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CREATING THE CONDITIONS FOR ECONOMIC GROWTH: TOOLS FOR PEOPLE, BUSINESSES AND COMMUNITIES

Report of the Standing Committee on Finance

**Hon. Wayne Easter
Chair**

DECEMBER 2016

42nd PARLIAMENT, 1st SESSION

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THE STANDING COMMITTEE ON FINANCE

has the honour to present its

ELEVENTH REPORT

Pursuant to its mandate under Standing Order 83.1, the Committee has studied proposals in the budgetary policy of the government and has agreed to report the following:

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CHAPTER ONE: INTRODUCTION

It was within a context of lower-than-expected and slowing growth in Canada and worldwide, including in the United States and some of Canada's major trading partners, that the House of Commons Standing Committee on Finance launched its pre-budget consultations in advance of the 2017 federal budget.

It is perhaps not surprising, then, that the Committee selected economic growth as the theme that would guide the consultations this year. With this theme, the Committee recognized that Canada's people, businesses and communities all have something to contribute as the country pursues higher and sustained economic growth.

Following presentations from nearly 300 groups and individuals during pre-budget hearings in Ottawa and throughout Canada, and after having received more than 400 online submissions, the Committee presents its report on the budget priorities that should be included in the 2017 federal budget.

Chapters Two, Three and Four summarize the proposals made by those who appeared before the Committee in Ottawa or elsewhere in Canada, with a focus on the contributions that people, businesses and communities – respectively – can make to the country's economic growth. These chapters also contain the Committee's recommendations in each area.

Recognizing that the country's fiscal situation, the manner in which policies are made and the way in which the government functions can affect the manner and extent of peoples', businesses' and communities' contributions to growth, Chapter Five provides the witnesses' proposals about federal finances, policy making and government. It also presents the Committee's recommendations in these areas.

The topic areas discussed in the online submissions, as well as during the Committee's "open mic" sessions throughout Canada, are categorized in Appendix A.

CHAPTER TWO: PEOPLE

In launching its pre-budget consultations in advance of the 2017 federal budget, the Committee posed the following question: What federal measures would help Canadians generally – and such specific groups as the unemployed, Indigenous peoples, those with a disability and seniors – maximize, in the manner of their choosing, their contributions to the country’s economic growth?

In responding to this question, the Committee’s witnesses focused on health, education, employment, personal taxation, and additional proposals in support of specific groups.

A. HEALTH

In commenting on health issues, the Committee’s witnesses highlighted health care financing and research, medicines and other health products, health care locations and support for caregivers, mental health, healthy living and particular medical conditions.

Selected Health-Related Federal Tax Measures

Medical Expenses	<ul style="list-style-type: none">- medical expenses for self, spouse or common-law partner- allowable amount of medical expenses for other dependants- refundable medical expense supplement- medical underwriting fees deduction
Support for Caregivers	<ul style="list-style-type: none">- caregiver amount- family caregiver amount- amount for an eligible dependant

1. Health Care Funding and Research

The [Province of Prince Edward Island](#) informed the Committee about the need for the government to take action on health care funding, and the [Canadian Labour Congress](#) proposed that the government commit to long-term health funding. The [Quebec Employers Council](#) believed that, in cooperation with the provinces, the government should consider changes to health transfers and the *Canada Health Act*.

The [Canadian Labour Congress](#) said that the government should enforce the *Canada Health Act* and its five fundamental principles. Similarly, according to the [Canadian Union of Public Employees](#), a new Health Accord should contain measures that would ensure stronger enforcement of the *Canada Health Act* and national standards for health care; as well, all additional health care programs under this new Accord should

receive government funding. The [Newfoundland and Labrador Federation of Labour](#) and the [Canadian Cancer Society](#) also requested a new Health Accord.

In focusing on Canada Health Transfer amounts, the [Canadian Nurses Association](#) said that an accountability framework should be included in federal-provincial/territorial health agreements that would enable monitoring of the ways in which health funding is used. Furthermore, the [Canadian Medical Association](#) identified a need for increased annual funding through Canada Health Transfer “demographic top-ups” to support an aging population.

The [Conference for Advanced Life Underwriting](#) proposed that the government work with the provinces/territories to develop a national approach to informing Canadians about long-term planning for health care expenses, and to create a more cohesive approach to determining subsidized access to long-term care services.

The [Canadian Cancer Society](#) stated that the government should consider continuous investments in health research, and the [Federal Economic Development Initiative for Northern Ontario](#) highlighted the potential for growth in vaccine and isotope research through funding.

The [Canadian Association of Radiologists](#) suggested that the government provide financial support for diagnostic imaging equipment and the clinical decision support system for diagnostic imaging.

The [Canadian Stem Cell Foundation](#) requested funding to develop and implement its Canadian stem cell strategy, and asked that additional funding be provided following a successful review of the strategy.

2. Medicines and Other Health Products

In mentioning Canadian prescription drug prices to the Committee, the [Alberta Federation of Labour](#), the [Canadian Labour Congress](#), the [Canadian Union of Public Employees](#), the [Saskatchewan Seniors Mechanism](#) and the [Newfoundland and Labrador Federation of Labour](#) requested the creation of a publicly funded drug plan that would ensure universal access to prescription drugs. As a step towards such a plan, the [Canadian Medical Association](#) suggested that the government create a funding program for catastrophic coverage of prescription drugs. Similarly, the [C.D. Howe Institute](#) called for the establishment of a grant for families for whom prescription drug expenditures represent more than a certain percentage of their income.

[VIDO-InterVac](#) asked the government to support the installation, at its facility, of a human and animal vaccine manufacturing unit that would be compliant with Health Canada’s Good Manufacturing Practices for drug production. As well, [it](#) stated that the government should provide operating funds for overhead costs and salary expenses for emerging infectious disease researchers.

[Consumer Health Products Canada](#) called for prescription drugs and medically necessary qualifying consumer health products, including over-the-counter and natural

health products, to be taxed similarly; that said, like the [Canadian Health Food Association](#), [it](#) highlighted a need for preferential tax treatment for natural health products. Furthermore, [Consumer Health Products Canada](#) said that the medical expense tax credit should not exclude therapeutic health products that contain ingredients that have been switched from “prescription” to “non-prescription” status, or that have a prescription counterpart. [It](#) suggested that these therapeutic health products be exempt from the Goods and Services Tax/Harmonized Sales Tax. As well, [it](#) asked the government to address overlapping and inefficient federal and provincial regulations pertaining to the switch in product status from “prescription” to “non-prescription.”

3. Health Care Locations and Support for Caregivers

With a focus on health care locations, the Committee was informed by the [Council of Canadians with Disabilities](#), [Oxfam Canada](#), the [Canadian Nurses Association](#), the [Canadian Labour Congress](#), the [Canadian Medical Association](#) and the [Saskatchewan Seniors Mechanism](#) about the need for more support for equal delivery of – and access to – home care, community care and palliative care across Canada, especially for seniors. The [National Pensioners Federation](#), the [Canadian Medical Association](#), the [Canadian Union of Public Employees](#), the [Canadian Cancer Society](#) and [Pallium Canada](#) encouraged the government to support palliative and home care innovation through targeted funds and strategies, such as Pallium Canada’s proposed capacity-building fund.

The [Information Technology Association of Canada](#) called for government funding for telehealth services in Canada’s rural and remote communities.

The [Canadian Nurses Association](#) advocated support for caregivers through a pan-Canadian caregiver strategy and for government consultations. [It](#) also called for tax measures that would protect caregivers’ incomes while providing supports and guarantees for workplace leave protection. Similarly, the [Canadian Medical Association](#) said that the government should consider making the caregiver amount and the family caregiver amount refundable.

4. Mental Health

In speaking to the Committee about mental health, the [Canadian Mental Health Association](#) urged the government to introduce a mental health parity act that would reinforce the equal value that it believes should be given to mental health and to physical health.

To improve mental health care delivery and understand mental health better, the [Canadian Mental Health Association](#) suggested that the government collaborate with the Canadian Institute for Health Information and the Canadian Life and Health Insurance Association to collect data on mental health services and their delivery.

The [Canadian Mental Health Association](#) advocated the appointment of an expert advisory panel on mental health.

Regarding mental health care funding, the [Canadian Union of Public Employees](#) proposed that the government work with the provinces to create a national mental health strategy that includes additional funding for mental health in a new Health Accord. The [Canadian Mental Health Association](#) said that the government should consider increased social spending and funding for mental health, and should ensure that transfers to the provinces for mental health are used specifically for mental health care.

To improve mental health research and innovation, the [Mood Disorder Society of Canada, the University of Alberta and the University of British Columbia](#) suggested that the government support the international cluster for science and digital innovation in the field of mental health and wellness that is known as the Asia-Pacific Economic Cooperation Digital Hub. The [Canadian Mental Health Association](#) and the [Canadian Association of Social Workers](#) advocated the creation of a mental health innovation and transition fund to finance sustainable change and projects related to mental health.

The [University of Regina](#) highlighted the importance of funding a hub for post-traumatic stress disorder treatment at that institution.

5. Healthy Living

In relation to measures and strategies that the Committee was told would lead Canadians to be healthier, the [Canadian Union of Public Employees](#) said that a new Health Accord should focus on prevention and healthy living, to be achieved through expanded community and primary health care centres. The [Sport Matters Group](#) proposed that, to achieve healthy lifestyles for all Canadians, the federal and provincial/territorial governments establish a coordinated national physical activity plan.

The [Canadian Nurses Association](#) urged the creation of a national commission for integrated health care that would address the social determinants of health.

The [Canadian Association of Social Workers](#) encouraged the government to adopt a social care act that would help to direct the Canada Social Transfer and other social spending. In *its* view, this proposed act should have principles that are similar to the *Canada Health Act*.

In highlighting the health crisis among Canada's Indigenous peoples, the [Heart and Stroke Foundation](#) identified the need to improve access to clean drinking water and nutritious food. As well, *it* requested that the government support cardiopulmonary resuscitation and automated external defibrillator training for Indigenous youth.

Moreover, the [Heart and Stroke Foundation of Canada](#) suggested that the government create an excise tax to be applied on sugary drinks, with the resulting revenue used to fund healthy food and greenhouse gardening initiatives in Indigenous communities. However, the [Canadian Beverage Association](#) stated that policies, regulations and taxation in relation to the food and beverage sector should be principle- and science-based, and *it* proposed that the government refrain from creating a tax targeted at sugary beverages. Furthermore, the [Canadian Beverage Association](#) said

that the requirement for front-of-package labelling of non-caloric sweeteners should be removed.

The [Canadian Convenience Stores Association](#) thought that the government should develop tax incentives, grants or rebate programs to enable convenience stores to provide healthier options, especially in under-served communities.

Regarding tobacco, the [Canadian Convenience Stores Association](#) urged the government to reconsider the implementation of plain-packaging requirements, and to work with retailers to identify alternative solutions to plain packaging. [It](#) also pointed out the need for regulations regarding the sale of electronic cigarettes and liquid nicotine. The [Canadian Cancer Society](#) asked for greater support for Canada's Federal Tobacco Control Strategy.

The [Sport Matters Group](#) requested support for Canada's high-performance able-bodied and paraplegic through continued and greater funding for the Athletes' Assistance Program.

6. Particular Medical Conditions

In making comments to the Committee about particular medical conditions, the [Rick Hansen Institute](#) advocated for more government funding for three purposes related to spinal cord injuries: to improve understanding of the biology and physiology of such injuries; to develop therapies in relation to these injuries; and to enhance evidence-based care for Canadians who have this type of injury.

The [Heart and Stroke Foundation of Canada](#) highlighted five research areas regarding the heart and strokes that it feels require government funding: heart failure; Indigenous heart health and strokes; early indicators of heart disease; good nutrition as a means of preventing heart disease; and stroke and dementia.

The [Alzheimer Society of Canada](#) urged the creation of a Canadian Alzheimer's disease and dementia partnership that would focus on the following areas: research on dementia and Alzheimer's; the development of evidence-based standards in preventing and managing Alzheimer's; activities designed to raise awareness regarding Alzheimer's; the implementation of a surveillance system for policy, planning and prevention in relation to Alzheimer's; the development of financial incentives for those who provide informal care to individuals with Alzheimer's or dementia; support for the dementia-related workforce, including physicians and professional care providers; efforts to prevent and identify, as early as possible, dementia and Alzheimer's; and measures to involve First Nations, Inuit and Métis people with dementia in all aspects of the proposed partnership.

7. The Committee's Recommendations

Recognizing that Canadians are better able to contribute to their family, workplace and community when they are healthy, the Committee recommends:

RECOMMENDATION 1

That the Government of Canada, in negotiating a new Health Care Accord, ensure that the accord honours the principles of the *Canada Health Act*, and includes an accountability framework. The accord's areas of focus should include:

- **a national prescription drug program;**
- **enhanced investments in home care;**
- **a mental health strategy; and**
- **investments in information technologies that support improved management and accountability measures.**

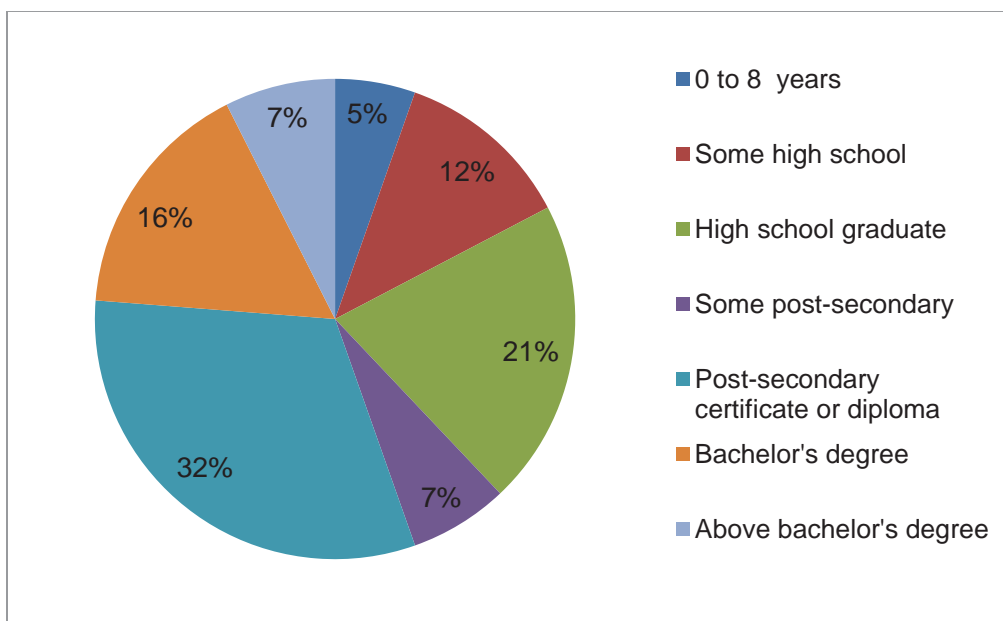
RECOMMENDATION 2

That the Government of Canada participate in the creation of a national Alzheimer's disease and dementia partnership to support the implementation of a comprehensive and integrated national dementia strategy.

B. EDUCATION AND SKILLS TRAINING

A number of the Committee's witnesses commented on education and skills training. In doing so, they mentioned the following: work-integrated learning; literacy, numeracy and digital skills; and financial support for students and educational institutions.

Educational Attainment, Canada, 2015



Note: The total number of persons represented in the figure is 29,279,800, which is the number of individuals aged 15 years and older at the time of the survey.

Source: Figure prepared using data obtained from: Statistics Canada, Table 282-0004, "[Labour force survey estimates \(LFS\), by educational attainment, sex and age group, annual](#)," CANSIM (database), accessed 13 November 2016.

1. Work-Integrated Learning

The Committee was told about work-integrated learning, including apprenticeships and internships. For example, [Polytechnics Canada](#) said that the government should launch a pilot project to connect apprentices to employers, and fund a centre of excellence for vocational training. The [Canadian Construction Association](#) asked the government to provide leadership in harmonizing provincial/territorial apprenticeship training programs, and proposed that existing funds – such as Employment Insurance-funded training programs – could be used to finance part of the cost of employing apprentices. [Colleges and Institutes Canada](#) and [Universities Canada](#) advocated greater financing for students' international mobility and experiential learning, the latter of which was also supported by the [Information Technology Association of Canada](#), the [National Farmers Union](#), and the [City of Fredericton and Ignite Fredericton](#).

[Polytechnics Canada](#) and [Colleges and Institutes Canada](#) identified a need to support internship opportunities for students, with [Polytechnics Canada](#) also indicating that

undergraduate students should be matched with businesses and not-for-profit organizations that provide work experiences related to innovation and applied research. According to [Universities Canada](#), vouchers or tax credits could provide the private and not-for-profit sectors with an incentive to offer more paid internships and co-op placements. Similarly, the [Canadian Chamber of Commerce](#) and [General Motors of Canada Limited](#) suggested that incentives would induce employers to hire more post-secondary students during their studies, thereby encouraging work-integrated learning.

[Restaurants Canada](#) called for greater support for tourism-specific training programs.

The [City of Fredericton and Ignite Fredericton](#) requested that the knowledge economy be integrated into educational curricula.

2. Literacy, Numeracy and Digital Skills

With a focus on literacy, the [Canadian Labour Congress](#) and the [Canadian Union of Public Employees](#) informed the Committee that the government should restore funding for the Office of Literacy and Essential Skills. The [P.E.I. Literacy Alliance, the Literacy Coalition of New Brunswick and Literacy Nova Scotia](#) advocated increased funding to maintain and improve literacy and essential skills training services, while the [Canada West Foundation](#) noted a need to support literacy skills development for adults with disabilities, immigrants and Indigenous peoples.

According to the [C.D. Howe Institute](#), the government should improve the understanding of Canadian students' literacy and numeracy levels, as well as their needs, through funding to the Pan-Canadian Assessment Program and the Programme for International Student Assessment. [It](#) also suggested that Indigenous on-reserve schools that offer these assessment programs be provided with a "bonus" in order to ensure that Indigenous students benefit from the achievement evaluations.

The [Canadian Union of Public Employees](#) and [Colleges and Institutes Canada](#) highlighted a need to integrate literacy and essential skills training into college and pre-apprenticeship training programs, with [Colleges and Institutes Canada](#) suggesting that this integration could be achieved through a partnership among colleges, institutes and employers. The [Vancouver Community College Faculty Association](#) commented on a particular college-level English language literacy program, and asked the government to consider reversing recent funding reductions in relation to this program.

[Opportunities NB](#) and the [Chartered Professional Accountants of Canada](#) requested more support for improving financial literacy for Canadians generally and entrepreneurs specifically. The [Chartered Professional Accountants of Canada](#) also asked the government to meet the goals outlined in the National Strategy for Financial Literacy, and to provide more funding to the Financial Consumer Agency of Canada.

Regarding digital literacy and skills, the [Canadian Chamber of Commerce](#) called for the Youth Employment Strategy to incorporate digital skills training. Similarly, [Ladies Learning Code](#) supported coding training for young women, and requested funding to expand its organization and services. The [Information Technology Association of Canada](#)

urged funding for CareerMash in order to prepare high school students for jobs in the technology sector.

3. Financial Support for Students and Educational Institutions

The Committee was told about financial supports for students, with the [Halifax Chamber of Commerce](#) highlighting a need to increase support for youth and recent graduates. The [Canadian Federation of Students](#) said that post-secondary tuition fees and loan-based financial assistance could be eliminated through provincial/territorial transfers and an equal federal-provincial/territorial cost-sharing model. The [National Farmers Union](#) suggested that the government examine the United States' program that eliminates student debt for those who work in the public service after graduating, with the agriculture sector participating in any similar program that might be introduced in Canada.

Regarding student grants and scholarships, the [Canadian Federation of Students](#) mentioned that the Canada Student Grants program should be expanded to include graduate studies, and urged the government to increase the annual amount allocated to the Canada Graduate Students Scholarship program. To improve post-secondary students' entrepreneurial skills, [Polytechnics Canada](#) suggested the creation of a grant to fund their participation in a mentorship program with small-scale entrepreneurs.

In commenting on education-related tax measures, the [Canadian Union of Public Employees](#) stated that the government should ensure that students are not required to pay tuition fees, with such a change funded through the elimination of education-related tax credits. The [C.D. Howe Institute](#) proposed that the education amount and the textbook amount be changed into refundable benefits that would be paid to a student immediately after his/her taxes are filed.

The [Canadian Construction Association](#) urged the government to increase the annual value of the Apprenticeship Job Creation Tax Credit, and to expand the credit's eligibility criteria to include all provincially recognized apprenticeship programs.

The [Canadian Association of Physicists](#) asked that more funding from the Natural Science and Engineering Research Council of Canada be allocated to merit-based post-graduate and post-doctoral fellowship programs. [Polytechnics Canada](#) requested financial support to expand the research talent programs at the Natural Sciences and Engineering Research Council of Canada in order to increase the participation of college and polytechnic students.

4. The Committee's Recommendations

Believing that education and skills training must be the most important federal priority in order to support economic growth, the Committee recommends:

RECOMMENDATION 3

That to meet the demands of an increasingly knowledge-based economy, the Government of Canada increase funding to organizations and initiatives that deliver literacy and essential skills programs and services.

RECOMMENDATION 4

That the Government of Canada work with the provinces/territories, trade unions and post-secondary institutions to develop and/or expand pre-apprenticeship training programs.

RECOMMENDATION 5

That the Government of Canada work with the provinces/territories to launch a pilot program that identifies and establishes regional or sectoral consortia of firms that connect apprentices to employers.

RECOMMENDATION 6

That the Government of Canada increase funding to initiatives aimed at filling Canada's information and communications technology skills gap through programming in digital skills and coding education. In particular, these initiatives should be targeted to those working to engage diverse communities and to improve the representation of women in technology.

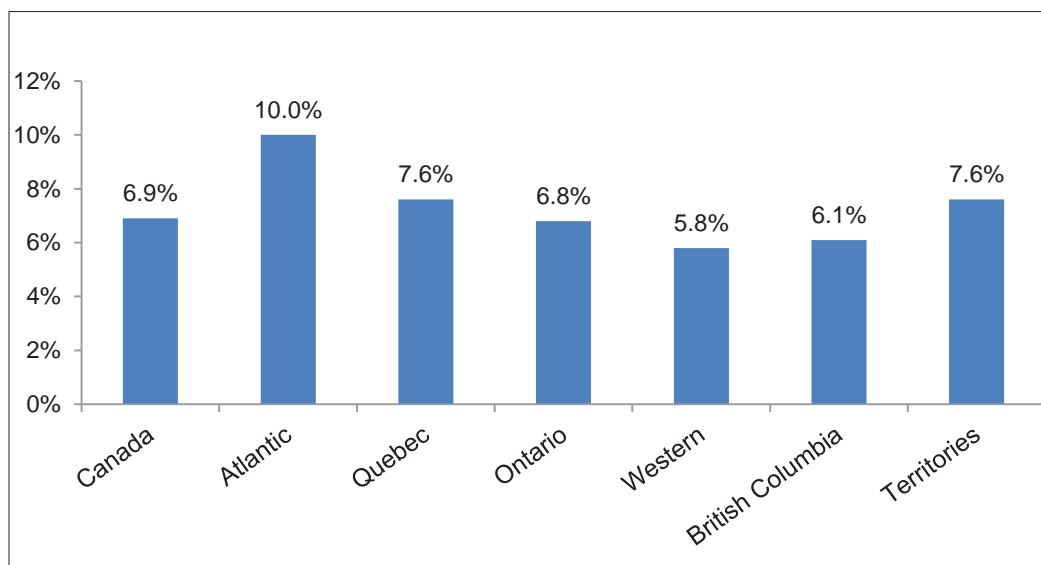
RECOMMENDATION 7

That in relation to the federal portion of any loan, the Government of Canada establish a six-month, interest-free grace period for those accessing the Canada Student Loans Program.

C. EMPLOYMENT

The Committee's witnesses mentioned a range of employment-related issues from the perspective of individuals. In particular, they commented on the following: the Employment Insurance program and the Canada Pension Plan; labour market information, integration, participation and mobility; and the Labour Market Development Agreements and Canada Job Fund agreements.

Unemployment Rate, Canada, by Region, 2015 (%)



Note: The unemployment rate is the number of unemployed persons expressed as a percentage of the labour force. The employment rate (formerly the employment/population ratio) is the number of persons employed expressed as a percentage of the population 15 years of age and older.

Source: Figure prepared using data obtained from: Statistics Canada, Table 282-0123, "[Labour force survey estimates \(LFS\), by provinces, territories and economic regions based on 2011 Census boundaries](#)," CANSIM (database), accessed 9 September 2016.

1. Employment Insurance Program and Canada Pension Plan

Regarding the Employment Insurance program, the Committee was told by the [Good Jobs for All Coalition](#) and the [Inter-Provincial EI Working Group](#) about the need for a review of the program. More specifically, the [Union des Producteurs Agricoles](#), [Unifor](#), the [Canadian Union of Public Employees](#), the [Inter-Provincial EI Working Group](#) and the [Newfoundland and Labrador Federation of Labour](#) said that the government should expand access to – and benefits provided under – the program. The [Canadian Labour Congress](#) suggested that the government review the valid job separation eligibility requirement under the program in order to protect claimants' benefits if they accept employment and subsequently leave their job because it is "not a good fit." The [Canadian Union of Public Employees](#) and the [Canadian Labour Congress](#) urged greater support for claimants who reside in regions of high seasonal unemployment, while the [Good Jobs for All Coalition](#) indicated that the government should lower the eligibility criteria for new

claimants. The [PEI Coalition for Fair EI](#) said that Employment Insurance contribution rate reductions should end.

The [PEI Coalition for Fair EI](#) said that measures should exist to ensure that funds from Employment Insurance contributions are used solely for Employment Insurance program payments, while the [Inter-Provincial EI Working Group](#) indicated that contributions should be paid into an account that is independent from the Consolidated Revenue Fund; in addition to employees and employers, the government should contribute to this independent account. The [Regina and District Chamber of Commerce](#) called for the Employment Insurance program to become a pure unemployment insurance program.

A more universal approach in the Employment Insurance program was advocated, with the [Alberta Federation of Labour](#) and the [C.D. Howe Institute](#) asking for the elimination of regional differences in entrance requirements and benefit periods, and the [Canadian Union of Public Employees](#) and the [Canadian Labour Congress](#) supporting a universal qualifying period.

The [Cooper Institute](#), the [Newfoundland and Labrador Federation of Labour](#) and the [PEI Coalition for Fair EI](#) said that the government should reverse the 2012 changes that were made to the Employment Insurance program. In relation to Prince Edward Island, the [PEI Coalition for Fair EI](#) said that the government should do the following: revert to one economic region; restore the 14-week pilot project; eliminate the seasonal class of workers; re-establish local processing centres; restore the three-party juror system; and require parliamentary approval for changes to the program. Likewise, the [Canadian Labour Congress](#) requested that the government reverse the 2014 decision to create new economic regions in Prince Edward Island and in Canada's three territories.

In commenting on the Employment Insurance program's sickness benefit, the [Council of Canadians with Disabilities](#) and the [Canadian Labour Congress](#) supported a longer time period for receipt of the benefit, and the [Canadian Labour Congress](#) also called for a lowering of the rate at which the benefit is reduced as a claimant earns income. The [National Pensioners Federation](#) urged the government to implement its promise to remove the requirement for a terminal diagnosis prior to qualifying for the compassionate leave benefit under the Employment Insurance program, and [it](#) also said that the government should allow greater flexibility in the manner in which this benefit can be used.

Regarding Employment Insurance program-related training, the [Inter-Provincial EI Working Group](#) supported an Employment Insurance training benefit. The [Good Jobs for All Coalition](#) highlighted the need to direct Employment Insurance training funds to upgrading workers' skills, especially when employees are replaced by technology. [Unifor](#) suggested that surplus Employment Insurance funds be used to expand access to training programs for those receiving benefits, with a focus on developing the skills required for "the green economy." According to the [Canadian Labour Congress](#), the Employment Insurance Part I benefit should be extended to cover the full duration of Labour Market Development Agreement training programs.

As well, the [Canadian Labour Congress](#) mentioned a need to ensure that workers receive timely advice from Service Canada about – and thereby are able to choose between – the current and previous versions of the Working While on Claim pilot project.

Regarding the Social Security Tribunal, the [Newfoundland and Labrador Federation of Labour](#) urged a review, while the [Community Unemployed Help Centre](#) indicated that the Tribunal should report to Parliament.

In commenting on retirement savings and the Canada Pension Plan, the [Quebec Employers Council](#) indicated that the government should encourage Canadians to work longer, and educate the Canadian population about various retirement savings options. The [C.D. Howe Institute](#) said that the government should recognize longer life expectancies by increasing the age beyond which contributions to tax-deferred retirement savings vehicles can no longer be made.

[Canadian Manufacturers & Exporters](#) thought that the government should not implement mandatory Canada Pension Plan contribution rate increases, while the [National Pensioners Federation](#) believed that the government should reduce poverty rates among seniors – especially senior women – through expanding the Canada Pension Plan.

The [Canadian Union of Public Employees](#) identified the need for a preventative leave program for pregnant women doing hazardous jobs, with this measure funded through workers' compensation plans.

2. Labour Market Information, Participation, Integration and Mobility

In informing the Committee about labour market information, [Economic Development Winnipeg Inc.](#), the [Manitoba Chambers of Commerce](#), the [Regroupement québécois des organismes pour le développement de l'employabilité](#), the [Conference Board of Canada](#), [Restaurants Canada](#) and the [Greater Charlottetown Area Chamber of Commerce](#) said that improved information is needed. The [C.D. Howe Institute](#) highlighted a need to fund the proposed labour market information council and to create a national stakeholder advisory panel on labour market information, while the [Manitoba Chambers of Commerce](#) advocated greater communication with businesses in order to understand their labour needs. According to the [Newfoundland and Labrador Federation of Labour](#), a national labour market strategy should be implemented, with the goal of creating a tripartite labour market council.

With a focus on labour market integration and the participation of certain groups, the [City of Fredericton and Ignite Fredericton](#) highlighted the need to implement policies that would enable international students to work and to have an expedited path to citizenship. The [Conference Board of Canada](#) said that older workers should be provided with incentives to remain attached to the labour market for a longer period of time.

The [Conference Board of Canada](#) also stated that the government should support displaced and vulnerable workers, including unemployed individuals and temporary workers, and [Supporting Employment & Economic Development Winnipeg Inc.](#) advocated support for the training of employees who are transitioning from unemployment to

employment and who are facing barriers to workplace participation. [Restaurants Canada](#) proposed financial incentives to encourage businesses to hire individuals from under-employed groups.

According to the [Community Unemployed Help Centre](#), the government should support unemployed workers who belong to a minority group and are ineligible for Employment Insurance benefits, and help them to participate fully in the economy. The [Regroupement québécois des organismes pour le développement de l'employabilité](#) highlighted the need to ensure that all vulnerable individuals have access to employability and career development services, and called for the creation of a pan-Canadian career development framework that would allow provinces/territories to implement the measures that they deem appropriate. The [Good Jobs for All Coalition](#) urged the government to use community benefits agreements as a model for securing jobs for those who are vulnerable.

The [Canadian Union of Public Employees](#) suggested that the government extend collective bargaining rights, increase social protections, and ensure minimum wages that could be characterized as decent, living and fair. [Oxfam Canada](#) asked the government to address what it described as the unequal economics of women's work.

Regarding childcare, which can facilitate the labour market participation of parents, the [Alberta Federation of Labour](#), the [Canadian Association of Social Workers](#), the [Childcare Research and Resource Unit](#), [Unifor](#), the [Good Jobs for All Coalition](#), the [St. John's Status of Women Council](#), the [Newfoundland and Labrador Federation of Labour](#), the [Canadian Labour Congress](#), the [Public Service Alliance of Canada](#) and the [Canadian Union of Public Employees](#) advocated a childcare and early childhood education system that is national, publicly funded and adequately supported. According to the [Canadian Union of Public Employees](#), this system should include proper training and wages for childcare workers.

The [Childcare Research and Resource Unit](#) and the [Canadian Labour Congress](#) stated that, in developing policies related to early childhood education and care, the government should work with the other levels of government, Indigenous communities, researchers, educators and service providers. [Oxfam Canada](#), the [Conference Board of Canada](#) and the [Canadian Labour Congress](#) requested increased funds for childcare and early childhood education.

As well, the [Childcare Research and Resource Unit](#) asked for increased financial support for applied research, capacity building and advocacy to enhance the participation of – and contributions by – childcare and other civil society organizations.

In highlighting individuals' labour mobility challenges, the [Canadian Association of Petroleum Producers](#) indicated that tax incentives to encourage inter-provincial mobility of temporary workers should be enhanced, and [Canada's Building Trades Union](#) asked the government to introduce a labour mobility tax credit that would allow mobile workers to deduct the costs they incur when relocating for employment reasons. [Restaurants Canada](#) suggested that Employment Insurance claimants be eligible for labour mobility and

transportation allowances, while the [Canadian Construction Association](#) requested that the Employment Insurance program be changed in order to permit unemployed construction workers to obtain an advance on approved benefits under the program. According to [Canada's Building Trades Union](#), the government should introduce an Employment Insurance travel voucher, in the form of an advance on future benefits, to compensate for Employment Insurance claimants' relocation costs.

Regarding labour mobility, the [Canadian Association of Petroleum Producers](#) called for credential recognition to be improved in order to facilitate the ability of workers trained in one province to work in another province. [It](#) also requested that apprenticeship training be more transferable between provinces.

3. Labour Market Development Agreements and Canada Job Fund Agreements

The Committee was told about Labour Market Development Agreements. For example, the [Canadian Labour Congress](#) said that the government should fulfill its funding commitments in relation to these agreements. As well, [it](#) indicated that eligibility for accessing programs provided under these agreements should be expanded to include young workers, women and immigrants, all of whom may make Employment Insurance contributions but lack sufficient hours to qualify for benefits. [It](#) also suggested that a portion of new Labour Market Development Agreement funding be directed to the Labour Market Agreements for Persons with Disabilities and the Targeted Initiative for Older Workers. The [Council of Canadians with Disabilities](#) proposed that support for people with disabilities in the workforce be prioritized, and requested increased funding for Labour Market Agreements for Persons with Disabilities.

The [Canadian Labour Congress](#) encouraged the government to fulfill its funding commitments in relation to the Canada Job Fund Agreements. The [Canadian Labour Congress](#) highlighted that the government should ensure that new funds for these agreements remain dedicated to supporting the original policy objectives of the predecessor Labour Market Agreements: encouraging participation in the labour market for under-represented groups. For example, the [Newfoundland and Labrador Federation of Labour](#) said that immigrant retention should be encouraged. To create additional labour market opportunities for those facing specific employment challenges, the [Canadian Construction Association](#) indicated that the Canada Job Grant program should be expanded. The [Saskatchewan Association of Rural Municipalities](#) proposed that the Canada–Saskatchewan Job Grant program be available to municipal employees, and the [Association of Manitoba Municipalities](#) urged the government to reconsider the exclusion of certain municipalities from the Canada–Manitoba Job Grant program.

4. The Committee's Recommendation

Feeling that Canadians need to be supported as they pursue employment, the Committee recommends:

RECOMMENDATION 8

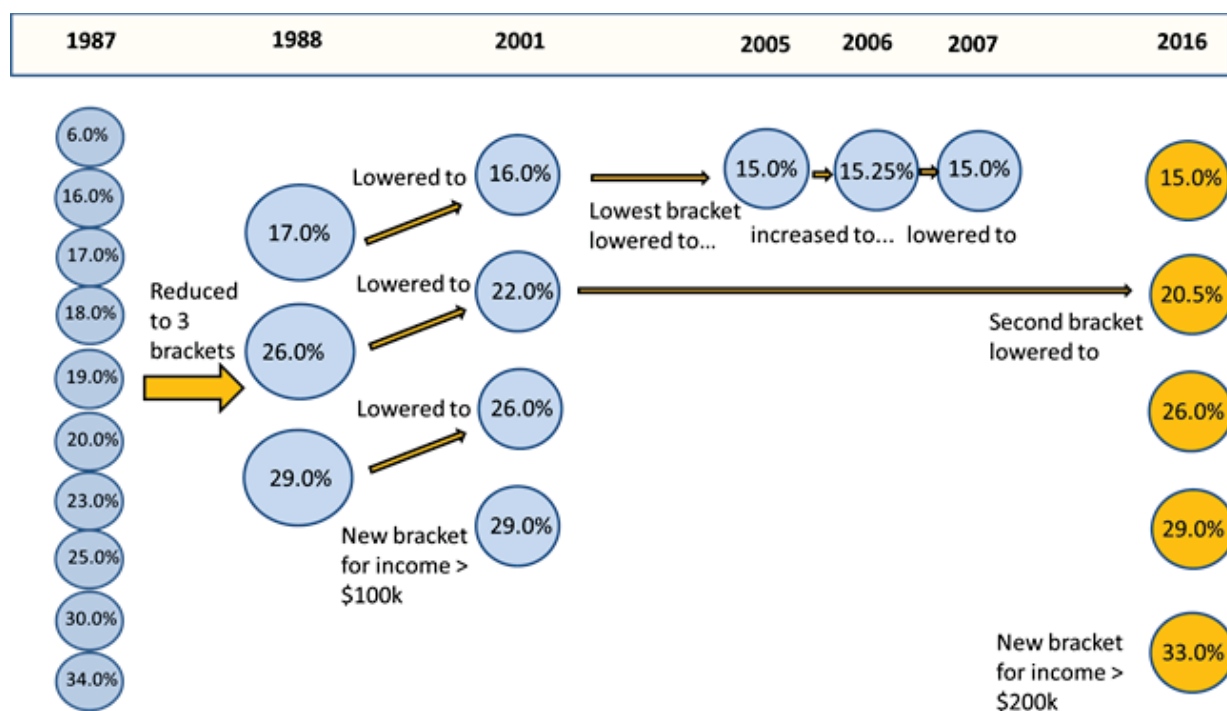
That the Government of Canada review all federal spending on skills training and labour market development, whether cost-shared with the provinces/territories or otherwise, in order to determine the relevance and responsiveness of this spending to labour market needs across the country. This review should consider the priority that should be given to the following:

- **renewing accountability, performance and transparency measures, as well as program objectives;**
- **directing Statistics Canada to create, deliver and disseminate enhanced labour market information, as well as – in relation to public colleges, institutes and universities – data on enrolment and graduation rates for the full range of education programs, as well as on tuition rates, and the number of – and spending on – faculty and other staff;**
- **creating a national stakeholder advisory panel on labour market information; and**
- **enabling individuals in underrepresented groups, including those with disabilities, youth and Indigenous persons, to access the labour market information required to undertake career planning.**

D. PERSONAL TAXES

On the topic of personal taxes, the Committee's witnesses highlighted the following: personal income tax rates, credits and deductions, and capital gains taxation; and retirement savings.

Personal Income Tax Brackets and Rates, 1987–2016



Source: Figure prepared using data obtained from: Canada Revenue Agency, [Tax packages for all years](#).

