tax measures in general, you have to draw dividing lines, and it was considered that the three-person plan was the dividing line.

As to whether immediately on the one side of that line or immediately on the other side of that line is exactly the right place to be, one can debate that, but our estimation was that it was a reasonable position to try to differentiate between the IPPs and the conventional defined benefit pension plans.

The Chair: Two or four could have been chosen, but you must have a number as the dividing line.

Mr. Gérard Lalonde: That's correct.

The Chair: I appreciate that clarification.

Are there any further questions? I have no further questions or amendments on part 1 right up until clause 103, so can I call clauses 90 to 103?

An hon. member: On division.

(Clauses 90 to 103 inclusive agreed to on division)

The Chair: Okay. Clauses 90 to 103 carry on division and that deals with part 1.

Part 2 deals with clauses 104 to 110.

Mr. Julian.

Mr. Peter Julian: Mr. Chair, if you could give the page numbers, it would be helpful. Because as Mr. Jean did mention, for the brick there were page numbers for part 1, but not for part 2. I just think it's helpful for the smooth flow of things if you give us the page numbers as you identify the clauses, rather than have us struggle through referencing three different books before we can actually find which part of the bill we are speaking to.

The Chair: I appreciate that. Clauses 104 to 110 in part 2 are on pages 144 and 145 of the bill.

Okay?

Mr. Julian.

Mr. Peter Julian: I just have a question of our...

The Chair: Sure. Could we ask the part 2 officials to join us?

Thank you.

Mr. Peter Julian: Thank you very much for being here.

I'm not going to talk about the softwood lumber agreement, because I could talk for a good long time—

The Chair: Have you changed your position on it?

Voices: Oh, oh!

Mr. Peter Julian: Certainly not, Mr. Chair, certainly not.

I'll spare the entire committee the various points that we could bring up on the softwood lumber agreement and its impact on jobs.

I want to ask our officials what the financial consequences are for the industry of the amendments that are here; I know that this is putting into place the arbitration award, but I want to get a clear sense of what the overall impact is.

Mr. Colin Bird (Director, Softwood Lumber Division, Department of Foreign Affairs and International Trade): There is an estimated amount of about \$59 million that would be collected in the tribunal award itself. That amount assumed that exports in 2011 would be back at the rate that they were at in 2006, which they manifestly are not at this point in time.

But what the award requires us to do is impose the additional charge at the rate of 0.1% on Ontario and 2.6% on Quebec until October 12, 2013. So the amount that will actually be collected in

that period of time is dependent on the value and the amount of exports.

• (1615)

Mr. Peter Julian: Mr. Chair, just so we're clear on this, regardless of whether the arbitration award is fully subscribed, it's a set period of time. Or does that then get renewed, if the softwood lumber agreement is renewed, until the full payment is made?

The Chair: Mr. Bird.

Mr. Colin Bird: This is a different kind of award from the one that took place in the first arbitration, in which a set amount was provided while the tribunal estimated what could be collected. The award is in the form of an *ad valorem* rate, and they have not opined on anything past October 12, 2013.

In this case, determining what will actually be collected by October 12, 2013, really depends on the volume and value of exports. As you know, we are in discussions with the United States about extension of the agreement.

I want to be very clear that the government has clearly indicated its intention that the tribunal award only requires us to collect this additional charge through October 12, 2013.

Mr. Peter Julian: Thank you.

The Chair: Thank you very much.

I will call clauses 104 to 110.

On division?

An hon. member: On division.

(Clauses 104 to 110 inclusive agreed to on division)

The Chair: Thank you.

Thank you very much to our officials.

We'll now go to part 3, which includes clauses 111 to 145. It is found on pages 145 to 193. This deals with customs tariff simplification.

Okay? I have no amendments indicated in this section.

Shall clauses 111 to 145 carry?

An hon. member: On division.

(Clauses 111 to 145 inclusive agreed to on division)

The Chair: We'll now go to part 4 and clauses 146 and 147, which are on page 193. This part deals with facilitating low value imports.

