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Tuesday, April 9, 2019

Chair

The Honourable Wayne Easter

Standing Committee on Finance

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● (1100)

[English]

The Chair (Hon. Wayne Easter (Malpeque, Lib.)): I call the meeting to order. The first item on the agenda is committee business, and then we'll move to Bill S-6.

Mr. Sorbara.

Mr. Francesco Sorbara (Vaughan—Woodbridge, Lib.): Thank you, Mr. Chair.

Good morning, everyone.

I believe everyone will have in front of them a motion that's been distributed. It's a motion on Bill C-97. I believe, Mr. Chair, the motion is in order.

The Chair: It is, and everybody has a copy. You'd better read the motion because there is a lot of detail in it.

Mr. Francesco Sorbara: The motion is:

That

1. the Committee begin a subject matter study of Bill C-97, An Act to implement certain provisions of the budget tabled in Parliament on March 19, 2019, and other measures on Monday, April 29, 2019, if the Bill itself has not yet been referred to the Committee;
2. the Committee hear from departmental officials on the subject matter of Bill C-97 on Monday, April 29, 2019, from 3:30 p.m. to 6:30 p.m.;
3. if Bill C-97 is referred to the Committee by the House during the subject matter study of the Bill, all evidence and documentation received in public in relation to its subject matter study of Bill C-97 be deemed received by the Committee in the context of its legislative study of Bill C-97;
4. the Clerk of the Committee write immediately to each Member of Parliament who is not a member of a caucus represented on the Committee, to inform them of the beginning of the subject matter study of Bill C-97 by the Committee and to invite them to start working on their proposed amendments to the Bill, which would be considered during the clause-by-clause study of the Bill;
5. Members of the Committee submit their prioritized witness lists for the study of Bill C-97 to the Clerk of the Committee by no later than noon on Thursday, April 18, 2019, and that these lists be distributed to Members that same day;
6. the Committee hear from witnesses on Bill C-97 from April 29, 2019, to May 16, 2019;
7. the Committee invite the Minister of Finance to appear on Bill C-97 on Wednesday, May 1, 2019, from 3:30 p.m. to 5:00 p.m., and that officials appear from 5:00 p.m. to 6:30 p.m., if necessary;
8. proposed amendments to Bill C-97 be submitted to the Clerk of the Committee in both official languages by 5:00 p.m. on Wednesday, May 22, 2019, at the latest;
9. the Committee commence clause-by-clause consideration of Bill C-97 on Monday, May 27, 2019, at 11:00 a.m., subject to the Bill being referred to the Committee;
10. the Chair may limit debate on each clause to a maximum of five minutes per party, per clause; and

11. if the Committee has not completed the clause-by-clause consideration of the Bill by 9:00 p.m. on Tuesday, May 28, 2019, all remaining amendments submitted to the Committee shall be deemed moved, the Chair shall put the question, forthwith and successively, without further debate on all remaining clauses and proposed amendments, as well as each and every question necessary to dispose of clause-by-clause consideration of the Bill, as well as all questions necessary to report the Bill to the House and to order the Chair to report the Bill to the House as soon as possible.

● (1105)

The Chair: Thank you, Mr. Sorbara.

I will make a point, and then I have a list of speakers here.

On point 10, that the chair limit debate to a maximum of five minutes per party, per clause, we kind of exercise judgment on that one. There are some clauses that we have allowed parties to talk on for pretty well 20 minutes or so, depending on where we're at in the bill. We're pretty flexible on that, but if absolutely necessary, we'll go to five minutes.

Okay, I have on my list first Mr. Poilievre, and then Mr. Dusseault.

[Translation]

Hon. Pierre Poilievre (Carleton, CPC): Thank you very much.

In order to clarify the debate on the motion, I would like to read it in French. This would help us to better understand what the government is proposing.

[English]

The Chair: We are not getting this in English.

Keep talking in French, Pierre, if you could.

[Translation]

Hon. Pierre Poilievre: Okay.

I will read the motion so that everyone understands what we are discussing.

[English]

The Chair: Okay.

[Translation]

Hon. Pierre Poilievre: The motion reads as follows:

That

1. the Committee begin a subject matter study of Bill C-97, An Act to implement certain provisions of the budget tabled in Parliament on March 19, 2019 and other measures, and other measures on Monday, April 29, 2019, if the Bill itself has not yet been referred to the Committee;
2. the Committee hear from departmental officials on the subject matter of Bill C-97 on Monday, April 29, 2019, from 3:30 p.m. to 6:30 p.m.;

3. if Bill C-97 is referred to the Committee by the House during the subject matter study of the Bill, all evidence and documentation received in public in relation to its subject matter study of Bill C-97 be deemed received by the Committee in the context of its legislative study of Bill C-97;

4. the Clerk of the Committee write immediately to each Member of Parliament who is not a member of a caucus represented on the Committee, to inform them of the beginning of the subject matter study of Bill C-97 by the Committee and to invite them to start working on their proposed amendments to the Bill, which would be considered during the clause-by-clause study of the Bill;

5. Members of the Committee submit their prioritized witness lists for the study of Bill C-97 to the Clerk of the Committee by no later than noon on Thursday, April 18, 2019, and that these lists be distributed to Members that same day;

6. the Committee hear from witnesses on Bill C-97 from April 29, 2019, to May 16, 2019;

7. the Committee invite the Minister of Finance to appear on Bill C-97 on Wednesday, May 1, 2019, from 3:30 p.m. to 5:00 p.m., and that officials appear from 5:00 p.m. to 6:30 p.m., if necessary;

8. proposed amendments to Bill C-97 be submitted to the Clerk of the Committee in both official languages by [5:00 p.m.] on Wednesday, May 22, 2019, at the latest;

9. the Committee commence clause-by-clause consideration of Bill C-97 on Monday, May 27, 2019, at 11:00 a.m....

• (1110)

Mr. Greg Fergus (Hull—Aylmer, Lib.): A point of order, Mr. Chair.