1. Personal Income Tax Rates, Credits and Deductions, and Capital Gains Taxation

In relation to personal taxation, the [Chartered Professional Accountants of Canada](#) told the Committee that the government should monitor the effects of the new top 33% federal personal income tax rate, while the [C.D. Howe Institute](#) indicated that the recently introduced tax bracket and rate for high-income earners should be repealed. [Oxfam Canada](#) suggested that the government repeal the recent personal income tax rate reduction for individuals in the second tax bracket in order to finance additional social supports. According to the [Chartered Professional Accountants of Canada](#), personal income tax rates should remain low.

The [Dairy Farmers of New Brunswick](#) suggested that, because most individuals with an annual income of \$25,000 spend nearly all of that income on living expenses, the basic personal amount be increased.

Regarding the stock option deduction, the [Association of Canadian Financial Officers](#) stated that the deduction should be eliminated. [It](#) also said that eliminating this deduction on income that exceeds \$100,000 would be a suitable alternative to total elimination.

The [Canadian Union of Public Employees](#) asked the government to review individuals' use of the small business deduction to reduce their personal income tax, and – perhaps – to eliminate this use.

In relation to capital gains taxation, the [Dairy Farmers of New Brunswick](#) urged an increase in the capital gains exemption, while [Donald Johnson](#) – who appeared as an individual – proposed that capital gains on the sale of private shares or real estate to an arms'-length party be exempt from taxation, provided that the proceeds are donated to a registered charity within 30 days of the sale. The [Canadian Union of Public Employees](#) advocated a review, and potential elimination, of the capital gains deduction.

The [Chartered Professional Accountants of Canada](#) said that government should rely more on consumption tax, and less on income tax, to raise revenue. [Oxfam Canada](#) suggested that amounts paid in value-added taxes be offset through other tax measures.

2. Retirement Savings

With a focus on retirement savings, the [Regina and District Chamber of Commerce](#) told the Committee that the government should consider allowing individuals to choose between increasing their contributions to the Canada Pension Plan or to locked-in registered retirement savings plans.

The [C.D. Howe Institute](#) made several proposals regarding retirement planning and financing. For example, [it](#) asked the government to introduce measures to limit the pension plan contributions that it makes as an employer. As well, [it](#) indicated that the government should remove federal payroll taxes from employers' contributions to group registered retirement savings plans, and allow sponsors of and/or participants in these plans to deduct administrative expenses for taxation purposes.

The [Conference for Advanced Life Underwriting](#) requested that one of the following two options be implemented: permit long-term care insurance to be a qualified investment for purposes of a registered retirement savings plan or a registered retirement investment fund; or permit tax-free withdrawals of a certain annual amount from a registered retirement savings plan or a registered retirement income fund in order to finance the purchase of qualifying long-term care insurance.

The [C.D. Howe Institute](#) called for consultations about changes to – or the elimination of – minimum withdrawals from registered retirement income funds in order to ensure that Canadians do not outlive their savings.

As well, the [C.D. Howe Institute](#) thought that such tax provisions as the pension income amount and pension income splitting should be made available to all taxpayers, regardless of age and type of pension income.

3. The Committee's Recommendations

Believing that some Canadians should receive particular consideration in relation to personal tax matters, the Committee recommends:

RECOMMENDATION 9

That the Government of Canada review the effectiveness of the disability tax credit and consider making it refundable.

RECOMMENDATION 10

That the Government of Canada either expand the Canada Revenue Agency's interpretation of the *Income Tax Act*, or amend section 118.3 of the *Income Tax Act*, to include all activities related to insulin administration in the disability tax credit's eligibility criteria.

RECOMMENDATION 11

That the Government of Canada ensure that the Community Volunteer Income Tax Program operates throughout the year and assists individuals in determining their eligibility for benefits.

E. ADDITIONAL PROPOSALS FOR SPECIFIC GROUPS

The Committee's witnesses made proposals that were focused on specific groups, including seniors, persons with a disability, Indigenous peoples, those with limited means, veterans, immigrants and refugees, francophones, Hutterites and those who reside in other countries.

Selected Federal Measures for Specific Groups of Canadians

Seniors	<ul style="list-style-type: none"> - pension income splitting - pension income amount - age amount
People with disabilities	<ul style="list-style-type: none"> - registered disability savings plan - disability tax credit - infirm dependant deduction - disability supports deduction - child disability benefit
Indigenous Peoples	<ul style="list-style-type: none"> - tax exemption for property situated on reserves - income tax exemption for employment on reserve
Those who are Poor	<ul style="list-style-type: none"> - Goods and Services Tax/Harmonized Sales Tax credit - working income tax benefit
Veterans	<ul style="list-style-type: none"> - earnings loss benefit - earnings loss benefit for survivors or children - benefit for survivors (of disability award recipients) - retirement income security benefit - supplementary retirement benefit - benefits for survivors (of disability pension recipients) - war veterans allowance - critical injury benefit - permanent impairment allowance - disability award - disability pension
Refugees and Immigrants	<ul style="list-style-type: none"> - Resettlement Assistance Program - Immigration Loans Program
Francophones	<p>Official Languages Funding Programs</p> <ul style="list-style-type: none"> - Development of Official Language Communities - Minority Language Education - Second Language Learning - Promotion of Linguistic Duality

1. Seniors

The Committee was told about a number of issues related to Canada's seniors with – for example – the [Saskatchewan Seniors Mechanism](#) requesting increased funding in order to improve seniors' access to community services.

The [National Pensioners Federation](#) and the [Saskatchewan Seniors Mechanism](#) advocated an increase in Old Age Security and Guaranteed Income Supplement benefits, while the [C.D. Howe Institute](#) supported an increase in the latter benefit when there is a federal budgetary surplus. The [Canadian Labour Congress](#) proposed a review of the reductions in the Guaranteed Income Supplement benefit that occur when recipients have income from certain other sources.

The [Saskatchewan Seniors Mechanism](#) urged expansion of the Canada Pension Plan.

The [National Pensioners Federation](#) said that the government should implement the promised seniors' index, and indicated that it should be tied to wages, rather than to prices. However, the [C.D. Howe Institute](#) suggested that such an index not be created.

According to the [National Pensioners Federation](#), the government should establish an expert panel to examine the issues of income inequality and a guaranteed minimum income for seniors.

The [C.D. Howe Institute](#) stated that clear rules regarding single-employer target benefit pension plans should be adopted.

2. People with Disabilities

With a focus on financial support for people with disabilities, the [Council of Canadians with Disabilities](#) informed the Committee that the government should consider establishing a basic income program for these individuals, and – through Employment and Social Development Canada's Social Development Partnership Program-Disability component – expand funding for targeted initiatives and disability advocacy organizations. As well, [it](#) requested greater financial support for the Opportunities Fund, and [it](#) highlighted a need for targeted measures to increase employer confidence and the participation of people with disabilities in the workforce. The [Council of Canadians with Disabilities](#) also called for more support for small and medium-sized businesses to create accessible workplaces.

As well, the [Council of Canadians with Disabilities](#) identified a number of actions that the government should take in relation to the *Convention on the Rights of Persons with Disabilities*: ratify the Optional Protocol to the Convention; develop a strategy for Canada to implement the Convention; and identify the Canadian Human Rights Commission as the body responsible for monitoring Canada's compliance with the Convention.

The [Association of Manitoba Municipalities](#) said that creating an accessible environment is important in fully supporting people with disabilities, and asked for support

and guidance for provincial governments in implementing nationally consistent accessibility models.

In advocating increased accessibility and inclusion in Canada, the [Rick Hansen Foundation](#) requested funding for the Foundation's accessibility innovation strategy and urged support to change attitudes about people with disabilities through the expansion of several awareness-driven initiatives. The [Council of Canadians with Disabilities](#) highlighted the need for increased funding for accessible transportation, and suggested that American Sign Language/Quebec Sign Language be recognized as an official language.

In commenting on services and caregivers for people with disabilities, the [Council of Canadians with Disabilities](#) said that the government should implement measures to meet disability-related needs, such as increased community and health care services, as well as caregiver needs, such as adequate rest times. [It](#) specifically mentioned the need to ensure accessible health care for people with disabilities who reside on reserves, or in rural or remote regions.

Regarding disability-related tax measures, the [Council of Canadians with Disabilities](#) suggested that the government make the disability tax credit refundable, and expand the child disability benefit for moderate-income families with children older than age 18 who have severe and prolonged impairments. As well, [it](#) indicated that the eligibility rules for the disability tax credit and receipt of disability benefits under the Canada Pension Plan should be harmonized so that individuals receiving the latter would automatically qualify for the former. [It](#) also proposed an increase in the amount received by eligible recipients of the working income tax benefit's disability supplement through the following: decreasing the earnings threshold at which the supplement applies; reducing the rate at which the supplement is phased out as recipients earn income; and/or increasing the amount of the supplement. The [Canadian Labour Congress](#) also stated that the disability tax credit should be made refundable, and said that the credit's value should be increased.

The [Council of Canadians with Disabilities](#) proposed that, because people with disabilities are a particularly vulnerable population, the government should ensure strict implementation of the safeguards specified in the recently enacted legislation that addresses medical assistance in dying.

3. Indigenous Peoples

The Committee was told about various issues related to Canada's Indigenous peoples. For example, the [Assembly of First Nations](#), the [First Nations Finance Authority](#), the [Public Service Alliance of Canada](#), [Oxfam Canada](#), the [Canadian Association of Petroleum Producers](#), the [Association of Canadian Financial Officers](#), the [Canadian Association of Social Workers](#) and the [Saskatchewan Mining Association](#) identified a need to increase support to Indigenous communities, governments and peoples through physical or social infrastructure, resource development, organization-specific and core program financing, child-specific services and access to education.

The [Canadian Association of Petroleum Producers](#) stated that the financing gap that exists in relation to First Nations education should be addressed. [Colleges and Institutes Canada](#) highlighted the same need, and specifically advocated increased funds for the Post-Secondary Student Support Program and for non-repayable student financial assistance for Indigenous peoples pursuing post-secondary education. [It](#) also said that funds should be allocated to reconciliation programs at post-secondary institutions.

The [Opaskwayak Cree Nation](#), [Universities Canada](#), the [Chartered Professional Accountants of Canada](#), the [Saskatchewan Mining Association](#) and the [Canadian Federation of Students](#) advocated greater support for Indigenous students, while the [C.D. Howe Institute](#) urged the government to improve the educational attainment levels of First Nations youth.

[Colleges and Institutes Canada](#) suggested that the Northern Adult Basic Education program be expanded to colleges and institutes serving other northern, rural and remote communities.

The [Opaskwayak Cree Nation](#) requested funding for intellectual disability testing among members of its community.

[Dechinta Bush University](#) asked the government to provide it with a grant so that it could complete the process of becoming an accredited university, thereby ensuring long-term post-secondary education for northern Indigenous students.

[Gabriel Housing Corporation](#) and the [Opaskwayak Cree Nation](#) advocated funding for Indigenous employment training and skills development programs delivered through their organizations, while the [Assembly of First Nations](#) urged increased support for the Aboriginal Skills and Employment Training Strategy and for the Aboriginal Skills and Employment Training Program. The [Opaskwayak Cree Nation](#) said that the criteria for accessing social support programs should be less restrictive, especially for individuals who leave the reserve to pursue training programs that are less than two years in duration. [Western Economic Diversification – British Columbia](#) and the [Canadian Association of Petroleum Producers](#) proposed joint government and business supports to provide training in Indigenous communities.

According to the [Opaskwayak Cree Nation](#), a collaboration between First Nations and the government that involves service providers would be effective in identifying funding resources, economic opportunities and human resource development issues. As well, to reduce Indigenous unemployment, [it](#) supported an effective developmental component in all employment-related opportunities and policies.

The [Canadian Association of Petroleum Producers](#) highlighted the importance of supporting Indigenous entrepreneurs, and the [Canadian Chamber of Commerce](#) proposed assistance for Indigenous businesses to build their capacity and to help them become financial partners in projects.

The [First Nations Child and Family Caring Society of Canada](#) said that the government should make efforts to eliminate discrimination against Indigenous peoples,

and [it](#) requested that – for First Nations and other Indigenous peoples – all federal programs and services respect the rights contained in the Charter of Rights and Freedoms and the *Canadian Human Rights Act*. Specifically, the [First Nations Child and Family Caring Society of Canada](#) proposed that all federal officials undertake mandatory training about the Truth and Reconciliation Commission, the Royal Commission on Aboriginal Peoples and the United Nations Declaration on the Rights of Indigenous Peoples. Similarly, [it](#) stated that all administrators and staff working on issues related to First Nations child welfare should receive training about child development, past and present policies related to First Nations children, and all relevant reviews and orders.

As well, the [First Nations Child and Family Caring Society of Canada](#) requested that the government comply fully with Jordan's Principle. [It](#) also urged the government to provide all data and information to the Canadian Human Rights Tribunal in relation to three cases between the *First Nations Child and Family Caring Society of Canada et al. v. Attorney General of Canada* (representing the Minister of Indian and Northern Affairs).

The [Opaskwayak Cree Nation](#) advocated support to develop value-added processing capabilities in relation to certain regional wild fur and fish resources.

The [Canadian Artists' Representation](#) and [Theresie Tungilik](#), who appeared as an individual, highlighted the importance of establishing artists' resale rights for Indigenous artists.

The [All Nations Hope Network](#) proposed that the government address care, treatment and support for Indigenous peoples living with human immunodeficiency virus.

4. Those with Limited Means

In informing the Committee about those with limited means, [Supporting Employment & Economic Development Winnipeg Inc.](#) requested that the government commit to reducing poverty rates, and to ensuring that financially vulnerable people are able to access government entitlements and benefits. [Oxfam Canada](#) proposed that the government provide greater funding to social protections and public services in order to reduce poverty, and the [Canadian Association of Social Workers](#) and the [Cooper Institute](#) suggested that the government implement an initiative that would provide a basic income guarantee.

Regarding children in low-income households, the [Boys and Girls Club of Canada](#) urged the government to implement after-school programs and to fund the Rogers Raising the Grade program.

5. Veterans

The Committee was told about Canada's veterans, with [Veterans Canada](#) highlighting the need to implement a range of programs to support them and their families. In particular, [it](#) mentioned a de-indoctrination program, an assertive community treatment program, an education and life enhancement program for veterans with disabilities, and a supported employment program to reintegrate veterans into the public and private sectors.

[It](#) also called for funds to be allocated to military family resource centres, family psycho-education, and photo identification cards for all veterans and their families. Similarly, the [Canadian Naval Association](#) commented on the need to assist veterans and their families, and requested additional funding to ensure appropriate levels of support and care.

[Veterans Canada](#) asked the government to collaborate with veterans when programs that are specific to them are being designed. [It](#) also urged the government to implement the priorities outlined in the Minister of Veterans Affairs' mandate letter from the Prime Minister of Canada.

To support veterans' participation in the workforce and the economy, [Veterans Canada](#) indicated that government-funded post-secondary education should be available to all veterans, and suggested that an educational co-op placement program could assist veterans who wish to reintegrate into the workplace slowly. [It](#) also advocated assistance for employment programs, as well as start-up support for veteran-owned businesses.

In highlighting financial support for veterans, [Veterans Canada](#) commented on the need for changes to the Earnings Loss Benefit. [It](#) said that employment income should not be entirely deducted from the benefit, and [it](#) requested that the benefit reflect the salary increase that the individual would have received if he/she had been able to continue with his/her military career. As well, [it](#) asked the government to contribute to the Canadian Forces' pension plan after a soldier's release from military service if he/she is receiving the Earnings Loss Benefit. The [Equitas Disabled Soldiers Funding Society](#) stated that the government should create a disability pension fund for soldiers who are returning from conflict.

6. Refugees and Immigrants

In mentioning the needs of refugees, [Supporting Employment & Economic Development Winnipeg Inc.](#) informed the Committee that the government should consult with the Canadian Council for Refugees and sponsorship agreement holders about changes to the Immigration Loans Program, and fully finance transportation costs as an alternative to loans. Similarly, the [Canadian Immigrant Settlement Sector Alliance](#) said that the interest-bearing transportation loan should be eliminated, and the [Canadian Council for Refugees](#) suggested that the government fund the cost of refugees' transportation expenses. The [Canadian Labour Congress](#) urged new funding to support Syrian refugees who need language and essential skills training, and the [Canadian Council for Refugees](#) highlighted the need to ensure immediate access to work permits for refugees.

The [City of Fredericton and Ignite Fredericton](#) identified the need to improve the rate at which immigrants remain in New Brunswick, and to expand the immigrant partnership program. The [Advisory Council on Economic Growth](#) suggested that the government increase the number of immigrants, and ensure that the immigration process attracts foreign high-skilled labour. [It](#) also said that the government should reduce the restrictions on international students remaining in Canada after completing their education.

[Supporting Employment & Economic Development Winnipeg Inc.](#) stated that the government should collaborate with the provinces and regulatory bodies to implement policies that facilitate access to the education and training that immigrants need for requalification. The [Vancouver Community College Faculty Association](#) and the [Canadian Immigrant Settlement Sector Alliance](#) commented on the need to improve access to language and employment programs for immigrants. In particular, the [Vancouver Community College Faculty Association](#) identified the need to support a volunteer-led English as a second language training program that is known as Homefront Learning.

With a focus on immigrants' integration into the Canadian workforce, [Supporting Employment & Economic Development Winnipeg Inc.](#) requested that the government support organizations in the immigrant settlement sector that are working directly with these individuals. The [City of Fredericton and Ignite Fredericton](#) suggested that new immigrants have better access to jobs and increased opportunities to purchase businesses, especially in Atlantic Canada.

The [Canadian Council for Refugees](#) stated that immigration policies should be changed to grant permanent residency to temporary foreign workers, survivors of human trafficking and international persons who cannot be removed from Canada because of a moratorium on removals to their country of origin. As well, [it](#) said that the government should commit more resources to accelerate the family reunification process for refugees, and to settlement services for both refugees and immigrants. The [Cooper Institute](#) indicated that the government should ensure that all migrant workers are eligible for permanent residency status.

The [Canadian Immigrant Settlement Sector Alliance](#) proposed the implementation of an immigrant trauma support program.

7. Francophones

The Committee was told about Canada's francophone and Acadian populations, with the [Fédération des communautés francophones et acadienne du Canada](#) stating that the government should ensure the existence of funding to implement the Official Languages Action Plan for the 2018–2023 period. [It](#) also asked for an increase in funding for the Department of Canadian Heritage's Official Languages Funding Programs.

As well, the [Fédération des communautés francophones et acadienne du Canada](#) urged the government to ensure access to vocational training in French, and to create support measures for skills development and training provided in that language.

Regarding youth, the [Fédération des communautés francophones et acadienne du Canada](#) indicated that the government should support francophone and Acadian youth employment through community measures, and ensure that francophone and non-francophone youth benefit equally from the Youth Employment Strategy.

Also, the [Fédération des communautés francophones et acadienne du Canada](#) identified the need to develop a community support strategy for francophone media, specifically radio stations and newspapers providing content that is in French.

8. Hutterites

In focusing specifically on Canada's Hutterite communities, [MNP LLP](#) informed the Committee that section 143 of the *Income Tax Act* should be amended to allow eligible Hutterites to claim the working income tax benefit, and to reflect the Hutterian Brethren Church's beliefs regarding property ownership. As well, [it](#) urged the government to consider changes to section 143 so that the Hutterite Congregation would be entitled to deduct amounts deemed payable to their children in a way that is similar to non-Hutterite farmers.

9. Those in Other Countries

The Committee was told about the need to support those in other countries, with the [Canadian Foodgrains Bank](#), [Oxfam Canada](#), the [Canadian Labour Congress](#), the [Canadian Council for International Co-operation](#) and the [Canadian Union of Public Employees](#) highlighting a need to increase the amount of Canada's international assistance, as well as the overall and annual Official Development Assistance budget. In particular, the goal should be a contribution of 0.7% of the country's gross national income to that budget.

The [Canadian Council for International Co-operation](#) and the [Canadian Union of Public Employees](#) urged that a specific portion of Canada's international aid budget be allocated to the least developed countries and fragile states. The [Canadian Council for International Co-operation](#) also suggested that Canada become one of the top three donors in several of its focus countries, and said that the government should make a commitment to annual public disclosure of international assistance amounts.

[Oxfam Canada](#) advocated the prioritization of health and education in the government's international aid and development policies. With a focus on women, the [Canadian Council for International Co-operation](#), [Oxfam Canada](#) and the [Canadian Foodgrains Bank](#) stated that the government should provide funding to organizations that conduct gender-based analysis in developing countries, to international women's rights organizations and movements, and to agricultural initiatives that empower women. [Oxfam Canada](#) also indicated that the government should ensure that international aid funding includes a specific focus on advancing women's rights, empowerment and equality.

Regarding the 2016 federal budget's announcement about assistance to developing countries for addressing climate change, the [Canadian Council for International Co-operation](#) stated that this assistance should be in addition to Canada's existing development cooperation budget.

[Oxfam Canada](#) urged the government to help developing countries with their efforts to strengthen governance and fight corruption, support developing countries that wish to reform their tax systems, facilitate global tax reforms that include all countries and that address issues outside the scope of the Organisation for Economic Co-operation and Development's Base Erosion and Profit Shifting project, and assist in the domestic and international implementation of the recommendations made in the context of that project.

10. The Committee's Recommendations

Recognizing that some groups of Canadians require additional supports that are specific to them, the Committee recommends:

RECOMMENDATION 12

That the Government of Canada implement a senior's index to determine the amount by which Old Age Security and Guaranteed Income Supplement benefits should be increased.

RECOMMENDATION 13

That the Government of Canada support the aims of the First Nations Financial Authority to improve economic opportunities for Indigenous peoples, and explore whether its funding model should be expanded nationally.

RECOMMENDATION 14

That the Government of Canada conduct an immediate review of, and undertake reforms to, the First Nations child welfare system in order to keep children with their families and strengthen communities.

RECOMMENDATION 15

That the Government of Canada ensure that federal employees receive training on the recommendations contained in the report of the Truth and Reconciliation Commission.

RECOMMENDATION 16

That the Government of Canada review the Post-Secondary Student Support Program to ensure that it is as efficient as possible, and that it is resulting in the maximum amount of student success and motivation. As well, the Government should remove the 2% funding cap in an effort to address the program backlog in relation to Inuit, Métis and First Nations students.

RECOMMENDATION 17

That the Government of Canada invest in reconciliation education at post-secondary institutions that request such education.

RECOMMENDATION 18

That in building on a Nation-to-Nation relationship, the Government of Canada invest in Indigenous leadership and education programs that enable youth, elders and community members to serve as environmental stewards of lands and waters in traditional territories.

RECOMMENDATION 19

That the Government of Canada provide additional funding to the Inspire Building Brighter Futures: Bursaries, Scholarships and Awards program to support Indigenous students pursuing post-secondary education, with particular attention paid to those with the highest financial need.

RECOMMENDATION 20

That the Government of Canada fund the establishment of Indigenous-controlled universities that respect traditional knowledge and Indigenous languages, have a strong Indigenous governance structure, and demonstrate a commitment to Indigenous values.

RECOMMENDATION 21

That the Government of Canada, in partnership with a province/territory, undertake a multi-year, longitudinal study and implement a pilot project consistent with the concept of a guaranteed income.

RECOMMENDATION 22

That in relation to veterans, the Government of Canada recognize the loss of career progression in its financial benefits. The Government should ensure that those who have incurred a serious service-related illness or injury and who have had their careers end prematurely receive an income support that includes an escalating feature that accounts for this lost career opportunity.

RECOMMENDATION 23

That the Government of Canada implement a life-long benefit as an option for injured veterans. As well, the Government should ensure that injured veterans have access to financial advice and support in order to determine the form of compensation that is the most advantageous for them and their families.

RECOMMENDATION 24

That the Government of Canada create a veterans education benefit in order to help veterans re-enter the workforce and to expand Canada's skilled labour force. This benefit should fund the full costs of up to four years of college, university or technical education for Canadian Forces veterans after they complete their service.

RECOMMENDATION 25

That the Government of Canada continue to work towards the implementation of a national post-traumatic stress disorder program for veterans, as well as other safety and security personnel under the federal jurisdiction.

RECOMMENDATION 26

That the Government of Canada invest funds to reduce wait times for processing immigration applications and work visas.

RECOMMENDATION 27

That the Government of Canada amend the *Income Tax Act* and the *Copyright Act* in order to provide for artists' resale rights in Canada.

RECOMMENDATION 28

That the Government of Canada increase funding for the Athlete Assistance Program in order to reflect the increasing costs of living. In doing so, the number of athletes funded through the program should not be reduced.

RECOMMENDATION 29

That the Government of Canada support Canada's cultural sector by increasing funding for the Canada Book Fund and the Canada Music Fund, and by creating a music export fund.

CHAPTER THREE: BUSINESSES

When it began its pre-budget consultations in advance of the 2017 federal budget, the Committee asked the following question: What federal actions would assist Canada’s businesses – in all regions and sectors – meet their expansion, innovation and prosperity goals, and thereby contribute to economic growth in the country?

The Committee’s witnesses responded by commenting on the following: corporate taxes, regulations and fees; supports for new and expanding businesses; employment; research, development, innovation and commercialization; trade and investment; and proposals for specific sectors.

A. CORPORATE TAXES, REGULATIONS AND FEES

In focusing on corporate taxes, regulations and fees, the Committee’s witnesses presented a range of proposals related to corporate tax rates and other tax measures, capital cost allowance rates, the transfer of a business to a new owner, and regulations and credit card fees.

Federal Corporate Income Tax Rates, Selected Years, 1960–2016 (%)

	Corporate Tax Rate on General Income	Corporate Tax Rate on Manufacturing and Processing Income	Corporate Tax Rate Including Small Business Deduction	Corporate Surtax Rate
1960	8.0% < \$25,000 37.0% > \$25,000	8.0% < \$25,000 37.0% > \$25,000	8.0% < \$25,000 37.0% > \$25,000	0.0
1970	8.0% < \$35,000 37.0% > \$35,000	8.0% < \$35,000 37.0% > \$35,000	8.0% < \$35,000 37.0% > \$35,000	1.50
1980	36.0	30.0	15.0	1.80
1990	28.0	24.5	12.0	0.84
2000	28.0	21.0	12.0	1.12
2001	27.0	21.0	12.0	1.12
2002	25.0	21.0	12.0	1.12
2003	23.0	21.0	12.0	1.12
2004–07	21.0	21.0	12.0	1.12
2008	19.5	19.5	11.0	0.0
2009	19.0	19.0	11.0	0.0
2010	18.0	18.0	11.0	0.0
2011	16.5	16.5	11.0	0.0
2012–15	15.0	15.0	11.0	0.0
2016	15.0	15.0	10.5	0.0

Source: Table prepared using data obtained from: *Income Tax Act*, R.S.C. 1985, c. 1, various years.

1. Corporate Tax Rates and Other Tax Measures

The Committee was told about the overall corporate tax burden, with the [Business Council of Manitoba](#), the [Fredericton Chamber of Commerce](#), the [Halifax Chamber of Commerce](#) and [Forest NB](#) requesting that the government reduce the overall tax burden on businesses.

In mentioning corporate income tax rates specifically, [HSBC Bank Canada](#), the [Business Council of Canada](#), the [Halifax Chamber of Commerce](#), and the [City of Fredericton and Ignite Fredericton](#) suggested a reduction in the general corporate income tax rate, while the [Conference Board of Canada](#) and the [Chartered Professional Accountants of Canada](#) indicated that corporate income tax rates should remain at – or be reduced from – their current levels, which were characterized as internationally competitive. However, [Oxfam Canada](#), the [Public Service Alliance of Canada](#) and the [Cooper Institute](#) advocated an increase in the general corporate income tax rate, and the [Canadian Union of Public Employees](#) said that large corporations should pay their “fair share” of taxes.

With a focus on the small business deduction, the [Canadian Convenience Stores Association](#), the [Canadian Federation of Independent Business](#), [Restaurants Canada](#), the [Halifax Chamber of Commerce](#), the [Greater Charlottetown Area Chamber of Commerce](#) and the [Canadian Chamber of Commerce](#) supported lower taxes for qualifying businesses. [CONTAX Inc.](#) and the [Canadian Chamber of Commerce](#) proposed an increase in the income threshold for the small business deduction. The [C.D. Howe Institute](#) suggested that a task force be established with the mandate to distinguish between new, growth-oriented small businesses and businesses with limited growth ambitions; the small business deduction should be available to the former. The [Fredericton Chamber of Commerce](#), [HSBC Bank Canada](#) and the [Business Council of Canada](#) said that large and small businesses should have similar tax rates.

In focusing on sectors in which businesses currently do not – or may not in the future – qualify for the small business deduction, the [Canadian Medical Association](#) and the [Canadian Association of Radiologists](#) requested that group medical structures be exempted from the 2016 federal budget’s proposed changes that would lead many of these structures to no longer qualify for the deduction. The [Canadian Camping and RV Council](#) and the [Canadian Federation of Independent Business](#) said that campgrounds and storage facilities respectively should be considered “active businesses” for the purpose of being eligible for the small business deduction.

Some witnesses urged the inclusion or elimination of certain corporate deductions or tax credits for the purpose of determining corporate taxes owing. For example, the [C.D. Howe Institute](#) called for the creation of an allowance for corporate equity that would reduce taxable profits, while [Canadian Manufacturers & Exporters](#) proposed adoption of the Atlantic Investment Tax Credit at the federal level. The [Canadian Union of Public Employees](#) urged review, and possible elimination, of the corporate meals and entertainment expense deductions.

With a specific emphasis on deductions and credits available to businesses in the mining sector and the oil and gas sector, the [Green Budget Coalition](#) supported the phase-out of various exploration and development deductions and credits. The [Saskatchewan Mining Association](#) asked for tax policies that encourage access to capital for junior companies involved in mineral exploration.

The [Canadian Federation of Independent Business](#) said that payroll taxes are burdensome, for businesses generally and for small and medium-sized enterprises particularly, and suggested that employer contributions to the Canada Pension Plan and the Employment Insurance program be reduced. According to the [Canadian Vehicle Manufacturers' Association](#), businesses that provide comprehensive pension plans should be exempted from making Canada Pension Plan contributions.

With a focus on digital media and e-commerce, [Unifor](#), the [Canadian Wireless Telecommunications Association](#), the [Canadian Union of Public Employees](#), the [Association of Canadian Financial Officers](#) and [Friends of Canadian Broadcasting](#) proposed that international companies engaged in these areas – like Netflix and Uber – be subject to Canadian taxation in a manner that is similar to that of comparable Canadian businesses.

Furthermore, [Friends of Canadian Broadcasting](#) suggested that the government take the following actions: eliminate the deductibility of expenses incurred for advertisements placed on foreign-owned or -controlled Internet platforms; require all digital media companies to allocate part of their revenue to the production of Canadian content; and extend the Canadian Film or Video Production Tax Credit to include local news programming.

In mentioning credit unions and cooperative financial institutions, [Desjardins Group](#), [Interior Savings Credit Union](#), the [Canadian Credit Union Association](#) and [First West Credit Union](#) said that federal tax laws and regulations should reflect the inherent differences between cooperatives and credit unions, and that the additional deduction for credit unions that began being phased out in 2013 should be reinstated. [Interior Savings Credit Union](#) requested the creation of tax incentives for cooperative ownership.

Witnesses also proposed a range of other corporate tax changes. For example, the [C.D. Howe Institute](#) stated that the excise tax on aviation gasoline and jet fuel should be eliminated, and [Canadian Manufacturers & Exporters](#) supported elimination of the withholding tax on income earned on services performed in Canada by a non-resident when the non-resident certifies that the income is exempt from Canadian taxation because of a tax treaty.

2. Capital Cost Allowance Rates

In relation to capital cost allowance rates, the Committee was told about the needs of a number of specific sectors, including telecommunications. For example, the [Information Technology Association of Canada](#) said that the rates for information and communications technology assets should be standardized and increased, while the

[Agence interrégionale de développement des technologies de l'information et des communications](#) made a similar request regarding all new expenditures incurred by Internet service providers and cellular carriers serving rural or remote regions. The [Canadian Wireless Telecommunications Association](#) advocated a higher rate for depreciable telecommunications assets in general.

Regarding capital cost allowance rates for other sectors, the [Canadian Chamber of Commerce](#) supported a higher rate for a wide range of capital equipment and technology assets, while the [Canadian Construction Association](#) requested an increase in the rate for Class 38 assets; the [Canadian Association of Petroleum Producers](#) urged a review of rates in the petroleum-producing sector. The [Canadian Solar Industries Association](#) called for a change in the accounting rules in relation to the depreciation of renewable energy assets.

The [Dairy Farmers of Canada](#) stated that the announced change from an eligible capital property regime to a capital cost allowance regime should not be implemented.

3. Transfer of a Business to a New Owner

In informing the Committee about the transfer of a business to a new owner, the [Fredericton Chamber of Commerce](#) suggested that the government examine the capital gains taxes related to intergenerational transfers of businesses, while the [Association des Marchands Dépanneurs et Épiciers du Québec](#) and the [Agricultural Producers Association of Saskatchewan](#) said that Bill C-274, An Act to amend the Income Tax Act (transfer of small business or family farm or fishing corporation), should be adopted to facilitate intergenerational business transfers. According to the [Conference for Advanced Life Underwriting](#), intergenerational business transfers on a tax-neutral basis should be expanded to include any family member.

[Desjardins Group](#) said that the government should improve the quantity and quality of business transfer-related information, and should establish a process to ensure coordinated efforts among groups involved in business transfers; these groups include professional and trade associations, as well as government organizations. The [City of Fredericton and Ignite Fredericton](#) advocated expansion of Fredericton's succession planning matching program, which pairs immigrants with business owners wishing to sell their business.

In commenting specifically about intergenerational farm transfers, [Keystone Agricultural Producers](#), the [Agriculture Alliance of New Brunswick](#), the [Union des Producteurs Agricoles](#), the [Prince Edward Island Federation of Agriculture](#) and the [Canadian Federation of Agriculture](#) requested that rollover provisions and capital gains exemptions for family farm transfers be extended beyond children to include other family members. The [National Farmers Union](#) suggested that the government introduce measures that do not rely on loans to, or interest payments by, the individual who is purchasing the farm from an older generation.

4. Regulations and Credit Card Fees

The Committee was told about regulations that businesses consider to be burdensome. For example, the [Canadian Convenience Store Association](#), the [Canadian Federation of Independent Business](#), and the [City of Fredericton and Ignite Fredericton](#) highlighted the need to eliminate government “red tape.” Moreover, the [Halifax Chamber of Commerce](#), the [Manitoba Chambers of Commerce](#) and the [Canadian Convenience Store Association](#) called for the government to consult with businesses before adopting new regulations.

With a focus on regulations that are specific to financial institutions and the financial sector, [Desjardins Group](#), the [Canadian Credit Union Association](#) and [Interior Savings Credit Union](#) supported a comprehensive review of the treatment of smaller and cooperative financial institutions, and of financial services legislation to address the balance between creating financial stability and increasing competition. According to the [Canadian Credit Union Association](#) and [Interior Savings Credit Union](#), financial institutions with up to a certain percentage of their assets held by non-residents should not have to implement the Organisation for Economic Co-operation and Development’s common reporting standard.

As well, the [Canadian Credit Union Association](#) stated that regulations regarding mortgage lending should be subject to a “regulatory pause,” with the result that the impact of the recently implemented mortgage-related rules would be examined before additional rules regarding lender risk-sharing for government-backed insured mortgages are put into effect.

The [C.D. Howe Institute](#) proposed the adoption of digital cheque processing, and upgrading of the Automated Clearing and Settlement System to increase its speed and reduce its cost.

The [Canadian Health Food Association](#) made specific reference to several regulations that affect health food products, and suggested that Health Canada’s Import and Export Policy for Health Products under the *Food and Drugs Act* and its *Regulations* be modified to prevent suppliers from selling products in Canada through the Internet that do not comply with the *Food and Drug Regulations*. It also stated that implementation of all proposed food labelling changes should occur at the same time, and indicated that the government should require mandatory labelling of genetically modified ingredients in all food products for human consumption.

With a focus on business reporting and tax planning, the [Association of Canadian Financial Officers](#) advocated the following: implementation of the Organisation for Economic Co-operation and Development’s country-by-country reporting standard at a lower financial activity threshold; the vetting of all tax products by – and registration of them with – the Canada Revenue Agency; and the disclosure of beneficial ownership of all entities incorporated in Canada. The [Quebec Employers Council](#) thought that Canada should adopt deferred prosecution agreements to ease the burden of legal proceedings on the justice system, and to encourage tax-related self-reporting and compliance.

[Unifor](#) said that the government should issue a Cabinet order to direct the Canadian Radio-television and Telecommunications Commission to lift its digital media exemptions for online broadcasters and distributors, which would require foreign firms with digital operations to apply for licences in Canada.

The [Canadian Federation of Independent Business](#) and the [Canadian Federation of Agriculture](#) suggested that the extent to which regulatory systems are a barrier to innovation be minimized.

The [Association des Marchands Dépanneurs et Épiciers du Québec](#), the [Retail Council of Canada](#), [Restaurants Canada](#) and the [Canadian Convenience Stores Association](#) stated that credit card interchange fees should be capped, while the [Association des Marchands Dépanneurs et Épiciers du Québec](#) called on the government to support Bill C-236, An Act to amend the Payment Card Networks Act (credit card acceptance fees); the bill would give the Governor in Council the power to set a limit on these fees.

5. The Committee's Recommendations

Feeling that businesses seeking to engage in succession planning should be able to consider as many options as possible for transferring their business, that the tax treatment of business income should reflect the nature of a business' operations and that capital cost allowance rates should be linked to the useful life of assets, the Committee recommends:

RECOMMENDATION 30

That the Government of Canada conduct an exhaustive review of the tax treatment of intergenerational transfers of businesses.

RECOMMENDATION 31

That the Government of Canada recognize the income earned by campgrounds and storage facilities as "active business income" for the purpose of determining eligibility for the small business deduction.

RECOMMENDATION 32

That the Government of Canada review and alter capital cost allowance rates to reflect changes in technology and the useful life of assets.

B. SUPPORTS FOR NEW AND EXPANDING BUSINESSES

The Committee's witnesses highlighted a number of ways in which new and expanding businesses could be supported. In particular, they commented on regional development agencies, entrepreneurs, clusters and incubators, and access to financing.

Entrepreneurs (Self-Employed with Employees) as a Share of the Canadian Labour Force, by Region, 2006–2011 (%)

	2006	2007	2008	2009	2010	2011
Canada	4.85	4.78	4.73	4.63	4.54	4.47
Atlantic	4.59	4.37	4.31	4.16	4.12	4.02
Quebec	4.53	4.51	4.35	4.24	4.38	4.24
Ontario	4.43	4.52	4.60	4.49	4.20	4.23
Prairies	5.42	5.16	5.00	4.72	5.01	4.82
British Columbia	6.07	5.74	5.62	5.82	5.40	5.29

Note: The term "entrepreneurs" includes those who work independently and those who hire employees. In Canada, there were 1,835,100 entrepreneurs in 2011.

Source: Table prepared using data obtained from: Business Development Bank of Canada, [2012 BDC Index of New Entrepreneurial Activity](#), pp. 4–7, accessed 21 September 2016.