Shall clauses 146 and 147 carry?

An hon. member: On division.

(Clauses 146 and 147 agreed to on division)

The Chair: Part 5 includes clauses 148 and 149, on pages 193 and 194, and deals with the Canada Education Savings Act.

Shall clauses 148 and 149 carry?

An hon. member: On division.

(Clauses 148 and 149 agreed to on division)

The Chair: We have part 6. Part 6 deals with Children's Special Allowances, in clauses 150 and 151, and begins on page 195.

Shall clauses 150 and 151 carry?

An hon. member: On division.

(Clauses 150 and 151 agreed to on division)

The Chair: Part 7 deals with federal financial assistance for students, in clauses 152 to 159 on pages 196 to 199.

Shall clauses to 152 to 159 carry?

Mr. Julian.

Mr. Peter Julian: There is an amendment.

The Chair: I'm sorry. You are correct. There is an amendment.

Let's do clause 152 first—

Mr. Peter Julian: Sure.

The Chair: —because there is an amendment on clause 153.

Shall clause 152 carry?

An hon. member: On division.

(Clause 152 agreed to on division)

(On clause 153)

The Chair: We'll go to clause 153 now. Thank you for reminding me.

Mr. Peter Julian: We wouldn't want to miss the excitement of offering an amendment that the government will surely support.

The Chair: Mr. Julian, you have the floor.

Mr. Peter Julian: Thank you, Mr. Chair.

Clause 153 deals with family physicians, nurses, and nurse practitioners in underserved rural and remote communities.

Currently, the proposal in the bill is that the minister may forgive an amount in respect of a student loan to a borrower who begins to work in an underserved rural or remote community as a family physician, nurse, or nurse practitioner—if the borrower meets the prescribed conditions, of course.

What we have is a situation wherein the minister ensures that the borrower meets the prescribed conditions, but then the minister has the choice as to whether or not to forgive that amount. This is an important issue. We believe that moving the proposed amendment, changing line 26 on page 196 from “may” to “shall”, would put an obligation on the minister—if, of course, the borrower meets the prescribed conditions, which are always the entry point. The minister would have the obligation to forgive the amount.

We think this adds an extra element around the importance of the currently underserved rural and remote communities.

I'd like to move this amendment. I believe it's in order.

• (1620)

The Chair: Thank you, Mr. Julian. That amendment is in fact in order.

Is there any further debate on the amendment? No? Okay. I will call the question on the amendment.

(Amendment negatived)

The Chair: The amendment is defeated, so we'll now vote on the clause. Shall clause 153 carry?

On division?

An hon. member: On division.

(Clause 153 agreed to on division)

The Chair: I will call clauses 154 to 159. Shall they carry?

An hon. member: On division.

(Clauses 154 to 159 inclusive agreed to on division)

The Chair: We will now move to part 8, the Employment Insurance Act amendments. This is clause 160, on pages 199 and 200. Shall clause 160 carry?

An hon. member: On division.

(Clause 160 agreed to on division)

The Chair: Now we'll move to part 9 on the gas tax fund and financing municipal infrastructure. This is clause 161 on page 200.

Shall clause 161 carry?

Mr. Brian Jean: I'd like a recorded vote on this, please.

The Chair: We are going to have a recorded vote on clause 161. We'll get the clerk to call the roll.

(Clause 161 agreed to: yeas 11; nays 0)

The Chair: That's the first unanimous clause. The official who wrote that gets a bonus.

Voices: Oh, oh!

The Chair: All right. Thank you.

(On clause 162)

The Chair: There is an amendment on clause 162. It's amendment NDP-2.

Monsieur Mai.

[Translation]

Mr. Hoang Mai: Concerning section 162, we move the following amendment:

(1.1) The Minister shall not make any payment to the Transition Office under subsection (1) until the Supreme Court of Canada has rendered a decision in the *Matter of a Reference by Governor in Council concerning the proposed Canadian Securities Act*, as set out in Order in Council P.C. 2010-667, date May 26, 2010, and the Minister has taken that decision into account in determining whether he or she should make any payments to the Transition Office.