I know that my honourable colleague simply made a small mistake, but I want to mention that point 8 of the motion says 5:00 p.m., not 3:00 p.m.

Hon. Pierre Poilievre: Yes, I apologize. Point 8 does indeed say “5:00 p.m.” That’s great.

Let me reread the motion from point 8, taking into account this correction, for which I thank my honourable colleague:

8. proposed amendments to Bill C-97 be submitted to the Clerk of the Committee in both official languages by 5:00 p.m. on Wednesday, May 22, 2019, at the latest;

9. the Committee commence clause-by-clause consideration of Bill C-97 on Monday, May 27, 2019, at 11:00 a.m., subject to the Bill being referred to the Committee;

10. the Chair may limit debate on each clause to a maximum of five minutes per party, per clause; and

11. if the Committee has not completed the clause-by-clause consideration of the Bill by 9:00 p.m. on Tuesday, May 28, 2019, all remaining amendments submitted to the Committee shall be deemed moved, the Chair shall put the question, forthwith and successively, without further debate on all remaining clauses and proposed amendments, as well as each and every question necessary to dispose of clause-by-clause consideration of the Bill, as well as all questions necessary to report the Bill to the House and to order the Chair to report the Bill to the House as soon as possible.

Mr. Chair, first—

[English]

The Chair: Just let me interrupt for a second, Mr. Poilievre.

The bells are ringing.

Hon. Pierre Poilievre: Okay.

The Chair: We’re not that far from the House. If we have unanimous consent, we can continue for 15 minutes. Is there unanimous consent to continue, or do we just come back after the vote?

Hon. Pierre Poilievre: No, we have to come back after.

The Chair: The meeting is suspended until after the vote.

• (1110)

(Pause)

• (1155)

The Chair: We’ll reconvene. Are we ready for the question?

Go ahead, then, Mr. Poilievre. The floor is yours.

Hon. Pierre Poilievre: I haven’t had a chance to finish my own remarks. You’ll recall, Mr. Chair, that I just finished reading the motion.

Members would benefit from hearing the English version a second time, given that the break for the vote interrupted the flow of our discourse earlier. Just in case members have forgotten the motion as it’s written now, I’ll read it in English.

The motion is:

That

1. the Committee begin a subject matter study of Bill C-97, An Act to implement certain provisions of the budget tabled in Parliament on March 19, 2019, and other measures on Monday, April 29, 2019, if the Bill itself has not yet been referred to the Committee;

2. the Committee hear from departmental officials on the subject matter of Bill C-97 on Monday, April 29, 2019, from 3:30 p.m. to 6:30 p.m.;

3. if Bill C-97 is referred to the Committee by the House during the subject matter study of the Bill, all evidence and documentation received in public in relation to its subject matter study of Bill C-97 be deemed received by the Committee in the context of its legislative study of Bill C-97;

4. the Clerk of the Committee write immediately to each Member of Parliament who is not a member of a caucus represented on the Committee, to inform them of the beginning of the subject matter study of Bill C-97 by the Committee and to invite them to start working on their proposed amendments to the Bill, which would be considered during the clause-by-clause study of the Bill;

5. Members of the Committee submit their prioritized witness lists for the study of Bill C-97 to the Clerk of the Committee by no later than noon on Thursday, April 18, 2019, and that these lists be distributed to Members that same day;

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7. the Committee invite the Minister of Finance to appear on Bill C-97 on Wednesday, May 1, 2019, from 3:30 p.m. to 5:00 p.m., and that officials appear from 5:00 p.m. to 6:30 p.m., if necessary;

8. proposed amendments to Bill C-97 be submitted to the Clerk of the Committee in both official languages by 5:00 p.m. on Wednesday, May 22, 2019, at the latest;

9. the Committee commence clause-by-clause consideration of Bill C-97 on Monday, May 27, 2019, at 11:00 a.m., subject to the Bill being referred to the Committee;

10. the Chair may limit debate on each clause to a maximum of five minutes per party, per clause; and

11. if the Committee has not completed the clause-by-clause consideration of the Bill by 9:00 p.m. on Tuesday, May 28, 2019, all remaining amendments submitted to the Committee shall be deemed moved, the Chair shall put the question, forthwith and successively, without further debate on all remaining clauses and proposed amendments, as well as each and every question necessary to dispose of clause-by-clause consideration of the Bill, as well as all questions necessary to report the Bill to the House and to order the Chair to report the Bill to the House as soon as possible.

Let us go through some of my concerns with the motion as currently written.

•(1200)

First of all, we would like to see the minister testify from 3:30 until 6:30 on May 1, 2019, rather than just from 3:30 to 5:00. We'd like to specify, or we want the wording to specify, that members may pose any questions to the minister related to this bill or his conduct as finance minister, and that the chair shall not interrupt such questioning. Three hours is a more reasonable amount of time than an hour and a half. Furthermore, we would limit the finance minister's opening remarks to no more than 10 minutes so that we can focus on questioning. The finance minister had a chance to give a speech in the House of Commons. He doesn't need to repeat it here. Any members who are concerned about his opening statement can refer themselves to his very lengthy opener during the budget introduction in the House of Commons. If they have any confusion whatsoever about either what's in the budget or what the finance minister thinks of the budget, that speech can answer those questions. Therefore, we don't need to burn committee time listening to him speak for half an hour. That is our principal request.

Second, points 10 and 11 are particularly objectionable, because they restrict our ability to properly debate this omnibus budget bill. Last year, we all stumbled upon a very strange section of the previous omnibus budget that gave us deferred prosecution agreements. Few in this room understood the consequences of that amendment.