1. Regional Development Agencies

The Committee was informed about the federal regional development agencies, with the [Fredericton Chamber of Commerce](#) stating that the Atlantic Canada Opportunities Agency should be better funded in order to meet the needs of all businesses, and [Western Economic Diversification – Alberta](#) requesting more funding for its Western Innovation Initiative program. The [Atlantic Canada Opportunities Agency – Nova Scotia](#), [Western Economic Diversification – British Columbia](#), the [Atlantic Canada Opportunities Agency – Newfoundland and Labrador](#) and the [Federal Economic Development Initiative for Northern Ontario](#) said that, while they are adequately funded, additional funding would be useful. However, the [Atlantic Canada Opportunities Agency – New Brunswick](#) said that it has adequate resources and does not require additional funding. [BioVectra Inc.](#) asked the government to increase support for the Atlantic Canada Opportunities Agency's Atlantic Growth Strategy platform.

Regarding the operations of the regional development agencies, [Economic Development Winnipeg Inc.](#) believed that the government should review the ways in which these agencies are regulated, meet policy objectives, and communicate both among themselves and with the other levels of government. Similarly, [Western Economic Diversification – British Columbia](#) identified a need for better coordination among these agencies and other agencies involved in regional development. The [Dairy Farmers of New](#)

[Brunswick](#) said that the Atlantic Canada Opportunities Agency should promote itself better, and the [Dairy Farmers of New Brunswick](#) and the [Maritime Fisherman's Union](#) proposed that the Atlantic Canada Opportunity Agency's criteria for identifying the activities that it will fund be less restrictive.

[Economic Development Winnipeg Inc.](#) urged more funding for local economic development agencies, such as itself.

2. Entrepreneurs

In informing the Committee about entrepreneurs and the supports needed for their success, [Opportunities NB](#) indicated that federal and provincial governments should make additional efforts to fund entrepreneurs. The [Shaw Rocket Fund](#) requested support to create a fund for young online entrepreneurs; this fund would be accompanied by financing for online discoverability tools so that the work of these entrepreneurs could be found on the Internet. The [Greater Charlottetown Area Chamber of Commerce](#) suggested that a two-year tax waiver for first-time young entrepreneurs be introduced.

Some witnesses focused on entrepreneurial immigrants, with the [Business Council of Canada](#) asking the government to bring these types of immigrants to Canada. The [Greater Charlottetown Area Chamber of Commerce](#) advocated more funding for the PEI Connectors program, which supports immigrant entrepreneurs.

[Western Economic Development – Manitoba](#) believed that the government should support small and medium-sized businesses as they attempt to access human resources skills and other resources, as well as new markets, while the [Board of Trade of Metropolitan Montreal](#) said that small and medium-sized businesses require help to adopt new technologies. [General Motors of Canada Limited](#) asked the government to support businesses that wish to start up or scale up by helping to foster strategic intellectual property strategies that will provide protection as these businesses expand globally. The [Business Development Bank of Canada](#) thought that supports should be targeted at a limited number of issues related to small business development.

3. Clusters and Incubators

The Committee was told about clusters, with [PEI BioAlliance](#) suggesting that clusters be a key area for support throughout Canada, and [Financial Executives International Canada](#) urging continued support for Canada's innovation hubs.

A number of witnesses supported funding for clusters in specific sectors: [Alberta-Pacific Forest Industries Inc.](#) and the [Forest Products Association of Canada](#) for the forest sector; [Dairy Farmers of Canada](#) for the agri-food sector, specifically for the Agri-Science Cluster Initiative; [Canadian Manufacturers & Exporters](#) for the digital manufacturing sector; the [Canadian Association of Petroleum Producers](#) and [Canada's Oil Sands Innovation Alliance](#) for the existing innovation super-cluster framework in the oil and gas sector; and [General Motors of Canada Limited](#) for the automotive sector.

In mentioning the role that colleges and polytechnics play in clusters, [Polytechnics Canada](#) requested additional funding for the College and Community Innovation Program. [It](#) also supported the creation of a national post-secondary business voucher program that would allow small and medium-sized businesses to access the expertise and equipment of post-secondary institutions.

Some witnesses highlighted the need for partnerships in order to foster innovation and commercialization, with the [Manitoba Chambers of Commerce](#) asking that the government foster improved partnerships among businesses, governments, universities and public research institutions, and [Financial Executives International Canada](#) indicating that the government should establish partnerships among businesses, start-up organizations, governments and academia. [General Motors of Canada Limited](#) proposed that the government implement initiatives for collaboration and the building of innovation ecosystems.

The [City of Fredericton and Ignite Fredericton](#) advocated a clustering strategy at the regional level.

According to the [Canadian Chamber of Commerce](#), the government should invest in incubators.

4. Access to Financing

In commenting on ways in which the government could enhance access to financing for Canadian businesses, [Opportunities NB](#) urged governments to work with capital providers of all types to ensure that all Canadian businesses have sufficient access. [It](#) stated that increased access could be facilitated through initiatives in which the public sector and the private sector match funds. However, the [Canadian Taxpayers Federation](#) suggested that the government not fund or otherwise support private-sector businesses.

In highlighting methods to increase venture capital financing, the [Fredericton Chamber of Commerce](#) said that the *New Brunswick Small Business Investor Tax Credit Act* should be added to the list of acts under which a corporation may be registered to qualify as a prescribed venture capital corporation for the purpose of the lifetime capital gains exemption. The [Canadian Chamber of Commerce](#) and [General Motors of Canada Limited](#) called for a refundable tax credit for venture capital investments in eligible businesses. As well, the [Canadian Chamber of Commerce](#) proposed the creation of a tax exemption for capital gains earned from venture capital financing, as well as increased investments under the Venture Capital Action Plan and a possible limit on the government's rate of return on its investment; any returns above this limit would accrue to private venture capital investors. The [C.D. Howe Institute](#) supported the continued phase-out of the federal tax credit for labour-sponsored venture capital corporations.

Regarding angel investors, the [National Angel Capital Organization](#) urged more financing by these investors in new and expanding businesses. As well, [it](#) asked the government to support expansion of the organization's regional programs across Canada.

The [National Angel Capital Organization](#) also indicated that the government should continue to fund existing measures that help to build the capacity of angel investors, and made particular mention of the regional development agencies. As well, [it](#) stated that the government should support the organization's collection of data and reporting of angel investment outcomes.

[Interior Savings Credit Union](#), [Financial Executives International Canada](#), [PEI BioAlliance](#) and the [Canadian Chamber of Commerce](#) suggested that flow through shares would be an effective means by which to increase private investment in new and expanding businesses.

With a focus on businesses in rural communities, [Opportunities NB](#) advocated enhanced support for new and expanding businesses in these communities, including through increased access to capital, marketing, mentorship and training. As well, according to [it](#), the government should either increase incentives for venture capital and angel investors to make investments in rural areas, or make such investments itself.

As a means of increasing private investment in high-potential firms, [Canadian Manufacturers & Exporters](#) asked the government to create investment programs in which risk would be shared between the government and the private sector.

5. The Committee's Recommendations

Recognizing that businesses need to be supported as they establish themselves and grow domestically and/or internationally, the Committee recommends that:

RECOMMENDATION 33

That the Government of Canada take the following actions to enhance Canada's federal regional development agencies and ensure their full participation in, and implementation of, the country's innovation agenda:

- **establish a process by which the agencies are able to access additional core funding for large-scale investments;**
- **continue to deliver programming that enables the adoption of green infrastructure, upgraded access and connectivity to high-speed broadband, and support for recreation and social infrastructure in small communities; and**
- **ensure improved service standards, which currently require that a decision on an application be made within 75 days, 90% of the time.**

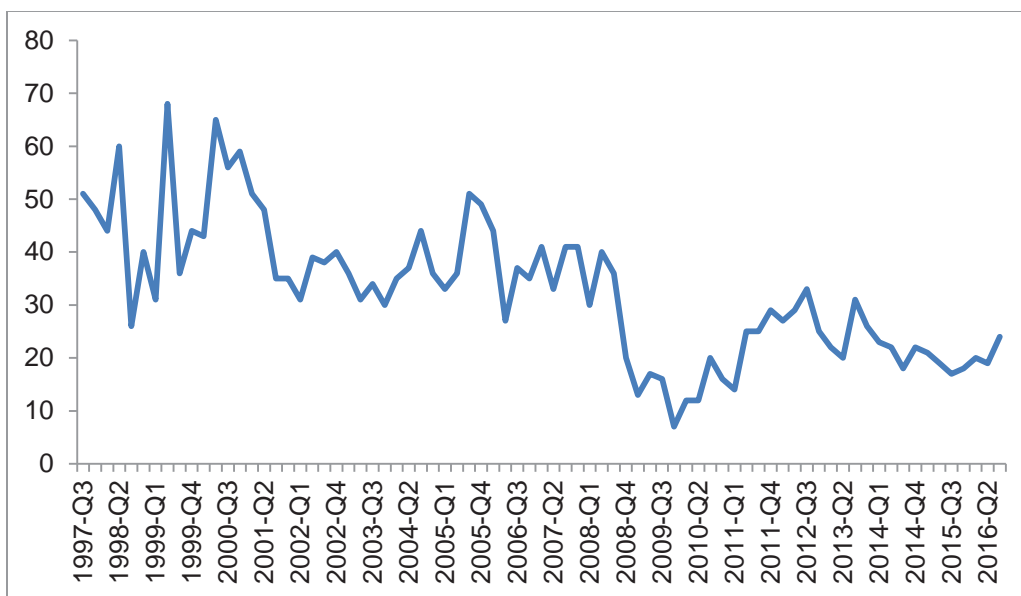
RECOMMENDATION 34

That the Government of Canada support angel investment by investing in a nationally coordinated network supporting angel investment, and enabling both data collection and the reporting of angel investment-related outcomes at the national level.

C. EMPLOYMENT

The Committee's witnesses discussed employment issues that affect businesses, with a particular focus on labour shortages, and incentives for businesses to create jobs and train employees.

Firms Reporting Being Affected by a Labour Shortage, Canada, 1997–2016 (%)



Source: Figure prepared using data obtained from: Bank of Canada, [Business Outlook Survey](#), various years.

1. Labour Shortages

Regarding labour shortages, the Committee was told that immigration may be a means by which to address this issue. For example, the [Conference Board of Canada](#), the [Atlantic Provinces Economic Council](#) and the [Canadian Home Builders' Association](#) suggested that allowing a higher number of immigrants to enter Canada would help to alleviate at least some labour shortages. The [Canadian Chamber of Commerce](#) advocated improvements to the Express Entry program to enable more timely processing of entrants under this program, and the [Business Council of Manitoba](#) proposed expansion of the Provincial Nominee Program and greater provincial flexibility to address unique regional differences. To avoid population decline and sustain the labour force needed for economic expansion, the [Greater Charlottetown Area Chamber of Commerce](#) indicated that the government should implement immigration measures that reflect specific provincial needs.

The [Chartered Professional Accountants of Canada](#) said that a concerted effort should be made to integrate internationally trained professionals into the Canadian workforce. Similarly, the [Fredericton Chamber of Commerce](#), [Forest NB](#) and [Supporting Employment & Economic Development Winnipeg Inc.](#) highlighted a need for greater funding to improve qualification recognition programs, while the [Halifax Chamber of Commerce](#) believed that more funding should be provided for immigrant settlement services. The [Halifax Chamber of Commerce](#) also supported increased funding for language training.

As well, the Temporary Foreign Worker Program was mentioned, with the [Quebec Employers Council](#) and the [Canadian Chamber of Commerce](#) calling for more flexible rules for this program, and the [Canadian Chamber of Commerce](#) also asking the government to address processing issues. [Restaurants Canada](#) said that the program should be reformed to make it a pathway to permanent residency, and the [Union des Producteurs Agricoles](#) characterized the program as integral to alleviating labour shortages. The [Canadian Vehicle Manufacturers' Association](#) supported the creation of a “trusted employer” program to expedite the permit process for employing temporary foreign workers in the automotive sector. Similarly, [General Motors of Canada Limited](#) suggested that the government replace the Temporary Foreign Worker Program with either a trusted employer visa or a global talent visa. The [Greater Charlottetown Area Chamber of Commerce](#) thought that the government should assess the negative impacts of limiting the number of temporary foreign workers, and expand the eligibility requirements for the Temporary Foreign Worker Program to include other sectors experiencing labour shortages.

In identifying education as a tool that could help to address labour shortages, the [Canadian Home Builders' Association](#) requested support for employer-led training, as well as government promotion of skilled trades to youth. The [Business Council of Manitoba](#) suggested that Manitoba’s skilled labour shortage could be alleviated if governments were to ensure that Indigenous students have the same educational outcomes as the rest of the population. [General Motors of Canada Limited](#) mentioned the creation of a “capacity development” advisory group to match students’ skills with the needs of businesses, while the [Canada West Foundation](#) said that employers should be helped to identify the competencies – rather than the credentials – that they need for a particular job. [HSBC Bank Canada](#), the [Regina and District Chamber of Commerce](#) and the [Greater Charlottetown Area Chamber of Commerce](#) stated that education and skills training should be more accessible and consistent with employer needs.

[Restaurants Canada](#) highlighted the need to retain labour in the tourism sector.

2. Incentives to Create Jobs and Train Employees

The Committee was informed about the need to provide employers with incentives to create jobs. For example, [Colleges and Institutes Canada](#) supported financial incentives to help employers – particularly small and medium-sized businesses – to reduce the costs of hiring co-op students and interns.

With a focus on reducing payroll taxes in order to lower employment costs, the [Canadian Chamber of Commerce](#) requested a reduction in employers' Employment Insurance contribution rate, while the [Canadian Federation of Independent Business](#) asked the government to implement an "Employment Insurance holiday" for small and medium-sized businesses that hire youth; [Restaurants Canada](#) believed that this "holiday" should be available to all employers. [CONTAX Inc.](#) advocated reintroduction of the small business job credit, which provided a tax credit based on the change in Employment Insurance premiums that an employer paid.

In highlighting incentives for businesses to train employees, [Restaurants Canada](#) proposed the creation of a job training tax credit for employers. Similarly, the [Quebec Employers Council](#) said that the government should establish an Employment Insurance contributions credit in relation to training expenses. [BioVectra Inc.](#) suggested that it needs financial support to attract – and provide training to – individuals in the fields of microbiology, biochemistry and biomedical engineering.

3. The Committee's Recommendations

Believing that actions are needed to ensure that employers can easily access the domestic and international employees that they need, the Committee recommends:

RECOMMENDATION 35

That the Government of Canada address processing issues and inflexible features of the Temporary Foreign Worker Program that are negatively affecting employers' access to workers in a range of sectors.

RECOMMENDATION 36

That the Government of Canada improve the Express Entry program, with a view to enhancing service standards and processing applications more quickly.

RECOMMENDATION 37

That the Government of Canada address the processing issues and inflexible features of the Temporary Resident Visa Program, particularly in order to assist Canada's tourism sector.

RECOMMENDATION 38

That the Government of Canada improve the Temporary Foreign Workers Program Agriculture Stream and the Seasonal Agricultural Workers Program.

RECOMMENDATION 39

That the Government of Canada work with provincial/territorial governments to provide greater financial incentives to small and medium-sized employers that hire people with disabilities.

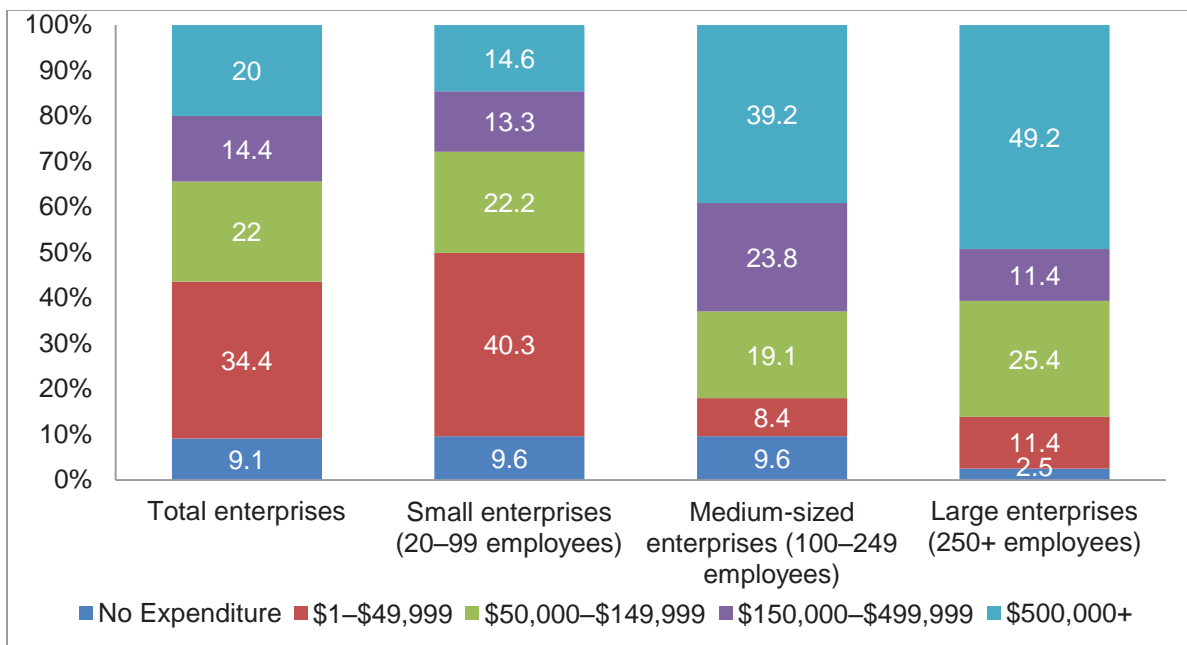
RECOMMENDATION 40

That the Government of Canada increase its contribution to the various federal and provincial/territorial labour market agreements in relation to people with disabilities.

D. RESEARCH, DEVELOPMENT, INNOVATION AND COMMERCIALIZATION

A number of the Committee's witnesses commented on research, development, innovation and commercialization. In that regard, they focused on the following: tax and program measures; discovery and applied research, and research granting councils; and commercialization.

Process Innovation Expenditures by Canadian Businesses, by Employee Size, 2012 (%)



Note: "Process innovation" is the implementation of a new or significantly improved production process, distribution method, or support activity for goods or services. The figure illustrates the percentage of businesses making "process innovation" expenditures and the amount that they spent.

Source: Figure prepared using data obtained from: Statistics Canada, Table 358-0242, "[Survey of innovative and business strategy, process innovation expenditures, by North American Industry Classification System and enterprise size, all surveyed industries](#)," CANSIM (database), accessed 21 September 2016.

1. Tax and Program Measures

In highlighting tax measures designed to encourage research and development by businesses, the Committee was told – in particular – about the Scientific Research & Experimental Development investment tax credit. [Canada's Oil Sands Innovation Alliance](#) and the [Greater Charlottetown Area Chamber of Commerce](#) said that the credit should be continued, with [Canada's Oil Sands Innovation Alliance](#) proposing a possible expansion. [Alberta-Pacific Forest Industries Inc.](#), the [Canadian Wireless Telecommunications Association](#), the [Chartered Professional Accountants of Canada](#), the [Canadian Vehicle Manufacturers' Association](#) and the [Canadian Association of Petroleum Producers](#) asked the government to reinstate the ability to claim capital expenditures; the [Canadian Association of Petroleum Producers](#) believed that this ability should apply specifically to expenditures on clean technology and climate change mitigation measures.

As well, [Alberta-Pacific Forest Industries Inc.](#) requested that the Scientific Research & Experimental Development investment tax credit apply to a higher percentage of eligible costs for large, non-Canadian-controlled private corporations, and that adjudication occur differently in order to increase the number of successful claims. The [Chartered Professional Accountants of Canada](#), [General Motors of Canada Limited](#), the [Quebec Employers Council](#) and [Canadian Manufacturers & Exporters](#) suggested that the credit be refundable for large businesses. The [Fredericton Chamber of Commerce](#) advocated a higher credit rate for expenditures exceeding \$3 million, while the [Board of Trade of Metropolitan Montreal](#) said that the credit should be re-examined in order to ensure a better balance between direct and indirect assistance.

[Canadian Manufacturers & Exporters](#) asked for a full review of the Scientific Research & Experimental Development investment tax credit, with a particular focus on the following: updating the definitions of innovation; clarifying the definition of government assistance; fast-tracking the claims process; increasing the threshold for the credit's cash refund for small and medium-sized businesses; and ensuring clear explanations of evidence requirements. The [Information Technology Association of Canada](#) stated that a comprehensive consultation on the tax conditions that foster research and development spending should occur, with those consultations including consideration of whether a tax credit to supplement the Scientific Research & Experimental Development investment tax credit should be created.

The [Manitoba Chambers of Commerce](#) thought that the government should create more effective tax or granting strategies to foster research and development for both processes and products. According to the [Business Council of Canada](#), supports for research and development should be simplified, although [it](#) also proposed that – in some cases – governments not interfere with business decisions regarding investment and innovation.

The [Canadian Chamber of Commerce](#) and [General Motors of Canada Limited](#) requested the development of patent pools to allow small and medium-sized businesses, as well as entrepreneurs, to access a broad range of patents with which to expand their business.

The [Greater Charlottetown Area Chamber of Commerce](#) said that it supports the Industrial Research Assistance Program. It also urged the creation of innovation and commercialization infrastructure that would accelerate new product development, support local manufacturers and help to scale up export-oriented businesses.

[Western Economic Diversification – Saskatchewan](#) called on the government to increase investments in innovation in order to diversify Saskatchewan’s economy.

2. Discovery and Applied Research, and Research Granting Councils

The Committee was informed about measures that are designed to support discovery research. For example, [Universities Canada](#) and the [University of British Columbia](#) advocated sustained investments in such research through the research granting councils. The [University of British Columbia](#) supported a review of these councils’ policies with a view to allowing greater flexibility in funding for international research partnerships. Similarly, [Universities Canada](#) stated that more funding should be allocated to international research and collaboration.

Regarding applied research, the [City of Fredericton and Ignite Fredericton](#) urged the government to create incentives for applied research. [Polytechnics Canada](#) and the [University of British Columbia](#) thought that additional support should be given to the Research Support Fund, and the [University of British Columbia](#) proposed that at least a portion of this funding be allocated to universities. The [University of British Columbia](#) also suggested renewal of the Canada First Research Excellence Fund and, as part of the innovation agenda, [Colleges and Institutes Canada](#) indicated that the government should increase support for applied research that occurs in colleges and institutes.

In commenting on specific research granting councils, the [Canadian Association of Physicists](#) asked that more funding from the Natural Science and Engineering Research Council of Canada be allocated to merit-based post-graduate and post-doctoral fellowship programs, and suggested that the Discovery Grants Program’s funding be adjusted to account for inflation, as well as for gross domestic product and population growth. According to [Polytechnics Canada](#), the government should create a permanent annual program within the Social Sciences and Humanities Research Council that would be based on the College and Community Social Innovation Fund pilot project. The [Board of Trade of Metropolitan Montreal](#) suggested that funding for the three federal research granting councils and the Canadian Foundation for Innovation be predictable and stable. [Universities Canada](#) also requested support for the Canada Foundation for Innovation, which it suggested should be mandated to lead a national “big science” strategy.

3. Commercialization

The Committee was informed about the commercialization of new and innovative products or technologies into sellable goods and services, with – for example – [Financial Executives International Canada](#), as well as the [City of Fredericton and Ignite Fredericton](#), urging greater support for commercialization. To that end, [Canadian Manufacturers & Exporters](#), the [Canadian Chamber of Commerce](#), [General Motors of Canada Limited](#) and

the [Atlantic Provinces Economic Council](#) proposed the creation of a “patent box” regime in which income generated by intellectual property developed in Canada would be taxed at a lower rate than other intellectual property income.

The [Manitoba Chambers of Commerce](#) suggested that greater efforts be directed to integrating, into innovation ecosystems, businesses and institutions that focus on the commercial application of intellectual property.

The [Business Council of Manitoba](#) proposed that the federal innovation agenda support pre-existing programs or partnerships; particular mention was made of the Enterprise Machine Intelligence and Learning Initiative in Manitoba.

4. The Committee’s Recommendations

Recognizing that Canada needs adequate research and development to occur, and that the results of those efforts must be commercialized, the Committee recommends:

RECOMMENDATION 41

That the Government of Canada support the establishment of a Canadian centre for international research partnerships dedicated to building multisectoral, multinational research programs focused on late-stage technology development.

RECOMMENDATION 42

That the Government of Canada consider the establishment of an automotive research and development centre within the National Research Council of Canada.

RECOMMENDATION 43

That the Government of Canada establish targets for investments in discovery research, and develop a long-term strategy for achieving these targets.

RECOMMENDATION 44

That the Government of Canada commit to a multi-year increase in direct federal investments in applied research at colleges and institutes.

RECOMMENDATION 45

That the Government of Canada contribute to cluster capacity-building through the establishment of a small cluster coordinating office. The Government should also develop tools to collect and share data about the performance of globally competitive innovation clusters.

RECOMMENDATION 46

That the Government of Canada work with stakeholders to encourage the growth of innovative Canadian companies by promoting their integration into high-value global supply chains.

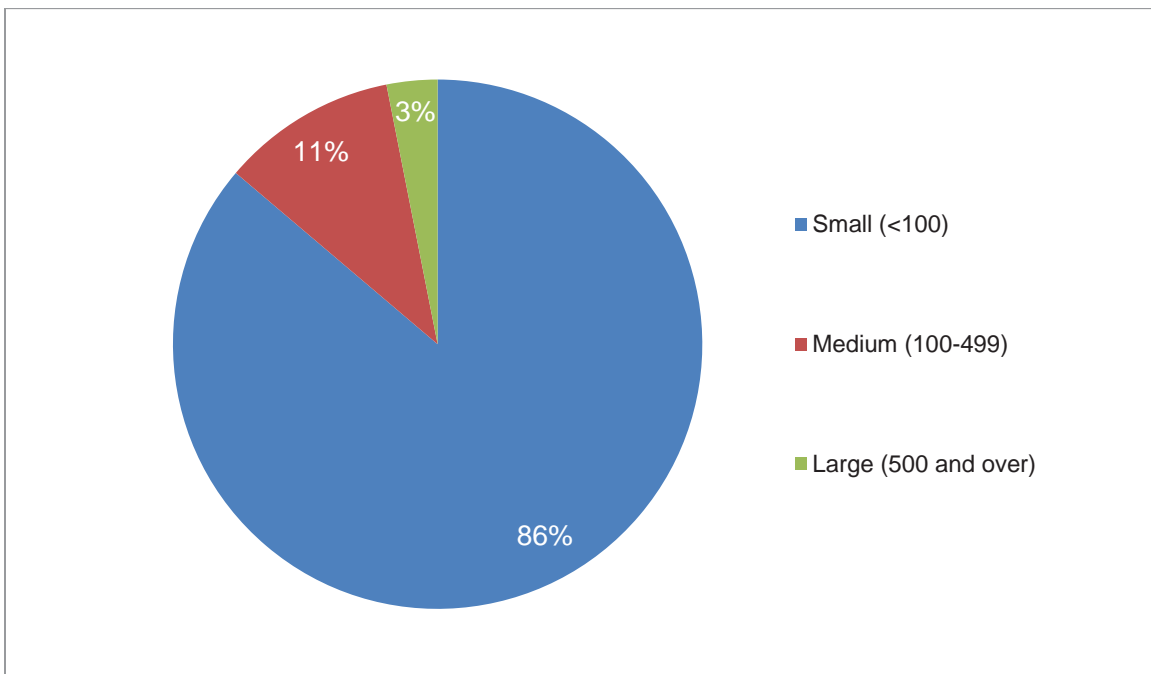
RECOMMENDATION 47

That the Government of Canada create a first patent program, with a design that is similar to that launched by the Government of Quebec. This program should subsidize the expenses incurred by small and medium-sized businesses obtaining a first patent.

E. TRADE AND INVESTMENT

The Committee's witnesses provided comments on a range of topics related to trade and investment, including international trade, foreign direct investment, duty and border issues, and domestic trade.

Share of Exporting Businesses, By Employee Size, 2009 (%)



Note: For 2009, the number of businesses in Canada that reported exporting was 74,829. In the figure, the percentage share represents the number in each group as a proportion the total.

Source: Figure prepared using data obtained from: SME Research and Statistics, *Canadian Small Business Exports 2011*, [Table 1.1](#), 20 September 2016.

1. International Trade

The Committee was informed about a number of international trade–related issues. For example, regarding trade agreements, the [Regina and District Chamber of Commerce](#), the [National Cattle Feeders' Association](#), the [Atlantic Canada Opportunities Agency – New Brunswick](#) and [Western Economic Diversification – Alberta](#) asked the government to continue to expand trade opportunities.

The [Conference Board of Canada](#) and the [Business Council of Canada](#) urged the government to make efforts to limit the effects of what they characterized as increasing anti-trade sentiments globally, while the [Manitoba Chambers of Commerce](#) called on the government to consult Canadian businesses with the goal of developing more comprehensive international trade strategies. The [Canadian Union of Public Employees](#) stated that the government should pursue free trade agreements that promote improved work, social and environmental conditions worldwide, while the [Cooper Institute](#) said that the government should not sign trade agreements that would have the effect of accelerating climate change. The [Canadian Taxpayers Federation](#) believed that free trade agreements should be used as a vehicle to reduce subsidies.

Some witnesses focused on specific free trade agreements, notably the Canada–European Union Comprehensive Economic and Trade Agreement, as well as the Trans-Pacific Partnership agreement. The [Business Council of Manitoba](#), the [Manitoba Chambers of Commerce](#), the [Canola Council of Canada](#), the [Board of Trade of Metropolitan Montreal](#), the [Canadian Chamber of Commerce](#), the [Business Council of Canada](#), the [Halifax Chamber of Commerce](#) and the [Atlantic Provinces Economic Council](#) urged the government to support and ratify these agreements. The [Quebec Employers Council](#) and [Restaurants Canada](#) mentioned ratification of the Canada–European Union Comprehensive Economic and Trade Agreement in particular, while the [Association des Marchands Dépanneurs et Épiciers du Québec](#) focused on ratification of the Trans-Pacific Partnership agreement.

According to the [Canadian Union of Public Employees](#), the government should not ratify either the Canada–European Union Comprehensive Economic and Trade Agreement or the Trans-Pacific Partnership agreement. The [Cooper Institute](#) indicated its lack of support for trade agreements that include investor-state dispute-settlement mechanisms; both of these agreements include such a mechanism. The [Union des Producteurs Agricoles](#) said that the government should ratify the Trans-Pacific Partnership agreement only if supply-managed products would not be disadvantaged, and the [Canadian Vehicle Manufacturers' Association](#) proposed that the Trans-Pacific Partnership agreement be amended so that tariffs would not disadvantage Canadian automotive producers relative to those in the United States.

[Desjardins Group](#) advocated compensation for sectors that might be negatively affected by ratification of trade agreements. The [Dairy Farmers of Canada](#) asked the government to alter the dairy sector compensation package that was announced in October 2015 in the context of possible ratification of the Canada–European Union Comprehensive Economic and Trade Agreement, as well as the Trans-Pacific Partnership

agreement. In particular, it proposed that compensation in relation to the former agreement not depend on ratification of the latter agreement, and suggested that the compensation package ensure that dairy products are excluded from the Duties Relief Program.

A number of witnesses mentioned the need for the government to be successful in negotiating a renewed softwood lumber agreement with the United States, including [Western Economic Diversification – British Columbia](#), [Western Economic Diversification – Alberta](#), the [Atlantic Canada Opportunities Agency – New Brunswick](#) and the [Quebec Employers Council](#).

Witnesses also identified other trade agreements that they think the government should pursue. For example, the [Business Council of Manitoba](#) stated that – in the absence of a signed and ratified Trans-Pacific Partnership agreement – the government should pursue bilateral trade agreements with the most significant Asian countries that are members of the Trans-Pacific Partnership. Similarly, the [Business Council of Canada](#) suggested that the government negotiate a bilateral trade agreement with Japan or a regional agreement with the countries of the Association of Southeast Asian Nations if the Trans-Pacific Partnership agreement is not ratified. The [Canola Council of Canada](#), the [Business Council of Canada](#) and the [Canadian Chamber of Commerce](#) supported expanded trade opportunities with China. The [Canadian Chamber of Commerce](#) and the [Board of Trade of Metropolitan Montreal](#) advocated a free trade agreement between Canada and the United Kingdom, with the [Board of Trade of Metropolitan Montreal](#) also supporting an agreement with India.

Some witnesses focused on trade promotion activities. For example, the [Saskatchewan Mining Association](#) stated that the government should continue its trade missions to emerging markets, while the [Manitoba Chambers of Commerce](#) suggested that the government expand its trade and investment promotion services, including by ensuring that its supports remain at least as generous as those of other countries. The [City of Fredericton and Ignite Fredericton](#) asked the government to customize export development and leadership programs, and to create partnerships between businesses seeking to enter a market and those already in that market. The [Board of Trade of Metropolitan Montreal](#) indicated that the government should increase its funding for CanExport and make it available in 2017, and it also said that the government should work with world trade centres in major Canadian cities. [Canadian Manufacturers & Exporters](#) suggested that the government work with public- and private-sector trade experts to build a national export accelerator program, similar to the Technology Accelerator Program.

A number of witnesses highlighted the importance of trade promotion services to specific sectors, with the [Union des Producteurs Agricoles](#) and [Keystone Agricultural Producers](#) noting the agricultural sector; the [Prince Edward Island Federation of Agriculture](#) requested that the government help the agriculture and agri-food sector in the development of a plan to expand international market access. The [Forest Products Association of Canada](#) advocated renewed funding for the Expanding Market Opportunities program and for the Canada Wood Group.

The [Manitoba Chambers of Commerce](#) indicated that the government should increase its efforts to harmonize Canadian standards with those of the country's trading partners. The [Canola Council of Canada](#) said that Canada's food safety standards should be better harmonized with those of the United States. The [Canadian Vehicle Manufacturers' Association](#) called for all trade agreements to have consistent regulatory standards, including with respect to the Federal Motor Vehicle Safety Standards, the Canada Motor Vehicle Safety Standards and emissions.

Witnesses also commented on policies to foster international competitiveness, with the [Chartered Professional Accountants of Canada](#) asking the government to ensure that its policies help businesses to compete in international markets and the [Canadian Association of Petroleum Producers](#) suggesting that the Bank of Canada continue to manage inflation appropriately in order to ensure international cost competitiveness. [Western Economic Diversification – Alberta](#) stated that the government should work with the energy sector to help it reduce production costs and thereby remain competitive.

The [Business Council of Canada](#), the [Business Council of Manitoba](#), the [Canadian Chamber of Commerce](#), the [Canadian Construction Association](#), the [Manitoba Chambers of Commerce](#), [Export Development Canada](#) and the [Halifax Chamber of Commerce](#) supported investments in trade-enabling infrastructure. The [Canadian Construction Association](#) urged the government to make decisions about this type of infrastructure using merit-based criteria, and proposed that the government and the private sector form a national trade infrastructure committee. The [Board of Trade of Metropolitan Montreal](#), the [Canadian Chamber of Commerce](#) and the [Canadian Construction Association](#) said that the government should renew its commitment to trade corridors.

The [Canadian Steel Producers Association](#) highlighted the *Special Import Measures Act* and proposed changes that it believes would better protect Canadian businesses from dumping in international markets. As well, [it](#) encouraged the government to continue its senior-level participation at the Global Forum on Steel Excess Capacity.

2. Foreign Direct Investment

In providing comments to the Committee about foreign direct investment, the [Quebec Employers Council](#) indicated that the government should develop a plan to facilitate private investments in Canada and in Quebec, particularly by ensuring a competitive tax policy and regulatory framework. The [Canadian Association of Petroleum Producers](#) urged the government to create a stable and competitive investment climate in Canada's oil and natural gas sector, while [Unifor](#) said that the government should create a "one-stop" system to encourage new investments in Canadian automotive and automotive parts plants. The [Atlantic Institute for Market Studies](#) advocated the establishment of a framework to attract foreign investments that would nurture small and medium-sized businesses. The [Advisory Council on Economic Growth](#) proposed that Canada create a foreign direct investment agency to target specific investments, with a particular focus on encouraging the creation of new businesses rather than purchases of those that already exist.

With a focus on foreign acquisitions of Canadian companies, the [C.D. Howe Institute](#) said that the government should replace the “net benefit” test that is applied when a foreign investor makes a large acquisition in Canada with a screening process focused on national security concerns. According to [Unifor](#), the 2012 amendments to the *Telecommunications Act* regarding foreign ownership should be reversed.

In mentioning foreign direct investment by Canadian businesses abroad, the [Manitoba Chambers of Commerce](#) highlighted the need for a national development finance institution that would help these businesses deploy technology and capital in emerging markets.

3. Duty and Border Issues

The Committee was told about Canada’s *de minimis* threshold, with the [Canadian Vehicle Manufacturers’ Association](#), [eBay Canada Limited](#) and the [Canadian Chamber of Commerce](#) supporting an increase in the threshold. However, the [Recreation Vehicle Dealers Association of Canada](#), the [Retail Council of Canada](#) and the [Canadian Health Food Association](#) urged the government to maintain the threshold at its current level.

Witnesses also highlighted various other duty- and tariff-related issues. For example, the [Canadian Airports Council](#) suggested that Canadian airports be permitted to provide duty-free sales upon arrival in Canada from international destinations, while the [Greater Toronto Airports Authority](#) supported the creation of arrival duty-free shops and the ability for duty-free shops to sell to both domestic and international passengers. The [Retail Council of Canada](#) called for the elimination of import tariffs in certain situations, specifically: where the volume of Canadian production of a good is limited; where products are subject to high tariff rates; and where the products in question are considered necessities for Canadian families. The [Recreation Vehicle Dealers Association of Canada](#) advocated elimination of the duties on aftermarket recreation vehicle parts.

Regarding rules of origin and the threshold at which they apply, the [C.D. Howe Institute](#) urged a change from the face value of shipments to the most-favoured-nation tariffs payable on them.

According to the [Canadian Vehicle Manufacturers’ Association](#), the Generic Harmonized System Codes should be expanded to include commercial goods. [It](#) also suggested that communications about delays at the border occur promptly, that the government harmonize Canada’s border policy with that of the United States, and that border infrastructure be made a key priority.

4. Domestic Trade

The Committee was informed about a range of barriers to internal trade. For example, the [Manitoba Chambers of Commerce](#) and the [Business Council of Manitoba](#) asked the government to continue negotiations with the provinces/territories regarding liberalized internal trade, with the [Manitoba Chambers of Commerce](#) also suggesting that one negotiating goal be an expanded ability for private parties to seek redress in the courts. The [Atlantic Provinces Economic Council](#) proposed that the

government support provincial efforts to liberalize internal trade, particularly by addressing barriers under federal control, such as supply-managed systems. The [Canadian Federation of Agriculture](#) stated that the government should increase funding for Canada's Internal Trade Secretariat and enhance its leadership in seeking reduced internal trade barriers.

Regarding specific internal trade barriers, [Restaurants Canada](#) called on the government to urge the provinces to allow the foodservice sector to purchase alcohol from any jurisdiction without limitations, and to make this alcohol available to customers in any jurisdiction. According to the [Canadian Federation of Agriculture](#), governments should harmonize transportation regulations, and coordinate federal and provincial food processing standards.

In focusing on barriers to the free movement of labour between provinces, [Financial Executives International Canada](#) asked the government to continue to provide leadership, and to enhance collaboration among governments and businesses to eliminate these barriers.

