



HOUSE OF COMMONS
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CANADA

RESPONDING TO THE CHALLENGES OF OUR TIME

Report of the Standing Committee on Finance

Peter Fonseca, Chair

**MARCH 2023
44th PARLIAMENT, 1st SESSION**

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Chair**

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NOTICE TO READER

Reports from committees presented to the House of Commons

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

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THE STANDING COMMITTEE ON FINANCE

has the honour to present its

TENTH REPORT

Pursuant to its mandate under Standing Order 108(2), the Committee has studied Pre-Budget Consultations in Advance of the 2023 Budget and has agreed to report the following:

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LIST OF RECOMMENDATIONS

As a result of their deliberations committees may make recommendations which they include in their reports for the consideration of the House of Commons or the Government. Recommendations related to this study are listed below.

The Committee regrets that, due to circumstances beyond its control, it was not able to travel and meet with a wider range of witnesses from across Canada in the usual way. We did, however, appreciate and consider all pre-budget consultation submissions.

We acknowledge that Canada must navigate a challenging global economic context and that Canada’s fiscal position, despite the real challenges faced by individual Canadian households and businesses, compares favourably to other G7 countries.

In light of this we believe Canada does have resources to combat the challenges of our time, which include: fighting poverty and the growing scourge of homelessness, bringing inflation to heel and addressing affordability, repairing our healthcare system, doing Canada’s part to fight against climate change and ensuring Canadian workers are not left behind in the emerging new energy economy by mounting a significant response to the United States' *Inflation Reduction Act* in Budget 2023. The following recommendations are put forward to highlight priorities for the government to consider within this context and in future fiscal documents.

The House of Commons Standing Committee on Finance recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Recommendation 1

Work with the provinces and territories to increase federal funding through the Canada Health Transfer while ensuring accountability and improve outcomes for people in Canada through new public health care programs such as dental care and pharmacare..... 47

Recommendation 2

Index the Canada Health Transfer to keep pace with growing health care costs and factor population aging in the provinces and territories into the formula for its calculation..... 47

Recommendation 3

Take immediate steps to create a Canada Mental Health Transfer, which would allocate permanent, ongoing federal funding to the provinces and territories for mental health services starting in the 2023 budget..... 47

Recommendation 4

Mitigate the impacts of inflation, particularly through investment incentives for businesses and, when conditions are appropriate, consider implementing economic growth plans to launch a new, fairer and more sustainable economic cycle focused on increased productivity, increased housing supply and acceleration of the energy transition. 47

Recommendation 5

Eliminate all inefficient subsidies, public financing, and other fiscal supports provided to the oil and gas sector..... 48

Recommendation 6

Divert subsidies from the fossil fuel sector towards the development of renewable and efficient energy sources, while supporting those most impacted by this transition. 48

Recommendation 7

Increase its international assistance envelope to align with its commitment to provide predictable and sustained increases to Canada’s international development assistance, advance preparedness for future pandemics, move forward on climate action, and secure a just, inclusive and sustainable recovery in the world..... 48

Recommendation 8

Undertake a public review to identify federal tax expenditures, tax loopholes and other tax avoidance mechanisms that particularly benefit high-income individuals, wealthy individuals and large corporations and make recommendations to eliminate or limit them..... 48

Recommendation 9

Take steps to close the growing income gap and generate revenue to fund poverty reduction programs by closing tax loopholes and ending the use of low-tax or non-cooperative jurisdictions for tax purposes, taxing extreme wealth, and implementing a tax on excessive profits, including windfalls associated with the pandemic. 49

Recommendation 10

Undertake a broad review of methods that can significantly increase the quantity, accuracy, quality and timeliness of publicly available information on the fiscal condition of individuals, corporations and trusts, including ownership, assets, income and taxes paid, consistent with the Taxpayer's Bill of Rights which protects their right to privacy and confidentiality, among others..... 49

Recommendation 11

Continue to promote corporate transparency and work with the international community to promote greater transparency in the country-by-country financial reporting of major transnational corporations. 49

Recommendation 12

Increase the transparency and accountability of the Canada Revenue Agency..... 49

Recommendation 13

Facilitate the sharing of tax information pertaining to the foreign activities of Canadian taxpayers and Canadian-based businesses between the Canada Revenue Agency and Revenu Québec. 49

Recommendation 14

Fund the Canada Revenue Agency so that it is equipped to address high-profile tax loopholes, while maintaining strong leadership within the Organisation for Economic Co-operation and Development for a more ambitious and equitable application of the initiative on Base Erosion and Profit Shifting for developing countries. 49

Recommendation 15

Further increase funding for the Canada Revenue Agency to ensure compliance by the wealthiest individuals and largest corporations..... 49

Recommendation 16

Review how mandatory disclosure practices work. 50

Recommendation 17

Take decisive action, including by amending the *Income Tax Conventions Interpretation Act*, to prevent treaty shopping arrangements from being used to avoid Canadian tax, especially when capital gains are derived from Canadian natural resources, as was the case in Alta Energy Luxembourg, which alone deprived the government of tax revenues calculated on capital gains of approximately \$380 million. 50

Recommendation 18

Consider an automatic and substantial penalty, the amount of which could be discretionary, where the general anti-avoidance rule (GAAR) is found to apply to a transaction in order to alter the risk/reward analysis for taxpayers contemplating an aggressive tax avoidance transaction, giving the GAAR a more effective tax deterrent effect..... 50

Recommendation 19

Amend the general anti-avoidance rule and certain related provisions to:

- put the burden clearly on the taxpayer to show that, despite the fact that the primary purpose of the transaction is to avoid tax, the transaction is consistent with and not contrary to the object, spirit and purpose of the relevant provisions of the Act;**
- provide a list of factors, including the lack of economic substance, the absence of any reasonable expectation of a pre-tax profit, the circular flow of funds, and self-cancelling transactions, that must be considered by the courts in determining whether an avoidance transaction is abusive.**

- clarify that the GAAR can apply if an avoidance transaction by itself is abusive, one or more avoidance transactions in a series that results in a tax benefit is abusive, or a series of transactions as a whole is abusive;
- clarify that the primary non-tax purpose test in the definition of avoidance transaction does not mean that transactions such as acquisitions of property, reorganizations and financings (whose primary purpose is inherently commercial) are automatically excluded;
- adopt a new statutory definition of series of transactions that encompasses both the common law definition and the definition in the *Income Tax Act*; and
- expand the definition of avoidance transaction to include a series of transactions where the primary purpose of the series as a whole is to obtain a tax benefit, irrespective of whether the series contains an avoidance transaction whose primary purpose is to obtain a tax benefit, in order to subject the entire series to the abuse test. 50

Recommendation 20

Ensure support for new qualifying disbursements and disbursement quota rules through resources and training on the rules and guidance, developed in consultation with the charitable sector and offered by the Canada Revenue Agency, along with clarifying the language around pooled funding. 51

Recommendation 21

Commit to a public examination of ways the tax system can be used to reduce emissions and manage the climate crisis, beyond the carbon tax. 51

Recommendation 22

Implement the Global Anti-Base Erosion Rules, which are described in Pillar Two of the OECD/G20 work on the Tax Challenges Arising from the Digitalization of the Economy, which will ensure large multinational enterprise pay a minimum level of tax on the income arising in each of the jurisdictions where they operate..... 51

Recommendation 23

Implement a 30% refundable investment tax credit for the purchase of new or used equipment by farm businesses with gross annual revenues under \$50,000. 52

Recommendation 24

Accelerate the launch of a refundable investment tax credit for battery storage and clean hydrogen that is sufficient to offset the competitive impacts of the United States' *Inflation Reduction Act*. 52

Recommendation 25

Examine the tax treatment of taxable capital gains on the gifting or low-cost sale of certain farm assets to a nephew or niece. 52

Recommendation 26

Make the caregiver tax credit refundable. 52

Recommendation 27

Increase the volunteer firefighters tax credit and modernize the definition of volunteer firefighter used by the Canada Revenue Agency to help retain firefighters. 52

Recommendation 28

Freeze federal beer, wine and spirit excise duties at 2022 rates for fiscal years 2023 and 2024, and until inflation returns to the Bank of Canada's 1% to 3% target range. 53

Recommendation 29

Change the excise duty exemption for all-Canadian wine produced from honey or apples to also include all other fermented products that are not grapes. 53

Recommendation 30

Introduce a specific definition for cider for the purposes of the excise duty, using definitions used at the provincial level..... 53

Recommendation 31

Consider the possibility of implementing a Visitor Tax Refund Program. 53

Recommendation 32

Exempt counselling therapy and psychotherapy from the application of GST/HST..... 53

Recommendation 33

Guide domestic firms more effectively through the procurement process by simplifying the federal government procurement strategy for domestic small and medium-sized enterprises through the launch of an Innovative Procurement Fund and a Procurement Concierge Service modelled after British Columbia’s Concierge Program. 54

Recommendation 34

Implement a “Buy Clean” procurement strategy. 54

Recommendation 35

Reach a framework agreement with Chantier Davie Canada Inc. related to the National Shipbuilding Strategy. 54

Recommendation 36

Lead by example by ensuring that government installations have charging stations for employees and citizens and that the federal fleet is electrified. 54

Recommendation 37

Ensure credit unions and their members are granted equal and timely access to all federal support programs delivered via the financial sector, be considered when legislation or regulation affecting the financial sector is introduced or amended and include credit-union representatives on financial and economic task forces and advisory bodies. 54

Recommendation 38

Create an organization in government with Deputy or Senior Assistant Deputy Minister level accountability for delivering on Biomanufacturing and Life Sciences Strategy (BLSS) and developing BLSS 2.0. 55

Recommendation 39

Create a cabinet-level position for cybersecurity..... 55

Recommendation 40

Ensure that federal priorities are addressed by providing all federal departments with dedicated budgets to meet their research needs, in collaboration with universities. 55

Recommendation 41

Offer incentives to purchase zero-emission vehicles (ZEV), including:

- **a rebate for lower and modest income Canadian individuals and families based on the program implemented in California;**
- **a “green cash for clunkers” program offering funds for the purchase of ZEVs, transit passes or active transportation tools (e.g. bikes or e-bikes), which program should be stackable with other incentive programs;**
- **a rebate for taxis, car sharing and carpooling businesses and individuals who want to transition to electric vehicles, which rebate should be stackable and not be limited by the 10-vehicle cap on fleet rebates; and**
- **programs to educate and support consumers in making the transition to ZEV in partnership with trusted organizations. 58**

Recommendation 42

Adopt clear targets for ZEV sales: 20% of light-duty vehicle sales by 2026; 60% by 2030 and 100% by 2035. 58