Right now, as worded in Bill C-13, this section allows supplementary payments to be made to the Canadian Securities Regulation Regime Transition Bureau. As you know, Quebec is opposed to it, as well as six provinces. A \$33 million payment has already been approved. We were told by the officials that \$14 million have already been spent. All this issue has been referred to the Supreme Court of Canada and we still don't know whether it is constitutional.

Why then spend so much money for something which might be invalidated and which is opposed by Quebec and other provinces? Ironically, the Conservatives said during the 2001 election campaign that they would not proceed until they had a ruling by the Supreme Court.

That is the amendment we move.

• (1625)

The Chair: Fine. Thank you, Mr. Mai.

[*English*]

I have a ruling on this amendment as well.

Bill C-13 amends the Canadian Securities Regulation Regime Transition Office Act to allow the minister to make additional payments to the transition office above the previous \$33-million threshold.

This amendment attempts to restrict the minister's ability to make these payments until such time as the Supreme Court of Canada has rendered a decision in the matter of a reference by the Governor in Council concerning the proposed Canadian Securities Act.

As *House of Commons Procedure and Practice*, Second Edition, states on page 766:

An amendment to a bill that was referred to a committee after second reading is out of order if it is beyond the scope and principle of the bill.

In the opinion of the chair, the introduction of this restriction on the minister's ability to make payments is a new concept that is beyond the scope of Bill C-13 and is therefore inadmissible.

The ruling is not debatable, and therefore the amendment is inadmissible.

Thank you.

We'll go, then, to clause 162.

Mr. Peter Julian: Mr. Chair?

The Chair: I would just remind the member that he can discuss clause 162, but the ruling is made. I'm going to remind the member to speak to clause 162 generally, then.

Mr. Peter Julian: Well, Mr. Chair, I've never had occasion to challenge any of your rulings. I am sure it is, as you've described, well founded in the traditions of the House, but I do want to speak to clause 162, because it very clearly is another example of the government steamrolling over the provinces.

We've seen this with the crime bill and throwing billions of dollars in additional charges onto the provinces. We've seen this in a number of other issues.

Now we have this intent to set up a transition for an office to which, as my colleague Mr. Mai has indicated, the majority of provinces are opposed. My province of British Columbia is concerned about this attempt as well.

It is clearly not an appropriate clause within this bill. To throw this into an omnibus budget bill that covers so many different aspects is inappropriate, and I cannot vote in favour of this particular clause.

The Chair: Thank you for your comments.

We'll now hear from Ms. Glover, please.

Mrs. Shelly Glover: Thank you, Mr. Chair.

I categorically refute many of the comments made by Mr. Julian. In fact, he's talking outside of what is in fact in the BIA. The government will be supporting the BIA's clause 162 as it is written.

The Chair: Thank you.

Shall clause 162 carry?

Mr. Julian.

Mr. Peter Julian: I think we could have a recorded vote on this.

The Chair: We will have a recorded vote on clause 162.

(Clause 162 agreed to: yeas 6; nays 5)

The Chair: We will now discuss part 11 and the Wage Earner Protection Program Act. This is dealing with clauses 163 and 164, on page 201.

Shall clauses 163 and 164 carry?

An hon. member: On division.

(Clauses 163 and 164 agreed to on division)

The Chair: We'll now move to part 12, amendments relating to employment, and we have clauses 165 to 169 on page 202.

Shall clauses 165 to 169 carry?

An hon. member: On division.

(Clauses 165 to 169 inclusive agreed to on division)

The Chair: We will now move to part 13, the Judges Act, and clause 170 on page 203.

Shall clause 170 carry?

An hon. member: On division.

(Clause 170 agreed to on division)

The Chair: Now we're at part 14 and clause 171 on page 203.

Shall clause 171 carry?

An hon. member: On division.

(Clause 171 agreed to on division)

The Chair: We're now at part 15, clauses 172 to 176, on pages 203 and 204.

Shall clauses 172 to 176 carry?