To your credit, Mr. Chair, you acknowledged that deferred prosecution agreements did not belong in the budget bill. Mr. Fergus likewise, and very presciently, acknowledged the problems with that section of the bill. The foresight that Mr. Fergus exhibited in that debate is quite startling, now that we have seen events unfold subsequently. I don't know; maybe Mr. Fergus can jump in on this discussion and tell us if he was able to foreshadow just how important his predictions of trouble would become. If you look at the last three months of discourse in this country and you match that discourse with Mr. Fergus's observations, you can only conclude that he has a degree of clairvoyance that is quite frankly terrifying. That he could have foreshadowed so much trouble in so few words is really impressive....

What's that?

•(1205)

Mr. Greg Fergus: I'm predicting a Liberal re-election in 2019.

Hon. Pierre Poilievre: Mr. Chair, he's now predicting a Liberal re-election in 2019. That is even more terrifying.

Mr. Greg Fergus: There's a chair for you for stand-up after, Pierre.

Hon. Pierre Poilievre: Thank you.

I'm here all night, folks.

Some hon. members: Oh, oh!

Mr. Greg Fergus: Try the roast beef.

Hon. Pierre Poilievre: Seriously, I'm here all night.

The reality is that we did not have enough time to properly discuss that section. I think we would all acknowledge that privately. I know there is probably some desire to avoid putting that on the public

record, but to have such an important amendment to the Criminal Code appear before a finance committee out of nowhere and then to discuss it in just a few short minutes is not in the public interest.

We do object to the idea that the chair would limit debate on each clause to five minutes. We also object to this hard deadline. There's no rush here. We know that there are many months for the committee and the House to return a bill for passage. There's no reason why Parliament couldn't meet in the summer months to work on the budget as well. It is not unusual for a budget implementation act to be passed in the fall, because none of the measures are particularly time-sensitive. If we were to have a debate here that lasted a little longer than normal, we could simply reconvene meetings in July and August. I know I would be prepared to attend those meetings. I think most Canadians would think it reasonable that we do our jobs in the summer as well, not just in the spring. Being an MP is a full-time job. We can't expect to be at the cottage from June 24 until September 15 or 16. We have to be prepared to show up for work. If it takes until beyond the end of June to get the BIA passed, then I think we would do well by Canadians to show up and do our jobs. Some members have pointed out that they don't have cottages, which is even better. It means the recreational opportunity cost of being here will be particularly small for them.

I know that Mr. Sorbara, as an economist, will appreciate the reference to opportunity cost.

That is my intervention, Mr. Chair. I think there is a speakers list. I'll let the member go on.

The Chair: Thank you, Mr. Poilievre.

We'll turn to Mr. Dusseault.

[*Translation*]

Mr. Pierre-Luc Dusseault (Sherbrooke, NDP): Thank you, Mr. Chair.

My thanks to my colleague for his presentation. I will try to be brief, out of respect for the witnesses who should be appearing before us shortly.

That being said, I will have to oppose the omnibus motion before us on this omnibus bill. The main reason is that, once again, as happens almost every year, budget implementation bills are studied in committee before they are even passed in the House. So we may well be doing work for nothing. If the bill is not passed in the House, it will never be referred to the Standing Committee on Finance. In that case, we will have done all this for absolutely nothing. To study the purpose of the bill before the House has even voted on it at second reading is to predict the outcome of a vote. I think it is inappropriate, as a matter of principle, for a committee to predict the outcome of a vote in the House. That is the main reason why I will be opposing the motion.

However, I would now like to propose that items 2 and 7 be extracted from the motion and put to a separate vote. As a result, the members of the committee could first vote on those two items and then on the rest of the motion. This would allow us, at the very least, to express the desire we have on this side of the table to invite the Minister of Finance to appear before the committee. I do not want my vote against this omnibus motion to be seen as a refusal to invite the minister and his officials to appear before us.

Since I would like the minister to appear before the committee, I would like to be able to comment separately on this issue. I therefore propose at this time that items 2 and 7 of the motion be extracted and voted on separately.

•(1210)

[English]

The Chair: How do we proceed here? We can proceed by way of an amendment to extract sections 2 and 7. However, I understand you want to discuss them. Is that right, or do you just want them eliminated from the motion?

Mr. Pierre-Luc Dusseault: I want them to be extracted and voted on separately.

The Chair: There's a procedural problem here. The only way to do that, to pull them out, would be by way of an amendment or consent by the mover to basically set those two sections aside and deal with them separately.

What we would have to do in that case would be to withdraw the original motion, put forward a motion without sections 2 and 7 in it, and have two separate motions: one separate motion with section 2 in it and another separate motion with section 7 in it.

Can you propose an amendment to deal with this, Pierre?

Mr. Pierre-Luc Dusseault: What I would propose is to seek the consent of the mover to extract those two: number 2 and number 7.

Mr. Francesco Sorbara: Would we be voting on each individual item?

The Chair: No, we have the motion in total as tabled.

Mr. Francesco Sorbara: Chair, if we can just get clarification, would sections 2 and 7 be removed and put in a new motion?

The Chair: Yes, as I understand it, but it would have to be two separate motions.

Mr. Francesco Sorbara: Okay.

The Chair: Maybe the clerk can explain procedurally what would have to happen in order to do that. On an amendment, the only motion that would probably work is to delete sections 2 and 7 from the original motion and come back in with them later as changed or whatever.

Mr. Dusseault, I think your dilemma, if I could put it this way, is that you want to hear from departmental officials and the minister—you want the departmental officials and the minister to appear—so you don't want to vote against them, but you want to vote against the motion as a whole. Am I correct?

•(1215)

Mr. Pierre-Luc Dusseault: Exactly, and I don't want to propose an amendment to delete those two sections that I'm supporting.

The Chair: But I don't think procedurally there's any way we can proceed. If there's no unanimous consent—

Mr. Francesco Sorbara: Chair, I have a point of order.

The Chair: Okay. We have a point of order.

Mr. Francesco Sorbara: Chair, with the unanimous consent of all parties here, can we vote individually on each point? That will allow Mr. Dusseault to express his feelings with regard to the motion.

An hon. member: Yes, that makes sense.