Recommendation 43

Align federal auto tailpipe emission standards with the toughest standards in North America..... 59

Recommendation 44

Upgrade the energy efficiency and comfort of Canada's residential building stock, including for low-income households, Indigenous communities, and support skills development for the retrofit economy. 59

Recommendation 45

Advance a zero-emission electricity grid based on renewables, which requires major transformational investments in the generation, transmission, and demand side of electricity, including remote Indigenous communities..... 60

Recommendation 46

Align Canada’s nascent net-zero fiscal support framework to match the ambition of the United States, which would require an enhancement of the Strategic Innovation Fund Net Zero Accelerator initiative, an effective design and deployment of the investment tax credit for carbon capture, utilization, and storage and the introduction of targeted carbon contracts for difference to provide certainty for first-in-market net-zero projects. 60

Recommendation 47

Provide funding to support front-end engineering and design for transformative net-zero technologies. 60

Recommendation 48

Provide funding to pilot low-carbon materials in federally funded construction. 60

Recommendation 49

Provide funding to demonstrate and scale a diverse set of innovative, near-zero emission building materials. 60

Recommendation 50

Provide more support to manufacturers to help them adapt to and advance Canada’s climate change plan..... 60

Recommendation 51

Develop renewable energy manufacturing and recycling facilities in Canada, using funding from the Canada Growth Fund..... 60

Recommendation 52

Support Canadian dairy farmers’ commitment to reach net-zero on-farm emissions by providing existing and future agricultural sustainability programs with sufficient and ongoing funding to help with the continued introduction and adoption of clean energy, green technology and best management practices on farms. 60

Recommendation 53

Support training and retraining programs to help workers make the transition to a low-carbon economy. 61

Recommendation 54

Fund capacity building programs, staffing and technical support for provinces, territories, municipalities, and private sector to adopt “Buy Clean” procurement policies and approaches. 61

Recommendation 55

Implement appropriate measures to require full disclosure of all climate and environmental, social and governance risks in the financial reports of Canadian businesses and organizations that meet the established criteria, as recommended by the Task Force on Climate-related Financial Disclosures. 61

Recommendation 56

Focus on coherent and complementary political action by increasing funding for mitigation and adaptation measures and by setting an example in the fight against climate change. 61

Recommendation 57

Pledge bilateral finance to explicitly address climate-induced loss and damage in low- and middle-income countries, in addition to existing international climate finance and other foreign aid commitments, and support the creation of a new finance facility to address loss and damage under the United Nations Framework Convention on Climate Change. 61

Recommendation 58

Work with the provinces to renew the emergency public transit support in 2023. 61

Recommendation 59

Advance ongoing support for public transit operations to fiscal year 2024–2025 and increase the amounts planned for operations. 62

Recommendation 60

Establish a working group on a permanent federal contribution to public transit operating expenditures. 62

Recommendation 61

Increase direct funding for Northern and Indigenous communities, specifically the Indigenous Guardians program, to enable them to pursue local scientific research and environmental conservation priorities. 62

Recommendation 62

Deliver on Canada's land and ocean protection commitments, by integrating Indigenous-led conservation, and providing permanent funding for protection and stewardship, ecological connectivity, and collaboration between nongovernmental organizations. 62

Recommendation 63

Explore how the framework of the Taskforce on Nature-related Financial Disclosures could be applied to issues related to the loss of biodiversity. 63

Recommendation 64

Improve service delivery within Canada’s immigration system..... 66

Recommendation 65

Address talent shortages and immigration system shortfalls impacting strategic high-growth sectors in Canada through:

- **enhanced support for Immigration, Refugees and Citizenship Canada and Employment and Social Development Canada to eliminate backlogs and ensure regular service standards;**
- **the implementation of a High Potential Tech Visa where high-skilled workers can come to Canada without a job offer, increasing the labour density by augmenting the Global Talent Stream; and**
- **accelerate funding for Canadian businesses that develop upskilling and retraining programs to enhance the domestic workforce. 66**

Recommendation 66

Create a dedicated pathway to permanent residency through Express Entry designed for National Occupation Classification (NOC) C and D workers in the hotel sector, workers with previous Canadian work experience, or with offers of employment for a NOC-categorized tourism, hospitality, or hotel sector job..... 66

Recommendation 67

Improve the immigration system and the Temporary Foreign Worker Program to ease the labour shortage, by implementing the Trusted Employer Program, allowing all work permits to have a duration of more than three years, simplifying the application process and reducing delays. 66

Recommendation 68

Increase speed and reliability of applicant processing within the Trusted Employer Program and build a dedicated stream through the Temporary Foreign Worker Program for tourism and hospitality with greater predictability to meet the demand of labour for the peak season..... 67

Recommendation 69

Prioritize Temporary Foreign Worker Program applications within the hotel sector by:

- **expediting applications with tourism sector National Occupation Classifications, among which the most needed by the hotel sector are: 6731—Light duty cleaners, 6312—Executive housekeepers, 6525—Hotel front desk clerks, 6721—Support occupations in accommodation, travel, and facilities set-up services, 6322—Cooks;**
- **removing the Labour Market Impact Assessment requirement and \$1,000 fee;**
- **waiving the 30-day job posting requirement; and**
- **automatically granting tourism, hospitality, and hotel sector companies the trusted employer status, which would include a dedicated channel for employers and applicants to get faster updates on applications as well as further reductions in red tape in both Employment and Social Development Canada and Immigration, Refugees and Citizenship Canada processes. 67**

Recommendation 70

Revive the Destination Employment program previously used for Syrians to successfully connect Ukrainians arriving through special immigration measures with hospitality and hotel sector careers and help with the hospitality and hotel sector’s immediate staffing needs. 67

Recommendation 71

Create a new stream within the Temporary Foreign Worker Program for the food sector, to reduce the administrative burden in the application process and facilitate the workers’ arrival and entry, which should do the following:

- **reduce the requirement of three job recruitment activities to the job bank advertisement and simplifying the parameters for it;**

- **waive the requirement of a transition plan to domestic workers once the temporary worker has departed;**
- **waive fees for a single restaurant owner with a profit margin of less than 10%;**
- **enable a company which has several restaurants or franchises to file a single labour market impact assessment (LMIA) application for up to 20 workers in up to 10 restaurants to reduce the cost of the application while ensuring expertise;**
- **make the work permit valid for two years instead of one for employers experiencing long-term vacancies, as is already available in the meat processing pilot project, and for up to three years instead of two for foodservice workers to enable longer-term employment and enhance the opportunity for a pathway to permanent residency;**
- **allow the employers who do not require a two-year employment permit to combine summer and winter seasons with some flexibility on the seasonal work term, like programs currently in place for agricultural workers;**
- **allow minor employment contract adjustments related to job duties where the employer and employee both consent to the changes and they result in additional benefits for the worker;**
- **implement an accelerated LMIA process with a 10-day review target for applications in the foodservice industry;**
- **create a dedicated support team to process the foodservice applications, which would be a one-stop-shop contact point for the industry; and**
- **implement the Trusted Employer Program (Recognized Employers' Model) for repeat foodservice industry employers who have demonstrated high standards..... 67**

Recommendation 72

Support food sector temporary foreign workers once they arrive by:

- **providing support on insurance during the transition period when the new workers are not on provincial coverage;**
- **creating a federal backstop to ensure that workers do not fall between the cracks if they experience health issues; and**
- **holding program participants to the highest standard for the protection of workers and their families by ensuring more rigorous compliance, enforcement and sanctions for employers who are determined to be non-compliant with the program..... 69**

Recommendation 73

Simplify National Occupation Classification (NOC) descriptions for the Temporary Foreign Workers Program by combining restaurant categories C and D and categorizing them in three key categories (service, administrative and management and kitchen) to encompass a wider range of positions available and provide more latitude for growth possibilities to these workers and, in the meantime, update the application form to allow for multiple but similar NOC positions to be performed by the worker..... 69

Recommendation 74

Work with provinces and territories to establish supports needed to upscale/retrain workers, to reduce the barriers to hiring highly skilled foreign talent, and to enhance the systems and processes for foreign credential recognition. 69

Recommendation 75

Release its plan for Employment Insurance modernization before 1 July 2023. 69

Recommendation 76

Reform and improve the Employment Insurance program, to address issues exposed during the pandemic..... 70

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Modernize the Employment Insurance program to the realities of the gig economy to include self-employed and freelance workers in the arts sector. 70

Recommendation 78

Use general revenues to pay down pandemic-related costs incurred by the Employment Insurance program..... 70

Recommendation 79

Return to the direct funding of a share of Employment Insurance to improve the program and create better employment opportunities for recipients..... 70

Recommendation 80

Extend the Employment Insurance benefit period to a maximum of 52 weeks for caregivers who must leave work temporarily to care for a family member. 70

Recommendation 81

End the use of replacement workers in the event of a lock-out or strike..... 70

Recommendation 82

Implement mandatory human rights standards and environmental due diligence legislation..... 70

Recommendation 83

Expand the funding for the announced Futures Fund beginning in 2023–24 to ensure a just transition for workers and communities to a low-to-zero emissions economy and provide substantial ongoing funding, guided by unions, to create new, sustainable jobs and pathways for workers in high-emitting sectors and workers entering the workforce..... 71

Recommendation 84

Invest in people through apprenticeship loans and grants, and make improvements to the Union Training and Innovation Program to better equip training centres to meet new challenges and demands of the labour market, including funding for the expansion of training centres..... 71

Recommendation 85

Create a training benefit, modelled after the Union Training and Innovation Program, prioritizing training centres which offer substantive training courses instead of for-profit programs offering quick fixes or fast-track training, to support skilled trades workers impacted by the transition to a low-carbon economy..... 71

Recommendation 86

Combat unintended age discrimination toward older learners by raising the upper age limit for eligibility in federal internship programs from 30 to 40. 71

Recommendation 87

Action the recommendation of the College Applied Research Taskforce through a new investment in the College and Community Innovation Program..... 71

Recommendation 88

Increase funding to the three granting councils to enable them to:

- **Increase the value of the master’s, doctoral and postdoctoral awards offered by 25%;**
- **Double the number of graduate and postdoctoral fellowships offered by the three Councils in their master’s, doctoral, and postdoctoral fellowship competitions;**
- **Beginning in 2023, provide tri-agency grant holders with the means to increase the value of master’s, doctoral and postdoctoral fellowships offered to students and postdoctoral fellows from their research funds by 25%; and**
- **Develop or strengthen mechanisms to help students get involved earlier in their studies by offering them opportunities to participate in the world of research as early as the undergraduate level (for example, research internship scholarships and scholarships for participation in scientific conferences, etc.). 71**