An hon. member: On division.

(Clauses 172 to 176 inclusive agreed to on division)

The Chair: We are now at part 16, the Jobs and Economic Growth Act. This deals with clauses 177 and 178. It is on page 205.

Shall clauses 177 and 178 carry?

An hon. member: On division.

(Clauses 177 and 178 agreed to on division)

The Chair: We'll now move to part 17, the Department of Veterans Affairs Act, clauses 179 and 180, pages 205 and 206.

Shall clauses 179 and 180 carry?

An hon. member: On division.

(Clauses 179 and 180 agreed to on division)

The Chair: We'll now go to part 18, the Canada Elections Act. This deals with clauses 181 and 182. It is on page 206.

We'll have debate on clause 181 and clause 182.

(On clauses 181 and 182)

The Chair: Mr. Julian.

•(1630)

Mr. Peter Julian: Thank you very much, Mr. Chair.

I'm almost speechless when I look at this particular clause of what is an omnibus bill. The government has thrown in some good stuff and some bad stuff—and some appalling stuff when we look at part 18 on the Canada Elections Act.

Now, we heard in testimony yesterday from officials that, *grosso modo*, we are talking about subsidies going to taxpayers of about \$86 million for all of the other aspects of the Income Tax Act that already exist, so that's \$86 million that is already going to all political parties to support democratic participation in the election process.

We've also heard from other sources that the Senate is about a \$300-million bill, and of course, as we know, there has been much controversy about the subsidies through the Senate that are used to subsidize.... Not in our case, Mr. Chair, because New Democrats have never accepted to sit in the Senate; we believe it's an archaic institution. But the Conservatives and the Liberals—particularly the Conservatives—have brought the level of taxpayer subsidy through the Senate to new heights, where senators are directly involved in partisan politics, in supporting Conservative candidates and in supporting Conservative positions.

So we have all of this money that is going to various political parties, and mostly the government—\$300 million, \$86 million—and what the government is choosing to do is to attack the one component that allows individual Canadians to cast their vote knowing that in some way their vote is going to have an impact on supporting the political party of their choice. That's the one that the government is moving to eliminate, to phase out, to clamp down on.

Why? Because it's the only one where there's a level playing field.

In the Senate, they're certainly not cutting back on expenses. They're certainly not saying to senators, "Don't get involved in the political process". No, they're spending that \$300 million and allowing that money to be spent for partisan purposes. They're certainly not attacking any of the other aspects of the Income Tax Act, because obviously that helps the Conservative Party as much as any other party. This particular component allows individual Canadians to step forward and to cast their vote as they choose for the party of their choice, and it allows for that to have some meaning in public financing.

Mr. Chair, to understand what the government is doing here, we can just reflect on what we see happening in other jurisdictions where money makes the big difference, where money buys political office. Here we have a situation where they are now phasing out what is the most democratic component of what was brought in.

I've had a lot of disagreements with the former Liberal government. This is one aspect of what the Liberal government did that was very positive and very democratic and levelled the playing field.

Hon. Scott Brison: Hear, hear!

Mr. Peter Julian: Mr. Brison and I agree on that.

What it did was level the playing field and allow individual Canadians to have a voice. It was very credible, it was effective, and it has helped to start to address the cynicism that many people feel out there about political parties generally and about political financing.

What we've seen in the last couple of elections is more participation. More people are stepping forward. That's a very good thing. The government seems disturbed by that and is clamping down with these ill-considered and inappropriate amendments.

There is no way that we are going to support this particular section. It is mean-spirited and inappropriate, and it is fundamentally undemocratic.

I certainly hope that the members opposite, who are democratically elected, will join this party so that the three parties have a consensus in throwing out this section, so that we can have one component of political financing that is democratically based, and so the new student who is 18 years old and voting for the first time in Fort McMurray, or in southern Ontario, or in Toronto, or in Kamloops, can actually step forward knowing that they can vote for the party of their choice and that it will have a meaningful impact, not just at the ballot box, but also in the coming years.