5. The Committee's Recommendation

Holding the view that people, goods and services should flow as easily as possible within Canada, the Committee recommends:

RECOMMENDATION 48

That the Government of Canada continue its vigorous pursuit of the removal of internal trade barriers through direct negotiations with provincial/territorial governments designed to ensure the free flow of people, goods and services throughout Canada.

F. SECTOR-SPECIFIC PROPOSALS

The Committee's witnesses made proposals that were specific to the agriculture and agri-food, forestry, fisheries, manufacturing, and charitable, not-for-profit and social economy sectors.

Selected Federal Measures for Specific Sectors

Agriculture and Agri-Food	<ul style="list-style-type: none"> - AgriInvest - AgriStability - AgriCompetitiveness Program - AgriInnovation Program - AgriInsurance Program - AgriMarketing Program - AgriRecovery - AgriRisk Initiatives - Advance Payments Program
Forestry	<ul style="list-style-type: none"> - Investments in Forest Industry Transformation - Expanding Market Opportunities Program - Aboriginal Forestry Initiative - Forest Innovation Program
Fisheries	<ul style="list-style-type: none"> - Pacific Integrated Commercial Fisheries Initiative - Atlantic Integrated Commercial Fisheries Initiative - Aboriginal Aquatic Resource and Ocean Management Program - Preserving the Independence of the Inshore Fleet in Canada's Atlantic Fisheries - Aquatic Climate Change Adaptation Services Program - Recreational Fisheries Conservation Partnership Program
Manufacturing	<ul style="list-style-type: none"> - Automotive Innovation Fund - Strategic Aerospace and Defence Initiative - Technology Demonstration Program - Industrial Research Assistance Program
Charitable, Not-For-Profit and Social Economy	<ul style="list-style-type: none"> - Charitable donations tax credit for individuals - Charitable donations tax deduction for businesses - Additional deductions for gifts of medicine - Social Finance Accelerator Initiative

1. Agriculture and Agri-Food

In informing the Committee about issues specific to the agriculture and agri-food sector, [Farmers of North America](#) focused on AgriInvest and requested that farmers be allowed to make a withdrawal from Fund 1 without first having to make a withdrawal from Fund 2, provided that any such withdrawal is invested in eligible projects. According to the

[Saskatchewan Association of Rural Municipalities](#), the government should eliminate the cap on government contributions to AgriInvest, and fund the measure at previous levels. With a focus on AgriStability, the [Saskatchewan Association of Rural Municipalities](#) and the [Union des Producteurs Agricoles](#) asked for payment eligibility–related changes. The [National Farmers Union](#) proposed the creation of an income assurance plan for beginning farmers.

Regarding research and innovation in the agriculture and agri-food sector, the [Union des Producteurs Agricoles](#) said that these activities require greater funding. The [Canola Council of Canada](#) requested that the government allocate adequate funding to the next Agricultural Policy Framework, including for science clusters, and ensure that agriculture is a part of the federal innovation agenda. The [Dairy Farmers of Canada](#) urged the government to continue its partnership with it and other dairy organizations with a view to supporting both research and initiatives that target producers’ priorities and strategic objectives. [It](#) also said that the government should maintain support for the dissemination of research results and new technologies, and renew – as well as increase funding for – the Agri-Science Cluster Initiative. The [Canadian Wheat Board Alliance](#) suggested that all new funding for seed variety development be undertaken as a partnership between Agriculture and Agri-Food Canada and the Western Grains Research Foundation, with all patent rights being held in trust by the Crown for the sole benefit of Prairie farmers.

The [National Farmers Union](#) called on the government to take the following actions: restore Agriculture and Agri-Food Canada’s research funding to pre-2012 levels and provide additional funding to rebuild scientific, technical and support staff capacity; ensure that sector-specific research data are in the public domain; and provide more funding for research and extension programs with the goal of reducing emissions from livestock production, promoting the adoption of low-input production methods and encouraging on-farm energy conservation. [It](#) also advocated the addition of a public interest surcharge on funds that businesses spend when collaborating with universities and Agriculture and Agri-Food Canada; surcharge-related revenue could be used to fund agricultural research in the public interest.

Regarding trade issues that are related to the agriculture and agri-food sector, the [Chicken Farmers of Canada](#) stated that the government should require mandatory certification of imports classified as spent fowl, with this certification based on a forensic DNA test. [It](#) also asked that chicken be excluded from the Duties Relief Program and the Drawback Program, and that the government reinstate the sauce and cooking requirements in the definition of specially defined mixtures contained in the *Customs Tariff*. [Restaurants Canada](#) and the [Business Council of Canada](#) called for fewer trade restrictions by addressing barriers in supply-managed systems.

Regarding farm labour, the [National Cattle Feeders’ Association](#), [Keystone Agricultural Producers](#) and the [Canadian Federation of Agriculture](#) said that the government should work with agricultural producers to identify and alleviate labour shortages in the agriculture and agri-food sector.

With a focus on marketing, the [National Farmers Union](#) proposed that the government support orderly marketing institutions, while the [Canadian Wheat Board Alliance](#) urged the creation of a single-desk marketing agency for all Prairie grains. The [Canola Council of Canada](#) stated that the next Agricultural Policy Framework should contain adequate funding for the AgriMarketing program.

Regarding regulations that affect the agriculture and agri-food sector, the [Canadian Supply Chain Food Safety Coalition](#) advocated support for businesses to implement the forthcoming Safe Food for Canadians Regulations. In particular, [it](#) urged the government to take the following actions: re-allocate funding under the Growing Forward 2 program to provide direct financial assistance to affected businesses; establish a new implementation assistance program to ensure that all businesses meet the proposed regulatory requirements; and establish other forms of financial assistance, such as temporary tax incentives, targeted at the period during which the forthcoming regulations are to be implemented. [It](#) also suggested that the government set out a five-year plan, beginning in 2017–2018, to ensure that federal agencies have the resources that will be required to meet their new responsibilities under the forthcoming regulations.

To protect Canada's agriculture and agri-food sector from imported products that do not comply with Canadian regulations, the [Canadian Convenience Stores Association](#), the [National Cattle Feeders' Association](#) and the [Union des Producteurs Agricoles](#) advocated stronger border controls.

The [Canadian Wheat Board Alliance](#) stated that the government should reinstate Kernel Visual Distinguishability and restore funding to the Canadian Grain Commission.

The [Canadian Wheat Board Alliance](#) and [Friends of the Canadian Wheat Board](#) indicated that the government should undertake an audit that would provide information on the disposition of the Canada Wheat Board's assets. [Friends of the Canadian Wheat Board](#) said that this audit should also identify the effects of the disposition on Western Canada's grain handling and marketing systems. The [Canadian Wheat Board Alliance](#) also requested the release of the un-redacted audited statements of the Canadian Wheat Board's final year of operations.

In focusing on the wine sector's marketability and competitiveness, the [British Columbia Wine Institute](#) said that the government should establish an innovation program that would help to fund investments in tangible and intangible winery assets.

The [Canadian Federation of Agriculture](#) suggested that the government partner with the agriculture and agri-food sector to develop a strategic vision to identify and capitalize on current and future opportunities. [It](#) also proposed that the government reinstate the Supreme Court of Canada's interpretation of section 31(1) of the *Income Tax Act* in order to ensure that multiple factors are considered when deciding the amount that can be claimed for farm losses incurred by farmers who have off-farm income.

The [Dairy Farmers of Canada](#) stated that the government should invest in food processing infrastructure, increase dairy-related promotional efforts and fund on-farm implementation of the proAction initiative.

Regarding the transportation of grain by rail, the [Canadian Wheat Board Alliance](#) proposed that the government continue to apply the Maximum Revenue Entitlement, including in relation to any expansions of interswitching distances.

According to the [Agricultural Producers Association of Saskatchewan](#), the government should increase funding for water management programs and create a grassland trust to support ranchers who operate in the former Prairie Farm Rehabilitation Administration's pastures.

The [C.D. Howe Institute](#) said that the government should amend the *Farm Credit Canada Act* to ensure that Farm Credit Canada's activities complement those of private lenders, and that Farm Credit Canada is subject to the same statutory review requirements that exist for other federal financial Crown corporations.

2. Forestry

With a focus on innovation in the forestry sector, [Alberta-Pacific Forest Industries Inc.](#) and the [Forest Products Association of Canada](#) told the Committee about the need to fund specific initiatives; particular mention was made of FPInnovations and the Forest Industry Transformation Program. As well, [Alberta-Pacific Forest Industries Inc.](#) and [Forest Products Association of Canada](#) stated that funding is needed to help the forestry sector adopt market-ready technologies, and supported more funding for the Natural Science and Engineering Research Council of Canada for forestry sector-related research and development.

[Forest NB](#) called on the government to allocate funds to silviculture in New Brunswick and – through the Atlantic Canada Opportunities Agency – to continue to fund the Spruce Budworm Early Intervention Strategy.

The [Agricultural Producers Association of Saskatchewan](#) proposed that the government restore funding for agro-forestry initiatives in order to provide producers with access to affordable trees.

3. Fisheries

The Committee was informed about commercial and recreational fisheries. The [Maritime Fishermen's Union](#) asked the government to amend the *Fisheries Act* and its regulations to include commitments to maintaining fleet separation policies, which do not allow fishing licences to be issued to corporations, and the owner-operator model; similarly, the [Prince Edward Island Fishermen's Association](#) said that the government should continue to support the owner-operator model. The [Maritime Fishermen's Union](#) also urged the government to ensure that retiring fishers are able to sell their business by providing new loans or loan guarantees to those wishing to purchase such a business.

The [Prince Edward Island Fishermen's Association](#) also requested that the government contribute funding for the retirement of licences.

Regarding fisheries-related research and sustainability programs, the [Maritime Fishermen's Union](#) called on the government to increase funding for collaborative research among owner-operator fishers, Canadian universities and the Department of Fisheries and Oceans regarding lobster sustainability in the context of climate change. As well, [it](#) supported the creation of a national centre of excellence for applied lobster research.

According to the [Pacific Salmon Foundation](#), the government should provide additional funding to the Pacific Salmon Endowment Fund. [It](#) also suggested that the price of the federal Salmon Conservation Stamp be increased in order to help fund conservation and habitat restoration programs.

4. Manufacturing

In commenting on the manufacturing sector, the Committee was told about the needs of a number of sub-sectors. For example, the [Quebec Employers Council](#), the [Board of Trade of Metropolitan Montreal](#) and [Unifor](#) said that the government should invest in Bombardier's C-Series program.

Regarding the automotive sector, [Unifor](#), the [Canadian Vehicle Manufacturers' Association](#) and [General Motors of Canada Limited](#) suggested that financing under the Automotive Innovation Fund be given in the form of grants, rather than loans; the [Canadian Vehicle Manufacturers' Association](#) and [Unifor](#) suggested that the proposed grants be non-taxable. As well, according to the [Canadian Vehicle Manufacturers' Association](#), the government should lower the investment threshold that must be met in order to qualify for the Automotive Innovation Fund.

According to the [Canadian Association of Petroleum Producers](#), the government should create incentives to facilitate growth in the chemical and petrochemical manufacturing sector.

In relation to innovation in the manufacturing sector, [General Motors of Canada Limited](#) proposed that governments be active facilitators and coordinators of large-scale demonstration projects and the testing of new technologies. [It](#) also advocated the creation of an inventory of Canada's skills – as well as its research and development capabilities – that exist within businesses, universities and other research institutions; this inventory should be compared to the needs of global automotive producers. As well, [General Motors of Canada Limited](#) asked the government to make efforts to reduce barriers between academic institutions in order to enhance collaboration in automotive research, and to consider the development of an automotive research and development centre within the National Research Council of Canada. [It](#) also urged the government to assist the Canadian Automotive Partnership Council in completing research designed to define an innovation plan in Canada's automotive sector, as well as to identify automotive technology and customer needs. The [Quebec Employers Council](#) supported continued

research through Innovation, Science and Economic Development Canada's Industrial Technologies Office.

[Unifor](#) and the [Canadian Labour Congress](#) advocated funding for the creation of sectoral development strategies.

5. Charities, Not-For-Profit Organizations and the Social Economy Sector

The Committee was informed about measures that are needed to assist charities, not-for-profit organizations and the social economy sector. [Imagine Canada](#) stated that the government should work with the charitable sector to address its difficulties in accessing and using the data that it needs to develop and deliver programs. As well, [it](#) urged the government to explore a new legal and regulatory framework for charities and not-for-profit organizations; the framework should recognize the convening role played by associations of charities and not-for-profit organizations. According to [it](#), the House of Commons Standing Committee on Finance should undertake a detailed examination of any proposals to change such a framework.

The [Canadian Community Economic Development Network](#) and [Supporting Employment & Economic Development Winnipeg Inc.](#) said that the government should extend its initiatives that support small and medium-sized businesses to not-for-profit organizations and hybrid business models, such as social enterprises. As well, [Supporting Employment & Economic Development Winnipeg Inc.](#) requested that the government co-create policies and co-develop funds with the social economy sector.

6. The Committee's Recommendations

Feeling that certain of Canada's sectors require supports that are specific to them, the Committee recommends:

RECOMMENDATION 49

That the Government of Canada, in supporting western Canadian grain and oilseed producers, suggest that the Auditor General conduct a complete audit of the sale and disposition of the assets of the Canadian Wheat Board since the *Marketing Freedom for Grain Farmers Act* received Royal Assent.

RECOMMENDATION 50

That the Government of Canada provide additional funding to rebuild scientific, technical and research capacity at Agriculture and Agri-Food Canada.

RECOMMENDATION 51

That the Government of Canada enable the agricultural sector to contribute to Canada's economic growth through reversing the reductions made to AgriStability and AgriInvest.

RECOMMENDATION 52

That the Government of Canada enhance AgrilInvest by allowing farmers to make a withdrawal from Fund 1 without first having to make a withdrawal from Fund 2, provided that any such withdrawal is invested in eligible projects.

RECOMMENDATION 53

That the Government of Canada establish a limited statutory deemed trust that protects produce sellers and growers during bankruptcy in Canada.

RECOMMENDATION 54

That the Government of Canada support innovation in the Canadian wine sector through improved operational and infrastructure investments.

RECOMMENDATION 55

That the Government of Canada strengthen its commitment to Canada's forestry sector through the following actions:

- **Support the manufacturing, innovation and promotion of forest products;**
- **ensure the stability of wood supply through aggressively combatting the spruce budworm, and through renewing and enhancing commitments to research efforts;**
- **support investments that can improve competitiveness and address the climate change agenda; and**
- **consistent with Canada's international trade obligations, explore possible support measures for Canadian softwood lumber producers in the event that the U.S. government imposes countervailing or anti-dumping duties on Canada's softwood lumber exports to the United States.**

RECOMMENDATION 56

That the Government of Canada continue to support Canada's fisheries through the owner-operator model.

RECOMMENDATION 57

That the Government of Canada develop a national auto strategy that would ensure a timely and coordinated approach to maintaining current, and attracting new, assembly plants. As well, the strategy should facilitate innovation within the sector – including among auto parts suppliers – through tangible and effective supports.

RECOMMENDATION 58

That the Government of Canada continue its commitment to innovation and technology by supporting advanced manufacturing through investments in sectoral development initiatives, particularly in the aerospace and space sector.

RECOMMENDATION 59

That the Government of Canada work with, and provide direct support to, Canada's resource extraction sector to assist in the development of clean technologies designed to reduce energy consumption and greenhouse gas emissions.

RECOMMENDATION 60

That in order to ensure the competitiveness of the mining sector, the Government of Canada review the recent changes made to:

- **the Atlantic Investment Tax Credit;**
- **the Corporate Mineral Exploration and Development Tax Credit;**
- **accelerated capital cost allowance rates;**
- **the Canadian Exploration Expense and the Canadian Development Expense.**

CHAPTER FOUR: COMMUNITIES

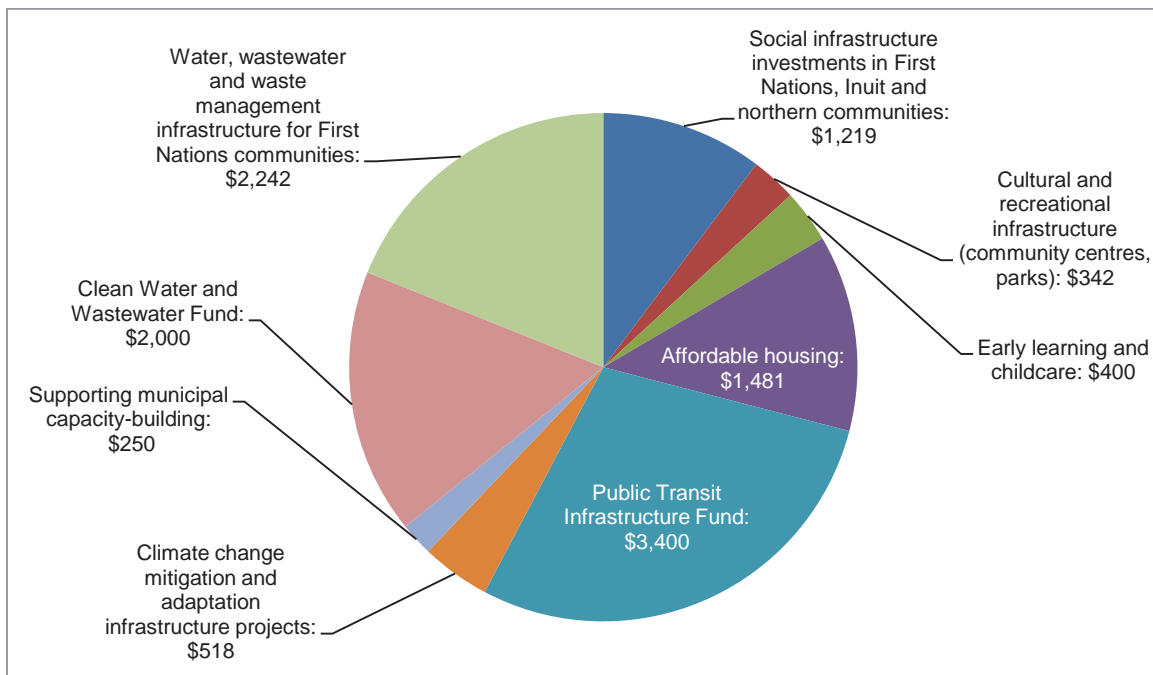
The third question posed by the Committee when it launched its consultations in advance of the 2017 federal budget was the following: What federal measures would ensure that urban, rural and remote communities throughout Canada enable residents to make their desired contribution to the country's economic growth and businesses to expand, prosper and serve domestic and international customers in order to contribute to growth?

The Committee's witnesses responded to the question with comments about infrastructure and its financing, the environment and climate change, and safety and security.

A. INFRASTRUCTURE AND ITS FINANCING

Regarding Canada's infrastructure and options for financing it, the Committee's witnesses highlighted the following: an infrastructure strategy; the transportation of goods, people and information; housing and recreation; rural and remote regions; and financing methods.

Infrastructure Investments Announced in the 2016 Federal Budget, 2016–2021 (Total over 5 years, \$millions)



Note: The 2016 federal budget announced new infrastructure spending totalling \$11.9 billion over five years beginning in 2016. The figure illustrates the amount of proposed infrastructure investments that were announced in the budget.

Source: Figure prepared using data obtained from: Department of Finance, [Growing the Middle Class](#), 2016, p. 90.

1. An Infrastructure Strategy

In commenting on a national infrastructure strategy, the [Business Council of Canada](#) informed the Committee about a number of measures that it believes should be included in such a strategy, including independent bodies to evaluate infrastructure projects, and adequate resources for regulatory processes in relation to such projects.

The [City of Fredericton and Ignite Fredericton](#) highlighted the need for transportation, digital and innovation infrastructure, while the [Canadian Federation of Agriculture](#) requested a review of current infrastructure needs. [Desjardins Group](#) encouraged the government to collaborate with the other levels of government in meeting Canadians' specific infrastructure needs, and [Financial Executives International Canada](#) advocated transparency and predictability with respect to infrastructure investments. The [Chartered Professional Accountants of Canada](#) asked the government to make fiscally responsible investments in core public infrastructure focused on longer-term goals, while the [Conference Board of Canada](#) and the [Newfoundland and Labrador Federation of Labour](#) proposed the establishment of a public infrastructure stimulus program. The [C.D. Howe Institute](#) suggested that infrastructure projects that fall under federal jurisdiction, which could be completed rapidly, be given priority.

Regarding the next phase of the government's infrastructure plan, the [Federation of Canadian Municipalities](#) and the [Association of Manitoba Municipalities](#) said that funding models should allow local decision makers to direct funds to the projects that are needed the most. [Forest NB](#) asked for strategic investments to be a part of the next phase of the government's infrastructure plan, [PEI BioAlliance](#) advocated the development of manufacturing infrastructure, and the [Federation of Canadian Municipalities](#) urged a focus on projects designed to build public transit systems.

In mentioning access to federal financial support, the [Alberta Urban Municipalities Association](#) requested that funds be allocated directly to municipalities, without provincial involvement. [It](#) also proposed that funding through federal-provincial infrastructure agreements be matched to Alberta's construction season. The [Province of Prince Edward Island](#) supported the implementation of less restrictive project requirements as a means of enhancing access to funds.

Witnesses commented on labour issues related to infrastructure projects, with the [Canadian Union of Public Employees](#) indicating that contractors and subcontractors who work on federally funded infrastructure projects should meet social and ethical standards, including in relation to wages, labour rights, pay equity, a representative workforce, opportunities for apprentices and corporate responsibility. [Unifor](#) asked the government to make provisions for made-in-Canada public transit equipment, as well as local content and hiring rules, including with a focus on under-represented groups.

[Supporting Employment & Economic Development Winnipeg Inc.](#) encouraged the implementation of neighbourhood revitalization programs with multi-year funding, along with community benefit agreements, social value weighting and a national community economic development policy framework.

[Alberta-Pacific Forest Industries Inc.](#) said that infrastructure projects should be selected with a focus on those that are the least carbon-intensive.

2. The Transportation of Goods, People and Information

The Committee was told about the ways in which goods and people are transported. For example, the [Manitoba Chambers of Commerce](#) supported investments in railways. [Western Economic Diversification – Saskatchewan](#) called for railway construction in northern Saskatchewan, while the [Canadian Labour Congress](#) and the [Quebec Employers Council](#) highlighted the need for improvements to the Québec City–Windsor corridor; particular mention was made of a dedicated track on the Montréal–Ottawa–Toronto corridor, and both faster and more frequent service. The [Quebec Employers Council](#) requested the construction of a high-speed rail network between Toronto and Québec City.

In focusing on other aspects of railways, the [Agricultural Producers Association of Saskatchewan](#) said that grants and tax incentives should be used to encourage investment in short-line rail networks that are able to transport grain by rail, and the [National Cattle Feeders' Association](#) indicated that changes in rail transport policies are needed in order to facilitate open access to all rail lines. The [Canadian Wheat Board Alliance](#) proposed nationalization of the railway facilities at the Port of Churchill, Manitoba, while the [Saskatchewan Mining Association](#) noted that mining companies need a competitive, reliable and responsive rail system in order to get products to the marketplace.

Witnesses also commented on airports and related issues, with the [Atlantic Canada Airports Association](#), the [Canadian Airports Council](#) and the [Greater Charlottetown Area Chamber of Commerce](#) advocating reform of the Airports Capital Assistance Program's eligibility requirements to ensure that airports included in the National Airports System are eligible for funding. As well, the [Atlantic Canada Airports Association](#) and the [Canadian Airports Council](#) mentioned the need for additional infrastructure funding for small airports in the National Airports System, and for easier access to the Airports Capital Assistance Program. The [Greater Toronto Airports Authority](#) stated that airports wishing to achieve a higher level of service should have access to a program to assist them in this regard.

In highlighting airports' expenses, the [Atlantic Canada Airports Association](#) made a number of suggestions regarding airport rents: eliminate them; change the formulae for calculating them; or introduce a limit on them. Similarly, the [Quebec Employers Council](#) requested the elimination of airport rents, with this proposal supported by the [Canadian Airports Council](#) for airports with fewer than 3 million passengers annually and by the [Board of Trade of Metropolitan Montreal](#) for major Canadian airports. However, in suggesting that the current airport ownership model is appropriate, [Unifor](#) urged the government to maintain airport rents, and to extend leases for all airports. The [C.D. Howe Institute](#) proposed the auctioning of airport leases.

Some witnesses noted particular airports, with the [Fredericton Chamber of Commerce](#), as well as the [City of Fredericton and Ignite Fredericton](#), advocating

investments in the Fredericton International Airport. The [Greater Toronto Airports Authority](#) urged the allocation of funds to provincial and municipal governments in order to finance transit projects that would connect to Toronto Pearson International Airport.

Witnesses also mentioned roads and highways, with the [Agricultural Producers Association of Saskatchewan](#), [Western Economic Diversification – Saskatchewan](#), the [Federation of Canadian Municipalities](#), [Forest NB](#) and the [Union des Producteurs Agricoles](#) requesting additional investments in road infrastructure. The [Canadian Northern Economic Development Agency](#) indicated that support for all-weather roads would facilitate access to Canada's most remote communities, while the [National Cattle Feeders' Association](#) proposed that the government establish an infrastructure fund for rural road and bridge projects. The [Saskatchewan Association of Rural Municipalities](#) suggested that the government allow some flexibility under the New Building Canada Fund for projects that use innovative financing methods to build and maintain road infrastructure.

With a focus on ports, the [Manitoba Chambers of Commerce](#), the [Public Service Alliance of Canada](#) and the [Union of Canadian Transportation Employees](#) called for nationalization of the Port of Churchill, Manitoba; the [Canadian Wheat Board Alliance](#) said that the grain facilities at the Port of Churchill should be nationalized. The [Public Service Alliance of Canada](#) also stated that the Port of Churchill should become a port authority with a board structure that represents all stakeholders, including Indigenous peoples. The [Quebec Employers Council](#) asked for investments in Quebec's ports.

A number of witnesses highlighted pipelines. For example, the [Canadian Energy Pipeline Association](#), the [Canadian Association of Petroleum Producers](#), [Financial Executives International Canada](#), [Western Economic Diversification – Alberta](#), [Western Economic Diversification – British Columbia](#) and the [Regina and District Chamber of Commerce](#) urged the approval of outstanding pipeline projects.

In commenting specifically about the TransCanada Energy East pipeline project, the [Atlantic Institute for Market Studies](#) and the [Canadian Association of Petroleum Producers](#) supported the project, with the [Atlantic Canada Opportunities Agency – Nova Scotia](#), the [Atlantic Canada Opportunities Agency – Prince Edward Island](#), [Western Economic Diversification – Saskatchewan](#) and the [Federal Economic Development Agency for Southern Ontario](#) suggesting that completion of the project would have economic benefits.

As well, witnesses mentioned public transit, with the [Board of Trade of Metropolitan Montreal](#), the [Canadian Labour Congress](#), the [Canadian Urban Transit Association](#), the [Quebec Employers Council](#), the [Federation of Canadian Municipalities](#) and the [Green Budget Coalition](#) urging the government to allocate funds to public transit projects. The [Canadian Urban Transit Association](#) particularly mentioned infrastructure that supports public transit, car sharing and carpooling over single-occupancy vehicles. [It](#) proposed the creation of an expert advisory panel to help establish program parameters for infrastructure and public transit funds, and [it](#) stated that urban transit investments should be available to communities of all sizes. The [Canadian Urban Transit Association](#) also called for an evidence-based discussion about transportation user fees.

Regarding other transportation issues in relation to moving goods and people, the [Canadian Urban Transit Research and Innovation Consortium](#) said that the government should provide it with funding that would enable it to conduct transportation-related research. According to [it](#), the funding should be directed to an independent, not-for-profit innovation consortium that would allocate the funds to relevant stakeholders. The [Canadian Urban Transit Association](#) suggested that the government partner with it and the Canadian Urban Transit Research and Innovation Consortium to support research, development, demonstration and integration projects in the transit sector.

[Memorial University of Newfoundland](#) requested funds for marine infrastructure.

In mentioning the transportation of information, [Keystone Agricultural Producers](#) highlighted the need for digital infrastructure in order to support increased access to education and skills training, and the [City of Fredericton and Ignite Fredericton](#) asked for investments in digital infrastructure and innovation. Regarding telecommunications technology regulations, the [Saskatchewan Association of Rural Municipalities](#) encouraged the government to take several actions: revise the service areas defined for the purpose of competitive licencing processes; modify the rules that apply to broadband auctions; and allow Internet service providers to purchase spectrum licences that have been unused for more than two years.

The [Agence interrégionale de développement des technologies de l'information et des communications](#) and the [Alberta Urban Municipalities Association](#) advocated incentives for Internet service providers and cellular carriers that provide service in rural or remote regions. [Friends of Canadian Broadcasting](#) asked the government to help fund Canadian broadcasters' transmission equipment upgrades.

As well, the [Agence interrégionale de développement des technologies de l'information et des communications](#) focused on affordable mobile Internet access, and said that the government should establish project selection criteria that would prioritize cellular technology for the Internet and telephones. The [Information Technology Association of Canada](#) commented on the opportunity to enable 5G in Canada by developing partnerships, funding vehicles and policy initiatives, and [it](#) urged the creation of a digital leadership advisory council.

The [Royal Conservatory of Music](#) requested funding to build a digital educational platform to provide greater access to its content and publications.

3. Housing and Recreation

The Committee was presented with a range of proposals in relation to housing. For example, the [C.D. Howe Institute](#) advocated the creation of a mortgage insurance fund for residential housing, and the [Canadian Home Builders' Association](#) suggested that – for well-qualified borrowers who are purchasing a home that is priced under \$500,000 – Canada Mortgage and Housing Corporation once again insure mortgages that have a 30-year amortization period. [It](#) also asked that Canada Mortgage and Housing Corporation continue to insure mortgages where the down payment is 5% of a home's purchase price,

and consider the use of equity financing programs; particular mention was made of shared appreciation mortgages, loan insurance for joint mortgages or rent-to-own mortgages.

Some witnesses made general comments about the housing market. For example, [HSBC Bank Canada](#) said that the government should encourage home owners to reduce their level of indebtedness, while [Desjardins Group](#) promoted collaboration in deciding the next step for addressing housing-related vulnerabilities. The [Canadian Home Builders' Association](#) urged the government to support the development of indicators and analysis in relation to the housing sector.

According to the [Atlantic Provinces Economic Council](#), additional housing initiatives should not be implemented until the housing market has adjusted to the recently announced measures. [Desjardins Group](#) stated that housing measures that target first-time buyers and young households – rather than those involved in the rental market or those who purchase real estate for speculative reasons – should be adopted. The [Quebec Employers Council](#) said that the government should avoid imposing restrictive pan-Canadian home ownership measures. The [Canadian Home Builders' Association](#) called for changes to the Home Buyers' Plan.

The [Co-operative Housing Federation of Canada](#) encouraged the government to ensure that co-operatives have access to mortgages with low interest rates, and to make a commitment to provincial/territorial funding streams that are allocated to support low-income households. [Supporting Employment & Economic Development Winnipeg Inc.](#) urged the creation of a national co-operative housing plan.

Some witnesses mentioned the Goods and Services Tax and housing, with – for example – the [Canadian Home Builders' Association](#) requesting changes to the Goods and Services Tax rules for secondary homes and to the amount on which the Goods and Services Tax is applied. The [Quebec Employers Council](#) encouraged the government to eliminate the Goods and Services Tax on new capital expenditures on rental housing.

The [Canadian Association of Social Workers](#), the [Front d'action populaire en réaménagement urbain](#) and [Gabriel Housing Corporation](#) supported the development of a national housing strategy that would, among other things, recognize the right of all Canadians and Canada's Indigenous peoples to housing. The [Canadian Association of Social Workers](#) asked the government to implement accountability measures with the provinces/territories in the context of such a strategy, and the [Federation of Canadian Municipalities](#) and [Habitat for Humanity Canada](#) identified the need for a robust, long-term plan for housing infrastructure.

In commenting on social housing, the [Front d'action populaire en réaménagement urbain](#), [Gabriel Housing Corporation](#) and the [Réseau d'aide aux personnes seules et itinérantes de Montréal](#) advocated the creation of new social housing, while the [Réseau d'aide aux personnes seules et itinérantes de Montréal](#) asked the government to restore funding for the construction of new social housing units in Quebec. [Habitat for Humanity Canada](#) proposed an expansion of Canada Mortgage and Housing Corporation's securitization program to include affordable housing.

The [Co-operative Housing Federation of Canada](#) commented that Canada Mortgage and Housing Corporation should set aside a portion of its Affordable Rental Housing Innovation Fund and its Affordable Rental Housing Financing Initiative to test and scale innovative development, and to finance co-operative housing models.

[Habitat for Humanity Canada](#) suggested that federal lands be used for affordable housing, and the [Canadian Home Builders' Association](#) said that the government should both provide federal land for family-suitable housing to support mixed-income, mixed-use communities and work with the provinces/territories to address housing supply issues. The [Canadian Home Builders' Association](#) indicated that public education should occur to help the provinces address "not-in-my-backyard" opposition to mixed-income housing, while [Reena](#) supported federal and provincial grants to develop a number of affordable housing projects for mixed use across Ontario.

In mentioning housing policies designed for specific groups, the [Front d'action populaire en réaménagement urbain](#) advocated major investments in the renovation and construction of housing units in northern and Inuit communities. [Gabriel Housing Corporation](#) urged the renewal of agreements and subsidies regarding operating costs and repairs that will soon expire, and requested funds to train Indigenous peoples to build and upgrade housing units. The [National Pensioners Federation](#) suggested that the government support seniors who are unable to pay their rent, while [Reena](#) said that the government should allocate a portion of all funds allocated to the proposed national housing strategy to support housing for people with developmental disabilities. [Generation Squeeze](#) supported a reduction in child care and parental leave costs to counteract high housing costs for young households.

[Choices for Youth](#) commented on youth homelessness and said that this issue should be prioritized, while [Gabriel Housing Corporation](#) indicated that Indigenous peoples should have greater control over housing and homelessness funds in implementing related programs in Saskatchewan. According to the [Réseau d'aide aux personnes seules et itinérantes de Montréal](#), measures to combat homelessness should focus on prevention and housing development. [It](#) asked the government to renew and increase funding for the Homelessness Partnering Strategy, and [it](#) also suggested that funding be targeted at those cities that have the most acute homelessness, with greater flexibility regarding local funding decisions. The [Front d'action populaire en réaménagement urbain](#) said that the government should support individuals and families who do not have access to adequate housing or who are homeless.

With a focus on reducing the cost of housing, [Gabriel Housing Corporation](#) asked the government to provide capital grants for the purpose of building or purchasing and maintaining new social housing units. The [Réseau d'aide aux personnes seules et itinérantes de Montréal](#) stated that the government should work with Quebec's government when developing housing programs, and that funding for housing projects should be allocated to community organizations and to provincial governments. [Habitat for Humanity Canada](#) encouraged the use of low-cost capital to finance affordable housing. The [Canadian Home Builders' Association](#) proposed funding to Canada Mortgage and Housing Corporation, the National Research Council of Canada and Natural

Resources Canada to support research on ways in which housing construction costs could be reduced.

The [Canadian Home Builders' Association](#) stated that National Research Council of Canada should receive additional funds to support harmonized standards and to develop the National Building Code further.

The [Canadian Home Builders' Association](#) requested an increase in residential housing density along transit corridors.

Regarding recreational infrastructure, the [Canadian Parks and Recreation Association](#) and [Sport Matters Group](#) urged the creation of both a “repair” fund and a “new build” fund, with capital dedicated to small communities and ethnic populations, and a comprehensive inventory of sport and recreational facilities.

With a focus on Canada’s tourism sector, the [Recreation Vehicle Dealers Association of Canada](#) supported investments in camping and recreation vehicle infrastructure in Canada’s national parks. The [Recreation Vehicle Dealers Association of Canada](#), as well as the [City of Fredericton and Ignite Fredericton](#), suggested that tourism-related marketing funds be delivered through Destination Canada.

4. Rural and Remote Regions

The Committee was told about the need for reliable broadband in Canada’s rural, remote and northern regions. For example, the [Agricultural Producers Association of Saskatchewan](#), the [Alberta Urban Municipalities Association](#), [Financial Executives International Canada](#), [Keystone Agricultural Producers](#), the [National Cattle Feeders' Association](#), the [National Farmers Union](#) and the [Saskatchewan Association of Rural Municipalities](#) supported investments in new and existing telecommunications technology in rural regions. According to the [Agricultural Producers Association of Saskatchewan](#), Internet speeds in rural regions should reach a certain standard by a given date.

Given the high cost of fibre optic infrastructure, the [Agence interrégionale de développement des technologies de l'information et des communications](#) and the [Information Technology Association of Canada](#) asked the government to focus on developing satellite connections for rural regions. The [Fédération des communautés francophones et acadienne du Canada](#) and the [Information Technology Association of Canada](#) advocated a coordinated strategy among all levels of government, the private sector and community stakeholders regarding the development of broadband in rural and remote regions.

The [Saskatchewan Association of Rural Municipalities](#) made several proposals regarding rural municipalities: increase the amount allocated to the Small Communities Fund; reduce the population threshold for a municipality to be a “small community”; and consider the various ways in which “rural municipality” is defined across Canada. The [Federation of Canadian Municipalities](#) noted that the next phase of the government’s infrastructure plan should build on the Small Communities Fund and prioritize rural infrastructure projects.

The [Manitoba Chambers of Commerce](#) suggested that the government collaborate and consult with Manitoba's northern communities in the development of a long-term economic development plan.

To ensure that payments are made to rural municipalities that provide local emergency services, the [Saskatchewan Association of Rural Municipalities](#) advocated the adoption of mandatory road maintenance agreements and mutual aid agreements.

The [Macdonald-Laurier Institute](#) highlighted a "dig once" policy that would involve the concurrent laying of fibre optic and other cables, as well as wires, in rural and other under-served areas, and asked the government to accelerate the approval process for telecommunications construction.

The [National Cattle Feeders' Association](#) mentioned the need for social infrastructure in rural regions.

As well, the [National Cattle Feeders' Association](#) said that the Gas Tax Fund should be shared on the basis of fuel consumption, rather than population.

The [Northern Lights School Division No.113](#) requested a reduction in provincial-federal barriers to providing assistance, and asked the government to expand the family resource centre model.

5. Financing Methods

The Committee was informed about a variety of ways in which infrastructure could be financed. For example, the [Business Council of Canada](#) suggested the implementation of a user-pay model, while the [Canadian Labour Congress](#) encouraged innovative financing methods. The [Canadian Chamber of Commerce](#) suggested that the government create the conditions for Indigenous businesses and communities to be financial partners in infrastructure projects.

With a focus on the proposed infrastructure bank, the [Canadian Construction Association](#) supported this initiative as a means by which to enhance investments in trade-related infrastructure, and the [Chartered Professional Accountants of Canada](#) asked the government to release details about the proposed bank. The [Canadian Community Economic Development Network](#) and [Supporting Employment & Economic Development Winnipeg Inc.](#) thought that such a bank could provide affordable financing, and the [Canadian Community Economic Development Network](#) suggested that the bank could provide loan guarantees. The [Federation of Canadian Municipalities](#) urged the government to ensure that financing through an infrastructure bank does not replace – but is instead complementary to – current infrastructure funding. Considering the size of Canada's infrastructure needs, the [Advisory Council on Economic Growth](#) said that an infrastructure bank is a way to attract private-sector investment, and [it](#) also mentioned the idea of a North American infrastructure bank.