Recommendation 89

Invest in future researchers by increasing the amount of funding support for graduate students and postdoctoral fellows to adjust for inflation and index the value of these funds to the consumer price index. 72

Recommendation 90

Fund all Canadian academic institutions to ensure that they have sufficient resources to meet new government requirements for research security. 72

Recommendation 91

Allocate resources to the Standing Committee on Science and Research's recommendation to evaluate how the criteria used by granting councils affect the research ecosystem, consider new funding models to remedy any disproportionality in funding allocation between universities based on regionality and involve a variety of academic institutions in this evaluation exercise. 72

Recommendation 92

Reduce processing times for study visa applications received from international students admitted to universities. 73

Recommendation 93

Significantly increase support for the Francophonie in universities by:

- **reducing processing times for study permit applications from international Francophone applicants;**
- **acting on the Standing Committee on Citizenship and Immigration's recommendations to ensure equity in the international student program, particularly for Francophone students from African countries;**
- **significantly increasing financial support to Canadian French-language scholarly journals and open-access platforms; and**

- **establishing a generous mobility grant program or significantly enhancing existing short-stay programs for all Canadian Francophone students to pursue internships in a Canadian French-language academic institution in another province. 73**

Recommendation 94

Enhance the impact and reach of Canadian research by investing in open access publishing. 73

Recommendation 95

Create a supplement to the Canada Child Benefit, which would provide additional financial support to families with children in deep poverty. 74

Recommendation 96

Invest in urban Indigenous children and youth by re-establishing a national Indigenous youth program and Indigenous children’s strategy. 74

Recommendation 97

Establish a national school nutritious meal program as a key element of the evolving Food Policy for Canada. 74

Recommendation 98

Protect funding towards its existing commitments to prevent further rollback of progress towards achieving the Sustainable Development Goals and champion an ambitious, inclusive and holistic agenda for children as part of the global response to and recovery from COVID-19. 74

Recommendation 99

Consider the development of a pan-Canadian basic income program in collaboration with the provinces, territories and municipalities by engaging the public, promoting a constructive and informed dialogue on the matter, and undertaking negotiations with the province of Prince Edward Island to support a basic income pilot program in that province. 74

Recommendation 100

Establish a rapid support guarantee with the goal that the Canada Revenue Agency provides income support benefits within a month of eligibility. 75

Recommendation 101

Implement the Canada Disability Benefit and ensure it provides direct payments to individuals who live with a disability, including episodic disabilities as defined in the *Accessible Canada Act*. 75

Recommendation 102

Consider treating the Canada Emergency Response benefit and the Canada Recovery Benefit as non-taxable income. 75

Recommendation 103

Implement a Canada Emergency Response benefit repayment amnesty for everyone living below or near the low-income measure. 75

Recommendation 104

Reverse Canada Child Benefit reductions due to receiving the Canada Emergency Response benefit for moderate-income mothers. 75

Recommendation 105

Provide funding to the provinces and territories for the hiring of 7,500 family doctors, nurses and nurse practitioners, and the training of up to 50,000 new personal support workers and fund their guaranteed minimum wage of at least \$25 per hour. 76

Recommendation 106

Move forward with the proposed Canada Pharmacare Act by 2023 to provide free coverage for prescribed medicines and commit to funding and implementing a national essential medicines formulary, as recommended by the Advisory Council on the Implementation of National Pharmacare..... 76

Recommendation 107

Enforce the five principles and the conditions of the *Canada Health Act* to ensure Canadians are not faced with extra billing, user fees and diminished accessibility to health care as some provinces move forward to for-profit care providers, beginning with funding more robust monitoring and sanctioning capacity. 76

Recommendation 108

Continue supporting ovarian cancer research by providing funding to Ovarian Cancer Canada. 76

Recommendation 109

Establish and fund, beginning in 2023–24, a Care Economy Commission tasked with examining paid and unpaid care work, developing a roadmap to meet increasing demands for care, addressing the human resource crises in health and care sectors, and planning for the future of Canada's care economy..... 76

Recommendation 110

Increase Old Age Security benefits and the Guaranteed Income Supplement for all eligible seniors..... 77

Recommendation 111

Lower the age of eligibility for the Guaranteed Income Supplement to 60 since poverty rates remain particularly high for Canadians aged 60 to 64 before they gain access to seniors' programs at age 65..... 77

Recommendation 112

Review the Old Age Security indexing method to account for wage or productivity growth in Canada..... 77

Recommendation 113

Introduce a tax credit for experienced workers and examine the issue of Old Age Security benefits clawback for these workers..... 77

Recommendation 114

Increase the Guaranteed Income Supplement top-up for single seniors. 77

Recommendation 115

Examine the financial support measures available to seniors to ensure equitable treatment between single seniors and senior couples, including by considering the potential benefit of a non-refundable tax credit for single seniors and a higher threshold for the clawback of Old Age Security benefits for single seniors. 78

Recommendation 116

Institute permanent restrictions on companies to prohibit dividend, capital distributions and share repurchases, if their worker pension plans carry a solvency deficit and establish a pension benefit guarantee fund on a national scale to protect pension plans from corporate insolvencies. 78

Recommendation 117

Introduce and pass a Safe Long-Term Care Act by 2025, which would enforce national standards and ensure patients receive at least four hours of direct care, and provide funding to promote publicly owned non-profit long-term care facilities while phasing out for-profit investors from the long-term care sector. 78

Recommendation 118

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Implement improvements to the Business Risk Management programs to enhance on-farm climate risk management, as well as the mitigation and prevention of future damage from extreme weather events, such as:

- ensuring coherence between AgriStability support and producers’ payment histories by increasing the payment trigger for each successive year of participation without a program payment, to a maximum of 85% and decreasing it upon receiving payment to encourage ongoing program participation and investment in on-farm climate risk management; and
- instigating a collaborative review with producers, key industry stakeholders, and government officials following each AgriRecovery program, to assess and report measures that could prevent or mitigate associated risks in the future. 83

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Recommendation 174

Prioritize, through its National Housing Strategy, the development of new social housing, in the form of public, co-operative, and non-profit housing, while guaranteeing Quebec its fair share of federal funds so that it can invest them in its own social housing programs, including by:

- **creating a concierge service to help guide and support those who seek to create social housing;**
- **renewing the Rapid Housing Initiative and making it recurrent and fund rent supplement subsidies needed to make housing accessible to low-income tenants;**

- using the funds of the Housing Accelerator Fund dedicated to municipalities exclusively to support the development of social housing in various forms, including through the acquisition of land from decontaminated land for future social housing projects and the construction of the necessary infrastructure on these sites;
- transfer the money from the new Affordable Housing Innovation Fund for Quebec to the Quebec government to finance social housing; and
- transfer the funds of the new co-operative housing program for Quebec to the Quebec government to finance the AccèsLogis program and fund new non-profit housing cooperatives. 93

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- 200,000 public ports by 2030 (15,000 Direct Current Fast Charging and 185,000 Level 2 chargers). 94

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Accelerate infrastructure spending and transfers under the Investing in Canada Plan to boost productivity and address specific social and environmental objectives. 95

Recommendation 184

Support energy workers impacted by the transition to a low-carbon economy—particularly workers in oil and gas—by making investments that support brick-and-mortar projects and new large-scale infrastructure projects (for example hyperloop projects) and investments in green technologies (for example small modular reactors and hydrogen), which will create job opportunities, and provide financial and regulatory support to the private sector to make that transition. 95

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Recommendation 188

Implement legislation requiring any Canadian telecommunications company who receives government funding for broadband infrastructure to publicly report any operations that are contracted out, both domestically and overseas. 96

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Provide funding for the Implementation of the Calls for Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls to improve the safety and security of First Nations women, girls and 2SLGBTQIA+ people and ensure culturally appropriate healing and support services. 97

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Consult with industry on the North American Aerospace Defense Command modernization to propel research and development activity..... 98

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Reinstate a modernized version of the former Joint Emergency Preparedness Program for fire/emergency training and equipment, with net new monies..... 98

Recommendation 201

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Recommendation 202

Include the recommendations from the Climate Proof Canada coalition in Canada's National Adaptation Strategy. 99

Recommendation 203

Provide an annual operating budget for all community, Indigenous, and campus-licensed radio stations that are meeting or exceeding their licensing standards as established by the Canadian Radio-television and Telecommunications Commission, which could be established and administered by the Community Radio Fund of Canada. 99

Recommendation 204

Increase funding for the Local Journalism Initiative to enable this program to realize its full potential and contribute to the fight against disinformation, and ensure the funding is not temporary..... 99

Recommendation 205

Set a policy directive for the Canadian Radio-television and Telecommunications Commission on Bill C-11, *Online Streaming Act*, directing it to support local news programming by developing an independent fund, financed by distribution and online undertakings, the distribution of which must be calibrated to employee headcount or payroll expenditure of news gathering and production staff. 100

Recommendation 206

Renew and expand the government’s commitment to the Canadian Journalism Labour Tax Credit and the Local Journalism Initiative, including through a reform of tax laws to legalize philanthropic journalism endowments to any qualified news organizations, and to allow employee or citizen news cooperatives to operate as non-profits. 100

Recommendation 207

Reform section 19 of the *Income Tax Act* to extend rules restricting tax deductibility of advertising expenditures to online foreign media, generating general government revenues that can be used for news journalism while repatriating lost advertising revenue for Canadian news organizations. 100

Recommendation 208

Increase the budgets of all federal arts and culture institutions, so that these institutions can play a key role in sustainable cultural development. 100

Recommendation 209

Permanently increase the Canada Council for the Arts’ granting budget to continue to serve new applicants and innovations in a post-pandemic environment. 100

Recommendation 210

Permanently increase funding to the Canadian Arts Training Fund as core operating support in order to run professional and post-secondary programming..... 100

Recommendation 211

Ensure that arts training schools are engaged when funding programs are designed across government, including but not limited to research opportunities, health and supporting seniors, women and gender equality, diversity and inclusion, tourism and economic development, and skills development. 100

Recommendation 212

Take the following steps to generate additional revenues to support film, television and digital media production:

- ensure all online programming services, as well as internet service providers and wireless service providers, contribute a percentage of their gross Canadian revenue from broadcasting-related activities to the creation of Canadian audiovisual and music programming through a public fund; and**
- allocate a portion of the proceeds of all spectrum auctions to the production and distribution of Canadian content, including audiovisual and music programming..... 101**