The Chair: If everybody agrees, we could.

Hon. Pierre Poilievre: As long as we get to debate each one of them....

Some hon. members: No.

Hon. Pierre Poilievre: Do you want us to vote on things we haven't debated?

Ms. Kim Rudd (Northumberland—Peterborough South, Lib.): It's one motion. Just leave it as one motion and move on.

Hon. Pierre Poilievre: You changed your mind.

Mr. Francesco Sorbara: I was asking a question.

The Chair: In any event, there was nothing on the floor.

There isn't agreement by the mover to do that, Pierre, so there's no way of doing it unless you can think of a way procedurally to do it. I certainly can't. If you can think of a way, Pierre, come forward with it.

Go ahead. The floor is yours.

Mr. Pierre-Luc Dusseault: I tried to find a compromise, so I'm proposing to delete numbers 1, 3, 4, 5, 6, 8, 9, 10 and 11.

Voices: Oh, oh!

Mr. Pierre-Luc Dusseault: That's my amendment.

The Chair: Okay. Your motion is to delete sections 1, 3, 4, 5, 6, 8, 9, 10 and 11.

Hon. Pierre Poilievre: That seems fair.

Voices: Oh, oh!

The Chair: Is that your motion?

The motion is on the floor.

Mr. Poilievre. This is on the motion to delete all sections except 2 and 7.

Hon. Pierre Poilievre: Yes, that's right.

I think this is a very reasonable motion. At the end of the day, it allows for study of the bill, and it allows us to hear from the minister. I have to say I'm not entirely satisfied with the outcome that this amendment would deliver because of course, once again, it puts the minister in a nice, warm, comfortable cocoon to protect him from the ravages of democracy. He would testify for only an hour and a half, in which he tends to burn easily a 15-minute hole at the very beginning, and then he takes prewritten softball questions from his government members for more than half of what remaining time exists. Finally, whenever things get difficult, the chair has a tendency to come to his rescue, almost as a bodyguard would rescue a client, so that leaves us a couple of minutes to actually ask him serious questions about his conduct and his legislation.

We now know the consequences of sheltering the minister from accountability. They include the adoption of legislation that has engulfed the government in scandal. I think, ironically, if members had been willing to hear legitimate criticisms about the deferred prosecution agreement, hived it off and sent it to Justice for a proper six- or seven-month study, they probably wouldn't have ended up in this mess in the first place. They probably would have spotted some of the dangers that later metastasized into the horrendous events of the last two months.

It's funny sometimes that politicians and governments think they are doing themselves favours by sheltering themselves from accountability, but the resulting impunity with which they act when they are without accountability gets them in more trouble than if they had just answered the tough questions up front.

So in a strange way, while it would have been uncomfortable for the minister to stay longer and answer more questions about his BIA last time, we might have saved him from himself and he might therefore have saved his boss from himself. But by preventing this committee from doing that accountability job, we gave the Prime Minister and the finance minister the liberty with which to cause themselves such enormous difficulty.

Why not just accept the member's amendment for now, and then we can discuss another amendment later that would bring the minister in for three hours, instead of one and a half, and require him to answer questions rather than give speeches while he is here? I think that would probably be a better approach.

I will see if any of my colleagues agree. I believe that Mr. Richards is on the list, as well as Mr. Deltell.

• (1220)

The Chair: Mr. Richards is on for sure, and Mr. Deltell is now.

Mr. Richards, go ahead.

Mr. Blake Richards (Banff—Airdrie, CPC): I think I will actually be looking to move a subamendment, but I want to speak to the amendment first. Then I will maybe move that, and we can discuss it. I'm sure some of my other colleagues will want to chime in on the subamendment at that point. I will allow them that opportunity then, but I want to speak to this before I do that.

Listening to the arguments that others have made here, I certainly would say, first of all, that I can't help but agree. To look at an omnibus bill of this nature with the kinds of timelines that are being proposed here, with the hammer that's going to be put on top of the opportunity for debate.... Any time you limit opportunities for scrutiny, it's a concern. We've seen the outcomes of that limiting of scrutiny in the past.

For example, we could get into the last budget this government brought forward. They, of course, snuck in something there to try to help their buddies, their Liberal friends, and it has led to a giant scandal for this government and, obviously, a huge concern for Canadians all across this country. Those are the kinds of things that happen when you limit scrutiny and you limit the opportunity for something to be looked at in detail. When you limit the opportunity for debate, it results in problems, lack of accountability, maybe even mistakes in some cases.

We have already seen the type of error there was just in the math alone on this budget from this government. Fortunately, that has already been caught by one of our Conservative members.

Hon. Pierre Poilievre: Thank God.

Mr. Blake Richards: Mr. McCauley, who discovered it, is a very diligent member of Parliament. Those are the kinds of opportunities we need to give for there to be these things when there are errors. We've seen a multitude of them from this government over the last few years, so there's certainly lots of precedent to believe that there would be more errors and mistakes, and we need to have the opportunity to comb through things for those and to properly question and make sure there are accountability measures built into them.

The idea that Mr. Dusseault has suggested here, whereby there is an opportunity.... Obviously, I think everybody here would agree that there would be a desire to hear from and question departmental officials and, obviously, the Minister of Finance, for some of those very reasons and others, such as the idea that the minister should be here to be held accountable and to be transparent and open. We haven't necessarily seen that in the past, but it's certainly something we should expect.

The same goes, obviously, when we're looking at the details here. There are likely to be a lot of questions for officials on some of the omnibus things that are thrown into the budget.

I saw in this year's budget an example of something like that. There's a line item in the budget that directly affects my riding, and only my riding. There certainly are some questions by some in my riding as to why, in fact, it's being done the way it is. It shrinks the area of some of the ski hills in Banff. It seems like an odd thing to be in a budget, to say the least. Those are the kinds of things on which there needs to be an opportunity to ask questions. That's one example; there are many others like it.