The [Rick Hansen Foundation](#) suggested the creation of an accessibility fund to finance innovation and accessibility in the design of the built environment, and supported accessibility-based eligibility criterion for projects seeking infrastructure funding.

The [Business Council of Canada](#) and [Financial Executives International Canada](#) supported the public-private partnership model to finance infrastructure, while the [Canadian Union of Public Employees](#) and the [Public Service Alliance of Canada](#) asked that PPP Canada be eliminated. According to the [Canadian Union of Public Employees](#), public infrastructure should be publicly financed and operated. [It](#) supported comprehensive accountability and transparency legislation in relation to public-private partnerships. The [Public Service Alliance of Canada](#) encouraged the government to redirect capital from the P3 Canada Fund to public infrastructure projects.

The [Association of Manitoba Municipalities](#) requested funding from all levels of government to help meet the capital costs of infrastructure projects.

[Unifor](#) suggested that – prior to the sale of public infrastructure – the government examine the impact of asset recycling on productivity, safety and economic development, particularly with respect to public airports.

6. The Committee's Recommendations

Recognizing that people, businesses and communities need infrastructure that is adequate to meet their evolving needs, and that is maintained over time, the Committee recommends:

RECOMMENDATION 61

That the Government of Canada prioritize measures in relation to strategic green, social and core infrastructure that have a direct and measurable impact on the Canadian economy, and that attract or facilitate foreign investment and trade. These measures include:

- **ensuring that infrastructure funds for northern and remote communities have a focus on transportation infrastructure, such as bridge replacement and roadway renewals, that will effectively enable trade and growth for Canada's agricultural sector;**
- **investing in higher speed, high frequency passenger rail service, allocating funding to VIA Rail's Quebec City-Windsor Corridor fleet-renewal project and proceeding with VIA Rail's procurement process;**
- **ensuring that small National Airports System airports are eligible for infrastructure funds;**

- working with telecommunication companies that agree to participate in a rural broadband program that would be funded through changes to the capital cost allowance rates for classes 8, 42 and 46, which address communications networks equipment, including broadband networks; and
- working to develop a support program for cellular coverage (mobile Internet) for regions that are not served or are underserved.

RECOMMENDATION 62

That the Government of Canada undertake a review of the municipal infrastructure funding formula to ensure that – like the permanent and indexed Gas Tax Fund – funding is long-term, predictable, sustainable and dedicated.

RECOMMENDATION 63

That the Government of Canada ensure that access to infrastructure funding occurs through streamlined and timely approval processes, and that coordination and consistency between federal and provincial/territorial infrastructure funding programs are enhanced.

RECOMMENDATION 64

That the Government of Canada commit long-term funding to address the forthcoming expiration of federal operating agreements in relation to geared-to-income rental housing.

RECOMMENDATION 65

That the Government of Canada re-examine the definition of housing affordability that is used by the government and Canada Mortgage and Housing Corporation.

RECOMMENDATION 66

That the Government of Canada renegotiate the funding agreements in relation to housing to ensure the existence of firm targets for the number of new rental units to be built annually.

RECOMMENDATION 67

That the Government of Canada extend the affordable housing programs for seniors and for victims of violence that were announced in the 2016 federal budget and that are set to end in two years.

RECOMMENDATION 68

That the Government of Canada proceed with the infrastructure bank to increase private-sector investment in the Canadian economy.

RECOMMENDATION 69

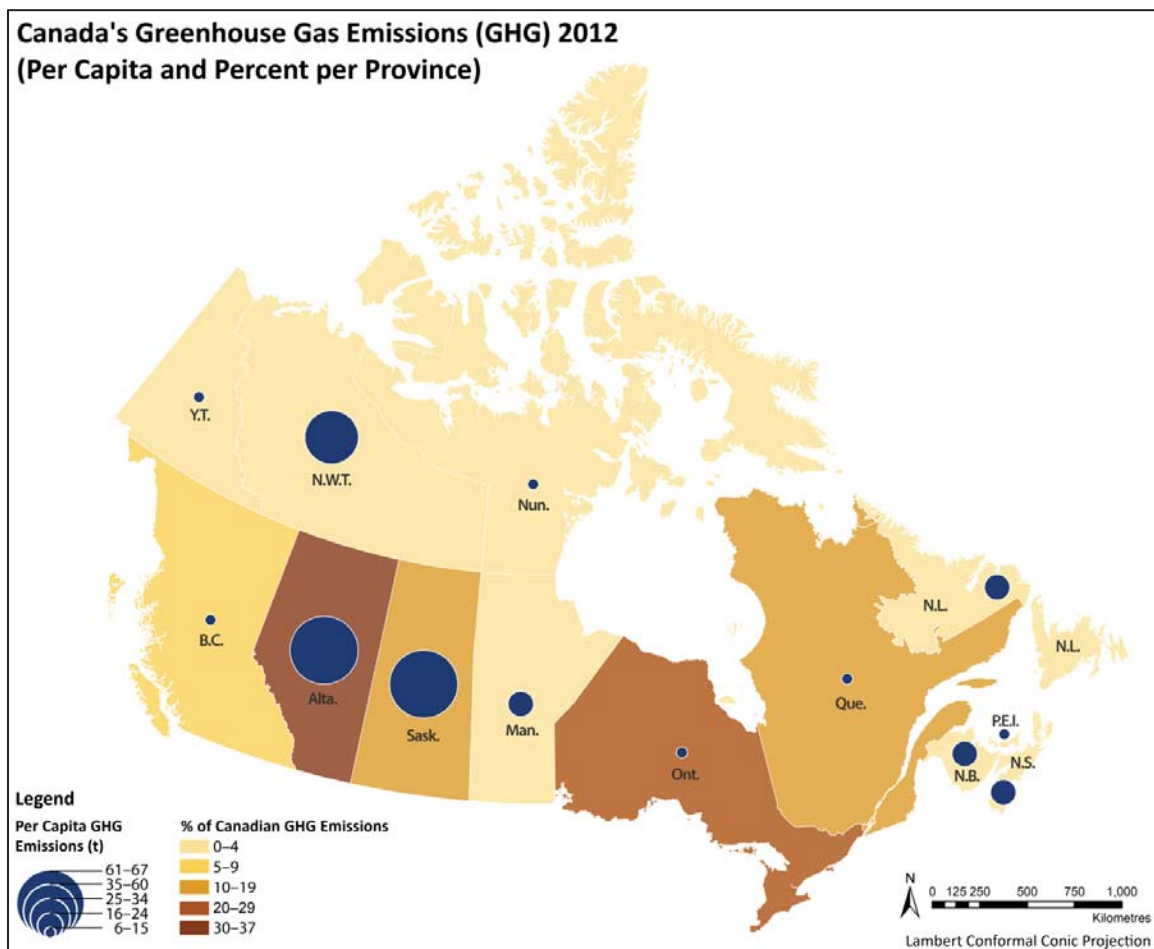
That in order to stimulate growth and ensure economic viability, the Government of Canada work with the community of Churchill, Manitoba to develop a long-term strategy for the Port of Churchill, as well as rail transport to and from the community.

RECOMMENDATION 70

That the Government of Canada improve access to child care in order to help fulfill the government's promises to invest in social infrastructure.

B. THE ENVIRONMENT AND CLIMATE CHANGE

In focusing on the environment and climate change, the Committee's witnesses mentioned the following topics: a climate change strategy; energy supply; energy use and efficiency; and species and habitat.



Source: Map prepared by the Library of Parliament, Ottawa, 2016. Scale: 1:25,000,000. Based on data from Canada's National Inventory Submissions (1990-2013) to the [United Nations Framework Convention on Climate Change](#); [Statistics Canada Boundary Files, 2011 Census: Catalogue no. 92-160-X; Census Tables](#) and Natural Earth, [1:50M Cultural Vectors v.2.0](#). The following software was used: Esri, ArcGIS, version 10.3.1. Some information is licensed under the [Open Government Licence – Canada](#).

1. Climate Change Strategy

The Committee was told about the need for a climate change strategy that would include – among its elements – green financing mechanisms. [Canadian Manufacturers & Exporters](#) urged the government to create a national program similar to Ontario's Green Investment Fund, and the [Canadian Coalition for Green Finance](#) stated that the Low Carbon Economy Trust should be allowed to allocate funds to create a green investment bank. The [Canadian Labour Congress](#) requested the re-establishment of postal banking

through the Canada Post Corporation in order to finance green investments. [The Low Carbon Partnership](#) advocated the creation of a fund to assist the transition to a low-carbon economy, while the [Province of Prince Edward Island](#) said that the government should consider a building and transportation conversion that supports such an economy. The [Canadian Geothermal Energy Association](#) called on the government to incorporate geothermal energy investments into the Green Bond Framework, the Low Carbon Economy Trust and the proposed infrastructure bank. [The Low Carbon Partnership](#) asked for funding to scale up its low-carbon programs.

The [Canadian Labour Congress](#) and the [Canadian Solar Industries Association](#) supported the use of green bonds to finance renewable energy infrastructure projects. The [Canadian Solar Industries Association](#) also requested the creation of tax credits for investments in solar energy, and of tax policies that would facilitate the development of low-carbon-emitting infrastructure.

Witnesses also highlighted the need for measures to price carbon as an element of a climate change strategy. For example, [Clean Energy Canada](#) and the [Canadian Urban Transit Research and Innovation Consortium](#) supported carbon pricing in general. However, the [Business Council of Canada](#) and the [Regina and District Chamber of Commerce](#) said that the government should not establish a price for carbon.

The [Canadian Solar Industries Association](#) and the [Quebec Employers Council](#) advocated a region-specific carbon pricing system that would reflect the economic reality of each province/territory. However, [Alberta-Pacific Forest Industries Inc.](#), the [Canadian Labour Congress](#), the [Chicken Farmers of Canada](#) and the [Green Budget Coalition](#) supported a Canada-wide carbon pricing system. The [Green Budget Coalition](#) also proposed that the starting price for carbon consider carbon's social cost, and suggested that this price increase in a predictable manner; the [Canadian Union of Public Employees](#) called for a carbon price that would increase as the amount of emissions rises. The [Canadian Union of Public Employees](#) and the [Green Budget Coalition](#) said that carbon pricing-related revenue should be directed to low-income or vulnerable households, entities affected by carbon pricing or to green investments. As well, the [Green Budget Coalition](#) indicated that this revenue should be used to finance "clean" economic growth, and to support climate change adaptation.

The [Saskatchewan Mining Association](#) urged increased support for carbon capture and sequestration.

According to witnesses, a climate change strategy should also provide for the development of clean technologies. For example, [Alberta-Pacific Forest Industries Inc.](#), the [Canadian Association of Petroleum Producers](#) and the [Canada Mining Innovation Council](#) highlighted the need for new clean technologies. In particular, the [Canada Mining Innovation Council](#) requested a multi-year investment in clean technologies, with government funds matched by the mining sector. The [Canadian Gas Association](#) asked the government to partner with the provinces and utilities to advance innovation in energy technologies for end-users. The [Canadian Urban Transit Research and Innovation Consortium](#) mentioned the need for smart infrastructure, and for more research,

development, demonstration and integration to support the creation of zero-emissions, light-weight, connected transportation technologies.

In the context of agriculture, the [Canadian Federation of Agriculture](#), [Keystone Agricultural Producers](#) and the [Prince Edward Island Federation of Agriculture](#) advocated the creation of incentives to support the development of clean technologies. The [Canadian Federation of Agriculture](#) asked that these incentives be enhanced with investments in infrastructure that would assist with the adoption of clean technologies.

In commenting on climate change-related labour and social issues, the [Canadian Labour Congress](#) and the [Canadian Union of Public Employees](#) urged the establishment of a framework to help workers and their communities adapt to climate change. [Unifor](#) asked the government to develop a process to review the labour market impacts of a shift to renewable energy, and to ensure that the costs associated with this shift are not unfairly borne by workers. [It](#) also said that the government should create federal-provincial working groups to make proposals on Canada's climate change action plan goals, policies and programs; the unions representing the employees most affected by climate policy should be connected to the working groups.

Some witnesses highlighted climate-related mitigation and adaptation. The [Canadian Federation of Agriculture](#) identified a need to promote climate change mitigation and adaptation, and to invest in the collection of information that could be used both to encourage environmental initiatives and to assist in the development of management tools. Similarly, the [Green Budget Coalition](#) stated that investments are needed to mitigate the impacts of climate change; funds should be allocated to upgrading road and water infrastructure, assisting provinces and municipalities with their adaptation efforts, and conserving healthy ecosystems as the climate changes.

Regarding new infrastructure investments, the [Canadian Community Economic Development Network](#) asked for the inclusion of criteria that would prioritize funding for clean energy projects in communities that are vulnerable to climate change. As well, the [Canadian Urban Transit Association](#) indicated that public transit systems should be allowed to access green infrastructure funding with a focus on climate-related resiliency.

A number of witnesses presented proposals designed to reduce greenhouse gas emissions. For example, the [Canada Mining Innovation Council](#) mentioned the need for a strategy to reduce greenhouse gas and carbon dioxide emissions, while the [Federation of Canadian Municipalities](#) asked that municipalities receive predictable funding for projects aimed at reducing greenhouse gas emissions. The [Canada Green Building Council](#), the [Green Budget Coalition](#) and [The Low Carbon Partnership](#) stated that greenhouse gas emissions should be reduced, while [Western Economic Diversification – Alberta](#) called for a smaller carbon footprint in the oil and gas sector. The [Canadian Vehicle Manufacturers' Association](#) supported the adoption of a Canada–U.S. policy regarding the attainment of reductions in greenhouse gas emissions. [Alberta-Pacific Forest Industries Inc.](#) requested decarbonization of the economy through the development of practices that reduce greenhouse gas emissions.

[Desjardins Group](#) stated that climate change should be an integral part of the overall approach to both medium- and long-term economic development.

2. Energy Supply

In informing the Committee about various aspects of Canada's energy supply, [Clean Energy Canada](#) mentioned the development of a national action plan for electrification that would include the following elements: a national goal of a near-zero-carbon electricity supply; assessments of growth in the clean power supply; sector-by-sector electrification goals; a cost-benefit analysis of modernization of the electrical grid; estimation of the financing needs associated with electrification; and targeted approaches for electrification in rural, remote and Indigenous communities.

[Clean Energy Canada](#) also highlighted the need to do the following: attract businesses to manufacture their products in regions where clean electricity is produced; facilitate research and development support, pilot projects and innovation; increase clean power capacity; change rate structures for utilities; and support a forum for sharing best practices in producing clean electricity.

As well, [Clean Energy Canada](#) said that the government should facilitate – and enable opportunities for – the movement of clean power within Canada, and create a panel of experts to recommend best practices for utility-related legislation and regulations in a low-carbon economy; the panel's recommendations should be used when considering support for energy-related infrastructure.

The [Canadian Gas Association](#) made several proposals for government action regarding natural gas, including the following: help to finance the incremental cost of natural gas engines for vehicles, ships and railcars; fund innovations in relation to renewable natural gas technologies; and support clean energy infrastructure. [It](#) also advocated the delivery of more affordable energy options, such as liquefied natural gas, to Indigenous communities and businesses in Canada's North, as well as increased development of new renewable natural gas facilities. As well, [it](#) suggested that the government amend the *Renewable Fuel Regulations* to include renewable natural gas when – for the purpose of transportation fuel – it is used as a compressed natural gas or a liquefied natural gas.

With a focus on renewable energy, the [Canadian Labour Congress](#) suggested that the government expand local renewable energy generation in Canadian homes and communities, implement job creation targets, support goals to reduce greenhouse gas emissions, and increase energy generation from solar, wind and geothermal sources. [It](#) also said that the government should work with Indigenous, rural and remote communities to increase access to renewable energy, as well as to facilitate the development of renewable energy projects at the local level. The [Canadian Solar Industries Association](#) stated that the government should remove regulatory requirements that prevent investments in renewable energy.

The [Canadian Geothermal Energy Association](#) mentioned the need to implement the following proposals: recognize geothermal energy as a heat resource; permit geothermal energy suppliers to claim the Canadian renewable and conservation expense in relation to geothermal exploration; support geothermal exploration and development; fund the Geological Survey of Canada; develop a public geothermal data system, as well as a resource assessment and classification system; and create a geothermal power and heat production incentive or re-establish the ecoENERGY for Renewable Power program.

The [Saskatchewan Mining Association](#) promoted investments in uranium-sourced nuclear power.

3. Energy Use and Efficiency

The Committee was told about green infrastructure, with the [Canadian Union of Public Employees](#) suggesting that the government's infrastructure funding decisions involve consideration of impacts on the environment and greenhouse gas emissions, and [Financial Executives International Canada](#) advocating support for renewable energy infrastructure to meet Canada's long-term energy needs. The [Cooper Institute](#) requested that no new carbon-based infrastructure be constructed, and proposed investments in local renewable energy infrastructure, as well as in local food production and distribution.

[Clean Energy Canada](#) made a variety of proposals designed to increase the use of electric vehicles, including the following: increase support for electric vehicle charging infrastructure; offer rebates when electric vehicles are purchased; support pilot programs designed to increase the number of electric vehicles in car-sharing fleets; provide financial assistance for electric vehicle education; and create a transportation innovation fund to support the electric vehicle supply chain.

With a focus on reducing congestion and promoting sustainable transit initiatives, the [Canadian Urban Transit Association](#) said that the government should make employer-provided transit benefits tax-exempt, and create incentives that would lower the cost for transit systems to procure green buses, rail cars and trucks. The [Canadian Union of Public Employees](#) urged the government to support the Green Economy Network's plan to "green" public transportation and public renewable energy.

The [Canadian Urban Transit Research and Innovation Consortium](#) highlighted the need for more vehicle charging systems, and the [Canada Green Building Council](#) supported the installation of emission-reducing fuel pumps.

A number of witnesses commented on fossil fuels and biofuels. [Alberta-Pacific Forest Industries Inc.](#) suggested that the government promote biofuels and low-carbon-emitting fuels for the transportation sector. The [Cooper Institute](#) stated that the government should phase out fossil fuel subsidies, and said that no new investments in extraction projects related to fossil fuels should be made. The [Canadian Gas Association](#) requested support for the development of natural gas refueling infrastructure across Canada, and the [Canola Council of Canada](#) advocated an increase in the federal biodiesel mandate. [NRStor Inc.](#) proposed that the government redirect public funds currently

allocated to diesel power generation to renewable energy projects in Indigenous communities, while the [Green Budget Coalition](#) urged support for the Assembly of First Nations' proposal to reduce diesel use in Indigenous communities and for its proposal regarding clean energy funds. The [C.D. Howe Institute](#) indicated that the government should increase the Goods and Services Tax rate applied on transportation fuels.

[Alberta-Pacific Forest Industries Inc.](#) advocated nation-wide establishment of offsets, such as forest sinks, and carbon displacement projects, such as biofuels and bioenergy.

A number of witnesses focused on ways to encourage retrofits. The [Canadian Gas Association](#) supported retrofits for residential and commercial buildings, while the [Canadian Home Builders' Association](#) urged comprehensive retrofits for residential, not-for-profit and co-operative housing units, as well as for municipal buildings. [Gabriel Housing Corporation](#) highlighted the need to retrofit social housing.

[Clean Energy Canada](#) suggested that, in relation to existing buildings, greenhouse gas emissions be reduced, and energy performance levels be improved, through tax credits for retrofits; the value of the tax credits should be proportional to the extent to which energy efficiency is improved. The [Canadian Union of Public Employees](#) urged support for the Green Economy Network's plan to transform Canada's economy with investments in “greening” homes and buildings.

The [Canada Green Building Council](#) proposed the retrofitting of most buildings that exceed 25,000 square feet, the recommissioning of a significant proportion of the remaining buildings, and the installation of solar panels and other renewable energy sources on a certain proportion of buildings. According to the [Canadian Labour Congress](#), a strategy that would promote investments in home and building retrofits, as well as energy efficiency and conservation, should be developed; Employment Insurance funds should be used to finance retrofits.

Some witnesses commented on environmental performance measurement. For example, the [Canada Green Building Council](#) said that the government should require energy benchmarking for federal buildings, and [Clean Energy Canada](#) advocated a requirement for energy audits and home energy labels when a home is sold and when major renovations occur. The [Canadian Home Builders' Association](#) stated that the government should create a permanent, refundable renovation tax credit, and requested that the EnerGuide Rating System be used nation-wide to rate and compare home energy performance.

Witnesses also mentioned energy efficiency standards, with the [Canada Green Building Council](#) stating that the government should adopt the Leadership in Energy and Environmental Design Platinum standard for federal buildings. The [Canadian Labour Congress](#) proposed that the government work with the provinces/territories to reach an agreement on national energy efficiency standards. The [Canada Mining Innovation Council](#) highlighted the need for a strategy to improve energy efficiency, and the [Forest Products Association of Canada](#) said that building codes and standards should be updated

to incorporate consideration of the carbon footprint of the built environment. The [Canada Green Building Council](#) suggested that net-zero-energy buildings be constructed.

[Clean Energy Canada](#) urged the government to create a research institution focused on zero-carbon industrial processes; the institution should bring together universities, federal and provincial governments, businesses and federal science bodies, such as the National Research Council of Canada.

The [Quebec Employers Council](#) suggested that actions be taken to ensure responsible development and transportation of natural resources.

The [Saskatchewan Mining Association](#) asked the government to establish science-based environmental regulations.

4. Species and Habitat

The Committee was informed about species and habitat preservation, with the [Forest Products Association of Canada](#) supporting a pan-Canadian reforestation plan, and the [West Coast Aquatic Stewardship Association](#) requesting funds for habitat restoration and for collaborative management in fishing areas. The [Saskatchewan Association of Rural Municipalities](#) suggested that the government amend the *Species at Risk Act* in order to recognize incidental harm of species at risk as a result of farming activities. It also said that the government should compensate farmers who voluntarily preserve land for a species that is at risk.

The [Green Budget Coalition](#) proposed a number of actions that the government should take regarding environmental conservation, including the following: expand and better safeguard the terrestrial protected areas system; direct green infrastructure funding to natural infrastructure, such as wetlands and coastal strengthening; allocate funding to the Pan-Canadian Framework on Clean Growth and Climate; support the Indigenous Leadership Initiative's "Guardians Program"; create additional measures to conserve unique and ecologically significant wildlife habitat; support environmental conservation measures, such as federal environmental rights legislation that would promote a healthy environment; and empower Canadians to conserve their natural environment by supporting stewardship, "citizen science" and environmental education.

As well, the [Green Budget Coalition](#) mentioned the marine habitat, and identified the need to reach and exceed international marine protection targets, ensure ocean health and sustainable fisheries, renew freshwater programs that are scheduled to expire in March 2017, and improve and standardize freshwater monitoring data collection and reporting.

[Earth Rangers](#) urged the government to continue funding the organization's youth environmental education programs.

5. The Committee's Recommendations

Because Canada is part of a global community that is focused on protecting the environment and addressing climate change, the Committee recommends:

RECOMMENDATION 71

That the Government of Canada engage, support and bring together Canadian businesses and organizations to find innovative solutions for reducing greenhouse gas emissions.

RECOMMENDATION 72

That the Government of Canada take action to support and encourage Canada's geothermal sector.

RECOMMENDATION 73

That the Government of Canada encourage the use of electric vehicles by investing in the infrastructure that is needed to support these vehicles, such as charging stations.

RECOMMENDATION 74

That the Government of Canada reduce the use of diesel power for electric power generation in Indigenous communities through clean energy projects.

C. SAFETY AND SECURITY

The Committee's witnesses highlighted a number of topics in relation to Canada's safety and security. In particular, they focused on air and maritime security, emergency management, contraband tobacco, and defence and law enforcement issues.

Selected Canadian Safety and Security Agencies

Agency	Department
Canada Border Services Agency	Public Safety Canada
Canadian Army	Department of National Defence
Canadian Coast Guard	Fisheries and Oceans Canada
Royal Canadian Air Force	Department of National Defence
Royal Canadian Mounted Police	Public Safety Canada
Royal Canadian Navy	Department of National Defence

1. Air and Maritime Security

In relation to air security, the Committee was told about airport security screening and runway safety regulations. For example, the [Canadian Airports Council](#) called for reform of the current pre-boarding security screening policies, and the [Greater Toronto Airports Authority](#) advocated increased support for the Canadian Air Transport Security Authority in order to implement a service standard that would be consistent with that of world-class airports. The [Greater Toronto Airports Authority](#) also requested capital funding to implement the new “CATSA Plus” screening technology. In commenting on the Runway End Safety Area regulation, the [Atlantic Canada Airports Association](#) and the [Canadian Airports Council](#) proposed support to fund the construction costs required by this regulation.

With a focus on marine security, [Unifor Local 2182](#) urged the government to increase staffing at Coast Guard radio stations, while the [Union of Canadian Transportation Employees](#) suggested the creation of a Coast Guard base at the Port of Churchill, Manitoba.

2. Emergency Management

The Committee was informed about emergency responses and responders, with the [Alberta Urban Municipalities Association](#) asking the government to restore federal disaster program funding to levels that could be characterized as appropriate. As well, the [Association of Manitoba Municipalities](#) said that the government should reverse the decision to transfer disaster relief responsibilities to provincial governments.

The [Saskatchewan Association of Rural Municipalities](#) urged consultations with local governments before further developing the National Disaster Mitigation Program, an initiative that [it](#) thought could be expanded to include both structural and non-structural mitigation projects. [It](#) requested assistance to establish consistent guidelines regarding access to mitigation funds and – following adequate time for consultations with local partners – the ability to collaborate with local governments on a review of the Disaster Financial Assistance Arrangements. As well, [it](#) proposed the establishment of an emergency response fund.

The [Canadian Red Cross](#) advocated the development of a strategic partnership with the government; the partnership should focus on community-based emergency preparedness, response readiness and improved coordination with federal authorities. Regarding the first of these, [it](#) made a variety of proposals: increase the number of community responders; train First Nations responders; and use more technology in emergency response efforts.

3. Contraband Tobacco

The Committee was told about contraband tobacco activity in Canada, with the [Canadian Convenience Stores Association](#) identifying a need to facilitate the collection of fines imposed for selling contraband tobacco, and to maintain the current tax rate applied on tobacco products. [It](#) also urged the government to raise public awareness about the

dangers of contraband tobacco. The [Quebec Employers Council](#) asked that the impact of plain packaging for tobacco products be evaluated, and that the tobacco tax rate remain predictable.

4. Defence and Law Enforcement Issues

When informing the Committee about defence and law enforcement issues, the [Alberta Urban Municipalities Association](#) focused on the Royal Canadian Mounted Police, and requested additional funding for two purposes: to increase enrollment in the cadet program; and to fill existing officer vacancies. It also highlighted the need to improve the screening process for the Royal Mounted Canadian Police training program in an effort to enhance completion rates.

The [Assembly of First Nations](#) advocated increased support for First Nations police forces on reserves.

5. The Committee's Recommendation

Believing that safety and security continue to be a high priority for Canadians, the Committee recommends:

RECOMMENDATION 75

That the Government of Canada work with the Canadian Air Transport Security Authority and the Canada Border Services Agency to raise service level standards and reduce wait times without increasing fees charged to travellers.

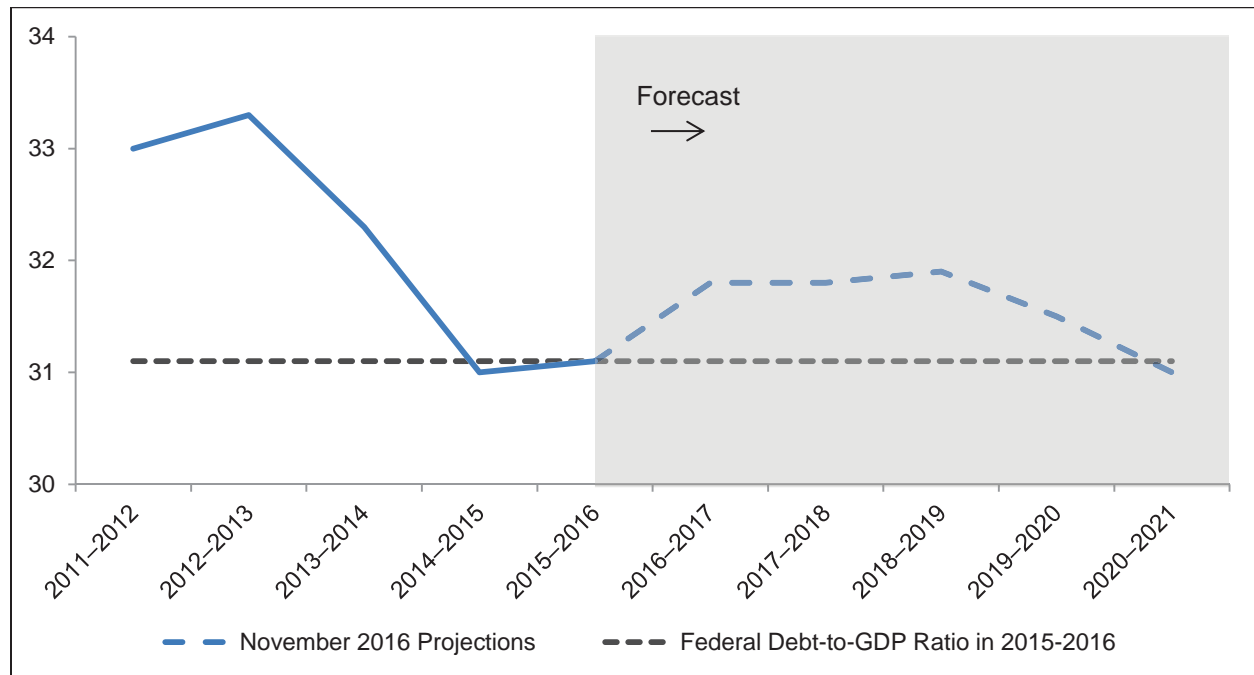
CHAPTER FIVE: FEDERAL FINANCES, POLICY MAKING AND THE GOVERNMENT

The Committee did not pose a question about federal finances, policy making or the public service when it launched its consultations in advance of the 2017 federal budget. That said, witnesses provided comments about each of these topics.

A. FEDERAL FINANCES

In relation to federal finances, the Committee’s witnesses made proposals related to the following topics: fiscal targets and policy development; transparency and scrutiny; tax review, reform and compliance; and transfers to the provinces/territories.

**Canadian Federal Debt as a Proportion of Gross Domestic Product,
2011–2012 to 2020–2021 (%)**



Notes: The federal debt – which is also known as the accumulated deficit – is equal to total liabilities less total financial and non-financial assets. Financial assets consist of cash and other accounts receivable, taxes receivable, foreign exchange accounts, loans, investments and advances, and public sector pension assets. Non-financial assets consist of tangible capital assets, such as land and buildings, inventories, and prepaid expenses and other assets.

Sources: Figure prepared using data obtained from: Department of Finance, *Fiscal Reference Tables–2016*, [Table 2](#), September 2016; and Department of Finance, [Fall Economic Statement 2016](#), 1 November 2016, p. 69.

1. Fiscal Targets and Policy Development

The Committee was informed about a variety of fiscal targets, with the [Institute of Fiscal Studies and Democracy](#) suggesting that the government have credible targets over the medium term, such as a stable debt-to-gross domestic product ratio; such targets should be supported by analysis demonstrating the sustainability of federal finances over the long term. The [Business Council of Canada](#) indicated that the government's fiscal target for 2021 should be a federal debt-to-gross domestic product ratio of 25.0%, while the [Board of Trade of Metropolitan Montreal](#) advocated the current strategy of reducing that ratio over time.

Regarding budgetary balance, the [Atlantic Provinces Economic Council](#), the [Board of Trade of Metropolitan Montreal](#), the [Business Council of Manitoba](#), the [Canadian Federation of Independent Business](#), the [Chartered Professional Accountants of Canada](#), the [Conference Board of Canada](#), [Financial Executives International Canada](#), the [Macdonald-Laurier Institute](#), the [Quebec Employers Council](#) and the [Regina and District Chamber of Commerce](#) stated that the government should establish a plan to balance the budget.

According to the [Conference Board of Canada](#) and [Financial Executives International Canada](#), a plan to balance the budget should indicate the manner in which – and the timeline by which – the government intends to eliminate the budgetary deficit. The [Chartered Professional Accountants of Canada](#) stated that the government should balance the budget by the end of its mandate, while the [Canadian Federation of Independent Business](#) said that budgetary balance should be achieved within the next three to five years. The [Board of Trade of Metropolitan Montreal](#) proposed the establishment of interim annual budgetary balance targets to reassure investors and financial institutions, and indicated that the government should continue to apply a downward adjustment of \$3 billion to \$6 billion to its budgetary balance projections. The [Macdonald-Laurier Institute](#) suggested that the government consider adopting fiscal rules, such as balanced budget legislation.

The [C.D. Howe Institute](#) urged the government to be cautious regarding budgetary balance and debt accumulation in order to ensure that it has sufficient capacity to respond to economic conditions that could be characterized as difficult. The [Canadian Taxpayers Federation](#) advocated caution in relation to additional stimulus spending.

The [Quebec Employers Council](#) highlighted a preference for measures that increase private-sector investment, rather than additional government spending, while the [Atlantic Institute for Market Studies](#) stated that the government should support economic growth by focusing on the removal of barriers to growth, rather than on spending initiatives. The [Quebec Employers Council](#) proposed an approach for limiting growth in spending that would be similar to that used in Quebec: when new spending measures are introduced, the government should determine whether spending on programs that are a lower priority can be reduced by a similar amount.

According to the [Assembly of First Nations](#), the government should ensure that departmental budgetary surpluses, such as at Indigenous and Northern Affairs Canada, can be carried forward to subsequent years.

2. Transparency and Scrutiny

Regarding the transparency of federal finances, the [Institute of Fiscal Studies and Democracy](#) told the Committee that the government's budgets should provide comprehensive information on major program spending over the next five years, as well as the estimated fiscal cost of any proposed legislation. According to [Generation Squeeze](#), government spending should be reported in a manner that is disaggregated by age group; particular mention was made of the methodology developed at the University of British Columbia.

[Financial Executives International Canada](#) stated that the government should provide more detailed information about the proposed changes to the Canada Pension Plan, including about the cost, manner of funding and timetable for implementation.

In relation to scrutiny of federal finances, the [Institute of Fiscal Studies and Democracy](#) advocated reform of the estimates process in a manner that would be consistent with the 2012 recommendations of the House of Commons Standing Committee on Government Operations and Estimates. According to [it](#), such a reform would provide parliamentarians with improved financial and performance information to support their examination of the estimates, and would allow them to vote on program activities, rather than on highly aggregated amounts. [It](#) also suggested that this approach would ensure that transfers of funds across programs are reported to Parliament, and that variations in amounts requested and performance standards are explained to parliamentary committees.

3. Tax Review, Reform and Compliance

In focusing on federal tax expenditures, the [Canadian Chamber of Commerce](#) informed the Committee that these expenditures should be reviewed; those that are ineffective should be eliminated, with resulting amounts allocated to reduce corporate income taxes. The [Board of Trade of Metropolitan Montreal](#) also supported such a review, and said that tax measures assisting specific sectors and businesses should be predictable, targeted, adapted to their needs and reviewed on an ongoing basis.

The [Chartered Professional Accountants of Canada](#) called for a comprehensive review of the tax system in advance of tax reform. According to [it](#) and the [Business Council of Canada](#), any tax reform should broaden the tax base, ensure low tax rates, eliminate inefficient or ineffective tax measures, and support economic growth. The [Chartered Professional Accountants of Canada](#) also indicated that taxation of personal savings should be avoided. The [Board of Trade of Metropolitan Montreal](#) urged the government to reduce payroll taxes, as well as personal and corporate income tax rates.

As well, the [Board of Trade of Metropolitan Montreal](#) and the [Chartered Professional Accountants of Canada](#) said that consideration should be given to altering the

mix of income and consumption taxes, with increased use of tax measures that have fewer negative impacts on economic growth. The [Board of Trade of Metropolitan Montreal](#) also advocated a greater reliance on sales taxes and tariffs.

The [Canadian Association of Petroleum Producers](#) supported modernization of the tax system with a view to supporting investment in the oil and gas sector. As well, [it](#) proposed a review of the tax rules that apply to large corporations, and changes to make them more transparent and efficient.

The [Business Council of Canada](#) said that tax reform should include efforts to reduce the costs of administering the tax system, including through the adoption of digital platforms to collect and analyze tax information in real time. The [Chartered Professional Accountants of Canada](#) indicated that the government should work with the provinces/territories on a coordinated approach to tax administration.

Witnesses also focused on tax compliance. The [Cooper Institute](#) stated that some businesses are not paying the taxes that they should, and urged an end to corporate offshore tax avoidance and evasion. Similarly, the [Canadian Union of Public Employees](#) suggested that large corporations should pay what might be characterized as their fair share of taxes.

Regarding tax-related reporting, the [Association of Canadian Financial Officers](#) supported implementation of the Organisation for Economic Co-operation and Development's country-by-country reporting standard at a lower financial activity threshold, vetting of all tax products by – and registration of them with – the Canada Revenue Agency, the disclosure of beneficial ownership of all entities incorporated in Canada, and enforcement – by the Canada Revenue Agency – of existing penalties in situations of tax evasion. The [Quebec Employers Council](#) proposed that Canada adopt deferred prosecution agreements to ease the burden on the justice system, and to encourage self-reporting and compliance.

In mentioning the United Nations as one possible forum for dialogue, the [Association of Canadian Financial Officers](#) called on the government to provide international leadership in ensuring that discussions about international tax reform include developing countries.

[Oxfam Canada](#) supported additional funding for the Canada Revenue Agency to address the use of tax havens, and that any unpaid tax amounts thereby collected be allocated to gender equality initiatives.

[Supporting Employment & Economic Development Winnipeg Inc.](#) identified a need for more support for low-income Canadians to help them prepare their taxes and apply for benefits for which they are eligible. [It](#) suggested that this increased support include year-round operation of the Community Volunteer Income Tax Program.

4. Transfers to the Provinces/Territories

The Committee was told about federal transfers to the provinces/territories, with the [Newfoundland and Labrador Federation of Labour](#) advocating review of the Equalization program with the goal of making it more responsive to commodity price fluctuations and recessions.

According to the [Board of Trade of Metropolitan Montreal](#), the government should maintain existing provincial transfers, review the Canada Health Transfer and change the way in which that transfer is calculated in order to consider each province's age structure.

5. The Committee's Recommendations

Recognizing that federal tax and program spending needs to occur within a sound fiscal framework, the Committee recommends:

RECOMMENDATION 76

That the Government of Canada, at the earliest opportunity, undertake a comprehensive tax review with the objective of simplifying the *Income Tax Act*.

RECOMMENDATION 77

That the Government of Canada work within a fiscal framework that ensures a debt-to-gross domestic product ratio that is stable or declining.