Recommendation 213

Demonstrate its commitment to Canada’s diverse content creators, and the importance of ensuring that Canadians are aware of and have full access to the stories they create, by formalizing its commitment and support for National Canadian Film Day as an annual celebration of Canadian cinema to be held in April of each year. 101

Recommendation 214

Reaffirm the importance of the future of performing arts in Canada by addressing the identified gap in Canadian Heritage funding for national performing arts organizations serving the development of amateur performing artists. 101

Recommendation 215

Invest in the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage to support the adaptation and growth of the live performance sector in the post-pandemic era..... 101

Recommendation 216

Initiate high-level consultations between Canadian Heritage and independent music venues in Quebec and Canada to find a way for them to access the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage Fund..... 101

Recommendation 217

Support festivals and events by extending and expanding the Major Festivals and Events Support Initiative to benefit more festivals and events across Canada, including “event and festival tourism” as a priority in the Canadian Experiences Fund and providing increased and permanent funding to the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage. 102

Recommendation 218

Implement a fulsome ticket-matching program which covers the 2022–2023 and 2023–2024 seasons for performing arts organizations to protect them against altered buying habits and reticence from audiences during the reopening transition for the arts sector. 102

Recommendation 219

Permanently increase the funding to the Canada Music Fund, to support commercial live music-specific companies, among others, present Canadian artists while driving domestic and international tourism through live concert and event activity..... 102

Recommendation 220

Increase annual contributions to the Canada Music Fund to support:

- the production and marketing of recorded music and shows, particularly for emerging artists;
- operations aimed at workforce retention and training;
- the development of collaborative tools to address the labour shortage in the sector;
- the production of traditional and innovative musical audiovisual content; and
- export activities. 102

Recommendation 221

Immediately amend the *Copyright Act* to ensure that it protects all creators and copyright holders and that it implements market-based solutions that encourage fair remuneration of rights-holders for use of copyright-protected work, including when such work is used by the educational publishing industry. 102

Recommendation 222

Implement the Minister of Canadian Heritage’s mandate letter commitment to support Canadian authors and book publishers by increasing funding for the Public Lending Right Program on a permanent basis. 103

Recommendation 223

Enforce the Revised Foreign Investment Policy in Book Publishing and Distribution, with a more meaningful assessment of “net benefit to Canada” to keep our book industry Canadian and put Canadian-owned publishers first. 103

Recommendation 224

Ensure that new and substantial investments are made in order to implement a strong and ambitious 2023–2028 Action Plan for Official Languages, including support for the official languages reform stemming from Bill C-13, An Act for the Substantive Equality of Canada’s Official Languages, with a view to countering the decline of French in Canada. 103

Recommendation 225

Undertake a national social media literacy campaign to sensitize Canadians—especially the younger, more vulnerable demographic—about the appropriate use and abuse of social media. 104

Recommendation 226

Provide funding to the Black Screen Office as an equitable partner to scale and grow its important work in making Canada’s screen industries’ practices free of anti-Black racism and empowering Black Canadians working in these industries to thrive and share uniquely Canadian Black stories. 104

Recommendation 227

Implement the Truth and Reconciliation Commission’s Call to Action #21 by providing “sustainable funding for existing and new Aboriginal healing centres to address the physical, mental, emotional, and spiritual harms caused by residential schools, and to ensure that the funding of healing centres in Nunavut and the Northwest Territories is a priority.” 104

Recommendation 228

Address the backlog of land claim and self-government negotiations with Indigenous organizations by increasing the staffing levels of federal negotiators..... 104

Recommendation 229

Increase the permanent funding to the Friendship Centres. 104

Recommendation 230

Establish an Office of Environmental Justice and commit an appropriate portion of benefits from climate and clean energy spending to disadvantaged communities..... 104



RESPONDING TO THE CHALLENGES OF OUR TIME

INTRODUCTION

Canada must navigate a difficult global economic context and faces many challenges. These challenges include fighting poverty and the growing scourge of homelessness, bringing inflation to heel and addressing affordability, repairing our health care system, doing Canada’s part to fight climate change, and ensuring Canadian workers are not left behind in the emerging new energy economy by mounting a significant response to the United States’ *Inflation Reduction Act* in the 2023 budget.

In this context, in June 2022, the House of Commons Standing Committee on Finance (the Committee) of the 44th Parliament invited Canadians to share their priorities for the 2023 budget. Nearly 700 organizations and individuals submitted written briefs to the Committee. In addition, from October 2022 to February 2023, the Committee heard presentations from 32 witnesses during its pre-budget hearings. These hearings were held in Ottawa in a “hybrid” format, with witnesses and members attending either virtually or in person. The Committee regrets that, due to circumstances beyond its control, it could not travel and meet with a wider range of witnesses from across Canada.

Based on the hearings held and briefs received, the Committee is presenting its recommendations for the 2023 budget. In putting forward these recommendations, the Committee notes that Canada’s fiscal position compares favourably to that of other G7 countries and, as a result, believes that Canada has the resources to address the challenges of our time.

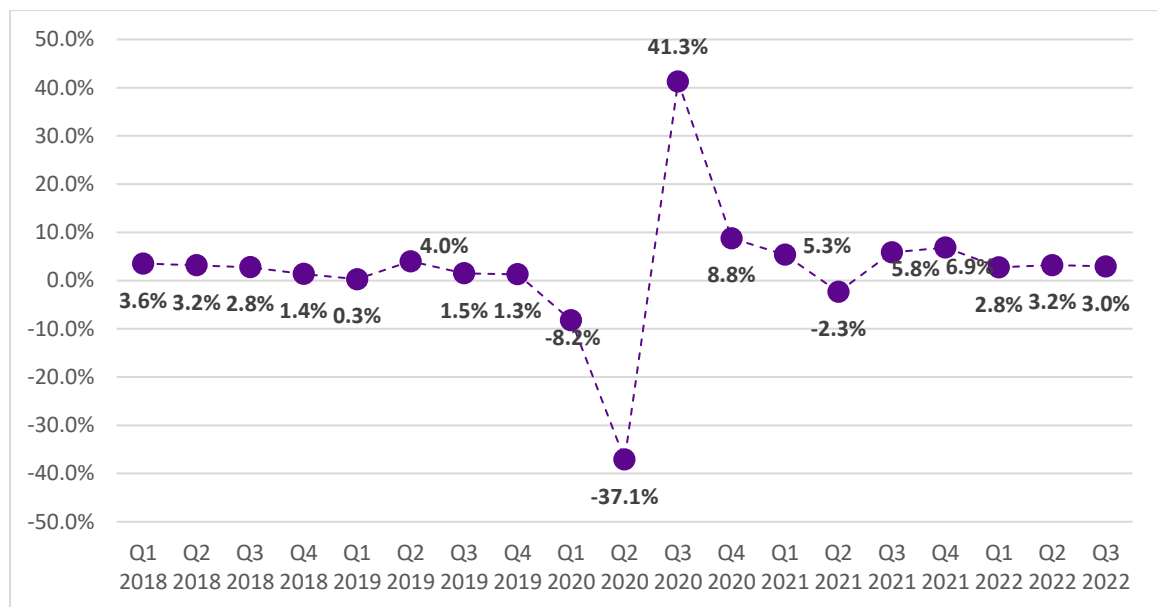
This report contains the Committee’s recommendations and select quotes from witnesses and submissions and is divided into five substantive chapters. These chapters organize the subject matter of the pre-budget consultations into the following categories: fiscal policy and government, environment and climate change, support for people, support for businesses, and support for communities. The proposals from organizations and individuals who appeared before the Committee are set out in Appendix A. In addition, a list of all written submissions sorted by topic can be found in Appendix B.



CHAPTER 1: FISCAL POLICY AND GOVERNMENT

Following the end of the recession caused by the COVID-19 pandemic, the Canadian economy recovered rapidly compared with past recessions. Figure 1 shows that real gross domestic product (GDP) contracted during the first two quarters of 2020, reaching a low of -37.1% on an annualized basis in the second quarter. As the COVID-19 containment measures were partly lifted in the third quarter of 2020, real GDP growth reached a high of 41.3% before gradually decreasing to around 3.0% in 2022.

Figure 1—Percentage Change in Annualized Real Gross Domestic Product (%)



Source: Figure prepared by the Library of Parliament using data (adjusted for seasonal fluctuations) obtained from Statistics Canada, "[Table 36-10-0104-01: Gross domestic product, expenditure-based, quarterly, Canada \(dollars x 1,000,000\)](#)," Database, accessed 15 February 2023.

The recovery was supported by various federal spending measures to assist individuals and businesses, most notably the Canada Emergency Response Benefit and the Canada Emergency Wage Subsidy, which provided a boost to domestic demand. In addition, the Bank of Canada decreased its policy interest rate to 0.25% at the onset of the pandemic and implemented a quantitative easing program. The program involved purchasing Government of Canada (GoC) bonds to provide monetary stimulus and lower interest rates. Over the course of the program, the Bank of Canada's [holdings of GoC bonds](#) increased significantly, reaching a maximum of \$435 billion in December 2021.

As the Canadian economy stabilized, the Consumer Price Index inflation rate began increasing steadily in 2021. This rate rose until mid-2022, when it reached a peak of 8.1% in June of that year. It has since been decreasing and stood at 5.9% in January 2023. According to the [Bank of Canada](#), the high level of inflation in Canada is due to a number of factors, including higher energy prices, supply chain disruptions and excess demand in the economy.