That's why it's important that we do hear from officials, and that we have the opportunity to question them. That's why it is important to have the same opportunity with the finance minister. I guess, as a side note, I will say that at least, in this case, it is going to be the Minister of Finance and not a parliamentary secretary, as was offered the last time when it was supposed to be the minister who was to appear here.

• (1225)

Hon. Pierre Poilievre: No offence intended.

Mr. Blake Richards: Not at all. The point is that this is not the person who is supposed to be here to be accountable. It's supposed to be the minister.

The bottom line is that the idea of taking those two out.... There were obviously efforts made by my colleague in the NDP to try to do that in some kind of co-operative way. It didn't seem as though the government was willing to co-operate in any kind of way to try to allow the opportunity to have more discussion about some of the other parts of this motion. He's made the decision to approach it in the way he has.

I will point out to members of the government that I guess there's nothing stopping them from bringing forward the other nine sections they have in here, if this amendment and the motion itself were to pass. There would be nothing stopping them, at least to my knowledge, from bringing forward the other nine sections and trying again. We can have a full debate at that point on the other nine, if that's what they choose to do.

I think they can expect a fairly full debate on it, because there seem to be some concerns. The point is that I can't imagine why anyone would say there's a problem with hearing from the people who are supposed to be here to answer for what's in there and to be held accountable by members of Parliament on behalf of the public of this country. I can't imagine why anyone would oppose something like this, so hopefully that will be what we see as a result here: that we can move forward with these couple of items and then figure out the rest of it from there.

To look at the idea of... First of all, I would say that probably nobody here has had the opportunity to really fully look at the BIA, obviously, at this point. The briefing for members of Parliament and their staff is not even scheduled until tonight. Is that correct? The briefing will be held this evening, so to have a motion brought forward to give us a drop-dead date when the debate and the opportunity for consideration are going to be closed and hammered shut, before anyone has even had the opportunity to fully examine the contents and to be briefed on it, is beyond the pale, Mr. Chair. I think there are a lot of reasons why everyone would be concerned as a result of that.

Maybe what I'll do at this point is to move a subamendment. It's much in line with some of the comments that we heard from my friend and colleague Mr. Poilievre, but the subamendment I'll move is on section 7.

What it currently indicates is that “the Committee invite the Minister of Finance to appear on Bill C-97 on Wednesday, May 1, 2019, from 3:30 p.m. to 5:00 p.m., and that officials appear from 5:00 p.m. to 6:30 p.m., if necessary”. What I would suggest as a subamendment here would be to indicate that “the Committee invite the Minister of Finance to appear, along with officials, on Bill C-97 on Wednesday, May 1, 2019, from 3:30 p.m. to 6:30 p.m.” That's so both would be available to the entire committee for the whole three hours.

I think the least that can be expected with an omnibus bill of this nature is that the minister would come and appear for the full period of time and not leave officials here to do his dirty work for him for half of the time.

• (1230)

The Chair: Just to interrupt, Mr. Richards, you could move the subamendment to the original motion, but Mr. Dusseault's amendment is to delete all of those sections. We're not dealing with sections 2 and 7 at the moment, so your subamendment is disallowed.

Mr. Blake Richards: My understanding, Mr. Chair, is actually that we are.

The Chair: No, we're not.

Mr. Blake Richards: If my understanding of the amendment is correct, he was seeking to delete sections 1, 3, 4, 5, 6, 8, 9, 10 and 11, so sections 2 and 7 are actually the subjects—

The Chair: Yes, but sections 2 and 7 are not subjects of his amendment. They're just not subjects of his amendment. You can bring that in later. If this motion is successful, you can deal with this later. Sections 2 and 7 are not the subjects of his amendment, if I can put it that way.

Mr. Blake Richards: They are the objects of the amendment—

The Chair: They're not. I'm ruling—

Mr. Blake Richards: In fact, the two sections that he is indicating, Mr. Chair, are the whole point of the amendment, which is to make sure that we have the opportunity to debate and vote upon those two particular sections.

The Chair: At this point in time, I'm ruling your subamendment out of order.

If you want to challenge the chair, you can.

Mr. Blake Richards: I challenge the chair then.

The Chair: Okay.

Mr. Clerk, there's been a challenge to the chair. There's no debate.

The Clerk of the Committee (Mr. David Gagnon): Shall the decision of the chair be sustained?

(Ruling of the chair sustained)

The Chair: The subamendment is ruled out of order.

I'm certain you'll have the opportunity to bring it in at an appropriate time later; it's just not appropriate at this time.

Can we turn to Mr. Deltell?

[*Translation*]

Mr. Gérard Deltell (Louis-Saint-Laurent, CPC): Thank you very much, Mr. Chair.

I am happy to return to this committee as a “guest artist” of this very prestigious Standing Committee on Finance, as everyone knows.

Mr. Chair, I commend your work, even though I challenged you, just a few moments ago, during the vote. I know you don't feel personally targeted. We believe that, in this amendment submitted by my colleague from Sherbrooke, there are positives and negatives, just like in photography. Just because we extract items does not mean that the remaining ones are not part of the debate. From our perspective, they are part of the debate, and we challenged your decision. The parliamentary majority on this committee expressed its will, of course. We respect the laws and we will govern ourselves accordingly.

In his comments before introducing his amendment, the honourable member for Sherbrooke indicated that this was an omnibus motion dealing with an omnibus bill.

As you will well recall, just like every Canadian in fact, almost four years ago, the current government tabled a platform that was intended to be the bible for its actions if it became a majority government. The people democratically elected the governing party with a majority. Canadians are therefore entitled to expect the government to implement the content of its election platform.

Let's talk about these so-called omnibus bills, which, at the time, were the subject of much debate. The current government was very harsh on the previous government about its alleged misuse of that legislative process.