That's something that Canadians support. I am surprised, quite frankly, and profoundly disappointed that the government is moving to rip that apart.

•(1635)

The Chair: Thank you, Mr. Julian.

I have Monsieur Mai, and then I have Mr. Brison.

Monsieur Mai, s'il vous plaît.

Mr. Hoang Mai: I'm going to be very quick. I think my colleague Mr. Julian has said everything that really is appalling about this move.

I want to say that it's more in terms of how it impacts, really. We have talked about the fact that right now people are having issues with politicians.

[*Translation*]

People are more and more disillusioned. Look at the government's attitude, right now, when they prevent debates in the House. Never before have there been so many closures on debates. And worse, the government won't even listen to the people any longer.

The population has the right to vote. We want to encourage them to vote, not deter them. Even though the electoral system is not necessarily representative, it remains that every individual must be allowed a free vote, so he or she knows he can make a difference. This is a service we offer.

Now you ask people to give money to the political party of their choice. That is antidemocratic and that is why we are going to vote against it.

Thank you.

[*English*]

The Chair: I have Mr. Brison, and now I have Mr. Marston as well.

Hon. Scott Brison: From the Liberal Party's perspective, the decision to eliminate the per vote subsidy has less of an effect on us now than it would have had prior to the last election.

Some hon. members: Oh, oh!

Hon. Scott Brison: To be positive about this, I believe that the government should consider raising the individual contribution limits. The initial Liberal legislation had a maximum limit of \$5,000, and I think the government ought to raise the contribution limits.

I expect the Conservatives will be more interested in my proposal closer to their next leadership convention, when in fact it may be too late for them to do this on their own.

In any case, the Liberal Party is in the midst of renewal, and we will adapt ourselves to this new reality. But I think that realistically the government ought to—and we would engage constructively to—raise the contribution limits. I'm sure there are pockets of support for my proposal on the other side.

The Chair: Thank you, Mr. Brison.

Mr. Marston, please.

Mr. Wayne Marston (Hamilton East—Stoney Creek, NDP): Well, Mr. Chair, I am one who has a great deal of difficulty giving the Liberals any credit whatsoever.

Voices: Oh, oh!

Mr. Wayne Marston: For years I have struggled against the things they stood for, but in this case they were right. They took the brown bags out of the election process.

If you look at the United States, and I have raised this in committee before, you see that senators spend half their working day raising money. We have, in this particular set-up, the ability for Canadians to choose to fund a party with their votes. It's a Canadian's choice. Canadians understand that. As Mr. Julian has indicated, this helps the participation factor.

For whatever purposes—I'm not going to start maligning your purposes, but I certainly question them—that we would want to interfere with the ability to encourage Canadians to take part.... True, they should hold us accountable, absolutely: they should ask us why we perform the way we do, whatever that is, following an election, and they can use the fact that they spent some of their money and they made their choices. But to turn around and say that we're going to take this out of the structure and put our democratic processes at risk of slipping backward into those days when the brown bags were there and when influence peddling in one form or another was there....

Even though it pained me deeply to agree with the Liberals, all joking aside, that was one of the best moves that was ever made in this country and I applaud them for it. I think we are making a huge mistake here.

• (1640)

The Chair: Thank you, Mr. Marston.

I will call clauses 181 and 182: shall clauses 181 and 182 carry?

Mr. Peter Julian: Could we have a recorded vote, please?

The Chair: We will have a recorded vote on clauses 181 and 182.

(Clauses 181 and 182 agreed to: yeas 7; nays 4)

The Chair: Okay. Clauses 181 and 182 carry.

Mr. Giguère.

[*Translation*]

Mr. Alain Giguère: I am waiting for an answer from the legislative clerk.

[*English*]

The Chair: Clauses 181 and 182 have been voted on, and they've carried, so Mr. Giguère, you'll have to discuss with the legislative clerk off-line. We've already done the vote.

Mr. Peter Julian: We just voted on clause 181.

The Chair: No, I called clauses 181 and 182.

Mr. Peter Julian: Okay.

The Chair: So it was a recorded vote on both.