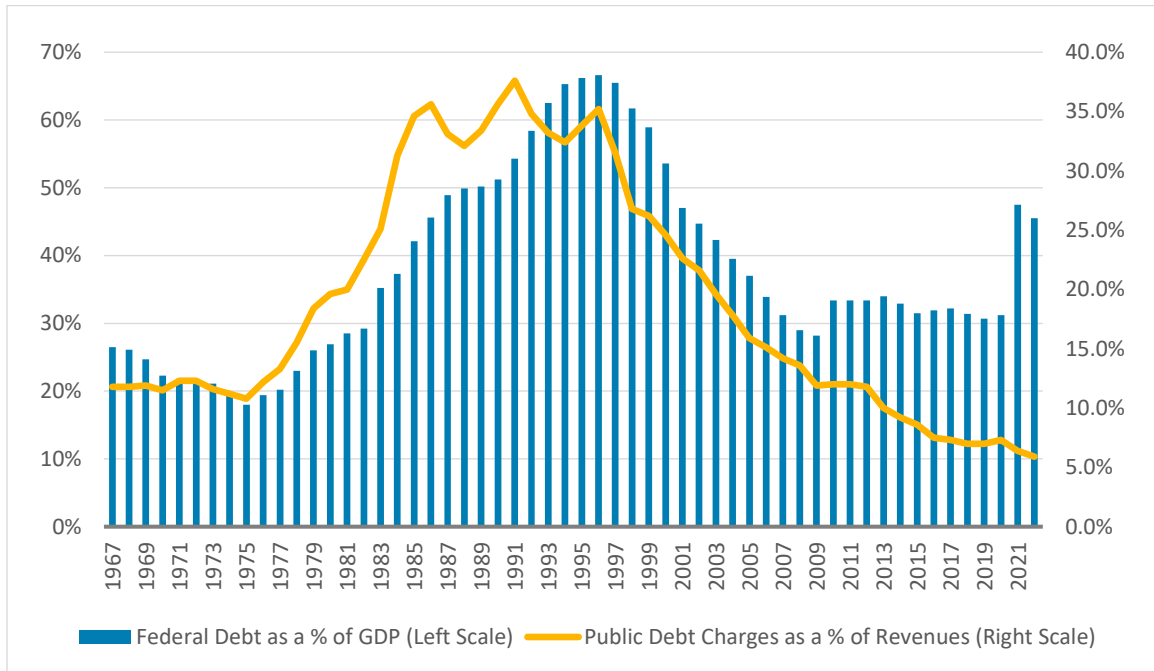
In response to the high level of inflation, the Bank of Canada has increased its policy interest rate on eight occasions since March 2022, bringing it to 4.5%. The bank also ended its quantitative easing program in October 2021 and launched a quantitative tightening program in April 2022. The latter involves letting its holdings of GoC bonds mature without replacing them. The [Bank](#) now expects inflation to decrease to 3% in the middle of 2023 and return to 2% in 2024, as a result of lower energy prices, improvements in supply chains and higher interest rates.

The Bank of Canada's policy interest rate increases will affect federal finances through their potential impact on economic growth, on the one hand, and the federal government's cost of borrowing, on the other hand. Higher interest rates slow down economic growth and therefore reduce the government's tax revenues. They will also affect spending by increasing public debt charges.

As shown in Figure 2, public debt charges as a percentage of revenues, or the debt service ratio, have been decreasing since the mid-1990s. This trend continued during the 2010s, when federal debt jumped following the 2008–2009 recession, owing to low interest rates during that period.



Figure 2—Federal Debt as a Percentage of Gross Domestic Product and Public Debt Charges as a Percentage of Revenues (%)



Source: Figure prepared by the Library of Parliament using data obtained from the Department of Finance, *Fiscal Reference Tables October 2022*, 2022.

While the debt service ratio has not yet increased despite the jump in the federal debt-to-GDP ratio in 2021 and 2022, the [Office of the Parliamentary Budget Officer \(OPBO\)](#) has projected that this ratio will rise and peak at 11.5% in 2025, as a result of higher interest rates and debt levels. It is then forecast to decline gradually as interest rates return to lower levels. The OPBO also projects that the federal debt-to-GDP ratio will gradually fall from 45.5% in 2022 to 36.2% in 2028.

Witnesses who addressed issues of fiscal policy and government made proposals on federal finances, tax reform and compliance, corporate and personal taxation, consumption taxes and carbon pricing, and federal departments and institutions.

Federal Finances

On the topic of federal finances, witnesses focused on fiscal management and government revenue and spending.

With respect to fiscal management, witnesses proposed capping debt service costs and balancing the budget. The Committee also heard proposals on the Canada Health Transfer and Canada Social Transfer payments and calls to tie investments in social assistance through the Canada Social Transfer to adequacy standards. Finally, witnesses discussed equalization, arguing for phasing out this program and for public access to documents on provincial negotiations.

Regarding government revenue and spending, witnesses shared their thoughts on tax increases and support measures for businesses, such as subsidies, tax credits, loans and loan guarantees. They also advocated for a government expenditure review.

Recommendation 1

Work with the provinces and territories to increase federal funding through the Canada Health Transfer while ensuring accountability and improve outcomes for people in Canada through new public health care programs such as dental care and pharmacare.

Recommendation 2

Index the Canada Health Transfer to keep pace with growing health care costs and factor population aging in the provinces and territories into the formula for its calculation.

Recommendation 3

Take immediate steps to create a Canada Mental Health Transfer, which would allocate permanent, ongoing federal funding to the provinces and territories for mental health services starting in the 2023 budget.

“Low-income households are the hardest hit by rising prices for gas, groceries, rent and public utilities.”

[Desjardins Group](#)

Recommendation 4

Mitigate the impacts of inflation, particularly through investment incentives for businesses and, when conditions are appropriate, consider implementing economic growth plans to launch a new, fairer and more sustainable economic cycle focused on increased productivity, increased housing supply and acceleration of the energy transition.



Recommendation 5

Eliminate all inefficient subsidies, public financing, and other fiscal supports provided to the oil and gas sector.

Recommendation 6

Divert subsidies from the fossil fuel sector towards the development of renewable and efficient energy sources, while supporting those most impacted by this transition.

Recommendation 7

Increase its international assistance envelope to align with its commitment to provide predictable and sustained increases to Canada’s international development assistance, advance preparedness for future pandemics, move forward on climate action, and secure a just, inclusive and sustainable recovery in the world.

Tax Reform and Compliance

The Committee received various proposals on tax reform and compliance. Some witnesses called on the government to address growing income inequality resulting from certain tax planning strategies and corporate pandemic windfalls, while others focused on Canada’s obligations under multilateral tax treaties and the implementation of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting’s Pillar Two Model Rules.

“[L]oopholes cost the public revenue, many exacerbate income and wealth inequality, and many are of dubious benefit to Canadians.”

[Canadians for Tax Fairness](#)

Recommendation 8

Undertake a public review to identify federal tax expenditures, tax loopholes and other tax avoidance mechanisms that particularly benefit high-income individuals, wealthy individuals and large corporations and make recommendations to eliminate or limit them.

Recommendation 9

Take steps to close the growing income gap and generate revenue to fund poverty reduction programs by closing tax loopholes and ending the use of low-tax or non-cooperative jurisdictions for tax purposes, taxing extreme wealth, and implementing a tax on excessive profits, including windfalls associated with the pandemic.

Recommendation 10

Undertake a broad review of methods that can significantly increase the quantity, accuracy, quality and timeliness of publicly available information on the fiscal condition of individuals, corporations and trusts, including ownership, assets, income and taxes paid, consistent with the Taxpayer's Bill of Rights which protects their right to privacy and confidentiality, among others.

Recommendation 11

Continue to promote corporate transparency and work with the international community to promote greater transparency in the country-by-country financial reporting of major transnational corporations.

Recommendation 12

Increase the transparency and accountability of the Canada Revenue Agency.

Recommendation 13

Facilitate the sharing of tax information pertaining to the foreign activities of Canadian taxpayers and Canadian-based businesses between the Canada Revenue Agency and Revenu Québec.

Recommendation 14

Fund the Canada Revenue Agency so that it is equipped to address high-profile tax loopholes, while maintaining strong leadership within the Organisation for Economic Co-operation and Development for a more ambitious and equitable application of the initiative on Base Erosion and Profit Shifting for developing countries.

Recommendation 15

Further increase funding for the Canada Revenue Agency to ensure compliance by the wealthiest individuals and largest corporations.



Recommendation 16

Review how mandatory disclosure practices work.

Recommendation 17

Take decisive action, including by amending the *Income Tax Conventions Interpretation Act*, to prevent treaty shopping arrangements from being used to avoid Canadian tax, especially when capital gains are derived from Canadian natural resources, as was the case in *Alta Energy Luxembourg*, which alone deprived the government of tax revenues calculated on capital gains of approximately \$380 million.

Recommendation 18

Consider an automatic and substantial penalty, the amount of which could be discretionary, where the general anti-avoidance rule (GAAR) is found to apply to a transaction in order to alter the risk/reward analysis for taxpayers contemplating an aggressive tax avoidance transaction, giving the GAAR a more effective tax deterrent effect.

Recommendation 19

Amend the general anti-avoidance rule and certain related provisions to:

- **put the burden clearly on the taxpayer to show that, despite the fact that the primary purpose of the transaction is to avoid tax, the transaction is consistent with and not contrary to the object, spirit and purpose of the relevant provisions of the Act;**
- **provide a list of factors, including the lack of economic substance, the absence of any reasonable expectation of a pre-tax profit, the circular flow of funds, and self-cancelling transactions, that must be considered by the courts in determining whether an avoidance transaction is abusive.**
- **clarify that the GAAR can apply if an avoidance transaction by itself is abusive, one or more avoidance transactions in a series that results in a tax benefit is abusive, or a series of transactions as a whole is abusive;**
- **clarify that the primary non-tax purpose test in the definition of avoidance transaction does not mean that transactions such as**

acquisitions of property, reorganizations and financings (whose primary purpose is inherently commercial) are automatically excluded;

- adopt a new statutory definition of series of transactions that encompasses both the common law definition and the definition in the *Income Tax Act*; and
- expand the definition of avoidance transaction to include a series of transactions where the primary purpose of the series as a whole is to obtain a tax benefit, irrespective of whether the series contains an avoidance transaction whose primary purpose is to obtain a tax benefit, in order to subject the entire series to the abuse test.

Recommendation 20

Ensure support for new qualifying disbursements and disbursement quota rules through resources and training on the rules and guidance, developed in consultation with the charitable sector and offered by the Canada Revenue Agency, along with clarifying the language around pooled funding.

Recommendation 21

Commit to a public examination of ways the tax system can be used to reduce emissions and manage the climate crisis, beyond the carbon tax.

Corporate and Personal Taxation

On the topic of corporate taxation, the Committee received proposals on the corporate income tax rate and the small business deduction threshold. The Committee also heard proposals concerning the Accelerated Investment Incentive, the interest deductibility changes and the new refundable investment tax credits in certain sectors. With respect to personal taxation, the Committee heard proposals to limit or repeal certain tax credits.

Recommendation 22

Implement the Global Anti-Base Erosion Rules, which are described in Pillar Two of the OECD/G20 work on the Tax Challenges Arising from the Digitalization of the Economy, which will ensure large multinational enterprise pay a minimum level of tax on the income arising in each of the jurisdictions where they operate.



Recommendation 23

Implement a 30% refundable investment tax credit for the purchase of new or used equipment by farm businesses with gross annual revenues under \$50,000.

Recommendation 24

Accelerate the launch of a refundable investment tax credit for battery storage and clean hydrogen that is sufficient to offset the competitive impacts of the United States' *Inflation Reduction Act*.

Recommendation 25

Examine the tax treatment of taxable capital gains on the gifting or low-cost sale of certain farm assets to a nephew or niece.