On page 30 of the election platform, it says, "We will not resort to legislative tricks to avoid scrutiny." The document reminds us that the former prime minister "has used prorogation to avoid difficult political circumstances. We will not." As an argument, it is stated that the former prime minister "also used omnibus bills to prevent Parliament from properly reviewing and debating his proposals. We will change the House of Commons Standing Orders to bring an end to this undemocratic practice."

Those who have followed the news over the past two months will have noticed that this promise, on page 30 of the current government's platform, has not been kept to the letter, to say the least. In fact, exactly the opposite happened.

The document also goes on to say that the current government will not introduce any bills like that.

That is what is at the heart of the amendment introduced by the honourable member for Sherbrooke. An omnibus bill that deals with the budget is one thing, but incorporating separate items into it is another. When parliamentary work is done in a parliamentary committee, the least we expect is to let things take their course, as they say. We must ensure that everyone has the right to speak and that we can do a thorough review, to avoid abuses that may become contentious later on.

Let me remind my friends opposite that the past two and a half months could have been avoided if, last year, the fundamental principle of appropriate democratic debate had been applied in parliamentary committee.

We can never take too much time to properly consider such important bills.

Let's come back to this particular case. We can see that this budget is, in a way, a balance sheet budget, since it is the fourth budget introduced by the current Minister of Finance. Consequently, it is time to look at this administration's track record. Each of the items presented here—the time allowed to study this or that part of the bill with this or that person—is not insignificant in itself, but we need to have a shot at studying those aspects.

We believe that, after three and a half years of management, after the tabling of a fourth budget, after everything that has been said over the past four years and, above all, after the actions that have been taken, the time has come for a review. What better opportunity to do so than in the context of parliamentary work that is meant to be intelligent and shared.

●(1235)

Government members should not see the review by a parliamentary committee as an intrusion and a painful ordeal for them. On the contrary, it is an opportunity to present their views. It is an opportunity to present what they believe their successes are. This is a golden opportunity to respond directly to the oblique and sometimes negative comments that the official opposition and opposition groups may make. This is what democracy is. This is what an intelligent debate is. This is what an exchange of ideas is all about. As the saying goes, enlightenment comes when ideas collide. So this is a golden opportunity that every parliamentarian must have and must seize.

Clearly, we are not opposed to the Minister of Finance appearing before the committee. This minister, who is responsible for the more than \$330 billion budget of a G7 country, who has led this department for more than three and a half years, who has just tabled and signed his fourth budget, must have the latitude he needs to clearly present his ideas, his viewpoint and his record, as well as to answer the relevant and legitimate questions of all parliamentarians, regardless of political party.

I'm not going after his personality, but he is a person duly elected by the Canadian people, chosen by the head of the Canadian government to assume the very high and prestigious position of Minister of Finance and to manage, as I was saying, the more than \$330 billion budget of a G7 country. From our viewpoint, the least he can do is to give us a little more than 90 minutes to talk about it.

This is not about blasting the Minister of Finance and his administration, but it is rather an opportunity for him to explain to Canadians his vision for the future, to outline his achievements, to talk about deficits and to recall some past commitments that have not been honoured. This would allow for a debate. However, the debate is limited to a paltry 90-minute period, when this person is at the heart of the debate and must have every conceivable opportunity to explain his point of view. Let's take this exceptional opportunity to have a proper debate in parliamentary committee.

In terms of the motion of the honourable member for Sherbrooke, we fully understand that he too has some particularly serious reservations about the way things are done and the time available. There is one aspect where our views may differ: in our opinion, when the Minister of Finance comes forward, he must have the time to explain himself, to praise what he thinks is good and to respond to the work of the opposition members.

Let me remind my colleagues on the government side that a minister's testimony is not a test for him. On the contrary, it is a golden opportunity for him to highlight his achievements. Let me also remind government colleagues that they too have the right to speak, even more so than opposition members, which is quite legitimate in a democracy, since they obtained the majority vote of the people. That is not what we wanted, but that is what we got. We cannot be democrats on a sliding scale, that is, we cannot embrace people's opinions when it suits us and not embrace parliamentary and democratic rules when we are not on the winning side. We are democrats and we respect that.

We also note that government members can ask the minister questions. He is from the same political family. They can lob softballs, so to speak, which is fine, as long as what is said is based on facts and the truth. That's not a problem, but the person who manages the finances of the Canadian government, the person who controls a \$330 billion budget, the person who is tabling his fourth budget, the person who has been managing the public finances of a G7 country for three and a half years, must have all the time and latitude he needs to present his point of view, while answering relevant and considered questions from both government and official opposition members, as well as from opposition groups.

Thank you, Mr. Chair.

• (1240)

[*English*]

The Chair: Okay. We'll vote on the amendment by Mr. Dusseault to delete sections 1, 3, 4, 5, 6, 8, 9, 10 and 11.

An hon. member: Can we have a recorded vote, Mr. Chair?

(Amendment negatived: nays 5; yeas 4 [*See Minutes of Proceedings*])

The Chair: That's defeated, so we're on the original motion and back to my original list.

Hon. Pierre Poilievre: I want my name added to that list.

The Chair: Okay.

I don't believe you spoke on the original list, did you, Mr. Deltell?

Mr. Gérard Deltell: I didn't, unfortunately.

The Chair: Okay, then we're starting with you. You're first up.

It will be Mr. Deltell, Mr. Sorbara, Mr. Richards and then Mr. Poilievre.

Mr. Deltell, the floor is yours, sir, on the original motion.

• (1245)

Mr. Gérard Deltell: Thank you so much, Mr. Chair.

It's a real honour and privilege for me to attend this prestigious committee, led by someone who is very prestigious, who has served his country so well, with dignity since 1988, I think, the first time.

The Chair: It was 1993. I'm not that old, Gérald.

Mr. Gérard Deltell: Was it 1993? I thought you were there.

It's a great honour for me to see you back, Wayne.

[*Translation*]

What we have before us today is a way of looking at the analysis of the recent budget, which, in our view, does not get to the bottom of things enough.