Mr. Peter Julian: Maybe Mr. Brison will change his vote.

Some hon. members: Oh, oh!

The Chair: I'm very sad to see that you two don't agree on everything.

Mr. Peter Julian: With time, we're agreeing on more and more, as this government goes on...[*Inaudible—Editor*]

Some hon. members: Oh, oh!

The Chair: Okay. We'll now move to part 19, please.

Part 19 deals with special retirement arrangements, in clauses 183 and 184, beginning on page 207.

I'll call clauses 183 and 184. All in favour? On division?

An hon. member: On division.

(Clauses 183 and 184 agreed to on division)

The Chair: We're at part 20, on the Motor Vehicle Safety Act, clauses 185 and 186, pages 208 and 209.

Shall clauses 185 and 186 carry?

An hon. member: On division.

(Clauses 185 and 186 agreed to on division)

The Chair: We're now going to part 21, the Federal Provincial Fiscal Arrangements Act, which deals with clauses 187 and 188, on page 209.

Clauses 187 and 188 on division...?

An hon. member: On division.

(Clauses 187 and 188 agreed to on division)

The Chair: We're now at part 22 and clause 189, which is on page 210.

Shall clause 189 carry?

An hon. member: On division.

(Clause 189 agreed to on division)

The Chair: Ms. Glover.

Mrs. Shelly Glover: Mr. Chair, I just want to make sure, because Mr. Pacetti is being so helpful in calling "on division", that we don't have a problem later, given that he's just sitting and observing and that we don't hear the other members over there saying that it's on division. None of the actual members is saying "on division". You might want to cover off the technicalities of that.

•(1645)

Hon. Scott Brison: Chair, I think you'll find that Mr. Pacetti has been signed in.

The Chair: Mr. Pacetti has been signed in.

We have one clause that passed not on division; I guess I've been saying it as the chair as well.

Shall the short title carry?

Some hon. members: Agreed.

An hon. member: On division.

The Chair: It carries on division.

Shall schedule 1 carry?

Some hon. members: Agreed.

An hon. member: On division.

The Chair: It carries on division.

Shall schedule 2 carry?

An hon. member: On division.

The Chair: It carries on division.

Shall schedule 3 carry?

Some hon. members: Agreed.

An hon. member: On division.

The Chair: It carries on division.

Shall the title carry?

Some hon. members: Agreed.

An hon. member: On division.

The Chair: The title carries on division.

Shall the bill carry?

Some hon. members: Agreed

An hon. member: On division.

The Chair: The bill is carried on division.

Shall the chair report the bill to the House?

Some hon. members: Agreed.

An hon. member: On division.

The Chair: It is agreed, on division, to report the bill.

Okay...?

Mr. Peter Julian: There is one more, and I have a point of privilege.

The Chair: No, I called the short title, so we have dealt with all the clauses.

Mr. Julian, do you have a question of privilege?

Mr. Peter Julian: I have a point of privilege, but after we completed...I don't think we did the reprint.

The Chair: There's no reprint. There's no need for a reprint.

Mr. Julian, on your point of privilege...?

Mr. Peter Julian: I'm a new member of the committee. I think all of us would want to join together in thanking the staff. This week has been quite a marathon. The clerks, the analysts, the translators, and everyone else have been going night and day, and I think they deserve thanks from all of us.

Some hon. members: Hear, hear!

Mr. Peter Julian: I also want to say that I think the opposition has worked very positively and constructively and will continue to do that.

An hon. member: We'll adopt that on division.

Mr. Peter Julian: I just want this to be noted by our friends on the other side.

The Chair: I want to thank you very much for that gracious...I don't know if it was a point of privilege, but as your chair, I appreciate that very much.

I'd like to also thank the finance officials and all the people who arranged for the officials.

to me the sections you wanted to focus on. I appreciate that very much.

I want to thank all of you, as my colleagues. I thought the clause-by-clause worked very well. I appreciate the fact that you identified

Thanks to all of you. Enjoy the week.

The meeting is adjourned.

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