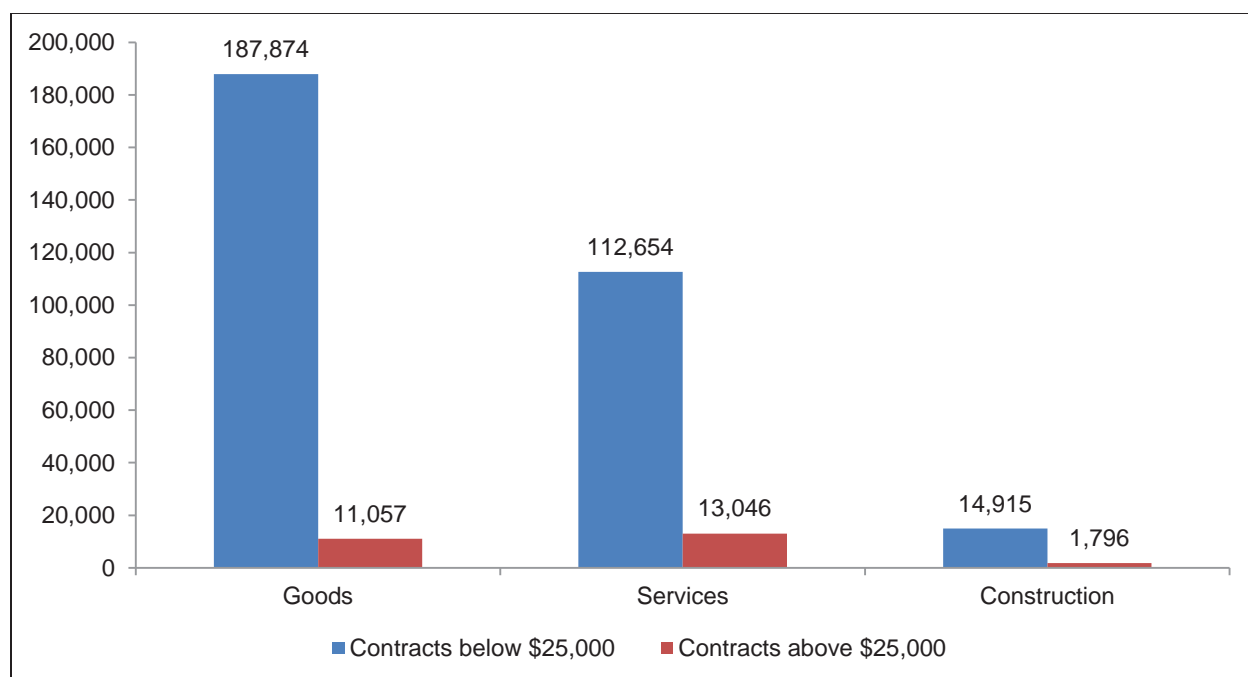
RECOMMENDATION 78

That the Government of Canada follow through on its commitment to increase funding for palliative care in accordance with provincial need.

B. POLICY MAKING

The Committee's witnesses highlighted a number of initiatives in relation to federal policy making. In particular, they commented on federal procurement decisions, the integration of specific considerations into policy making and labour-related policies.

Federal Contracts Awarded, by Contract Type and Size, 2014



Note: The number of contracts awarded is for federal entities defined as contracting authorities in the *Financial Administration Act* and in the *Government Contracts Regulations*, and for the Canada Revenue Agency.

Source: Figure prepared using data obtained from: Treasury Board of Canada Secretariat, [2014 Purchasing Activity Report](#), 17 March 2016.

1. Federal Procurement

With a focus on infrastructure-related procurement, [Canadian Manufacturers & Exporters](#) and [Unifor Local 2182](#) informed the Committee that the government should adopt a procurement policy that maximizes domestic economic benefits. The [Alberta Federation of Labour](#) said that procurement rules related to infrastructure projects should create employment opportunities for Canadians in the construction, manufacturing and maintenance phases.

The [Canadian Association of Defence and Security Industries](#) proposed the creation of a “made in Canada” defence industrial policy that would encourage intellectual property and product information transfers to Canadian equipment manufacturers.

In procuring goods and services, [General Motors of Canada Limited](#) urged the government to give preference to businesses that are starting up or scaling up.

According to the [Canadian Community Economic Development Network](#), the government should integrate social value weighting into its procurement activities in order to improve consideration of social, environmental and economic impacts. [It](#) also said that community benefits agreements should be integrated into federal development projects, and – in that regard – supported the adoption of Bill C-227, An Act to amend the Department of Public Works and Government Services Act (community benefit).

In mentioning federal procurement as a way in which to support people with disabilities, the [Conseil québécois des entreprises adaptées](#) indicated that the government should encourage its procurement officers to purchase more goods and services from entities that are members of its organization.

The [Canadian Community Economic Development Network](#) and [Oxfam Canada](#) stated that government contracts should include a requirement for employers to provide their employees with a wage that is sufficient to maintain a certain standard of living.

[Alberta-Pacific Forest Industries Inc.](#) encouraged the government to integrate the “carbon first” principle into its procurement decisions as a means of selecting the least carbon-intensive option.

2. Specific Considerations in Policy Marking

The [St. John's Status of Women Council](#) told the Committee that the government should integrate gender-based analysis into its policy development in order to reduce gender inequality and poverty among women, and to ensure consistency with Article 3 of the Convention on the Elimination of all Forms of Discrimination Against Women. [Oxfam Canada](#) indicated that legislation should be adopted to make gender-based analysis mandatory in all departments and agencies, and for proposals submitted to Cabinet, the Privy Council Office, the Treasury Board and the Department of Finance. [It](#) requested that funding be provided to Status of Women Canada to assist in achieving that goal.

The [Cooper Institute](#) said that all government decisions should be subject to a “climate test.”

3. Labour-Related Policies

The Committee was informed about a number of labour-related issues. For example, the [St. John's Status of Women Council](#) identified pay equity legislation as a measure that would recognize women’s contribution to the economy. Similarly, [Oxfam Canada](#) and the [Public Service Alliance of Canada](#) supported the adoption of proactive pay equity legislation that would apply to the federal public service and federally regulated employers. [Oxfam Canada](#) also proposed repeal of the *Public Service Equitable Compensation Act*.

The [Newfoundland and Labrador Federation of Labour](#) and [Oxfam Canada](#) advocated the establishment of a federal minimum wage of \$15 per hour, which [Oxfam Canada](#) said should be indexed to inflation. [It](#) also suggested that the government work

with the provinces to ensure that Canadian workers earn a wage that is sufficient to maintain a certain standard of living. The [St. John's Status of Women Council](#) supported the adoption of a federal minimum wage as a way to reduce poverty among women, noting that it would provide a standard that provinces could follow.

Because a number of federal and provincial benefits are available only to individuals who are Employment Insurance claimants, the [Quebec Employers Council](#) indicated that assistance should be provided to those who are not claimants, such as recent immigrants and people with disabilities.

4. The Committee's Recommendation

Believing that the varying interests of groups of Canadians, sectors of the economy and regions of the country should be considered as federal policies are developed, the Committee recommends:

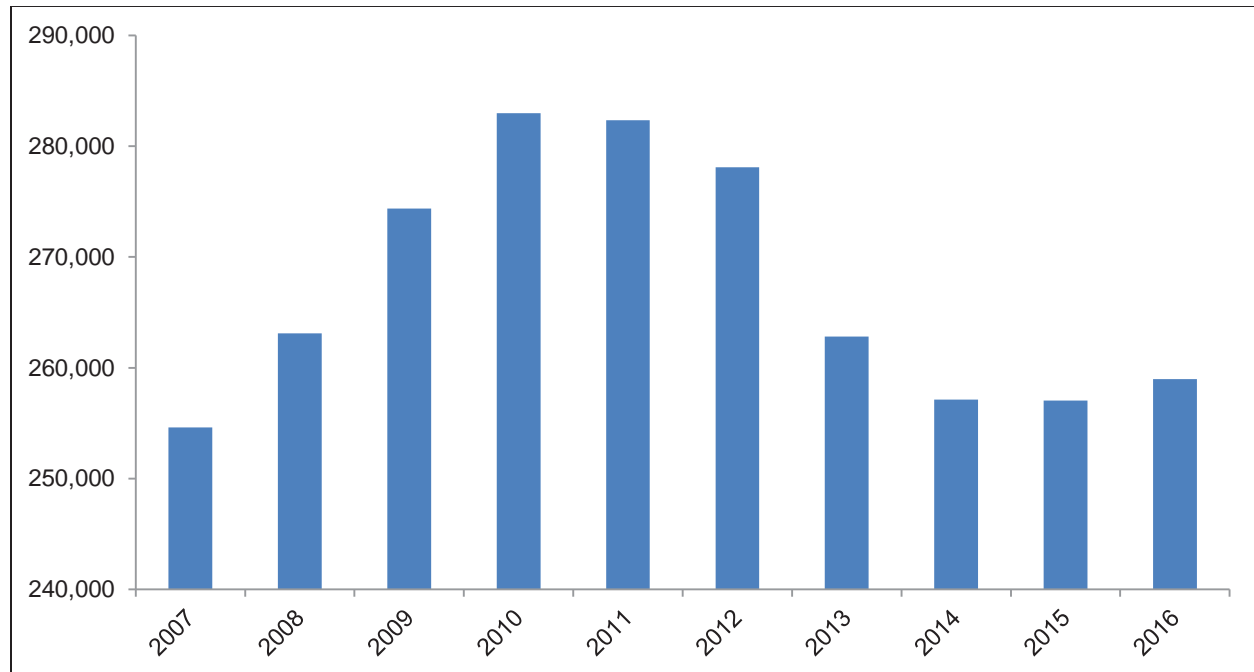
RECOMMENDATION 79

That the Government of Canada consider the effects of federal policy decisions on particular groups, sectors and communities, including women, seniors and rural regions.

C. GOVERNMENT

The Committee's witnesses commented on two aspects of the federal government: the federal public service; and the activities of specific departments and other federal organizations.

Federal Public Servants, Canada, 2007–2016 (#)



Note: A description of the entities included in the population of “federal public servants” is available at: Treasury Board of Canada Secretariat, [Population of the Federal Public Service by Department](#), accessed on 16 November 2016.

Source: Figure prepared using data obtained from: Treasury Board of Canada Secretariat, [Population of the Federal Public Service by Department](#), accessed on 16 November 2016.

1. Public Service

In mentioning the federal public service, the [Association of Canadian Financial Officers](#) told the Committee that the *Public Servants Disclosure Protection Act* should be reviewed with the goal of both improving the disclosure of wrongdoing and protecting public servants against reprisal when they report wrongdoing. [It](#) also suggested that the Act be expanded to the private sector in an effort to help combat white-collar crime involving government contracts.

Noting that public servants’ hourly compensation exceeds that for employees in most of Canada’s other sectors, the [C.D. Howe Institute](#) urged a limit on the growth in their compensation. [It](#) made particular mention of limiting future benefits, such as pensions and sick leave.

Regarding the government's intention to eliminate ineffective, inefficient and obsolete programs, the [Public Service Alliance of Canada](#) advocated the use of a transparent process that would involve the unions that represent federal public servants.

As well, the [Public Service Alliance of Canada](#) requested a comprehensive review of the government's outsourcing activities, particularly regarding the use of temporary staffing agencies; [it](#) proposed that the use of such agencies should be reduced.

2. Activities of Departments and Other Federal Organizations

The Committee was informed about specific departments and other federal organizations. For example, the [Chartered Professional Accountants of Canada](#) stated that departments and agencies should adopt new technologies to enhance their responsiveness and efficiency, and to reduce the administrative burden imposed on businesses; [it](#) specifically mentioned standardized business reporting based on the eXtensible Business Reporting Language. Recognizing the challenges that were encountered when the Phoenix pay system was deployed, the [Public Service Alliance of Canada](#) urged the establishment of procedures for implementing technologies that affect program delivery.

[Universities Canada](#) proposed an enhanced role – and greater funding – for Statistics Canada in relation to labour market information collection, analysis and dissemination. [Polytechnics Canada](#), [Colleges and Institutes Canada](#) and the [Canadian Chamber of Commerce](#) also urged more funding for Statistics Canada in order to provide better information about labour markets and education.

According to [Economic Development Winnipeg Inc.](#), data gaps are preventing Canadian communities from competing effectively against the United States for investment. [It](#) said that the government should examine Statistics Canada's data collection practices in order to identify the gaps.

[Imagine Canada](#) proposed extension of the Minister of Canadian Heritage's recently announced grant and contribution measures to other federal departments and agencies.

The [Canadian Climate Forum](#) requested funding to allow it to help departments with knowledge integration and dissemination regarding the implementation of an integrated climate strategy across departments, and with the delivery of independent and objective climate- and energy-related information when interacting with stakeholders, other levels of government and the public. [It](#) indicated that this funding could also be used to advise the Chief Science Officer, support Canada's Platform for Disaster Risk Reduction, and engage with businesses in order to involve them in the development of climate change policy; this engagement could include roundtables and the creation of a secretariat to host the Canadian activities of the United Nations–led Private Sector Alliance for Disaster Resilient Societies.

The [Canadian Labour Congress](#) highlighted the need for Service Canada to have sufficient staffing and other resources, and the [Inter-Provincial EI Working Group](#) asked

the government to implement the recommendations contained in a report regarding Service Canada's quality of service.

The [Public Service Alliance of Canada](#) called on the government to increase departmental budgets in order to support the provision of public programs and services.

The [Quebec Employers Council](#) urged the government to consider combining the Canada Revenue Agency and Revenu Québec in order to reduce tax administration costs.

The [Dairy Farmers of Canada](#) requested the government increase funding for the Canada Border Services Agency and for the Canadian Food Inspection Agency. Similarly, the [Canadian Airports Council](#) and the [Greater Toronto Airports Authority](#) advocated more funding for the Canada Border Services Agency.

The [Canadian Credit Union Association](#) stated that the government should not permit postal banking.

3. The Committee's Recommendations

Feeling that Canadians expect the taxes that they pay will lead to high-quality federal services and spending in areas that they identify as priorities, the Committee recommends:

RECOMMENDATION 80

That the Government of Canada ensure that financially vulnerable Canadians have access to the government benefits to which they are entitled. As well, the Government should reinstate in-person Canada Revenue Agency services so that these individuals have more individualized supports.

RECOMMENDATION 81

That the Government of Canada increase its investments in official development assistance with the goal of investing 0.35% of gross domestic product within the next three to four years.

CHAPTER SIX: CONCLUSION

Having concluded its pre-budget consultations for another year, as is required by the House of Commons' Standing Order 83.1, the Committee is hopeful that – in developing the federal budget for 2017 – the Minister of Finance will consider the full range of proposals that were brought to the Committee's attention both in person and online, and will implement the Committee's recommendations.

The Committee is confident that, with the correct federal public policy choices, Canada's people, businesses and communities will be well-placed to contribute to the economic growth that will lead to the country's future prosperity.

LIST OF RECOMMENDATIONS

RECOMMENDATION 1

That the Government of Canada, in negotiating a new Health Care Accord, ensure that the accord honours the principles of the *Canada Health Act*, and includes an accountability framework. The accord's areas of focus should include:

- a national prescription drug program;
- enhanced investments in home care;
- a mental health strategy; and
- investments in information technologies that support improved management and accountability measures..... 8

RECOMMENDATION 2

That the Government of Canada participate in the creation of a national Alzheimer's disease and dementia partnership to support the implementation of a comprehensive and integrated national dementia strategy..... 8

RECOMMENDATION 3

That to meet the demands of an increasingly knowledge-based economy, the Government of Canada increase funding to organizations and initiatives that deliver literacy and essential skills programs and services. 12

RECOMMENDATION 4

That the Government of Canada work with the provinces/territories, trade unions and post-secondary institutions to develop and/or expand pre-apprenticeship training programs. 12

RECOMMENDATION 5

That the Government of Canada work with the provinces/territories to launch a pilot program that identifies and establishes regional or sectoral consortia of firms that connect apprentices to employers. 12

RECOMMENDATION 6

That the Government of Canada increase funding to initiatives aimed at filling Canada’s information and communications technology skills gap through programming in digital skills and coding education. In particular, these initiatives should be targeted to those working to engage diverse communities and to improve the representation of women in technology..... 12

RECOMMENDATION 7

That in relation to the federal portion of any loan, the Government of Canada establish a six-month, interest-free grace period for those accessing the Canada Student Loans Program. 12

RECOMMENDATION 8

That the Government of Canada review all federal spending on skills training and labour market development, whether cost-shared with the provinces/territories or otherwise, in order to determine the relevance and responsiveness of this spending to labour market needs across the country. This review should consider the priority that should be given to the following:

- renewing accountability, performance and transparency measures, as well as program objectives;**
- directing Statistics Canada to create, deliver and disseminate enhanced labour market information, as well as – in relation to public colleges, institutes and universities – data on enrolment and graduation rates for the full range of education programs, as well as on tuition rates, and the number of – and spending on – faculty and other staff;**
- creating a national stakeholder advisory panel on labour market information; and**
- enabling individuals in underrepresented groups, including those with disabilities, youth and Indigenous persons, to access the labour market information required to undertake career planning. 18**

RECOMMENDATION 9

That the Government of Canada review the effectiveness of the disability tax credit and consider making it refundable..... 21

RECOMMENDATION 10

That the Government of Canada either expand the Canada Revenue Agency’s interpretation of the *Income Tax Act*, or amend section 118.3 of the *Income Tax Act*, to include all activities related to insulin administration in the disability tax credit’s eligibility criteria..... 21

RECOMMENDATION 11

That the Government of Canada ensure that the Community Volunteer Income Tax Program operates throughout the year and assists individuals in determining their eligibility for benefits. 21

RECOMMENDATION 12

That the Government of Canada implement a senior’s index to determine the amount by which Old Age Security and Guaranteed Income Supplement benefits should be increased. 30

RECOMMENDATION 13

That the Government of Canada support the aims of the First Nations Financial Authority to improve economic opportunities for Indigenous peoples, and explore whether its funding model should be expanded nationally..... 30

RECOMMENDATION 14

That the Government of Canada conduct an immediate review of, and undertake reforms to, the First Nations child welfare system in order to keep children with their families and strengthen communities. 30

RECOMMENDATION 15

That the Government of Canada ensure that federal employees receive training on the recommendations contained in the report of the Truth and Reconciliation Commission..... 30

RECOMMENDATION 16

That the Government of Canada review the Post-Secondary Student Support Program to ensure that it is as efficient as possible, and that it is resulting in the maximum amount of student success and motivation. As well, the Government should remove the 2% funding cap in an effort to address the program backlog in relation to Inuit, Métis and First Nations students. 30

RECOMMENDATION 17

That the Government of Canada invest in reconciliation education at post-secondary institutions that request such education..... 30

RECOMMENDATION 18

That in building on a Nation-to-Nation relationship, the Government of Canada invest in Indigenous leadership and education programs that enable youth, elders and community members to serve as environmental stewards of lands and waters in traditional territories. 30

RECOMMENDATION 19

That the Government of Canada provide additional funding to the Inspire Building Brighter Futures: Bursaries, Scholarships and Awards program to support Indigenous students pursuing post-secondary education, with particular attention paid to those with the highest financial need..... 31

RECOMMENDATION 20

That the Government of Canada fund the establishment of Indigenous-controlled universities that respect traditional knowledge and Indigenous languages, have a strong Indigenous governance structure, and demonstrate a commitment to Indigenous values. 31

RECOMMENDATION 21

That the Government of Canada, in partnership with a province/territory, undertake a multi-year, longitudinal study and implement a pilot project consistent with the concept of a guaranteed income..... 31

RECOMMENDATION 22

That in relation to veterans, the Government of Canada recognize the loss of career progression in its financial benefits. The Government should ensure that those who have incurred a serious service-related illness or injury and who have had their careers end prematurely receive an income support that includes an escalating feature that accounts for this lost career opportunity. 31

RECOMMENDATION 23

That the Government of Canada implement a life-long benefit as an option for injured veterans. As well, the Government should ensure that injured veterans have access to financial advice and support in order to determine the form of compensation that is the most advantageous for them and their families..... 31

RECOMMENDATION 24

That the Government of Canada create a veterans education benefit in order to help veterans re-enter the workforce and to expand Canada’s skilled labour force. This benefit should fund the full costs of up to four years of college, university or technical education for Canadian Forces veterans after they complete their service. 31

RECOMMENDATION 25

That the Government of Canada continue to work towards the implementation of a national post-traumatic stress disorder program for veterans, as well as other safety and security personnel under the federal jurisdiction. 32

RECOMMENDATION 26

That the Government of Canada invest funds to reduce wait times for processing immigration applications and work visas. 32

RECOMMENDATION 27

That the Government of Canada amend the *Income Tax Act* and the *Copyright Act* in order to provide for artists’ resale rights in Canada. 32

RECOMMENDATION 28

That the Government of Canada increase funding for the Athlete Assistance Program in order to reflect the increasing costs of living. In doing so, the number of athletes funded through the program should not be reduced. 32

RECOMMENDATION 29

That the Government of Canada support Canada’s cultural sector by increasing funding for the Canada Book Fund and the Canada Music Fund, and by creating a music export fund. 32

RECOMMENDATION 30

That the Government of Canada conduct an exhaustive review of the tax treatment of intergenerational transfers of businesses..... 38

RECOMMENDATION 31

That the Government of Canada recognize the income earned by campgrounds and storage facilities as “active business income” for the purpose of determining eligibility for the small business deduction. 38

RECOMMENDATION 32

That the Government of Canada review and alter capital cost allowance rates to reflect changes in technology and the useful life of assets. 38

RECOMMENDATION 33

That the Government of Canada take the following actions to enhance Canada’s federal regional development agencies and ensure their full participation in, and implementation of, the country’s innovation agenda:

- **establish a process by which the agencies are able to access additional core funding for large-scale investments;**
- **continue to deliver programming that enables the adoption of green infrastructure, upgraded access and connectivity to high-speed broadband, and support for recreation and social infrastructure in small communities; and**
- **ensure improved service standards, which currently require that a decision on an application be made within 75 days, 90% of the time..... 42**

RECOMMENDATION 34

That the Government of Canada support angel investment by investing in a nationally coordinated network supporting angel investment, and enabling both data collection and the reporting of angel investment–related outcomes at the national level..... 43

RECOMMENDATON 35

That the Government of Canada address processing issues and inflexible features of the Temporary Foreign Worker Program that are negatively affecting employers' access to workers in a range of sectors..... 45

RECOMMENDATION 36

That the Government of Canada improve the Express Entry program, with a view to enhancing service standards and processing applications more quickly..... 45

RECOMMENDATION 37

That the Government of Canada address the processing issues and inflexible features of the Temporary Resident Visa Program, particularly in order to assist Canada's tourism sector..... 45

RECOMMENDATION 38

That the Government of Canada improve the Temporary Foreign Workers Program Agriculture Stream and the Seasonal Agricultural Workers Program. 45

RECOMMENDATION 39

That the Government of Canada work with provincial/territorial governments to provide greater financial incentives to small and medium-sized employers that hire people with disabilities..... 46

RECOMMENDATION 40

That the Government of Canada increase its contribution to the various federal and provincial/territorial labour market agreements in relation to people with disabilities..... 46

RECOMMENDATION 41

That the Government of Canada support the establishment of a Canadian centre for international research partnerships dedicated to building multisectoral, multinational research programs focused on late-stage technology development..... 49

RECOMMENDATION 42

That the Government of Canada consider the establishment of an automotive research and development centre within the National Research Council of Canada..... 49

RECOMMENDATION 43

That the Government of Canada establish targets for investments in discovery research, and develop a long-term strategy for achieving these targets. 49

RECOMMENDATION 44

That the Government of Canada commit to a multi-year increase in direct federal investments in applied research at colleges and institutes. 49

RECOMMENDATION 45

That the Government of Canada contribute to cluster capacity-building through the establishment of a small cluster coordinating office. The Government should also develop tools to collect and share data about the performance of globally competitive innovation clusters..... 49

RECOMMENDATION 46

That the Government of Canada work with stakeholders to encourage the growth of innovative Canadian companies by promoting their integration into high-value global supply chains..... 50

RECOMMENDATION 47

That the Government of Canada create a first patent program, with a design that is similar to that launched by the Government of Quebec. This program should subsidize the expenses incurred by small and medium-sized businesses obtaining a first patent..... 50

RECOMMENDATION 48

That the Government of Canada continue its vigorous pursuit of the removal of internal trade barriers through direct negotiations with provincial/territorial governments designed to ensure the free flow of people, goods and services throughout Canada..... 55

RECOMMENDATION 49

That the Government of Canada, in supporting western Canadian grain and oilseed producers, suggest that the Auditor General conduct a complete audit of the sale and disposition of the assets of the Canadian Wheat Board since the *Marketing Freedom for Grain Farmers Act* received Royal Assent. 61

RECOMMENDATION 50

That the Government of Canada provide additional funding to rebuild scientific, technical and research capacity at Agriculture and Agri-Food Canada..... 61

RECOMMENDATION 51

That the Government of Canada enable the agricultural sector to contribute to Canada’s economic growth through reversing the reductions made to AgriStability and AgrilInvest..... 61

RECOMMENDATION 52

That the Government of Canada enhance AgrilInvest by allowing farmers to make a withdrawal from Fund 1 without first having to make a withdrawal from Fund 2, provided that any such withdrawal is invested in eligible projects..... 62

RECOMMENDATION 53

That the Government of Canada establish a limited statutory deemed trust that protects produce sellers and growers during bankruptcy in Canada. 62

RECOMMENDATION 54

That the Government of Canada support innovation in the Canadian wine sector through improved operational and infrastructure investments..... 62

RECOMMENDATION 55

That the Government of Canada strengthen its commitment to Canada’s forestry sector through the following actions:

- **Support the manufacturing, innovation and promotion of forest products;**
- **ensure the stability of wood supply through aggressively combatting the spruce budworm, and through renewing and enhancing commitments to research efforts;**
- **support investments that can improve competitiveness and address the climate change agenda; and**
- **consistent with Canada’s international trade obligations, explore possible support measures for Canadian softwood lumber producers in the event that the U.S. government imposes countervailing or anti-dumping duties on Canada’s softwood lumber exports to the United States. 62**

RECOMMENDATION 56

That the Government of Canada continue to support Canada’s fisheries through the owner-operator model. 62

RECOMMENDATION 57

That the Government of Canada develop a national auto strategy that would ensure a timely and coordinated approach to maintaining current, and attracting new, assembly plants. As well, the strategy should facilitate innovation within the sector – including among auto parts suppliers – through tangible and effective supports..... 63

RECOMMENDATION 58

That the Government of Canada continue its commitment to innovation and technology by supporting advanced manufacturing through investments in sectoral development initiatives, particularly in the aerospace and space sector. 63

RECOMMENDATION 59

That the Government of Canada work with, and provide direct support to, Canada’s resource extraction sector to assist in the development of clean technologies designed to reduce energy consumption and greenhouse gas emissions..... 63

RECOMMENDATION 60

That in order to ensure the competitiveness of the mining sector, the Government of Canada review the recent changes made to:

- **the Atlantic Investment Tax Credit;**
- **the Corporate Mineral Exploration and Development Tax Credit;**
- **accelerated capital cost allowance rates;**
- **the Canadian Exploration Expense and the Canadian Development Expense.**

RECOMMENDATION 61

That the Government of Canada prioritize measures in relation to strategic green, social and core infrastructure that have a direct and measurable impact on the Canadian economy, and that attract or facilitate foreign investment and trade. These measures include:

- **ensuring that infrastructure funds for northern and remote communities have a focus on transportation infrastructure, such as bridge replacement and roadway renewals, that will effectively enable trade and growth for Canada’s agricultural sector;**
- **investing in higher speed, high frequency passenger rail service, allocating funding to VIA Rail’s Quebec City-Windsor Corridor fleet-renewal project and proceeding with VIA Rail’s procurement process;**
- **ensuring that small National Airports System airports are eligible for infrastructure funds;**
- **working with telecommunication companies that agree to participate in a rural broadband program that would be funded through changes to the capital cost allowance rates for classes 8, 42 and 46, which address communications networks equipment, including broadband networks; and**
- **working to develop a support program for cellular coverage (mobile Internet) for regions that are not served or are underserved. 75**

RECOMMENDATION 62

That the Government of Canada undertake a review of the municipal infrastructure funding formula to ensure that – like the permanent and indexed Gas Tax Fund – funding is long-term, predictable, sustainable and dedicated..... 75

RECOMMENDATION 63

That the Government of Canada ensure that access to infrastructure funding occurs through streamlined and timely approval processes, and that coordination and consistency between federal and provincial/territorial infrastructure funding programs are enhanced. 75

RECOMMENDATION 64

That the Government of Canada commit long-term funding to address the forthcoming expiration of federal operating agreements in relation to geared-to-income rental housing. 75

RECOMMENDATION 65

That the Government of Canada re-examine the definition of housing affordability that is used by the government and Canada Mortgage and Housing Corporation. 75

RECOMMENDATION 66

That the Government of Canada renegotiate the funding agreements in relation to housing to ensure the existence of firm targets for the number of new rental units to be built annually. 75

RECOMMENDATION 67

That the Government of Canada extend the affordable housing programs for seniors and for victims of violence that were announced in the 2016 federal budget and that are set to end in two years..... 75

RECOMMENDATION 68

That the Government of Canada proceed with the infrastructure bank to increase private-sector investment in the Canadian economy..... 76

RECOMMENDATION 69

That in order to stimulate growth and ensure economic viability, the Government of Canada work with the community of Churchill, Manitoba to develop a long-term strategy for the Port of Churchill, as well as rail transport to and from the community..... 76

RECOMMENDATION 70

That the Government of Canada improve access to child care in order to help fulfill the government’s promises to invest in social infrastructure. 76

RECOMMENDATION 71

That the Government of Canada engage, support and bring together Canadian businesses and organizations to find innovative solutions for reducing greenhouse gas emissions..... 84

RECOMMENDATION 72

That the Government of Canada take action to support and encourage Canada’s geothermal sector. 84

RECOMMENDATION 73

That the Government of Canada encourage the use of electric vehicles by investing in the infrastructure that is needed to support these vehicles, such as charging stations..... 84

RECOMMENDATION 74

That the Government of Canada reduce the use of diesel power for electric power generation in Indigenous communities through clean energy projects..... 84

RECOMMENDATION 75

That the Government of Canada work with the Canadian Air Transport Security Authority and the Canada Border Services Agency to raise service level standards and reduce wait times without increasing fees charged to travellers..... 86

RECOMMENDATION 76

That the Government of Canada, at the earliest opportunity, undertake a comprehensive tax review with the objective of simplifying the *Income Tax Act*..... 91

RECOMMENDATION 77

That the Government of Canada work within a fiscal framework that ensures a debt-to-gross domestic product ratio that is stable or declining..... 91

RECOMMENDATION 78

That the Government of Canada follow through on its commitment to increase funding for palliative care in accordance with provincial need. 91

RECOMMENDATION 79

That the Government of Canada consider the effects of federal policy decisions on particular groups, sectors and communities, including women, seniors and rural regions. 94

RECOMMENDATION 80

That the Government of Canada ensure that financially vulnerable Canadians have access to the government benefits to which they are entitled. As well, the Government should reinstate in-person Canada Revenue Agency services so that these individuals have more individualized supports. 97

RECOMMENDATION 81

That the Government of Canada increase its investments in official development assistance with the goal of investing 0.35% of gross domestic product within the next three to four years. 97

APPENDIX A ONLINE SUBMISSIONS AND “OPEN MIC” SESSIONS

Agriculture, Fisheries, Food, Forestry and Mining

[Anders Bruun \[as an individual\]](#)

[Beer Canada](#)

[Canada Mining Innovation Council](#)

[Canadian Canola Growers Association](#)

[Canadian Diabetes Association](#)

[Canadian Federation of Agriculture](#)

[Canadian Federation of Agriculture – Rural Policy Committee](#)

[Canadian Foodgrains Bank](#)

[Canadian Health Food Association](#)

[Canadian Labour Congress](#)

[Canadian Produce Marketing Association](#)

[Canadian Supply Chain Food Safety Coalition](#)

[Canadian Vintners Association](#)

[Canola Council of Canada](#)

[Chicken Farmers of Canada](#)

[Coalition for Healthy School Food](#)

[CropLife Canada](#)

[Dairy Farmers of Canada](#)

[David Masters \[as an individual, Land Over Landings\]](#)

[Dietitians of Canada](#)

[Dominion Diamond Corporation](#)

[Food & Consumer Products of Canada](#)

[Forest Products Association of Canada](#)

[Friends of the Greenbelt Foundation and the Greenbelt Fund](#)

[Goldcorp Inc.](#)

[Kate Zabell](#)

[Leo Broderick \[as an individual, P.E.I Health Coalition\]](#)

[Make Poverty History Manitoba](#)

[Memorial University of Newfoundland](#)

[Mining Association of Canada](#)

[National Cattle Feeders' Association](#)

[P.E.I. Fishermen's Association Ltd.](#)

[Pacific Salmon Foundation](#)

[Prospectors & Developers Association of Canada](#)

[Syngenta](#)

[Teck Resources Limited](#)

Arts, Culture, Tourism, Linguistic Identity and Heritage

[Aliya Lakhani \[as an individual, Engineers Without Borders Canada\]](#)

[Anne Raedeke Mackenzie and Maria Aman \[as an individual, Engineers Without Borders Canada\]](#)

[ArtsBuild Ontario](#)

[Association nationale des éditeurs de livres](#)

[Association of Canadian Publishers](#)

[Brian Cheung \[as an individual, Engineers Without Borders Canada\]](#)

[Calgary Philharmonic Orchestra](#)

[Canadian Actors' Equity Association](#)

[Canadian Artists' Representation](#)

[Canadian Arts Coalition](#)

[Canadian Arts Presenting Association](#)

[Canadian Association of Research Libraries](#)

[Canadian Dance Assembly](#)

[Canadian Independent Music Association](#)

[Canadian Media Producers Association](#)

[Canadian Union of Postal Workers, National Union of Public and General Employees, Unite Here Canada and Writers Guild of Canada](#)

[Cédrik Chouinard \[as an individual, Engineers Without Borders Canada\]](#)

[David Masters \[as an individual, Land Over Landings\]](#)

[Design Exchange](#)

[Emilynn Goodwin \[as an individual, Engineers Without Borders Canada\]](#)

[Entertainment One](#)

[Evan Johnson \[as an individual, Engineers Without Borders Canada\]](#)

[Fédération culturelle canadienne-française](#)

[Fédération des communautés francophones et acadienne du Canada](#)

[Friends of Canadian Broadcasting](#)

[Hannah Girdler \[as an individual, Oxfam Canada\]](#)

[Hailey Froese \[as an individual, Engineers Without Borders Canada\]](#)

[Healthy Artists' Trust](#)

[Imad Abdulkadir \[as an individual, Engineers Without Borders Canada\]](#)

[Jean Johnson \[as an individual\]](#)

[Magazines Canada](#)

[National Trust for Canada](#)

[Orchestras Canada](#)

[Professional Association of Canadian Theatres](#)

[Recreation Vehicle Dealers Association of Canada](#)

[Restaurants Canada](#)

[Royal Conservatory of Music](#)

[Taylor Anne Livingston \[as an individual, Engineers Without Borders Canada\]](#)

[Tourism Industry Association of Prince Edward Island](#)

[Vancouver Art Gallery](#)

[Visa Canada](#)

Children, Youth and Families

[Action Canada for Sexual Health & Rights](#)

[Actua](#)

[Actua, Canadian Association of Science Centres, FIRST Robotics Canada, Let's Talk Science, Partners in Research, SHAD International and Youth Science Canada](#)

[Association of Canadian Publishers](#)

[Atlantic Provinces Community College Consortium](#)

[Basic Income Canada Network](#)

[Blair Corkum Financial Planning Inc.](#)

[Boys and Girls Clubs of Canada](#)

[Campaign 2000](#)

[Canadian Association of Social Workers](#)

[Canadian Chamber of Commerce](#)

[Canadian Labour Congress](#)

[Canadian Union of Public Employees](#)

[CFL Enterprises LP](#)

[Child Care Advocacy Association of Canada](#)

[Childcare Resource and Research Unit](#)

[Earth Rangers](#)

[Edith Perry \[as an individual\]](#)

[Fédération des communautés francophones et acadienne du Canada](#)

[Health Within Holistic Centre](#)

[Joseph Byrne \[as an individual\]](#)

[Leo Broderick \[as an individual, P.E.I Health Coalition\]](#)

[Make Poverty History Manitoba](#)

[Mines Action Canada](#)

[Ontario Federation of Indigenous Friendship Centres](#)

[Oxfam Canada](#)

[Pathways to Education Canada](#)

[Paul Moist \[as an individual\]](#)

[Public Service Alliance of Canada](#)

[Save the Children](#)

[Shaw Rocket Fund](#)

[Teresa Marshall \[as an individual\]](#)

[Unifor](#)

[Women's Centre of Calgary, First 2000 Days Network and Vibrant Communities Calgary](#)

[YMCA Canada](#)

[Youth Science Canada](#)

Corporate, Consumption and Excise Taxes, Regulatory Issues and Fees

<u>3M Canada</u>	<u>Canadian Automobile Dealers Association</u>	<u>Canadian Federation of Agriculture</u>
<u>Air Transport Association of Canada</u>	<u>Canadian Bankers Association</u>	<u>Canadian Federation of Apartment Associations</u>
<u>Arthritis Society</u>	<u>Canadian Beverage Association</u>	<u>Canadian Federation of Independent Business</u>
<u>Association of Canadian Financial Officers</u>	<u>Canadian Camping and RV Council</u>	<u>Canadian Federation of Students – National Graduate Caucus</u>
<u>Beer Canada</u>	<u>Canadian Chamber of Commerce</u>	<u>Canadian Fuels Association</u>
<u>Board of Trade of Metropolitan Montreal</u>	<u>Canadian Coalition for Action on Tobacco</u>	<u>Canadian Geothermal Energy Association</u>
<u>Brian Cheung [as an individual, Engineers Without Borders Canada]</u>	<u>Canadian Coalition of Community-Based Employability Training</u>	<u>Canadian Health Food Association</u>
<u>Brian Gifford [as an individual, Nova Scotians for Tax Fairness]</u>	<u>Canadian Construction Association</u>	<u>Canadian Home Builders' Association</u>
<u>Business Council of Canada</u>	<u>Canadian Convenience Stores Association</u>	<u>Canadian Housing and Renewal Association</u>
<u>Canada's Home Instead Senior Care Franchise Owners</u>	<u>Canadian Counselling and Psychotherapy Association</u>	<u>Canadian Life and Health Insurance Association</u>
<u>Canadian Airports Council</u>	<u>Canadian Credit Union Association</u>	<u>Canadian Manufacturers & Exporters</u>
<u>Canadian American Business Council</u>	<u>Canadian Dental Association</u>	<u>Canadian Medical Association</u>
<u>Canadian Association of Mutual Insurance Companies</u>	<u>Canadian Diabetes Association</u>	<u>Canadian Medical Cannabis Council</u>
<u>Canadian Association of Petroleum Producers</u>	<u>Canadian Electricity Association</u>	<u>Canadian Supply Chain Food Safety Coalition</u>
<u>Canadian Association of Radiologists</u>	<u>Canadian Energy Pipeline Association</u>	

[Canadian Union of Postal Workers, National Union of Public and General Employees, Unite Here Canada and Writers Guild of Canada](#)

[Canadian Union of Public Employees](#)