Mr. Chair, I would like to draw your attention right away to point 7 of the motion before us. Let me take the time to read it:

7. the Committee invite the Minister of Finance to appear on Bill C-97 on Wednesday, May 1, 2019, from 3:30 p.m. to 5:00 p.m., and that officials appear from 5:00 p.m. to 6:30 p.m., if necessary;

This is an important point, but in our opinion it is not mindful of the tremendous burden on the Minister of Finance. That is why we

want to extend the hours, and I will table an amendment to that effect a little later.

The Minister of Finance has an incredible burden. This person manages the finances of a G7 country. This person is at the helm of a department and must manage Canada's \$330 billion or so in a budget that serves 37 million Canadians. This person must see to every detail of the proposed measures and options suggested to Canadians. Trying to limit the golden opportunity to get to the bottom of things, to ask relevant questions and, most importantly, to have answers to those questions, in our opinion, does not respect the parliamentary system, since everyone has the right to express themselves. It is above all a lack of respect for the Minister of Finance.

This is no small matter, though. When the government tables such thick documents and measures that have a direct impact on the lives of thousands of Canadians, the least we can do is to provide the time for him to explain them and answer the relevant questions. When we limit the minister's testimony to just 90 minutes, minus the 15 or 20 minutes he will take to give his presentation, unfortunately, not much time is left to discuss in detail the commitments made and the impact they can have on the lives of Canadians, on our entrepreneurs, our businesses, our families, our institutions and our partners, whether at the municipal or federal level.

In short, it is a missed opportunity to get to the bottom of things. That is basically why we are here in the House of Commons. We have the extraordinary and signal privilege of sitting on behalf of the 100,000 constituents, in general, who live in our ridings, whether they voted for us or not. We represent all Canadians in our ridings.

The appearance of the Minister of Finance before the Standing Committee on Finance is, in our view, a key moment of transparency, a key moment of accountability, a key moment in parliamentary work and a key moment also for the person who has the extraordinary privilege—deserved, let us not forget—of being at the helm of the Department of Finance. When I say “deserved,” it is simply to remind everyone that, if we have the privilege of sitting in the House, we also have related obligations, including the obligation to respect and honour the mandate entrusted to us all.

We cannot be democrats on a sliding scale, that is, we cannot be happy when victory smiles on us and not happy when we face defeat. Democracy being what it is, we respect the will of the people. Every member in the House deserves to be here.

The government party governs, and the responsibility of the leader of the Canadian government is to choose the people he considers to be best suited for ministerial roles, for the executive. I do not want to favour one over another, but everyone knows that the Department of Finance is one of the largest departments, if not the largest, in any government.

Anyone who has the opportunity, the good fortune and the great honour to sit around the executive table, whether a so-called junior minister or a so-called senior minister, enjoys an invaluable privilege that must be fully appreciated. Around the table, everyone is equal. That is, of course, what we want.

To limit the Minister of Finance's testimony to just 90 minutes is unfortunately to deny him privileged access to speak directly to Canadians, to say exactly what drives him in this budget presentation, what his policy objectives are, and also to report on his achievements.

This is the fourth budget tabled by the Minister of Finance. This minister has been in charge of the Canadian government's public finances for three and a half years, and the time has come for a review, especially since there will be a general election in just over six months. The public will then be able to make a judgment on the current government's economic record and its management of public funds. Views may differ, but the fact remains that, after four budgets and three and a half years of government management, the time has come to take stock.

That is why this presentation to the parliamentary committee gives the minister a unique opportunity to brag, which I say in a positive way. He has a unique opportunity to highlight what he considers to be his successes and to respond to any specific or even rough attack or question from opposition members.

There's nothing personal about this. Indeed, we are here because we are the official opposition, because we are Her Majesty's—in the person of the Minister of Finance in this case—loyal opposition. Let's give the minister an opportunity to respond to attacks or relevant questions from the official opposition and other opposition parties. This is a golden opportunity. I don't see why the minister, given his high responsibilities, would not have this exceptional opportunity to answer questions directly. Certainly, he may not like some of the comments, but we are giving him the opportunity to answer them.

That is the mandate of a parliamentary committee. The minister has the privilege, but above all the duty, to answer the committee's questions.

It is also important to remember that questions will come from both sides. As we just saw in the vote a few moments ago, members of the government party hold the majority around this table and they too can ask witnesses questions. In this case, the Minister of Finance is their ally and their questions should not be expected to be particularly brutal, harsh or painful. Rather, it is an opportunity for the minister to justify his or her various policies. As they say in hockey, the minister will be able to receive passes right on his stick. However, it will be up to him to decide how to handle the puck that will end up there.

We therefore believe it is important for the Minister of Finance to appear before a parliamentary committee to have an opportunity to take stock and to answer members' questions directly about his achievements and what we consider to be measures that have not contributed to economic growth.

That is why I propose the following amendment, which makes a change to the second line of point 7 of the motion. I will therefore read point 7 in its entirety with the amendment I'm proposing:

7. the Committee invite the Minister of Finance to appear on Bill C-97 on Wednesday, May 1, 2019, from 3:30 p.m. to 6:30 p.m.;

• (1250)

[English]

The Chair: The amendment is in order.

Is there any discussion on the amendment? The amendment is basically that the Minister of Finance appear from 3:30 to 6:30, changing section 7 to that effect. Is there any discussion—not on the motion, on the amendment?

Mr. Francesco Sorbara: Mr. Chair, can I get clarification on the amendment on point 7?

Mr. Deltell, you'd like to have the minister appear from 3:30 p.m. to 6:30 p.m., but then you want to delete the time that the officials would appear also, from 5:00 to 6:30. Is that correct?

Mr. Gérard Deltell: My point is to be sure that the Minister of Finance will have the chance, the opportunity, the privilege and the honour to answer questions for three full hours, not an hour and a half.