“Across Canada, 20% of caregivers experience financial insecurity ... and help fill the gaps in the health care system every day. It is estimated that 1.2 million full-time professionals would have to be hired to replace the hours worked by caregivers.”

[Réseau FADOQ](#)

Recommendation 26

Make the caregiver tax credit refundable.

Recommendation 27

Increase the volunteer firefighters tax credit and modernize the definition of volunteer firefighter used by the Canada Revenue Agency to help retain firefighters.

Consumption Taxes and Carbon Pricing

Regarding consumption taxes and carbon pricing, witnesses focused on the “excise escalator tax” on alcoholic beverages and the select items luxury tax. The Committee also heard proposals about exemptions and rates under the carbon pricing system, the excise tax on fuel and the excise duty on cannabis.

“Canadian brewers are facing unprecedented economic challenges that pose a direct threat to the prosperity and viability of the domestic beer industry and those throughout its value-chain.”

[Beer Canada](#)

Recommendation 28

Freeze federal beer, wine and spirit excise duties at 2022 rates for fiscal years 2023 and 2024, and until inflation returns to the Bank of Canada’s 1% to 3% target range.

Recommendation 29

Change the excise duty exemption for all-Canadian wine produced from honey or apples to also include all other fermented products that are not grapes.

Recommendation 30

Introduce a specific definition for cider for the purposes of the excise duty, using definitions used at the provincial level.

Recommendation 31

Consider the possibility of implementing a Visitor Tax Refund Program.

Recommendation 32

Exempt counselling therapy and psychotherapy from the application of GST/HST.

Federal Departments and Institutions

On the topic of federal departments and institutions, witnesses discussed government expenditures, procurement and electrification.

With regard to government expenditures, the Committee received proposals related to pandemic pay raises for politicians, the Governor General and federal and Crown corporation employees. Witnesses also discussed the Senate’s spending, public service labour costs, the funding of Crown corporations and the introduction of a public list to



disclose the salary of all federal employees who earn more than \$100,000 in annual salary.

The Committee also heard proposals on federal procurement, including creating a procurement strategy for domestic small and medium-sized enterprises (SMEs) and a procurement fund dedicated to technology. Finally, witnesses brought forward proposals to help achieve the government’s electrification goals.

“Procurement is the most powerful economic development tool available to the government.”

[Council of Canadian Innovators](#)

Recommendation 33

Guide domestic firms more effectively through the procurement process by simplifying the federal government procurement strategy for domestic small and medium-sized enterprises through the launch of an Innovative Procurement Fund and a Procurement Concierge Service modelled after British Columbia’s Concierge Program.

Recommendation 34

Implement a “Buy Clean” procurement strategy.

Recommendation 35

Reach a framework agreement with Chantier Davie Canada Inc. related to the National Shipbuilding Strategy.

Recommendation 36

Lead by example by ensuring that government installations have charging stations for employees and citizens and that the federal fleet is electrified.

Recommendation 37

Ensure credit unions and their members are granted equal and timely access to all federal support programs delivered via the financial sector, be considered when legislation or regulation affecting the financial sector is introduced or amended and include credit-union representatives on financial and economic task forces and advisory bodies.

Recommendation 38

Create an organization in government with Deputy or Senior Assistant Deputy Minister level accountability for delivering on Biomanufacturing and Life Sciences Strategy (BLSS) and developing BLSS 2.0.

Recommendation 39

Create a cabinet-level position for cybersecurity.

Recommendation 40

Ensure that federal priorities are addressed by providing all federal departments with dedicated budgets to meet their research needs, in collaboration with universities.

CHAPTER 2: ENVIRONMENT AND CLIMATE CHANGE

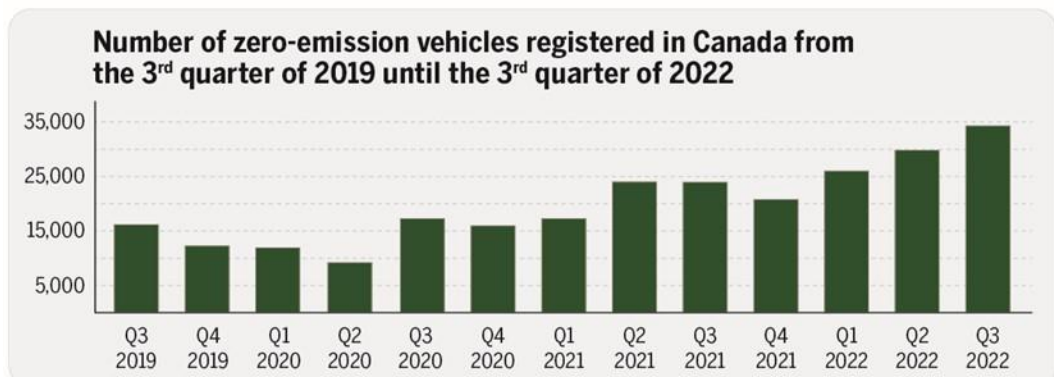
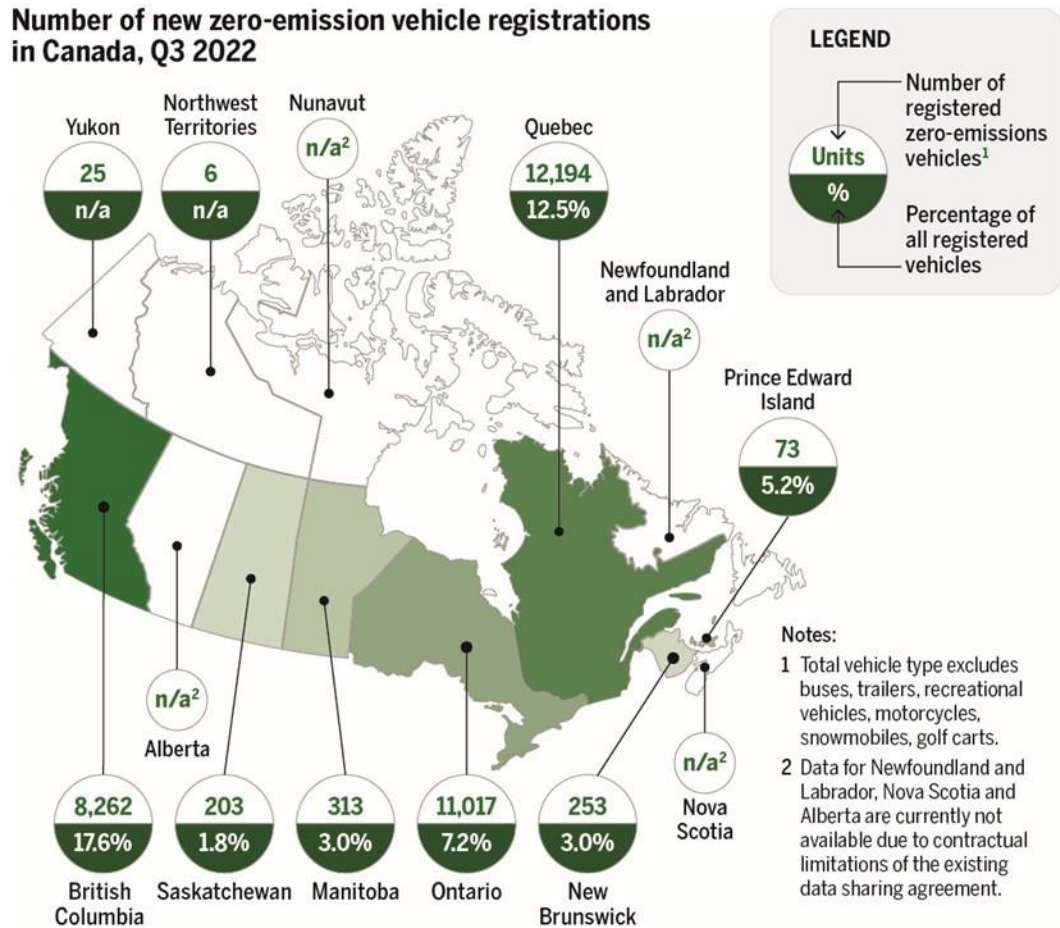
The transportation sector is a significant contributor to the greenhouse gas (GHG) emissions that spur global warming and climate change. According to the [United Nations](#), the transport sector was responsible for approximately 25% of global GHG emissions in 2020. In Canada, transportation is the second-largest source of GHG emissions, accounting for a quarter of the country's total. Almost half of these emissions come from cars and light trucks, according to [Environment and Climate Change Canada](#).

To mitigate the impact of transportation on the environment, a number of countries, including Canada, are taking steps to promote the adoption of cleaner transportation technologies, such as battery electric vehicles, plug-in hybrid electric vehicles and fuel cell electric vehicles. According to the [International Energy Agency](#), few areas of the clean energy sector are as dynamic as the electric car market. Sales of electric vehicles doubled in 2021 from the previous year to a new record of 6.6 million units, representing almost 10% of global car sales, or four times their market share in 2019.

In Canada, [zero-emission vehicles](#) (ZEVs) make up a growing share of new motor vehicle registrations. As shown in Figure 3, a total of 34,313 new ZEVs were registered in the third quarter of 2022, accounting for 8.7% of all new vehicle registrations in the country, up 43.2% year over year.



Figure 3—Number of new zero-emission vehicle registrations in Canada



Source: Figure prepared by the Library of Parliament using data obtained from Statistics Canada, “[Table 20-10-0025-01: New zero-emission vehicle registrations, quarterly](#)”, and “[Table 20-10-0024-01: New motor vehicle registrations, quarterly](#).” Database accessed on 14 February 2023.

During the third quarter of 2022, the trend of the previous four years continued, and battery electric vehicles had the largest share of new registrations for ZEVs. During this period, of all new electric vehicles registered in Canada, 29,376 were battery electric vehicles, representing 85.6% of the total, while 4,937 were plug-in hybrid vehicles, accounting for the remaining 14.4%.

According to [Statistics Canada](#), Canada's three largest provinces accounted for 91.8% of all new ZEVs registered in the third quarter of 2022. As shown in Figure 3, Quebec had the largest number of ZEV registrations, with a total of 12,194, followed by Ontario with 11,017 and British Columbia with 8,262. Over this period, nearly one in five of all new vehicles (17.6%) registered in British Columbia was a ZEV, which is the highest percentage of any province. At the same time, the share of new motor vehicle registrations that were ZEVs was 12.5% in Quebec and 7.2% in Ontario.