[Canadian Vehicle Manufacturers' Association](#)

[Canadian Vintners Association](#)

[Canadian Wind Energy Association and Canadian Solar Industries Association](#)

[Canadian Wireless Telecommunications Association](#)

[Canadians for Tax Fairness](#)

[Chartered Professional Accountants of Canada](#)

[Chemistry Industry Association of Canada](#)

[Chronic Disease Prevention Alliance of Canada](#)

[Citizens for Public Justice](#)

[Community Care Solutions](#)

[Conference for Advanced Life Underwriting](#)

[Consumer Health Products Canada](#)

[CropLife Canada](#)

[Dairy Farmers of Canada](#)

[Deloitte](#)

[Desjardins Group](#)

[Dietitians of Canada](#)

[Dominion Diamond Corporation](#)

[Edith Perry \[as an individual\]](#)

[Energy Storage Ontario](#)

[Enerkem](#)

[Équiterre](#)

[Financial Executives International Canada](#)

[First West Credit Union](#)

[Food & Consumer Products of Canada](#)

[Friends of Canadian Broadcasting](#)

[Gail Dugas \[as an individual\]](#)

[Goldcorp Inc.](#)

[Greater Charlottetown Area Chamber of Commerce](#)

[Greater Toronto Airports Authority](#)

[Green Budget Coalition](#)

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[Canadian Wireless Telecommunications Association](#)

[Canadian Federation of Agriculture](#)

[Centre for Israel and Jewish Affairs](#)

[Chartered Professional Accountants of Canada](#)

[Chemistry Industry Association of Canada](#)

[Citizens for Public Justice](#)

[City of Calgary](#)

[City of Montreal](#)

[Clean Energy Canada](#)

[Coalition for Healthy School Food](#)

[Community Care Solutions](#)

[Compute Canada](#)

[Co-operative Housing Federation of Canada](#)

[Council of Canadians with Disabilities](#)

[Dairy Farmers of Canada](#)

[David Best](#)

[Desjardins Group](#)

[Dietitians of Canada](#)

[Digital ID and Authentication Council of Canada](#)

[Dominion Diamond Corporation](#)

[Electric Mobility Canada](#)

[Energy Storage Ontario](#)

[Energem](#)

[Engineers Canada](#)

[ENMAX Corporation](#)

[Équiterre](#)

[Federal Active Transportation Coalition](#)

[Fédération culturelle canadienne-française](#)

[Fédération des communautés francophones et acadienne du Canada](#)

[Federation of Canadian Municipalities](#)

[Fertilizer Canada](#)

[Financial Executives International Canada – Policy Forum](#)

[Fonds de solidarité FTQ](#)

[Forest Products Association of Canada](#)

[Friends of Canadian Broadcasting](#)

[Greater Charlottetown Area Chamber of Commerce](#)

[Greater Kitchener Waterloo Chamber of Commerce](#)

[Greater Toronto Airports Authority](#)

[Green Budget Coalition](#)

[H10](#)

[Habitat for Humanity Canada](#)

[Housing Partnership Canada](#)

[Hydra-Go](#)

[Information Technology Association of Canada](#)

[International Union of Painters & Allied Trades](#)

[Investment Industry Association of Canada](#)

[Joseph Byrne \[as an individual\]](#)

[Joyce Halladay](#)

[Kate Zabell](#)

[Make Poverty History Manitoba](#)

[McGill University](#)

[Michael Bradfield \[as an individual, Face of Poverty Consultation\]](#)

[Michael Cunningham](#)

[Mining Association of Canada](#)

[National Association of Federal Retirees](#)

[National Cattle Feeders' Association](#)

[National Housing Collaborative](#)

[National Reading Campaign](#)

[NWT Literacy Council, Yukon Literacy Coalition and Ilitagsiniq-Nunavut Literacy Council](#)

[Paul Moist \[as an individual\]](#)

[Ontario College of Art and Design University](#)

[Ontario Federation of Indigenous Friendship Centres](#)

[Orchestras Canada](#)

[Oxfam Canada](#)

[Peter Venton \[as an individual\]](#)

[Professional Association of Canadian Theatres](#)

[Prospectors & Developers Association of Canada](#)

[Public Service Alliance of Canada](#)

[Quebec Employers Council](#)

[Railway Association of Canada](#)

[Recreation Vehicle Dealers Association of Canada](#)

[Reena](#)

[Rick Hansen Foundation](#)

[Right to Housing Manitoba](#)

[Rogers Communications Inc.](#)

[Royal Conservatory of Music](#)

[Ryerson University](#)

[Salvation Army](#)

[Saskatchewan Association of Rural Municipalities](#)

[Shaw Cablesystems G.P.](#)

[Solomon Fagan](#)

[Sport Matters Group](#)

[Syngenta](#)

[Teck Resources Limited](#)

[TELUS Communications Inc.](#)

[Toronto Region Board of Trade](#)

[TRIUMF](#)

[Unifor](#)

[United Way Centraide Canada](#)

[University of British Columbia](#)

[University of Manitoba](#)

[University of Toronto](#)

[University of Victoria](#)

[University of Waterloo](#)

[UPS Canada](#)

[Vancouver Airport Authority](#)

[Vancouver Art Gallery](#)

[Vancouver Fraser Port Authority](#)

[Visa Canada](#)

[Xplornet Communications Inc.](#)

[YMCA Canada](#)

[York University](#)

Internal and International Trade and Investment

[3M Canada](#)

[Aimia](#)

[Board of Trade of Metropolitan Montreal](#)

[Business Council of Canada](#)

[Cameco Corporation](#)

[Canadian Artists' Representation](#)

[Canadian Association of Petroleum Producers](#)

[Canadian Canola Growers Association](#)

[Canadian Chamber of Commerce](#)

[Canadian Coalition for Action on Tobacco](#)

[Canadian Construction Association](#)

[Canadian Electricity Association](#)

[Canadian Federation of Agriculture](#)

[Canadian Health Food Association](#)

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[Canadian Life and Health Insurance Association](#)

[Canadian Manufacturers & Exporters](#)

[Canadian Steel Producers Association](#)

[Canadian Union of Public Employees](#)

[Canadian Vehicle Manufacturers' Association](#)

[Canola Council of Canada](#)

[Chicken Farmers of Canada](#)

[Clean Energy Canada](#)

[Communitech](#)

[Dairy Farmers of Canada](#)

[Decentralised Energy Canada](#)

[Desjardins Group](#)

[eBay Canada Limited](#)

[Financial Executives International Canada](#)

[Food & Consumer Products of Canada](#)

[Forest Products Association of Canada](#)

[Innovative Medicines](#)

[Canada](#)

[Japan Automobile Manufacturers Association of Canada](#)

[Leo Broderick \[as an individual, P.E.I Health Coalition\]](#)

[Merck Canada](#)

[National Coalition Against Contraband Tobacco](#)

[National Convenience Stores Distributors Association](#)

[Quebec Employers Council](#)

[Restaurants Canada](#)

[Retail Council of Canada](#)

[Spirits Canada](#)

[Syngenta](#)

[Teck Resources Limited](#)

[Toronto Region Board of Trade](#)

[Unifor](#)

[UPS Canada](#)

[Vancouver Fraser Port Authority](#)

Manufacturing and Value-added Processing

[3M Canada](#)

[Aerospace Industries](#)

[Association of Canada –
Technology and Innovation
Committee](#)

[Board of Trade of
Metropolitan Montreal](#)

[Canadian Labour
Congress](#)

[Canadian Manufacturers &
Exporters](#)

[Canadian Vehicle
Manufacturers' Association](#)

[Chemistry Industry
Association of Canada](#)

[City of Montreal](#)

[CMC Microsystems](#)

[Greater Kitchener
Waterloo Chamber of
Commerce](#)

[McMaster University](#)

[National Optics Institute](#)

[Quebec Employers
Council](#)

[Unifor](#)

Not-for-Profit, Charitable and Social Economy Sectors

[AIMIA Canada, J.W.
McConnell Family
Foundation, MaRS
Discovery District,
Parachute Canada and
Arthritis Society](#)

[Blumberg Segal LLP](#)

[Calgary Chamber of
Voluntary Organizations](#)

[Canadian Actors' Equity
Association](#)

[Canadian Tire Jumpstart
Charities](#)

[Diana Bumstead](#)

[Donald Johnson](#)

[Edd Twohig \[as an
individual\]](#)

[Engineers Without
Borders Canada](#)

[GIV3 Foundation](#)

[Hope Air](#)

[Imagine Canada](#)

[LIFT Philanthropy
Partners](#)

[MaRS Centre for Impact
Investing](#)

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[Philanthropic Foundations
Canada](#)

[Save the Children](#)

[Social Enterprise Council
of Canada](#)

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[YMCA Canada](#)

Personal Tax Measures

[Association of Canadian Financial Officers](#)

[Basic Income Canada Network](#)

[Blair Corkum Financial Planning Inc.](#)

[Board of Trade of Metropolitan Montreal](#)

[Brian Cheung \[as an individual, Engineers Without Borders Canada\]](#)

[Brian Gifford \[as an individual, Nova Scotians for Tax Fairness\]](#)

[Business Council of Canada](#)

[Calgary Philharmonic Orchestra](#)

[Campaign 2000](#)

[Canada's Home Instead Senior Care Franchise Owners](#)

[Canada's Building Trades Unions](#)

[Canadian Actors' Equity Association](#)

[Canadian Artists' Representation](#)

[Canadian Association of Gift Planners](#)

[Canadian Chiropractic Association](#)

[Canadian Coalition of Community-Based Employability Training](#)

[Canadian Dance Assembly](#)

[Canadian Diabetes Association](#)

[Canadian Federation of Agriculture](#)

[Canadian Home Builders' Association](#)

[Canadian Medical Association](#)

[Canadian Real Estate Association](#)

[Canadian Union of Public Employees](#)

[Canadian Wind Energy Association and Canadian Solar Industries Association](#)

[Canadians for Tax Fairness](#)

[Centre for Israel and Jewish Affairs](#)

[Chartered Professional Accountants of Canada](#)

[Consumer Health Products Canada](#)

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[David Purser](#)

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[Donald Johnson](#)

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[Gail Dugas \[as an individual\]](#)

[Investment Industry Association of Canada](#)

[James Hershaw \[brief\]](#)

[James Hershaw \[as an individual, WATT Capital\]](#)

[Joseph Byrne \[as an individual\]](#)

[Leo Broderick \[as an individual, P.E.I Health Coalition\]](#)

[Margaret MacKay](#)

[Michael Bradfield \[as an individual, Face of Poverty Consultation\]](#)

[Mining Association of Canada](#)

[MNP LLP](#)

[Multiple Sclerosis Society of Canada](#)

[National Trust for Canada](#)

[Orchestras Canada](#)

[Oxfam Canada](#)

[Paul Moist \[as an individual\]](#)

[Peter Venton \[as an individual\]](#)

[Prospectors & Developers Association of Canada](#)

[Right to Housing Manitoba](#)

[Teresa Marshall \[as an individual\]](#)

[Toronto Stock Exchange and TSX Venture Exchange](#)

[WATT Capital](#)

Poverty and Income Inequality

[Althea Guiboche \[as an individual\]](#)

[Basic Income Canada Network](#)

[Boys and Girls Clubs of Canada](#)

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[Canadian Federation of Apartment Associations](#)

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[City of Calgary](#)

[Co-operative Housing Federation of Canada](#)

[Council of Canadians with Disabilities](#)

[Dietitians of Canada](#)

[Edith Perry \[as an individual\]](#)

[Green Budget Coalition](#)

[Habitat for Humanity Canada](#)

[Hope Air](#)

[Joseph Byrne \[as an individual\]](#)

[Joyce Halladay](#)

[Kate Zabell](#)

[Leo Broderick \[as an individual, P.E.I Health Coalition\]](#)

[Make Poverty History Manitoba](#)

[Margaret MacKay](#)

[Maytree Foundation](#)

[Michael Bradfield \[as an individual, Face of Poverty Consultation\]](#)

[Momentum](#)

[National Council of Women of Canada](#)

[National Housing Collaborative](#)

[Norman Jaquemot](#)

[Oxfam Canada](#)

[Prosper Canada](#)

[Right to Housing Manitoba](#)

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[Teresa Marshall \[as an individual\]](#)

Public Safety, Security and Emergency Preparedness

[Action Canada for Sexual Health & Rights](#)

[Aerospace Industries Association of Canada](#)

[Air Transport Association of Canada](#)

[Atlantic Canada Airports Association](#)

[Canadian Advanced Technology Alliance](#)

[Canadian Airports Council](#)

[Canadian Alliance on Mental Illness and Mental Health](#)

[Canadian Association of Defence and Security Industries](#)

[Canadian Association of Occupational Therapists](#)

[Canadian Climate Forum](#)

[Canadian Coalition for Action on Tobacco](#)

[Canadian Convenience Stores Association](#)

[Canadian Counselling and Psychotherapy Association](#)

[Canadian Electricity Association](#)

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[École Nationale en Sécurité Intégrée du Québec](#)

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[Hope Air](#)

[Imperial Tobacco Canada Limited](#)

[Leo Broderick \[as an individual, P.E.I Health Coalition\]](#)

[Memorial University of Newfoundland](#)

[Monster Government Solutions](#)

[Mood Disorders Society of Canada](#)

[National Airlines Council of Canada](#)

[National Coalition Against Contraband Tobacco](#)

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[Parachute](#)

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[Railway Association of Canada](#)

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[TELUS Communications Inc.](#)

[Vancouver Airport Authority](#)

Research, Development, Innovation and Commercialization

<u>3M Canada</u>	<u>Canadian Association of Physicists</u>	<u>Canadian Federation of Students – Nova Scotia</u>
<u>ABB Canada</u>		
<u>Actua</u>	<u>Canadian Association of Research Libraries</u>	<u>Canadian Home Builders' Association</u>
<u>Actua, Canadian Association of Science Centres, FIRST Robotics Canada, Let's Talk Science, Partners in Research, SHAD International and Youth Science Canada</u>	<u>Canadian Association of University Teachers</u>	<u>Canadian Institute for Advanced Research</u>
<u>Aerospace Industries Association of Canada</u>	<u>Canadian Biogas Association</u>	<u>Canadian Labour Congress</u>
<u>Aerospace Industries Association of Canada – Technology and Innovation Committee</u>	<u>Canadian Cancer Society</u>	<u>Canadian Light Source</u>
<u>Atlantic Provinces Community College Consortium</u>	<u>Canadian Canola Growers Association</u>	<u>Canadian Manufacturers & Exporters</u>
<u>BIOTECanada</u>	<u>Canadian Chamber of Commerce</u>	<u>Canadian Natural Gas Vehicle Alliance</u>
<u>Board of Trade of Metropolitan Montreal</u>	<u>Canadian Consortium for Research</u>	<u>Canadian Photonic Industry Consortium</u>
<u>Canada Mining Innovation Council</u>	<u>Canadian Construction Innovations</u>	<u>Canadian Produce Marketing Association</u>
<u>Canadian Alliance of Student Associations</u>	<u>Canadian Electricity Association</u>	<u>Canadian Psychological Association</u>
<u>Canadian American Business Council</u>	<u>Canadian Federation for the Humanities and Social Sciences</u>	<u>Canadian Society for Chemical Engineering, Canadian Society for Chemical Technology and Canadian Society for Chemistry and Chemical Institute of Canada</u>
<u>Canadian Association for Graduate Studies</u>	<u>Canadian Federation of Agriculture</u>	<u>Canadian Space Society and App Space Solutions Inc.</u>
<u>Canadian Association of Petroleum Producers</u>	<u>Canadian Federation of Students</u>	<u>Canadian Standards Association</u>
	<u>Canadian Federation of Students – National Graduate Caucus</u>	
	<u>Canadian Federation of Students – Newfoundland and Labrador</u>	<u>Canadian Stem Cell Foundation</u>

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[Canadian Vehicle Manufacturers' Association](#)

[Canadian Wireless Telecommunications Association](#)

[Canola Council of Canada](#)

[Centre for Drug Research and Development](#)

[Chartered Professional Accountants of Canada](#)

[CMC Microsystems](#)

[CMC Research Institutes](#)

[Coalition for Canadian Astronomy](#)

[Colleges and Institutes Canada](#)

[Colleges Ontario](#)

[Communitech](#)

[Compute Canada](#)

[David Johnston Research and Technology Park, Edmonton Research Park, Innovation Place, Knowledge Park and MaRS Discovery District](#)

[Decentralised Energy Canada](#)

[Deloitte](#)

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[H10](#)

[HealthCareCAN](#)

[IC-IMPACTS Centres of Excellence](#)

[Information Technology Association of Canada](#)

[Innovative Medicines Canada](#)

[Intellectual Property Institute of Canada](#)

[McGill University](#)

[McMaster University](#)

[Merck Canada](#)

[Michael Wolfson and Robyn Tamblyn](#)

[Microsoft Canada Inc.](#)

[Mitacs](#)

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[Ontario College of Art and Design University](#)

[Partnership Group for Science and Engineering](#)

[Polytechnics Canada](#)

[Quebec Employers Council](#)

[Queen's University](#)

[Réseau Trans-tech and Fédération des cégeps](#)

[Ryerson University](#)

[Syngenta](#)

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[Teck Resources Limited](#)

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[Universities Canada](#)

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[University of Manitoba](#)

[University of Waterloo](#)

[York University](#)

[University of Ontario
Institute of Technology](#)

[University of Waterloo
Institute for Quantum
Computing](#)

[Youth Science Canada](#)

Retirement Income and Seniors

[Abbotsford House
Members Council](#)

[Canadian Manufacturers &
Exporters](#)

[Health Within Holistic
Centre](#)

[Basic Income Canada
Network](#)

[Canadian Vehicle
Manufacturers' Association](#)

[Investment Funds Institute
of Canada](#)

[Blair Corkum Financial
Planning Inc.](#)

[Canadians for Tax
Fairness](#)

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Association of Canada](#)

[Canada's Home Instead
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Owners](#)

[Canadore College](#)

[Margaret MacKay](#)

[Canadian Artists'
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[Conference for Advanced
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[National Association of
Federal Retirees](#)

[Canadian Association of
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[David Purser](#)

[Oxfam Canada](#)

[Canadian Association of
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[Canadian Frailty Network](#)

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Audiology Canada](#)

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Congress](#)

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[Stefan Cieslik](#)

[Canadian Life and Health
Insurance Association](#)

[Habitat for Humanity
Canada](#)

Rural, Remote and Northern Communities

[Cameco Corporation](#)

[Canadian Cable Systems Alliance](#)

[Canadian Counselling and Psychotherapy Association](#)

[Canadian Dental Hygienists Association](#)

[Canadian Electricity Association](#)

[Canadian Federation of Agriculture – Rural Policy Committee](#)

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[Dominion Diamond Corporation](#)

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[Fédération culturelle canadienne-française](#)

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[Goldcorp Inc.](#)

[Information Technology Association of Canada](#)

[Michael Cunningham](#)

[Mining Association of Canada](#)

[National Cattle Feeders' Association](#)

[NWT Literacy Council, Yukon Literacy Coalition and Ilitagsiniq-Nunavut Literacy Council](#)

[Partnership Group for Science and Engineering](#)

[Prospectors & Developers Association of Canada](#)

[Restaurants Canada](#)

[Rogers Communications Inc.](#)

[Saskatchewan Association of Rural Municipalities](#)

[Scout Environmental](#)

[Shaw Cablesystems G.P.](#)

[Stefan Cieslik](#)

[Syngenta](#)

[Valeant Canada](#)

[Xplornet Communications Inc.](#)

Transportation and Communication

[ABB Canada](#)

[Aerospace Industries Association of Canada](#)

[Aerospace Industries Association of Canada – Civil Aviation](#)

[Air Transport Association of Canada](#)

[Anders Bruun \[as an individual\]](#)

[Association of Canadian Port Authorities](#)

[Atlantic Canada Airports Association](#)

[Board of Trade of Metropolitan Montreal](#)

[Canadian Airports Council](#)

[Canadian Association of Broadcasters](#)

[Canadian Cable Systems Alliance](#)

[Canadian Canola Growers Association](#)

[Canadian Federation of Agriculture – Rural Policy Committee](#)

[Canadian Fuels Association](#)

[Canadian Labour Congress](#)

[Canadian Natural Gas Vehicle Alliance](#)

[Canadian Union of Postal Workers, National Union of Public and General Employees, Unite Here Canada and Writers Guild of Canada](#)

[Canadian Urban Transit Association and Ontario Public Transit Association](#)

[Canadian Wireless Telecommunications Association](#)

[Chemistry Industry Association of Canada](#)

[Clean Energy Canada](#)

[Clear Seas](#)

[Coalition for Canadian Astronomy](#)

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[Michael Cunningham](#)

[Mining Association of Canada](#)

[National Airlines Council of Canada](#)

[National Cattle Feeders' Association](#)

[Parachute](#)

[Railway Association of Canada](#)

[Rogers Communications Inc.](#)

[Saskatchewan Association of Rural Municipalities](#)

[Shaw Rocket Fund](#)

[Tech-K.O., Inc. and Hydrogenics Corp.](#)

[Teck Resources Limited](#)

[Unifor](#)

[United Way Centraide Canada](#)

[UPS Canada](#)

[Valeant Canada](#)

[Vancouver Airport Authority](#)

[Vancouver Fraser Port Authority](#)

[Xplornet Communications Inc.](#)

APPENDIX B LIST OF WITNESSES

Organizations and Individuals	Date	Meeting
<p>Atlantic Canada Opportunities Agency</p> <p>Lynne Beairsto, Director of Corporate Programs and Services, Prince Edward Island</p> <p>Patrick Dorsey, Vice-President, Prince Edward Island</p> <p>Kent Estabrooks, Vice-President, New Brunswick</p> <p>Kalie Hatt-Kilburn, Director of Policy, Advocacy and Coordination, New Brunswick</p> <p>Department of Western Economic Diversification</p> <p>Ryan Dunford, Acting Director General, Policy and Strategic Directions (Ottawa)</p> <p>James Meddings, Assistant Deputy Minister, Policy and Strategic Direction (Ottawa)</p> <p>Jim Saunderson, Assistant Deputy Minister, Alberta Region</p> <p>Economic Development Agency of Canada for the Regions of Quebec</p> <p>Manon Brassard, Deputy Minister – President</p> <p>Marc Lemieux, Executive Director and Chief Financial Officer</p> <p>Pierre-Marc Mongeau, Vice-President, Operations</p>	2016/09/20	33
<p>Atlantic Canada Opportunities Agency</p> <p>Peter Hogan, Vice-President, Nova Scotia</p> <p>Chuck Maillet, Director General of Regional Operations, Nova Scotia</p> <p>Department of Western Economic Diversification</p> <p>Ryan Dunford, Acting Director General, Policy and Strategic Direction (Ottawa)</p> <p>France Guimond, Acting Assistant Deputy Minister, Manitoba Region</p> <p>Rhonda Laing, Director, Policy, Planning and External Relations</p> <p>James Meddings, Assistant Deputy Minister, Policy and Strategic Direction (Ottawa)</p> <p>Doug Zolinsky, Acting Assistant Deputy Minister, Saskatchewan Region</p>	2016/09/21	34

Organizations and Individuals	Date	Meeting
<p>Federal Economic Development Agency for Southern Ontario</p> <p>Alain Beaudoin, Vice-President, Policy, Partnership and Performance Management</p> <p>Nancy Horsman, President</p> <p>Frank Lofranco, Vice-President, Business, Innovation and Community Development</p>	2016/09/21	34
<p>Atlantic Canada Opportunities Agency</p> <p>Ken Martin, Vice-President, Newfoundland and Labrador</p> <p>Karen Skinner, Director General of Regional Operations, Newfoundland and Labrador</p> <p>Canadian Northern Economic Development Agency</p> <p>Janet King, President</p> <p>Ross Miller, Chief Financial Officer and Director of Corporate Services</p> <p>Matthew Spence, Director General, Northern Projects Management Office</p> <p>Department of Industry</p> <p>Lisa Setlakwe, Associate Assistant Deputy Minister, Strategic Policy Sector, Innovation, Science and Economic Development Canada</p> <p>Department of Western Economic Diversification</p> <p>James Meddings, Assistant Deputy Minister, Policy and Strategic Direction (Ottawa)</p> <p>Gerry Salembier, Assistant Deputy Minister, British Columbia Region</p> <p>Martin Sutherland, Director, Policy, Planning and External Relations</p> <p>Federal Economic Development Initiative for Northern Ontario</p> <p>Aime Dimatteo, Director General</p> <p>Lucie Perreault, Director, Corporate Services and Policy</p>	2016/09/22	35
<p>Assembly of First Nations</p> <p>Perry Bellegarde, National Chief</p> <p>Canada's Building Trades Unions</p> <p>Robert Blakely, Canadian Operating Officer</p>	2016/09/28	37

Organizations and Individuals	Date	Meeting
<p>Canadian Chamber of Commerce Hendrik Brakel, Senior Director, Economic, Financial and Tax Policy</p> <p>Canadian Federation of Agriculture Scott Ross, Director of Business Risk Management and Farm Policy</p> <p>Canadian Home Builders' Association Bob Finnigan, President Kevin Lee, Chief Executive Officer</p> <p>Canadian Labour Congress Chris Roberts, National Director, Social and Economic Policy</p> <p>Canadian Nurses Association Carolyn Pullen, Director, Policy, Advocacy and Strategy</p> <p>Canadian Taxpayers Federation Aaron Wudrick, Federal Director</p> <p>Canadian Urban Transit Association Patrick Leclerc, President and Chief Executive Officer</p> <p>Childcare Resource and Research Unit (CRRU) Martha Friendly, Executive Director</p> <p>First Nations Child and Family Caring Society of Canada Cindy Blackstock, Executive Director</p> <p>Polytechnics Canada Nobina Robinson, Chief Executive Officer</p> <p>The Conference Board of Canada Craig Alexander, Senior Vice-President and Chief Economist</p>	2016/09/28	37
<p>Association of Canadian Financial Officers Scott Chamberlain, Director of Labour Relations, General Counsel</p> <p>Business Council of Canada Brian Kingston, Vice-President, Policy, International and Fiscal Issues</p> <p>Canada Mining Innovation Council Jean Robitaille, Chair Carl Weatherell, Executive Director and Chief Executive Officer</p>	2016/09/29	38

Organizations and Individuals	Date	Meeting
<p>Canadian Airports Council Daniel-Robert Gooch, President</p> <p>Canadian Association of Radiologists William Miller, President Nicholas Neuheimer, Chief Executive Officer</p> <p>Canadian Federation of Independent Business Monique Moreau, Director of National Affairs</p> <p>Imagine Canada Brian Emmett, Chief Economist, Canada's Charitable and Nonprofit Sector</p> <p>Institute of Fiscal Studies and Democracy Sahir Khan, Executive Vice-President</p> <p>Inter-Provincial EI Working Group Laurell Ritchie, Co-chair</p> <p>Restaurants Canada Pierre Cadieux, Vice President, Federal and Québec Governmental Relations</p> <p>As Individuals Gail A. Dugas Teresa Mary Marshall Cael Robert Spencer Warner</p> <p>British Columbia Wine Institute Miles Prodan, President and Chief Executive Officer</p> <p>Canada Green Building Council Thomas Mueller, President and Chief Executive Officer</p> <p>Canadian Immigrant Settlement Sector Alliance (CISSA) Chris Friesen, Chair</p> <p>First Nations Finance Authority Steve Berna, Chief Operating Officer Ernie Daniels, President and Chief Executive Officer</p> <p>First West Credit Union Ron Dau, Assistant Vice President, Valley First Alicia Swinamer, Manager, Government Relations, Valley First</p>	2016/09/29	38

Organizations and Individuals	Date	Meeting
<p>Interior Savings Credit Union Kathy Conway, President and Chief Executive Officer</p> <p>Pacific Salmon Foundation Michael Meneer, Vice President</p> <p>The Low Carbon Partnership Brent Gilmour, Executive Director, Quality Urban Energy Systems of Tomorrow</p> <p>Mike Morrice, Executive Director, Sustainability CoLab</p> <p>Unifor Local 2182 Allan Hughes, President</p> <p>Vancouver Community College Faculty Association Karen Shortt, President</p> <p>West Coast Aquatic Stewardship Association Sheena Falconer, Executive Director</p>	2016/10/03	39
<p>As Individuals Jean Johnson Aliya Lakhani</p> <p>Alberta Federation of Labour Siobhan Vipond, Secretary Treasurer</p> <p>Alberta Urban Municipalities Association Sue Bohaichuk, Chief Executive Officer Lisa Holmes, President</p> <p>Alberta-Pacific Forest Industries Inc. Brent Rabik, Unit Leader, Business Development And Government Affairs</p> <p>Canada's Oil Sands Innovation Alliance Dan Wicklum, Chief Executive</p> <p>Canadian Solar Industries Association John Gorman, President and Chief Executive Officer</p> <p>Farmers of North America Bob Friesen, Vice-President, Government Affairs, Chief Executive Officer, Farmers of North America Strategic Agriculture Institute</p> <p>Generation Squeeze Paul Kershaw, Founder and University of British Columbia Professor</p>	2016/10/04	40

Organizations and Individuals	Date	Meeting
MNP LLP Michelle O'Brien-Moran, Hutterite Tax Expert Gord Tait, Hutterite Business Expert	2016/10/04	40
National Cattle Feeders' Association Casey Vander Ploeg, Manager, Policy and Research		
Recreation Vehicle Dealers Association of Canada Dan Merkowsky, Member, Recreational Dealers Association of Alberta		
Shaw Rocket Fund Agnes Augustin, President and Chief Executive Officer		
As Individuals Maria Aman Mackenzie Anne Raedeke	2016/10/05	41
Agricultural Producers Association of Saskatchewan Norm Hall, President		
All Nations Hope Network Margaret Poitras, Chief Executive Officer		
Canadian Wheat Board Alliance Kyle Korneychuk, Spokesperson		
Friends of the Canadian Wheat Board Stewart Wells, Chair		
Gabriel Housing Corporation Doug Moran, Chief Executive Officer		
Northern Lights School Division No.113 Tom Harrington, Secretary Treasurer		
Regina and District Chamber of Commerce John Hopkins, Chief Executive Officer		
Saskatchewan Association of Rural Municipalities Raymond Orb, President		
Saskatchewan Mining Association Pamela Schwann, President		
Saskatchewan Seniors Mechanism Holly Schick, Executive Director Robert Wuschenny, President		

Organizations and Individuals	Date	Meeting
University of Regina Dale Eisler, Senior Advisor, Government Relations	2016/10/05	41
VIDO-InterVac Paul Hodgson, Associate Director, Business Development Andrew Potter, Director and Chief Executive Officer		
As Individuals Anders Bruun Althea Guiboche Josh Levac Taylor Anne Livingston Paul Moist	2016/10/06	42
Association of Manitoba Municipalities Ralph Groening, Vice President Nick Krawetz, Senior Policy Analyst		
Business Council of Manitoba Don Leitch, President and Chief Executive Officer		
Canada West Foundation Janet Lane, Director, Centre for Human Capital Policy		
Canadian Foodgrains Bank Paul Hagerman, Director, Public Policy		
Canola Council of Canada Brian Innes, Vice-President, Government Relations		
Council of Canadians with Disabilities James Hicks, National Coordinator		
Economic Development Winnipeg Inc. Greg Dandewich, Senior Vice President		
Keystone Agricultural Producers Dan Mazier, President		
Manitoba Chambers of Commerce Chuck Davidson, President and Chief Executive Officer		
Opaskwayak Cree Nation Carolynn Constant, Enhanced Service Delivery Case Worker		

Organizations and Individuals	Date	Meeting
<p>Public Service Alliance of Canada Marianne Hladun, Regional Executive Vice-President, Prairies Region</p> <p>Supporting Employment & Economic Development (SEED) Winnipeg Inc. Carinna Rosales, Co-Director</p> <p>Union of Canadian Transportation Employees Teresa Eschuk, Regional Vice-President, Prairies and the North</p>	2016/10/06	42
<p>As Individuals Paul Gerard Bourque Emilynn Faye Goodwin</p> <p>Agricultural Alliance of New Brunswick Eric Walker, Director</p> <p>Canadian Beverage Association Jim Goetz, President</p> <p>Choices for Youth Sheldon Pollett, Executive Director</p> <p>City of Fredericton David Seabrook, Director of Growth and Community Services, Manager of Tourism</p> <p>Dairy Farmers of New Brunswick Paul Gaunce, Chairman</p> <p>Forest NB Mike Legere, Executive Director</p> <p>Fredericton Chamber of Commerce Krista Ross, Chief Executive Officer</p> <p>Ignite Fredericton Larry Shaw, Chief Executive Officer, Knowledge Park Inc.</p> <p>Information Technology Association of Canada Robert Watson, President and Chief Executive Officer</p> <p>Maritime Fishermen's Union Christian Brun, Director General</p>	2016/10/17	43

Organizations and Individuals	Date	Meeting
<p>National Farmers Union</p> <p>Ted Wiggins, Board Member, Region 1 New Brunswick</p> <p>Amanda Wildeman, Executive Director, Region 1 New Brunswick</p> <p>Opportunities NB</p> <p>Paul Fudge, Chief Financial Officer, Vice President, Finance</p> <p>Universities Canada</p> <p>Paul Davidson, President and Chief Executive Officer</p>	2016/10/17	43
<p>As Individuals</p> <p>Joseph Byrne</p> <p>Edith Perry</p> <p>BioVectra Inc.</p> <p>Heather Delage, Vice-President, Business Development</p> <p>Oliver Technow, President</p> <p>Canadian Camping and RV Council</p> <p>Shane Devenish, Executive Director</p> <p>Wayne Hambly, President, P.E.I. Home and RV Centre</p> <p>CONTAX Inc.</p> <p>Michael Pearson, President</p> <p>Cooper Institute</p> <p>Josie Baker, Coordinator</p> <p>Ann Wheatley, Coordinator</p> <p>Greater Charlottetown Area Chamber of Commerce</p> <p>Penny Walsh McGuire, Executive Director</p> <p>Literacy Nova Scotia</p> <p>Jayne Hunter, Executive Director, Atlantic Partnership for Essential Skills</p> <p>P.E.I. Health Coalition</p> <p>Leo Broderick, Representative</p> <p>P.E.I. Literacy Alliance</p> <p>Amanda Beazley, Executive Director, Atlantic Partnership for Literacy and Essential Skills</p>	2016/10/18	44

Organizations and Individuals	Date	Meeting
<p>PEI BioAlliance Ron Keefe, Executive Board Member Martin Yuill, Director, Emergence, Bio Incubator</p> <p>PEI Coalition For Fair EI Lori MacKay, Chair</p> <p>Prince Edward Island Federation of Agriculture Robert Godfrey, Executive Director Mary Robinson, President</p> <p>Prince Edward Island Fishermen's Association Craig Avery, President Ian MacPherson, Executive Director</p> <p>Province of Prince Edward Island David Arsenault, Deputy Minister of Finance Hon. Allen F. Roach, Minister of Finance</p> <p>St. John's Status of Women Council Jenny Wright, Executive Director</p>	2016/10/18	44
<p>As Individuals Michael Bradfield Jim Cormier Brian Gifford Evan Johnson Jaqueline Landry Edd Twohig</p> <p>Atlantic Canada Airports Association Monette Pasher, Executive Director</p> <p>Atlantic Institute for Market Studies Marco Navarro-Genie, President and Chief Executive Officer</p> <p>Atlantic Provinces Economic Council Finn Poschmann, President and Chief Executive Officer</p> <p>Canadian Association of Physicists Kristin Poduska, Director, Science Policy</p> <p>Canadian Association of Physicists Adam J. Sarty, Past President</p>	2016/10/19	45

Organizations and Individuals	Date	Meeting
<p>C-CORE Charles Randell, President and Chief Executive Officer</p> <p>eBay Canada Limited Andrea Stairs, Managing Director</p> <p>Halifax Chamber of Commerce Nancy Conrad, Senior Vice-President, Policy Patrick Sullivan, President and Chief Executive Officer</p> <p>Ladies Learning Code Melissa Sariffodeen, Chief Executive Officer</p> <p>Memorial University of Newfoundland Glenn Blackwood, Vice-President, Fisheries and Marine Institute Robert Greenwood, Executive Director, Public Engagement</p> <p>Newfoundland and Labrador Federation of Labour Mary Shortall, President</p> <p>NRStor Inc. Ron MacDonald, President, Remote Communities and Mines</p> <p>Pallium Canada Kathryn Downer, National Director José Pereira, Chief Scientific Officer</p>	2016/10/19	45
<p>As Individual Cédrik Chouinard</p> <p>Agence interrégionale de développement des technologies de l'information et des communications André Nepton, Coordinator</p> <p>Association des marchands dépanneurs et épiciers du Québec Odina Desrochers, Consultant, Governmental Affairs Yves Servais, Director General</p> <p>Canadian Community Economic Development Network Ryan Gibson, Board President Michael Toye, Executive Director</p> <p>Chamber of Commerce of Metropolitan Montreal Michel Leblanc, President and Chief Executive Officer</p>	2016/10/20	46

Organizations and Individuals	Date	Meeting
<p>Conseil québécois des entreprises adaptées Joane Brisson, Responsible for Government Affairs Raymond Gouin, Executive Officer</p> <p>Desjardins Group Bernard Brun, Director, Government Relations</p> <p>Oxfam Canada Lauren Ravon, Director of Policy and Campaigns</p> <p>Quebec Employers' Council Yves-Thomas Dorval, President and Chief Executive Officer Benjamin Laplatte, Principal Director, Public Affairs and Corporate Development</p> <p>Regroupement québécois des organismes pour le développement de l'employabilité Valérie Roy, General Manager</p> <p>Réseau d'aide aux personnes seules et itinérantes de Montréal (RAPSIM) Pierre Gaudreau, Coordinator</p> <p>Union des producteurs agricoles Marie-Ève Bourdeau, Economic Advisor, Research and Agricultural Policies Pierre Lemieux, Second General Vice-President</p>	2016/10/20	46
<p>As Individuals Imad Abdulkadir Brian Cheung Hailey Froese Hannah Girdler James Hershaw Donald K. Johnson Justin Manuel David Masters Peter Venton</p> <p>Alzheimer Society of Canada Debbie Benczkowski, Chief Operating Officer</p> <p>Asia-Pacific Economic Cooperation Digital Hub Philip Upshall, Chief Financial Officer</p>	2016/10/21	47

Organizations and Individuals	Date	Meeting
Boys and Girls Clubs of Canada Glenn Harkness, Executive Director	2016/10/21	47
Canadian Cancer Society Gabriel Miller, Vice President, Public Issues, Policy and Cancer Information		
Canadian Coalition for Green Finance Lorraine Becker, Executive Director		
Canadian Geothermal Energy Association Alison Thompson, Chair of the Board		
Canadian Health Food Association Helen Long, President		
Canadian Stem Cell Foundation James Price, President and Chief Executive Officer		
Canadian Urban Transit Research and Innovation Consortium Josipa Gordana Petrunic, Executive Director and Chief Executive Officer		
Canadian Vehicle Manufacturers' Association Mark Nantais, President		
Community Unemployed Help Centre Neil Cohen, Executive Director		
Earth Rangers Peter Kendall, Executive Director		
Financial Executives International Canada Michael Conway, President and Chief Executive Officer		
Friends of Canadian Broadcasting Ian Morrison, Spokesperson		
General Motors of Canada Limited David Paterson, Vice-President, Corporate and Environmental Affairs		
Good Jobs for All Coalition Winnie Ng, Co-chair, EI Working Group		
Greater Toronto Airports Authority Scott Collier, Vice President, Customer and Terminal Services		

Organizations and Individuals	Date	Meeting
Habitat for Humanity Canada Mark Rodgers, President and Chief Executive Officer	2016/10/21	47
HSBC Bank Canada David Watt, Chief Economist		
Macdonald-Laurier Institute Sean Speer, Munk Senior Fellow		
Royal Conservatory of Music Peter Simon, President and Chief Executive Officer		
Canadian Association of Defence and Security Industries Christyn Cianfarani, President	2016/10/25	49
Canadian Association of Social Workers Fred Phelps, Executive Director		
Canadian Energy Pipeline Association Chris J. Bloomer, President and Chief Executive Officer		
Canadian Federation of Students Jenna Amirault, Vice-President External, Carleton Graduate Students Association		
Canadian Gas Association Tim Egan, President and Chief Executive Officer		
Canadian Manufacturers and Exporters Martin Lavoie, Director, Policy, Innovation and Productivity		
Canadian Parks and Recreation Association Cathy Jo Noble, Executive Director		
Dechinta Bush University Erin Freeland, Dean of Land Based Academics, Research and Innovation		
Equitas Disabled Soldiers Funding Society Brian McKenna, Veterans Council Representative Jim Scott, President		
Front d'action populaire en réaménagement urbain François Saillant, Coordinator		
Heart and Stroke Foundation of Canada Manuel Arango, Director, Health Policy and Advocacy		

Organizations and Individuals	Date	Meeting
National Pensioners Federation Susan Eng, Counsel Herb John, President	2016/10/25	49
Retail Council of Canada Karl Littler, Vice-President, Public Affairs		
Rick Hansen Foundation Brad Brohman, Vice-President, Strategic Partnerships		
Rick Hansen Institute Bill Barrable, Chief Executive Officer		
Sport Matters Group Robert Elliott, Senior Leader		
Veterans Canada Sean Bruyey, Captain (Retired), Special Advisor		
C.D. Howe Institute Alexandre Laurin, Director of Research	2016/10/26	50
Canadian Climate Forum Deirdre Laframboise, Executive Director		
Canadian Convenience Stores Association Satinder Chera, President Alex Scholten, Past-President		
Canadian Council for Refugees Loly Rico, President		
Canadian Medical Association Owen Adams, Chief Policy Advisor Granger Avery, President		
Canadian Mental Health Association Teresa Gerner, National Coordinator, Administration, Government Relations Patrick Smith, National Chief Executive Officer		
Canadian Red Cross Conrad Sauv�, President and Chief Executive Officer		
Canadian Union of Public Employees Toby Sanger, Senior Economist		

Organizations and Individuals	Date	Meeting
Chartered Professional Accountants of Canada Gregory Gallant, Board Member	2016/10/26	50
Chicken Farmers of Canada Mike Dungate, Executive Director Dave Janzen, Chair		
Conference for Advanced Life Underwriting Warren Blatt, Chair, Government Relations		
Fédération des communautés francophones et acadiennes du Canada (FCFA) Sylviane Lanthier, President		
Federation of Canadian Municipalities Sylvie Goneau, Second Vice-President Alana Lavoie, Manager, Policy		
Forest Products Association of Canada Derek Nighbor, Chief Executive Officer		
Green Budget Coalition Andrew Van Iterson, Manager		
Macdonald-Laurier Institute Philip Cross, Senior Fellow		
Advisory Council on Economic Growth Dominic Barton, Chair	2016/10/27	51
Business Development Bank of Canada (BDC) Michael Denham, President and Chief Executive Officer		
Export Development Canada Benoit Daignault, President and Chief Executive Officer		
As Individual Theresie Tungilik	2016/10/27	52
Canadian Artists Representation Darrah Teitel, Director of Advocacy, National		
Canadian Association of Petroleum Producers Alex Ferguson, Vice President, Policy and Performance		
Canadian Construction Association Michael Atkinson, President		

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Canadian Council for International Co-operation Fraser Reilly-King, Senior Policy Analyst	2016/10/27	52
Canadian Credit Union Association Martha Durdin, President and Chief Executive Officer Robert Martin, Senior Policy Advisor		
Canadian Steel Producers Association Joseph Galimberti, President		
Canadian Supply Chain Food Safety Coalition Albert Chambers, Executive Director		
Canadian Wireless Telecommunications Association Kurt Eby, Director, Regulatory Affairs and Government Relations		
Clean Energy Canada Clare Demerse, Federal Policy Advisor		
Colleges and Institutes Canada Denise Amyot, President and Chief Executive Officer		
Consumer Health Products Canada Gerry Harrington, Vice President, Policy and Regulatory Affairs		
Co-operative Housing Federation of Canada Allison Ferris, Vice-President Timothy Ross, Program Manager, Policy and Government Relations		
National Angel Capital Organization Yuri Navarro, Chief Executive Officer and Executive Director		
Reena Bryan Keshen, President and Chief Executive Officer		
Unifor Jordan Brennan, Economist, Research Department		

APPENDIX C LIST OF BRIEFS

Organizations and Individuals

3M Company Canada

ABB Canada

Abbotsford House Council

Action Canada for Sexual Health and Rights

Actua

Advocacy Centre for Tenants Ontario

Aerospace Industries Association of Canada

Aerospace Industries Association of Canada - Technology and Innovation Committee

Aerospace Industries Association of Canada - Transport Canada Civil Aviation

Agence interrégionale de développement des technologies de l'information et des communications

AIMIA Inc.