• (1255)

The Chair: There would have to be another time for officials to appear. Anyway, the amendment is strictly that the minister appear from 3:30 to 6:30, with some officials with him, no doubt.

All right. The amendment's on the floor.

Mr. Richards.

Mr. Blake Richards: Thanks, Mr. Chair.

I guess this is kind of similar to what I had tried to move earlier as a subamendment, so obviously I'm in favour of it. I want to take just a little bit of time to explain why. First, I'd like to just get to the question that was raised about the officials.

It is my understanding that the minister is able to bring along with him whomever he would like; it's within his right to do that. The expectation, I think, is that he would answer questions and maybe if he needed some reference he could turn to them to get some reference or something. If members of the committee feel it's necessary to have them, I'm certainly not opposed to having them come at another time. My understanding, though, is that also, in the motion, on point 2, we would have department officials here for three hours on April 29, if that is what the committee chooses. I don't think I would be opposed to having them here again, but the bottom line is that, at the end of the day, the person responsible, the person who is accountable for this act, on behalf of the government, is the Minister of Finance. It's not the officials; it's not the parliamentary secretary, as they tried one other time. It is the Minister of Finance. He's the one who is responsible. The buck stops there, so to speak—or in this case, the bucks all kind of get thrown out from there.

The bottom line is that he's the one who should be here, and I don't really think that an expectation that he would come for the entire period of time, rather than just half of the period of time, is something that is unreasonable in any kind of way. It certainly seems to me as though that's the appropriate thing. I already mentioned earlier—I don't have to get into it in great detail again—that we've seen things slid into these omnibus bills by this government that are intended to be of sole benefit to some of their elite Liberal friends. We've seen things here that certainly in no way should relate to a budget. I mentioned the one example earlier from this current budget of something that would affect the size and area of ski hills in one particular location in the country, in my riding. These kinds of things are pretty odd things to place in budgets, so there are a lot of questions to be asked about things like that.

Of course, there are also a lot of questions to be asked about broad budgetary policy. We have a government here that had promised it was going to balance the budget by 2019—remember? Here we are, and deficits continue to grow and debt continues to be piled on. There are a lot of legitimate questions about what kind of legacy that leaves for our children and our grandchildren. Those are the kinds of questions that need to be asked too.

To expect that in just half that time, in one and a half hours, we could get to some of these things oddly placed in an omnibus bill and also have a chance to actually ask about the broad budgetary policy of the government, with the limited time.... We have seen in the past—Mr. Poilievre mentioned it earlier—how this finance minister has come in and tried to talk the clock out and hasn't given a lot of

opportunity for the actual questions. Certainly there isn't much in the way of answers, so let's have a little more time to be able to get those questions in and, hopefully, maybe even get some answers. Who the heck knows—maybe it'll actually happen this time.

The Chair: I'm going to have to interrupt you there due to a matter of time, Mr. Richards. There is another committee that is to be in here at one o'clock. I was looking at the possibility of continuing this meeting if we had consent to do so, but they need a third language for that committee, which is to be translated in this room, so we can't do that.

The clerk will put out a notice. At the call of the chair, we will continue with the business meeting at 3:30 this afternoon in the Wellington Building. The clerk will send out a notice to tell you what that room will be. We will continue dealing with the original motion and the amendment proposed by Mr. Deltell when we start at 3:30.

For those witnesses who are here from CRA, my apologies. We will not ask you back to the meeting at 3:30, but I do understand that you have a written submission. I will ask you to leave that with the clerk of the committee. We'll deal with that at the appropriate time.

With that, we'll adjourn this meeting and there will be a meeting at the call of the chair at 3:30 this afternoon in the Wellington Building. The clerk will give notice for that meeting.

The meeting is adjourned.

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Speaking Points
for
Robert Demeter
Director
Legislative Policy Directorate
International Relations and Treaties Office
Legislative Policy and Regulatory Affairs Branch
Canada Revenue Agency

to

Standing Committee on Finance –

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

House of Commons
Ottawa, Ontario
April 9, 2019

Check against delivery

Mr. Chair,

Thank you for the invitation to be here today to participate in the committee's study of 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.

My name is Robert Demeter and I am the Director of the International Relations and Treaties Office, Legislative Policy Directorate, Legislative Policy and Regulatory Affairs Branch; and with me are my colleagues: Maggie Moscovoy, Director - Workload Development Division, High Net Worth Compliance Directorate, International, Large Business and Investigations Branch and Jean-François Ruel, Director – Agency Analytics Program Division, Agency Analytics and Data Directorate, Service, Innovation and Integration Branch.

The mandate of the Legislative Policy Directorate is to manage the legislative and regulatory process within the Canada Revenue Agency (CRA); in this regard the Legislative Policy Directorate is the principal liaison with the Department of Finance, and we consider interpretive positions and application issues with respect to the federal, provincial, territorial and international tax matters.

While the Department of Finance is responsible for the development of tax policy, as you know, in respect of tax law in Canada and is the lead in negotiating tax treaties, the CRA is responsible to administer the *Income Tax Act*, and related laws such as tax treaties.

The treaty between Canada and Madagascar, which is the subject of the Bill S-6, was negotiated by the Department of Finance, with support from the CRA.

As with most tax treaty negotiations, the CRA is represented at the negotiations by an officer of the Legislative Policy Directorate to support the lead negotiator from the Department of Finance in ensuring that the outcomes of the negotiations address Canadian administrative and compliance concerns to the best extent possible. Specifically during the negotiations of the treaty with Madagascar, in 2005, the CRA supported the Department of Finance in its efforts to ensure that certain standard provisions (from Canada's perspective) were included in the agreed text.

These included the Organisation for Economic Co-operation Development (OECD) developed international standard provisions for the exchange of information for tax purposes; rules to deny treaty benefits to 3rd country investors in certain inappropriate circumstances; and provisions to ensure reasonable time limits for certain tax adjustments.

My colleagues and I would be happy to answer any questions you may have.