To accelerate the manufacturing and adoption of cleaner cars, the federal government has put in place a sales mandate to ensure at least 20% of new light-duty vehicle sales will be ZEVs by 2026, at least 60% by 2030 and 100% by 2035. The federal government also offers incentives to encourage Canadians to purchase and use cleaner vehicles. These incentives include the [Incentives for Zero-Emission Vehicles](#) (iZEV) Program, which was launched in 2019 and offers a rebate of up to \$5,000 for the purchase or lease (for at least 12 months) of an eligible ZEV, including battery electric, hydrogen fuel cell and longer-range plug-in hybrid vehicles. To encourage Canadian organizations, provinces, territories and municipalities to adopt medium- and heavy-duty zero-emission vehicles (MHZEVs), the federal government introduced the [Incentives for Medium- and Heavy-Duty Zero-Emission Vehicles](#) (iMHZEV) Program on 11 July 2022. The iMHZEV Program offers point-of-sale incentives of up to \$200,000 for eligible organizations that buy or lease (for at least 12 months) an [eligible MHZEV](#).

Overall, these incentives, coupled with multiple federal and provincial government investments in expanding the network of charging stations for ZEVs, play an important role in furthering the transition toward cleaner and more energy-efficient vehicles and supporting the growth of the ZEV market in Canada. This trend is expected to continue as the federal government and the private sector work toward reducing carbon emissions and promoting sustainable transportation practices in the country.

Witnesses who addressed environment and climate change issues focused their remarks on the electrification of transportation, the transition to a low-carbon economy and the preservation of natural environments.



Electrification of Transportation

Regarding the electrification of transportation, some witnesses recommended setting up a fiscally neutral taxation system that would tax buyers of polluting passenger vehicles to fund ZEV incentive programs. Other witnesses proposed making used ZEV vehicles eligible for the iZEV Program and adjusting ZEV purchase incentives based on household income. Finally, the Committee heard proposals to phase out the federal incentive on rechargeable hybrid vehicles with less than 50 km of electric range.

“Until [electrics vehicles] reach price parity in sticker price, incentives are needed to level the playing field for consumers faced by a choice between electric and gas cars.”

[Electric Mobility Canada](#)

Recommendation 41

Offer incentives to purchase zero-emission vehicles (ZEV), including:

- a rebate for lower and modest income Canadian individuals and families based on the program implemented in California;
- a “green cash for clunkers” program offering funds for the purchase of ZEVs, transit passes or active transportation tools (e.g. bikes or e-bikes), which program should be stackable with other incentive programs;
- a rebate for taxis, car sharing and carpooling businesses and individuals who want to transition to electric vehicles, which rebate should be stackable and not be limited by the 10-vehicle cap on fleet rebates; and
- programs to educate and support consumers in making the transition to ZEV in partnership with trusted organizations.

Recommendation 42

Adopt clear targets for ZEV sales: 20% of light-duty vehicle sales by 2026; 60% by 2030 and 100% by 2035.

Recommendation 43

Align federal auto tailpipe emission standards with the toughest standards in North America.

Transition to a Low-Carbon Economy

As regards the transition to a low-carbon economy, some witnesses recommended that the various levels of government agree on a common definition of “carbon-neutral investment” and provide estimates of emissions reductions for their policies. Other witnesses proposed creating an equitable funding plan for the transition to net-zero, which would assess the distribution of costs across businesses, households and government and clearly set out who pays in order to ensure the most vulnerable households are not left behind.

Some witnesses advised improving the energy efficiency of the entire country’s housing stock, including for low-income households and Indigenous communities. The Committee also heard proposals to foster the creation, commercialization and manufacturing of low-carbon products in Canada through tax incentives and increased access to government contracts. Other witnesses suggested setting up an agri-environmental working group to provide farming and technical expertise from the outset of the agri-environmental policy making process.

“[W]e have seen that climate is impacting vulnerable, under-resourced communities, low-income communities, inequitably because many other households can take steps to offset some of the impacts—not all of them; it depends where people are.”

[Green Budget Coalition](#)

Recommendation 44

Upgrade the energy efficiency and comfort of Canada's residential building stock, including for low-income households, Indigenous communities, and support skills development for the retrofit economy.



Recommendation 45

Advance a zero-emission electricity grid based on renewables, which requires major transformational investments in the generation, transmission, and demand side of electricity, including remote Indigenous communities.

Recommendation 46

Align Canada's nascent net-zero fiscal support framework to match the ambition of the United States, which would require an enhancement of the Strategic Innovation Fund Net Zero Accelerator initiative, an effective design and deployment of the investment tax credit for carbon capture, utilization, and storage and the introduction of targeted carbon contracts for difference to provide certainty for first-in-market net-zero projects.

Recommendation 47

Provide funding to support front-end engineering and design for transformative net-zero technologies.

Recommendation 48

Provide funding to pilot low-carbon materials in federally funded construction.

Recommendation 49

Provide funding to demonstrate and scale a diverse set of innovative, near-zero emission building materials.

Recommendation 50

Provide more support to manufacturers to help them adapt to and advance Canada's climate change plan.

Recommendation 51

Develop renewable energy manufacturing and recycling facilities in Canada, using funding from the Canada Growth Fund.

Recommendation 52

Support Canadian dairy farmers' commitment to reach net-zero on-farm emissions by providing existing and future agricultural sustainability programs with sufficient and

ongoing funding to help with the continued introduction and adoption of clean energy, green technology and best management practices on farms.

Recommendation 53

Support training and retraining programs to help workers make the transition to a low-carbon economy.

Recommendation 54

Fund capacity building programs, staffing and technical support for provinces, territories, municipalities, and private sector to adopt “Buy Clean” procurement policies and approaches.

Recommendation 55

Implement appropriate measures to require full disclosure of all climate and environmental, social and governance risks in the financial reports of Canadian businesses and organizations that meet the established criteria, as recommended by the Task Force on Climate-related Financial Disclosures.

Recommendation 56

Focus on coherent and complementary political action by increasing funding for mitigation and adaptation measures and by setting an example in the fight against climate change.

Recommendation 57

Pledge bilateral finance to explicitly address climate-induced loss and damage in low- and middle-income countries, in addition to existing international climate finance and other foreign aid commitments, and support the creation of a new finance facility to address loss and damage under the United Nations Framework Convention on Climate Change.

Recommendation 58

Work with the provinces to renew the emergency public transit support in 2023.



Recommendation 59

Advance ongoing support for public transit operations to fiscal year 2024–2025 and increase the amounts planned for operations.

Recommendation 60

Establish a working group on a permanent federal contribution to public transit operating expenditures.

Preservation of Natural Environments

The witnesses who discussed preserving natural environments emphasized the importance of providing direct support to farmers to boost on-farm conservation efforts and help them preserve native grasslands. Others proposed expanding the [Research and Innovation Stream of the Agricultural Clean Technology Program](#) to include technologies that can directly measure farms' carbon emissions.

“The Indigenous Guardians program ... has proven to be effective in ensuring Indigenous communities play a leadership role in environmental research and stewardship. What started as a small grant of less than \$6 million has grown to become a model program for Indigenous-led environmental conservation across the country.”

[Arctic Research Foundation](#)

Recommendation 61

Increase direct funding for Northern and Indigenous communities, specifically the Indigenous Guardians program, to enable them to pursue local scientific research and environmental conservation priorities.

Recommendation 62

Deliver on Canada's land and ocean protection commitments, by integrating Indigenous-led conservation, and providing permanent funding for protection and stewardship, ecological connectivity, and collaboration between nongovernmental organizations.

Recommendation 63

Explore how the framework of the Taskforce on Nature-related Financial Disclosures could be applied to issues related to the loss of biodiversity.

CHAPTER 3: SUPPORT FOR PEOPLE

According to many economists, in the long run, economic growth is driven by people discovering new ideas and population size plays a crucial role. All things being equal, a larger population means more researchers, which in turn leads to more new ideas and higher living standards. Just as more autoworkers will produce more cars, more researchers and innovators will produce more new ideas, which may raise everyone's income. Since the growth rate of researchers ultimately depends on the growth rate of the population, the growth rate of income per capita also depends on population growth. As a result, immigration can become an important factor in Canada's long-term welfare, especially because, in most developed countries, including Canada, the fertility rate is already below the replacement rate.

Besides their negative effects on innovation and new ideas, low fertility rates raise the short- as well as long-run problem of an aging society. They also reduce a country's living standards by increasing the old-age dependency ratio—which is defined as the ratio of people over 64 to those aged 15–64. A larger dependency ratio implies that productivity growth may not translate into a significant increase in living standards. For example, Japan's GDP per working-age population during the 2000–2014 period increased faster than that of the United States (U.S.), but the two countries' GDP per capita increased by the same amount. The difference was that Japan had a rapidly aging population during this period, while the U.S., owing to more immigration and higher birth rates, did not.

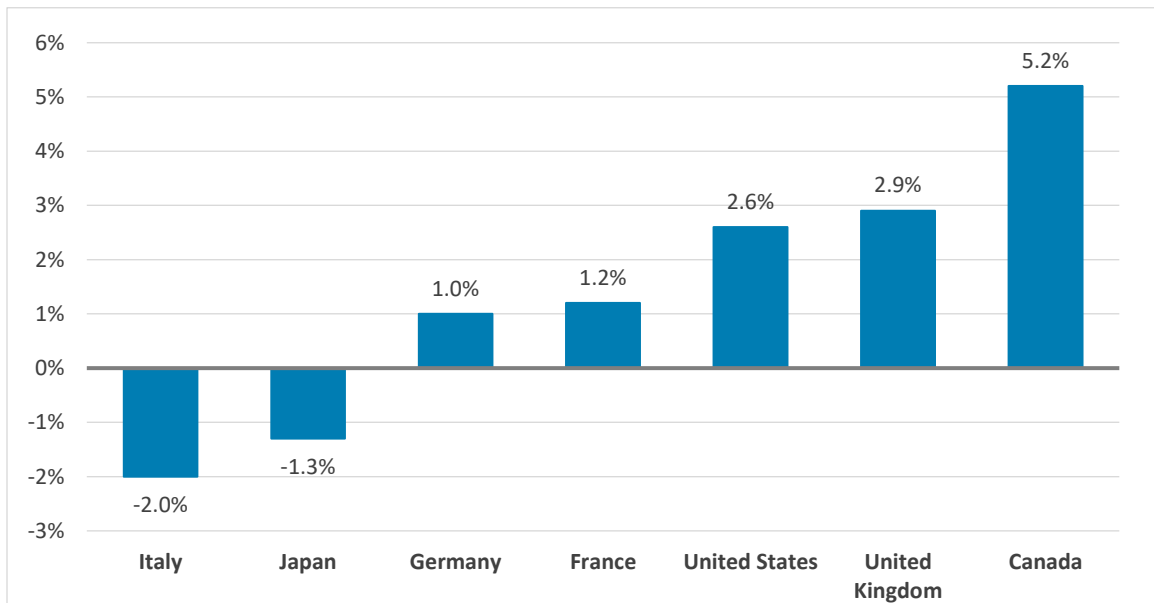
Furthermore, a higher dependency ratio implies that a relatively small number of young people will have to take responsibility for caring for their aged parents, both financially and non-financially. A higher dependency ratio may lead governments to raise taxes to cover growing health care and other population aging-related costs.