Air Transport Association of Canada

Aligo Innovation

Alzheimer Society of Canada

Amyotrophic Lateral Sclerosis (ALS) Society of Canada

Appraisal Institute of Canada

AppSpace Solutions, Inc

Arthritis Society

ArtsBuild Ontario

Assembly of First Nations

Association des marchands dépanneurs et épiciers du Québec

Association nationale des éditeurs de livres

Organizations and Individuals

Association of Canadian Financial Officers

Association of Canadian Port Authorities

Association of Canadian Publishers

Association of Consulting Engineering Companies - Canada

Association of Faculties of Medicine of Canada

Association of Manitoba Municipalities

Association of University Research Parks Canada

Atlantic Canada Airports Association

Atlantic Provinces Community College Consortium

Basic Income Canada Network

Beer Canada

Best, David

BIOTECanada

BioVectra Inc.

Blair Corkum Financial Planning Inc.

Blumberg Segal LLP

Board of Trade of Metropolitan Montreal

Boys and Girls Clubs of Canada

Bumstead, Diana

Business Council of Canada

Calgary Chamber of Voluntary Organizations

Calgary Philharmonic Orchestra

Cameco Corporation

Campaign 2000

Organizations and Individuals

Canada Green Building Council

Canada Health Infoway

Canada Mining Innovation Council

Canada West Foundation

Canada's National Youth STEM Organizations

Canada's Building Trades Unions

Canadian Actors' Equity Association

Canadian Advanced Technology Alliance

Canadian Airports Council

Canadian Alliance of Student Associations

Canadian Alliance on Mental Illness and Mental Health

Canadian American Business Council

Canadian Apprenticeship Forum

Canadian Artists' Representation

Canadian Arts Coalition

Canadian Arts Presenting Association

Canadian Association for Graduate Studies

Canadian Association for Neuroscience

Canadian Association of Broadcasters

Canadian Association of Defence and Security Industries

Canadian Association of Gift Planners

Canadian Association of Mutual Insurance Companies

Canadian Association of Occupational Therapists

Canadian Association of Optometrists

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Canadian Association of Physicists

Canadian Association of Radiologists

Canadian Association of Research Libraries

Canadian Association of Science Centres

Canadian Association of Social Workers

Canadian Association of Student Financial Aid Administrators

Canadian Association of University Teachers

Canadian Automobile Dealers Association

Canadian Bankers Association

Canadian Beverage Association

Canadian Biogas Association

Canadian Cable Systems Alliance

Canadian Camping and RV Council

Canadian Camping Association

Canadian Cancer Society

Canadian Canola Growers Association

Canadian Cardiovascular Society

Canadian Chamber of Commerce

Canadian Chiropractic Association

Canadian Climate Forum

Canadian Coalition for Action on Tobacco

Canadian Coalition for Green Finance

Canadian Coalition of Community-Based Employability Training

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Canadian Community Economic Development Network

Canadian Consortium for Research

Canadian Construction Association

Canadian Constuction Innovations

Canadian Convenience Stores Association

Canadian Council for Career Development

Canadian Council for International Co-operation

Canadian Council for Refugees

Canadian Counselling and Psychotherapy Association

Canadian Credit Union Association

Canadian Dance Assembly

Canadian Dental Association

Canadian Dental Hygienists Association

Canadian Diabetes Association

Canadian Electricity Association

Canadian Energy Pipeline Association

Canadian Federation for the Humanities and Social Sciences

Canadian Federation of Agriculture

Canadian Federation of Agriculture's Rural Policy Committee

Canadian Federation of Apartment Associations

Canadian Federation of Independent Business

Canadian Federation of Nurses Unions

Canadian Federation of Students

Canadian Federation of Students - Manitoba

Organizations and Individuals

Canadian Federation of Students - Newfoundland and Labrador

Canadian Federation of Students - Nova Scotia

Canadian Finance and Leasing Association

Canadian Foodgrains Bank

Canadian Football League

Canadian Frailty Network

Canadian Fuels Association

Canadian Gas Association

Canadian Geothermal Energy Association

Canadian Health Food Association

Canadian Home Builders' Association

Canadian Hospice Palliative Care Association

Canadian Housing and Renewal Association

Canadian Independent Music Association

Canadian Institute for Advanced Research

Canadian International Development Platform

Canadian Labour Congress

Canadian Life and Health Insurance Association

Canadian Light Source

Canadian Lung Association

Canadian Manufacturers and Exporters

Canadian Media Producers Association

Canadian Medical Association

Canadian Medical Cannabis Council

Organizations and Individuals

Canadian Mental Health Association

Canadian Natural Gas Vehicle Alliance

Canadian Network for Maternal, Newborn and Child Health

Canadian Nurses Association

Canadian Parks and Recreation Association

Canadian Patient Safety Institute

Canadian Pharmacists Association

Canadian Photonic Industry Consortium

Canadian Produce Marketing Association

Canadian Psychological Association

Canadian Public Works Association

Canadian Real Estate Association

Canadian Recreation Facilities Council

Canadian Red Cross

Canadian Society for Chemical Engineering

Canadian Society for Chemical Technology

Canadian Society for Chemistry

Canadian Solar Industries Association

Canadian Space Society

Canadian Standards Association

Canadian Steel Producers Association

Canadian Stem Cell Foundation

Canadian Supply Chain Food Safety Coalition

Canadian Tire Jumpstart Charities

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Canadian Union of Postal Workers

Canadian Union of Public Employees

Canadian Urban Transit Association

Canadian Urban Transit Research and Innovation Consortium

Canadian Vehicle Manufacturers' Association

Canadian Vintners Association

Canadian Wheat Board Alliance

Canadian Wind Energy Association

Canadian Wireless Telecommunications Association

Canadians for Tax Fairness

Canadore College

Canola Council of Canada

Centre for Drug Research and Development

Centre for Israel and Jewish Affairs

Chartered Professional Accountants of Canada

Chemical Institute of Canada

Chemistry Industry Association of Canada

Chicken Farmers of Canada

Child Care Advocacy Association of Canada

Childcare Resource and Research Unit (CRRU)

Chronic Disease Prevention Alliance of Canada

Cieslik, Stefan

Citizens for Public Justice

City of Calgary

Organizations and Individuals

City of Montreal

Clean Energy Canada

Clear Seas

Climate Smart Business

CMC Microsystems

CMC Research Institutes

Coalition for Canadian Astronomy

Coalition for Healthy School Food

Colleges and Institutes Canada

Colleges Ontario

Communitech

Community Care Solutions

Community Energy Association

Community Energy Planning: Getting to Implementation in Canada

Compute Canada

Conference for Advanced Life Underwriting

Conseil québécois des entreprises adaptées

Consumer Health Products Canada

CONTAX Inc.

Cooper Institute

Co-operative Housing Federation of Canada

Co-operatives and Mutuals Canada

Council of Canadians with Disabilities

Council on Aging of Ottawa

Organizations and Individuals

CropLife Canada

Cunningham, Michael

Dairy Farmers of Canada

David Johnston Research + Technology Park

Decentralised Energy Canada

Dechinta Bush University

Deloitte

Design Exchange

Desjardins Group

diaMENTIS

Diamond Retirement Planning Ltd.

Dietitians of Canada

Digital ID and Authentication Council of Canada

Dominion Diamond Holdings Ltd.

Earth Rangers

eBay Canada Limited

École nationale en sécurité intégrée du Québec

Edmonton Research Park

Electric Mobility Canada

Energy Storage Ontario

Enerkem

Engineers Canada

Engineers Without Borders Canada

ENMAX Corporation

Organizations and Individuals

Entertainment One

Équiterre

Fagan, Solomon

Federal Active Transportation Coalition

Fédération culturelle canadienne-française

Fédération des cégeps

Fédération des communautés francophones et acadiennes du Canada (FCFA)

Federation of Canadian Municipalities

Fertilizer Canada

Financial Executives International Canada

First 2000 Days Network

First Nations Finance Authority

FIRST Robotics Canada

First West Credit Union

Fonds de solidarité des travailleurs du Québec

Food and Consumer Products of Canada

Forest NB

Forest Products Association of Canada

Fredericton Chamber of Commerce

Friends of Canadian Broadcasting

Friends of the Canadian Wheat Board

Friends of the Greenbelt Foundation

Futurpreneur Canada

Gabriel Housing Corporation

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Gestion Sovar inc.

GIV3

Goldcorp Inc.

Greater Charlottetown Area Chamber of Commerce

Greater Kitchener Waterloo Chamber of Commerce

Greater Toronto Airports Authority

Green Budget Coalition

Greenbelt Fund

Greenhill, Robert

H10

Habitat for Humanity Canada

Halladay, Joyce

Health Action Lobby

Health Charities Coalition of Canada

Health Within Holistic Centre

HealthCareCAN

Healthy Artists Trust

Heart and Stroke Foundation of Canada

Hershaw, James

Home Instead Senior Care

Hope Air

Housing Partnership Canada

Hydra-Go

Hydrogenics Corp.

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IC-IMPACTS Centres of Excellence

Imagine Canada

Immigrant Access Fund Canada

Imperial Tobacco Canada Limited

Indigenous Leadership Initiative of the International Boreal Conservation Campaign

Indspire

Infection Prevention and Control Canada

Information and Communications Technology Council

Information Technology Association of Canada

Innovation Place

Innovative Medicines Canada

Institute for Quantum Computing

Intellectual Property Institute of Canada

International Association of Heat and Frost Insulators and Allied Workers

International Union of Painters and Allied Trades

Investment Funds Institute of Canada

Investment Industry Association of Canada

Japan Automobile Manufacturers Association of Canada

Jaquemot, Norman

Johnson, Donald

Juvenile Diabetes Research Foundation Canada

Knowledge Park

Lac La Ronge Indian Band

Ladies Learning Code

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Let's Talk Science

LIFT Philanthropy Partners

Literacy Coalition of New Brunswick

Literacy Nova Scotia

Lululemon Athletica

Macdonald-Laurier Institute

MacKay, Margaret

Magazines Canada

Make Poverty History Manitoba

March of Dimes Canada

MaRS Centre for Impact Investing

MaRS Discovery District

Maytree Foundation

McGill University

McMaster University

Medicines for Malaria Venture

Memorial University of Newfoundland

Mental Health Commission of Canada

Merck Canada Inc.

Merit Canada

Microsoft Canada Inc.

Mines Action Canada

Mining Association of Canada

Mitacs

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MNP LLP

Momentum

Monster Government Solutions

Mood Disorders Society of Canada

Multiple Sclerosis Society of Canada

National Airlines Council of Canada

National Allied Golf Associations

National Angel Capital Organization

National Association of Federal Retirees

National Cattle Feeders' Association

National Coalition Against Contraband Tobacco

National Convenience Stores Distributors Association

National Council of Women of Canada

National Farmers Union

National Graduate Caucus

National Housing Collaborative

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Northern Alliance for Literacy and Essential Skills

Northwest Territories Literacy Council

NOVA Chemicals Corporation

Nunavut Literacy Council

ONE Campaign

Ontario College of Art and Design University

Ontario Federation of Indigenous Friendship Centres

Ontario Independent Appraisers Association

Ontario Public Transit Association

Orchestras Canada

Oxfam Canada

P.E.I. Literacy Alliance

Pacific Salmon Foundation

Pallium Canada

Parachute

Parkinson Canada

ParticipACTION

Partners in Research

Partnership Group for Science and Engineering

Pathways to Education Canada

PEI BioAlliance

Petroleum Services Association of Canada

Philanthropic Foundations Canada

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Pitney Bowes Canada

Polytechnics Canada

Prince Edward Island Fishermen's Association

Professional Association of Canadian Theatres

Professional Institute of the Public Service of Canada

Progressive Contractors Association of Canada

Prospectors and Developers Association of Canada

Prosper Canada

Public Service Alliance of Canada

Purser, David

Quality Urban Energy Systems of Tomorrow

Quebec Employers' Council

Queen's University

Railway Association of Canada

Recreation Vehicle Dealers Association of Canada

Reena

Regroupement québécois des organismes pour le développement de l'employabilité

Réseau d'aide aux personnes seules et itinérantes de Montréal (RAPSIM)

Réseau Trans-tech

Restaurants Canada

RESULTS Canada

Retail Council of Canada

Rick Hansen Foundation

Rick Hansen Institute

Organizations and Individuals

Right to Housing Coalition

Rogers

Royal Conservatory of Music

RSA

Ryerson University

Salvation Army

Saskatchewan Association of Rural Municipalities

Saskatchewan Seniors Mechanism

Save the Children Canada

Schizophrenia Society of Ontario

Scout Environmental

Sears, Candace

SHAD International

Shaw Cablesystems

Shaw Rocket Fund

Social Enterprise Council of Canada

Speech-Language and Audiology Canada

Spirits Canada

Sport Matters Group

Stem Cell Network

Supporting Employment & Economic Development (SEED) Winnipeg Inc.

Sustainability CoLab

Sustainable Prosperity

Syngenta Canada

Organizations and Individuals

Tamblyn, Robyn

Tech-Access Canada

Tech-K.O., Inc.

Teck Resources Limited

TELUS

The J.W. McConnell Family Foundation

The Low Carbon Partnership

The Natural Step Canada

Toronto Atmospheric Fund

Toronto Region Board of Trade

Toronto Region Immigrant Employment Council

Toronto Stock Exchange

Tourism Industry Association of Prince Edward Island

TRIUMF

TSX Venture Exchange

Tungilik, Theresie

Twohig, Edd

U15 Group of Canadian Research Universities

Unifor

Union of Canadian Transportation Employees

UNITE HERE Canada

United Way Centraide Canada

Univalor Management

Université de Montréal

Organizations and Individuals

Universities Canada

University of Alberta

University of British Columbia

University of Calgary

University of Manitoba

University of Ontario Institute of Technology

University of Toronto

University of Victoria

University of Waterloo

UPS Canada

Valeant Canada

Vancouver Art Gallery

Vancouver Fraser Port Authority

Vancouver International Airport Authority

Veterans Canada

Vibrant Communities Calgary

VIDO-InterVac

Visa Canada Corporation

Watt Capital

Wolfson, Michael

Women's Centre of Calgary

World Vision Canada

Writers Guild of Canada

Xplornet Communications Inc.

Organizations and Individuals

YMCA Canada

York University

Youth Science Canada

Yukon Literacy Coalition

Zabell, Kate

MINUTES OF PROCEEDINGS

A copy of the relevant Minutes of Proceedings ([Meetings Nos. 33, 34, 35, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 49, 50, 51, 52 and 63](#)) is tabled.

Respectfully submitted,

Hon. Wayne Easter
Chair

DISSENTING OPINION OF THE OFFICIAL OPPOSITION

PREFACE

We would like to thank everyone who participated in the pre-budget consultations this year, whether as an individual or as part of an organization. Beginning in late September, the House of Commons Standing Committee on Finance held public consultations with stakeholders, including travelling to all provinces to hear witnesses, as well as several days of hearings in Ottawa. In total, the committee heard from 293 witnesses and received 445 briefs. The result of these efforts is a 422 part, 145 page report for the Committee's consideration.

Given the poor results from the Liberals' first budget, we were pleased by the Committee's decision to select "economic growth" as the theme of this year's pre-budget consultations. Unfortunately, instead of listening to the valid critiques of the federal government's current approach or to fresh ideas that could make a difference to hard-working Canadians, the Committee's report asks the federal government to double down on a failed plan; one that will result in more reckless spending, lower economic growth, fewer jobs and higher taxes. For these reasons, the Official Opposition is tabling this dissenting report.

THE GOVERNMENT'S FAILING ECONOMIC RECORD

The Liberal government's economic plan has failed to create the growth and jobs that Canadians were promised. The Liberals were elected on a pledge to run "modest" \$10 billion annual deficits that they would invest in ways that would grow the economy. Six months later, it was \$30 billion. In their fall Economic Statement, Canadians were told the government would be borrowing even more money.

The Liberals set high expectations for what this spending would accomplish. Budget 2016 projected real GDP to grow by 1.4% in 2016 and 2.2% in 2017. That was *before* factoring in the impact of new spending, which the Department of Finance estimated would generate an additional 0.5% of GDP growth in 2016-17 and a full 1% more in 2017-18. They claimed this extra growth would create or maintain 43,000 jobs in the first year and 100,000 in the second.¹

The results have not even come close. The Bank of Canada's latest forecast projects GDP to rise by only 1.1% in 2016 and 2% in 2017.² Business investment continues to decline. Job creation has been equally bad. Since the Liberals entered office in November last year, the economy has lost a net 30,500 full-time positions.³ What makes this performance even more troubling is that it takes place just as the U.S., our biggest trading partner, is showing signs of a strong recovery, which should be helping Canada's situation.

¹ Finance Canada, *Growing the Middle Class*, March 2016.

² Bank of Canada, *Monetary Policy Report*, October 2016.

³ Statistics Canada, *Labour Force Survey*, November 2016.

It is clearly time for the government to reconsider its approach.

PUT AN END TO RECKLESS SPENDING

The Committee report, with the majority made up of Liberal MPs, contains 81 recommendations to government, of which 36 call for additional spending in the 2017 budget. These requests for additional funds are not costed and are simply open-ended funding requests made by some of the presenters. There are also no recommendations to look for cost savings in existing government operations.

The Committee should have heeded the advice of witnesses such as the Canadian Taxpayers Federation, the Atlantic Institute for Market Studies, and the Quebec Employers Council who stated that the government should be limiting its spending and borrowing. Additionally, many groups, such as the Canadian Federation of Independent Business, the Chartered Professional Accountants of Canada, the Conference Board of Canada, and Financial Executives International Canada advised that the federal government should have a plan to balance the budget. .

In particular, the Macdonald-Laurier Institute stated that, “setting out a clear and credible plan to eliminate the deficit in particular should be the government's top budget priority, and—I put it to the committee with respect—your top priority as well. Failing to do so risks setting us on a path of protracted deficit and increasing long-term costs or long-term opportunity costs. In this regard, I'd encourage the government to reconsider the enactment of fiscal rules, such as balanced budget legislation, to improve fiscal transparency and to help politicians help the government to reconcile these trade-offs between the short and the long term.”

The federal government should therefore:

- limit any further increases to net spending and borrowing and ensure that projections reflect the potential for higher borrowing costs (Canadian taxpayers are currently incurring public debt charges or interest on borrowing in 2016/17 of \$24.9 billion which is forecast to rise to \$33.1 billion in 2021/22⁴);
- present a credible plan and timeline to return to a balanced budget and propose new legislation that requires future federal governments to do the same when they engage in deficit spending; and
- scrutinize and review federal spending and crown corporation practices in order to eliminate waste and inefficiencies.

CREATE JOBS

The Committee's recommendations suggest that jobs and growth will be created through new government spending and government programs.

Yet, the Committee heard from many witnesses who held a contrary view, asking instead that the federal government focus on lowering the burden of taxes and other costs on

⁴ Finance Canada, Fall Economic Statement, November 2016.

companies that hold them back from investing and hiring new workers. Witnesses such as the Chartered Professional Accountants of Canada and the C.D. Howe Institute recommended that personal income taxes be kept low. The Dairy Farmers of New Brunswick asked for an increase in the capital gains exemption.

Other witnesses calling for the government to reduce the tax burden on business include the Business Council of Manitoba, the Fredericton Chamber of Commerce, and Forest NB.

The Halifax Chamber of Commerce said that, “the overall tax burden is a constant source of frustration (for businesses). In recent months, the federal government has taken action, such as planning to raise the CPP [Canada Pension Plan] and introducing the concept of a price on carbon, both without consultation. Both of these will have a significant impact on business costs in the years to come. Going forward, we'll be looking for the federal government to take action to make business in Canada more competitive, not less.”

The Canadian Federation of Independent Business said that “payroll taxes are burdensome, for businesses generally and for small and medium-sized enterprises particularly, and suggest that employer contributions to the CPP and the Employment Insurance program should be reduced.” The Canadian Vehicle Manufacturer’s Association thinks that “businesses that provide comprehensive pension plans should be exempted from making CPP contributions.”

Many witnesses commented on the importance of a low tax rate for small businesses, including the Canadian Convenience Stores Association, the Canadian Federation of Independent Business, Restaurants Canada, the Halifax Chamber of Commerce, the Greater Charlottetown Area Chamber of Commerce, and the Canadian Chamber of Commerce.

The Canadian Chamber of Commerce wants to accelerate the capital cost allowance rates, “...for a broad variety of capital equipment and technology (advanced machinery, computers, telecommunications network equipment, fiber cables, data network infrastructure) to encourage greater private sector investment in technology.”

On taxes, the federal government should:

- review and propose updates to the Capital Cost Allowance to reflect changes in technology and the shorter working life of particular assets, including in industries such as oil and gas, renewable energy, telecommunications, trucking and construction;
- deliver on its promise to reduce the corporate income tax rate for small business from 10.5% to 9%;
- ensure all small businesses are able to access the small business tax rate, including and not limited to partnerships of professionals such as doctors, dentists and veterinarians; and

- introduce a hiring tax credit for businesses that can be applied to payroll tax obligations, such as Employment Insurance or CPP contributions;

Many witnesses focused on the need for the federal government to remove or limit other restrictions to business growth, including onerous approval processes for energy projects, inter-provincial barriers to trade and rules that make it harder for Canadians to purchase a home.

The Committee was encouraged to ask the federal government to quickly approve outstanding pipelines. These witnesses include the Canadian Energy Pipeline Association, the Canadian Association of Petroleum Producers, Financial Executives International Canada, Western Economic Diversification – Alberta, Western Economic Diversification – British Columbia, and the Regina and District Chamber of Commerce.

The Atlantic Provinces Economic Council advised that further limits on access to mortgages should not be added until the housing market has adjusted to the most recent measures.

Therefore, the federal government should:

- provide timely and efficient approvals for oil and gas pipelines and major infrastructure projects, and take additional actions as required to bring these projects to construction;
- take more aggressive action on internal barriers to trade, including by disclosing the details of the recent agreement in principle among the provinces and, if necessary, by asking the Supreme Court to give an opinion on section 121 of the constitution;
- reconsider its restrictions on eligibility for mortgage insurance, halt further restrictions and consider ways to incentivize construction and supply.

Spending initiatives should be targeted in a way to maximize job creation for Canadians, especially in depressed regions such as Alberta, Saskatchewan and Atlantic Canada. The Canadian Construction Association asked the government to make decisions about this type of infrastructure using merit-based criteria. The Business Council of Canada, for their part, urged the government to include in its infrastructure strategy independent bodies to evaluate infrastructure projects. The Chartered Professional Accountants of Canada asked the government to make fiscally responsible investments in core public infrastructure focused on longer-term goals. Finally, the Alberta Federation of Labour stated that infrastructure projects should create employment opportunities for Canadians in the construction, manufacturing and maintenance phases.

In that regard, we recommend that:

- given that the new infrastructure bank will only provide funding to projects worth \$100 million or more, virtually guaranteeing that rural communities across Canada will not qualify its funds, the federal government should present an infrastructure plan that prioritizes small communities in rural Canada; and

- before the federal government releases funds for Phase II of the federal infrastructure plan, the federal government publish a full assessment of national infrastructure needs and establish a framework for selecting projects that prioritizes those with the most positive economic and employment effects.

In the same spirit, immigration and labour market initiatives recommended by the Committee should focus on the goal of creating employment opportunities for Canadians first.

While immigration can play a role in supplying the skills Canadian companies need to compete, many witnesses, such as the Canadian Home Builders' Association, General Motors of Canada Limited, HSBC Bank Canada, the Regina and District Chamber of Commerce and the Greater Charlottetown Area Chamber of Commerce, and the Canada West Foundation suggested gaps could be filled through a focus on better education and better recognition and matching of the skills held by those already in Canada.

Therefore, the federal government should:

- ensure that there will be no negative impact on the employment and wages of Canadians as it seeks to ease rules for access to foreign workers.

LOWER TAXES ON CANADIANS

In just over one year, Canadians have been hit with a wide range of new taxes (e.g. elimination of income splitting and tax credits for arts and fitness, reduced limits for Tax-Free Savings Accounts, increased CPP premiums, a national carbon tax.). Together, these new taxes will more than wipe out the gains from the Liberals so-called 'middle class tax cut.'

The Committee report fails to include any recommendations against further tax hikes on Canadians, even though some of the witnesses are clearly lobbying the federal government to raise taxes on income, internet services, and food and beverages, just to name a few examples.

In contrast, the Official Opposition will continue to fight hard for the taxpayers and ask that the federal government not increase income tax rates and not eliminate any tax relief measures for individuals or families.

Many witnesses agree with us and asked the Committee to recommend that the federal government refrain from increasing taxes. The Chartered Professional Accountants of Canada told the Committee that, "personal income tax rates should remain low". The Canadian Beverage Association asked that the federal government not create a tax for sugary beverages.

Witnesses showed concern about the costs of the Liberals' plan for a national carbon tax. The Business Council of Canada and the Regina and District Chamber of Commerce do not believe the federal government should establish a price for carbon. Others, including

the Canadian Union of Public Employees and Green Budget Coalition, acknowledged that there needed to be compensation to vulnerable households and others affected by carbon pricing.

Therefore, we recommend that the federal government:

- continue to provide high quality information and educate Canadians about healthy eating practices and not introduce any new excise taxes on the consumption of foods and beverages;
- promoting the importance of health, sport and an active lifestyle for children, including by reintroducing the children's fitness tax credit;
- not introduce new taxes on online services, including internet service providers and digital streaming;
- make public the Review of Federal Tax Expenditures as soon as possible, subject it to review by the Finance Committee, and ensure any subsequent decisions by the federal government to eliminate tax relief measures be offset by an equivalent reduction in taxes paid elsewhere; and
- include in the budget a full assessment of the economic, employment and fiscal effects of the government's plan for a national carbon price for fiscal years 2017/18 to 2021/22.

We believe that the federal government should trust Canadians to make their own choices when it comes to what to do with the money they earn. The Quebec Employers Council, Regina and District Chamber of Commerce, C.D. Howe Institute, and Conference for Advanced Underwriting all suggested ways to enhance retirement security without mandatory contributions to the CPP.

Therefore, we think the federal government should:

- cancel its plan to hike CPP premiums and
- examine ways to use the tax code to help Canadians voluntarily save for retirement and long-term care needs, including by, for instance, expanding the limits for Tax-Free Savings Accounts and access to pension income splitting, and changing the tax treatment of personal insurance for long-term care.

OTHER CONSIDERATIONS

In addition to the concerns above, we think that the Committee has failed to incorporate other important requests and considerations into its recommendations.

For instance, we believe the federal government should:

- follow through on its commitment to increase funding for palliative care in accordance with provincial need;
- restore the excise tax exemption for diesel fuel used by anti-idling devices;

- consider supporting indigenous students pursuing academic programs by providing an amount of \$30 million per year for five years for the Indspire's Building Brighter Futures: Bursaries, Scholarship and Awards program; and
- expand the CRA interpretation of the Income Tax Act, or amend Section 118.3 of the Income Tax Act, to include all activities related to insulin administration in the DTC eligibility criteria.

We are also concerned that many of the recommendations infringe on provincial jurisdiction. If the Federal Minister of Finance were to move ahead with many of these recommendations, constitutional responsibilities could be severely impacted.

CONCLUSION

We believe business creates jobs, not the government. So far, higher spending and higher deficits have failed to create economic growth. The costs of this spending will be felt by hardworking Canadians and their families through higher borrowing costs, fewer jobs, higher taxes and program cuts. We will continue to fight on behalf of these Canadians encourage the Minister of Finance in the 2017 budget to focus on lowering the costs of doing business in Canada and not adding to our deficit with new spending.

Budget 2017: NDP Pre-Budget Consultation Supplementary Report

Introduction

The New Democratic Party is once again pleased to have participated in the pre-budget consultations for Budget 2017. As elected representatives, we are proud to work on behalf of Canadians to support families, invest in communities, create opportunities for meaningful work, and make life more affordable. New Democrats believe that a balanced, sustainable, and fiscally responsible approach will ensure that we meet these goals—and we will advocate tirelessly for this approach to be reflected in Budget 2017.

The majority report contains many important summaries of witness testimony. Regrettably, the recommendations contained within the committee's main report fail to present comprehensive solutions to the important issues raised in these hearings. The committee's main findings have failed to introduce a clear path forward to meet the challenges we face. Therefore, we respectfully present this supplementary report to give a voice to Canadians who are asking for substantive changes that will foster strong communities, sustainable growth, and social support throughout their careers and lives.

Solutions for All Canadians

As New Democrats, we believe that the Budget should uphold the interests of all Canadians. Based on our wide-spread pre-budgetary consultations, we propose changes that will ensure our society moves forward together. The government has a critical role to play in both creating economic prosperity through a thriving private sector and introducing policies that will support Canadian communities. New Democrats have heard from Canadians across the country that the government needs to introduce inclusive policies. We call on the government to act on the following recommendations so that every community and family is supported to achieve security and prosperity.

Supporting Aboriginal communities

Over the past year, we have seen a growing and troubling discord between the government's rhetoric and their actions on respect for Indigenous communities – from approval of major industrial projects without adequate consultations, to land claim disputes, to the appalling conditions that many Indigenous communities live in, to the government's ongoing discrimination against First Nations children. We call on the government to keep the promises they made to Indigenous communities. We therefore recommend that the federal government

- Invest \$155 million in First Nations child welfare services to end racial discrimination in funding, as per the motion passed unanimously in the House of Commons;
- Honour the platform commitment of an additional \$50 million per year for the Post-Secondary Student Support Program for Indigenous students;
- End the punitive 2 percent cap imposed on the growth of government spending on services for First Nation communities and establish a fair and equitable financial relationship to close the gap between First Nations communities and other Canadians;

- Increase investments in efforts and initiatives to revitalize Indigenous languages, including immersion programs.

Fostering Healthy Communities

In recent months, we learned that the Liberals intend to keep Stephen Harper's cuts to the rate of health care transfers to provinces by keeping the funding escalator at three per cent, down from six per cent. We also learned that even though the Liberals promised an "immediate commitment" of 3 billion dollars dedicated to home care, this commitment was not in their first budget. We are calling on the government to take proactive measures to make health care for Canadians comprehensive, accessible and affordable. We recommend that the federal government

- Reverse the Conservatives' cuts to health care transfers and restore the funding escalator in the next Health Accord;
- Increase compassionate care benefits to ensure that caregivers are eligible for a paid six-month leave to care for a gravely ill family member;
- Fund the delivery of expanded and improved home care for all Canadians, as promised by the Liberals in the 2015 federal election campaign.

Investing in economic growth, innovation, and accessible technologies

Economic growth continues to sputter and over the past year, full time jobs have disappeared while Canadians are increasingly forced into part-time and precarious work. Much more can be done to stimulate the economy, reduce inequality, enhance transparency and ensure public services remain out of the hands of private investors. We recommend that the federal government

- Eliminate the Employee Stock option deduction, which costs \$800 million per year and almost exclusively benefits wealthy Canadians;
- Restore small business tax cuts, as promised in the Liberal Party platform, to encourage job creation;
- Lower the threshold for country-by-country reporting to \$60 million, which will enhance transparency by requiring more multinational corporations to report financial information;
- Ensure that municipalities of all sizes can access necessary infrastructure funding, rather than compel them to adopt a public-private partnership or outsourcing model;
- Ensure stability in Canada's forest sector by renegotiating the Softwood Lumber Agreement with the United States;
- Provide a fund to help deploy mobile internet coverage in communities that are poorly or not served, along with the existing funding for broadband internet;
- Undertake a comprehensive review of the *Investment Canada Act* in order to better protect Canadian workers and the national interest of Canada.

Ensuring stability and support for workers and families

Too many workers and families are living in poverty, young people are struggling to find work, and precarious work is becoming a reality for many Canadians. Throughout the past year, the government has failed to renew long-term operating agreements for affordable social housing, has announced

enhancements to the Canadian Pension Plan that ignore the needs of women and people living with disabilities, and has refused to instate a federal minimum wage of \$15. We recommend that the federal government

- Act immediately to address the social and affordable housing shortage in Canadian municipalities by renewing social housing agreements and by working towards the development and implementation of a rights-based National Housing Strategy;
- Ensure that the Employment Insurance fund is used solely for Employment Insurance benefits;
- Restore the extra five weeks of EI benefits for regions of high unemployment that were cut by the Conservative EI reforms and eliminate on-going backlogs in the social security tribunal and in service delivery;
- Ensure that the Canada Pension Plan enhancements include child-rearing drop out and disability drop out provisions to ensure that women and people living with disabilities are not penalized;
- Establish a federal minimum wage of \$15 and begin addressing precarious work by ending unpaid internships;
- Support low-income Canadians by significantly increasing the Working Income Tax Benefit.

Involving Canadians in action against climate change

While the new federal government has brought changed rhetoric about climate change, they have not yet proposed any clear strategy or timelines for Canada to meet its Paris Agreement commitments to reduce emissions. We are concerned about the government's ability to meet those commitments, particularly in light of recent approvals of natural resource extraction projects, as well as the decision to adopt the greenhouse gas reduction targets proposed by the previous Conservative government. We therefore recommend that the federal government

- Provide a clear strategy and timeline for the phase-out of fossil fuel subsidies;
- Implement a well-designed, pan-Canadian carbon price that will result in emissions reductions and compensate the most vulnerable Canadians;
- Take more ambitious measures to conserve unique wildlife habitat, such as that of the endangered southern resident orcas of British Columbia;
- Restore the ecoENERGY Home Retrofit program with significant, long-term funding to create local jobs, reduce energy consumption and help Canadians lower their energy bills;
- Expand support for renewable energy and energy efficiency technology development and demonstration projects;
- Restore environmental protections that were dismantled by the previous government and remove all restrictions on public participation in environmental assessment processes.