Countries can overcome these problems to some extent by boosting their populations through immigration. As shown in Figure 4, the Canadian population grew by 5.2% over the 2016–2021 period, the fastest growth rate among G7 countries. According to Statistics Canada, immigration accounted for nearly 80% of this increase, while the natural increase (i.e., the number of births minus the number of deaths) accounted for the remainder. While the rate of natural increase declined from 0.3% in 2016 to 0.1% in



2021, it is not expected to become negative within the next 50 years, as it will in some other G7 countries. In November 2022, the [federal government](#) announced that it plans to welcome more newcomers during the next three years and has set a target of 500,000 new permanent residents in 2025.

Figure 4—Growth Rate of Population Over the 2016–2021 Period, G7 Countries (%)



Source: Table prepared by the Library of Parliament using data obtained from Statistics Canada, [Canada's population is growing at the fastest pace in the G7 and ranks seventh in the G20](#), 9 February 2022.

Additional immigration may help Canada in a number of ways. As noted by [Immigration, Refugees and Citizenship Canada](#), immigrants already constitute a significant proportion of health care workers and may help alleviate labour shortages in this sector in the future.

In addition, immigrants contribute to tax revenues. In a [study](#) on the fiscal impacts of immigration in Organisation for Economic Co-operation and Development (OECD) countries, the authors found that

the macroeconomic and fiscal consequences of international migration are positive for OECD countries, and that international migration produces a demographic dividend by increasing the share of the workforce within the population. ... International migration also improves

the fiscal balance by reducing the per capita transfers paid by the government and per capita old-age public spending.

Another [study](#) of the fiscal impacts of immigration in the U.S. concluded that, while “first-generation immigrants are more costly to governments ... due to the costs of educating their children, ... the children of immigrants (the second generation) are among the strongest economic and fiscal contributors in the U.S. population, contributing more in taxes than either their parents or the rest of the native-born population.” In fact, while immigrants make up only 14% of the U.S. population, they are responsible for [30%](#) of patents and more than [38%](#) of U.S. Nobel prizes in science.

However, it has been argued that immigration might lead to lower wages since it increases the labour supply. Although more immigration may increase labour supply, it would also increase demand as newcomers purchase goods and services. This rise in purchases may in turn boost labour demand and exert positive pressure on wages. While the net effect of immigration on wages is unclear, many [economists](#) have concluded that it is small.

In addition to immigration, witnesses who discussed support measures for people touched on employment and labour, skills training, children, families and social policy, health, and retirement income and seniors.

Immigration

With regard to immigration, witnesses highlighted its importance for addressing the talent and labour shortages in certain sectors. The Committee received proposals to increase the number of economic-class immigrants and skilled workers, speed up the application processes and streamline the pathways to permanent residency. Finally, the Committee heard proposals that underlined the importance of investing in critical services for newcomers and targeted programs for foreign-trained professionals to help them overcome barriers and ease their entry into the Canadian workforce.

“While unemployment in Canada is at historically low levels and demand for workers is high, a persistent skills gap is compounding struggles in the post-shutdown economy.”

[Chartered Professional Accountants of Canada](#)



Recommendation 64

Improve service delivery within Canada’s immigration system.

Recommendation 65

Address talent shortages and immigration system shortfalls impacting strategic high-growth sectors in Canada through:

- **enhanced support for Immigration, Refugees and Citizenship Canada and Employment and Social Development Canada to eliminate backlogs and ensure regular service standards;**
- **the implementation of a High Potential Tech Visa where high-skilled workers can come to Canada without a job offer, increasing the labour density by augmenting the Global Talent Stream; and**
- **accelerate funding for Canadian businesses that develop upskilling and retraining programs to enhance the domestic workforce.**

Recommendation 66

Create a dedicated pathway to permanent residency through Express Entry designed for National Occupation Classification (NOC) C and D workers in the hotel sector, workers with previous Canadian work experience, or with offers of employment for a NOC-categorized tourism, hospitality, or hotel sector job.

Employment and Labour

On the topic of employment and labour, witnesses proposed strategies to address labour shortages in various sectors, including by improving foreign credential recognition and reducing barriers to and delays in hiring skilled and temporary foreign workers. Witnesses also discussed the Employment Insurance program.

Recommendation 67

Improve the immigration system and the Temporary Foreign Worker Program to ease the labour shortage, by implementing the Trusted Employer Program, allowing all work permits to have a duration of more than three years, simplifying the application process and reducing delays.

Recommendation 68

Increase speed and reliability of applicant processing within the Trusted Employer Program and build a dedicated stream through the Temporary Foreign Worker Program for tourism and hospitality with greater predictability to meet the demand of labour for the peak season.

Recommendation 69

Prioritize Temporary Foreign Worker Program applications within the hotel sector by:

- **expediting applications with tourism sector National Occupation Classifications, among which the most needed by the hotel sector are: 6731—Light duty cleaners, 6312—Executive housekeepers, 6525—Hotel front desk clerks, 6721—Support occupations in accommodation, travel, and facilities set-up services, 6322—Cooks;**
- **removing the Labour Market Impact Assessment requirement and \$1,000 fee;**
- **waiving the 30-day job posting requirement; and**
- **automatically granting tourism, hospitality, and hotel sector companies the trusted employer status, which would include a dedicated channel for employers and applicants to get faster updates on applications as well as further reductions in red tape in both Employment and Social Development Canada and Immigration, Refugees and Citizenship Canada processes.**

Recommendation 70

Revive the Destination Employment program previously used for Syrians to successfully connect Ukrainians arriving through special immigration measures with hospitality and hotel sector careers and help with the hospitality and hotel sector's immediate staffing needs.

Recommendation 71

Create a new stream within the Temporary Foreign Worker Program for the food sector, to reduce the administrative burden in the application process and facilitate the workers' arrival and entry, which should do the following:



- **reduce the requirement of three job recruitment activities to the job bank advertisement and simplifying the parameters for it;**
- **waive the requirement of a transition plan to domestic workers once the temporary worker has departed;**
- **waive fees for a single restaurant owner with a profit margin of less than 10%;**
- **enable a company which has several restaurants or franchises to file a single labour market impact assessment (LMIA) application for up to 20 workers in up to 10 restaurants to reduce the cost of the application while ensuring expertise;**
- **make the work permit valid for two years instead of one for employers experiencing long-term vacancies, as is already available in the meat processing pilot project, and for up to three years instead of two for foodservice workers to enable longer-term employment and enhance the opportunity for a pathway to permanent residency;**
- **allow the employers who do not require a two-year employment permit to combine summer and winter seasons with some flexibility on the seasonal work term, like programs currently in place for agricultural workers;**
- **allow minor employment contract adjustments related to job duties where the employer and employee both consent to the changes and they result in additional benefits for the worker;**
- **implement an accelerated LMIA process with a 10-day review target for applications in the foodservice industry;**
- **create a dedicated support team to process the foodservice applications, which would be a one-stop-shop contact point for the industry; and**
- **implement the Trusted Employer Program (Recognized Employers' Model) for repeat foodservice industry employers who have demonstrated high standards.**

Recommendation 72

Support food sector temporary foreign workers once they arrive by:

- providing support on insurance during the transition period when the new workers are not on provincial coverage;
- creating a federal backstop to ensure that workers do not fall between the cracks if they experience health issues; and
- holding program participants to the highest standard for the protection of workers and their families by ensuring more rigorous compliance, enforcement and sanctions for employers who are determined to be non-compliant with the program.

Recommendation 73

Simplify National Occupation Classification (NOC) descriptions for the Temporary Foreign Workers Program by combining restaurant categories C and D and categorizing them in three key categories (service, administrative and management and kitchen) to encompass a wider range of positions available and provide more latitude for growth possibilities to these workers and, in the meantime, update the application form to allow for multiple but similar NOC positions to be performed by the worker.

Recommendation 74

Work with provinces and territories to establish supports needed to upscale/retrain workers, to reduce the barriers to hiring highly skilled foreign talent, and to enhance the systems and processes for foreign credential recognition.

“[T]he government [should] ... modify some rules of the [Employment Insurance] program to cover a [broader] cross-section of workers and dispel some unfairness in the system.”

[United Steelworkers Union](#)

Recommendation 75

Release its plan for Employment Insurance modernization before 1 July 2023.



Recommendation 76

Reform and improve the Employment Insurance program, to address issues exposed during the pandemic.

Recommendation 77

Modernize the Employment Insurance program to the realities of the gig economy to include self-employed and freelance workers in the arts sector.

Recommendation 78

Use general revenues to pay down pandemic-related costs incurred by the Employment Insurance program.

Recommendation 79

Return to the direct funding of a share of Employment Insurance to improve the program and create better employment opportunities for recipients.

Recommendation 80

Extend the Employment Insurance benefit period to a maximum of 52 weeks for caregivers who must leave work temporarily to care for a family member.

Recommendation 81

End the use of replacement workers in the event of a lock-out or strike.

Recommendation 82

Implement mandatory human rights standards and environmental due diligence legislation.

Education and Skills Training

With regard to skills training, the Committee heard proposals on training and retraining programs, particularly to help workers make the transition to a net-zero economy and to enhance the domestic workforce in fields such as cybersecurity. In addition, some witnesses discussed the Canada Job Grant. As well, the Committee was presented with various proposals concerning education in written submissions, including on support for research, students and universities.

Recommendation 83

Expand the funding for the announced Futures Fund beginning in 2023–24 to ensure a just transition for workers and communities to a low-to-zero emissions economy and provide substantial ongoing funding, guided by unions, to create new, sustainable jobs and pathways for workers in high-emitting sectors and workers entering the workforce.

Recommendation 84

Invest in people through apprenticeship loans and grants, and make improvements to the Union Training and Innovation Program to better equip training centres to meet new challenges and demands of the labour market, including funding for the expansion of training centres.

Recommendation 85

Create a training benefit, modelled after the Union Training and Innovation Program, prioritizing training centres which offer substantive training courses instead of for-profit programs offering quick fixes or fast-track training, to support skilled trades workers impacted by the transition to a low-carbon economy.

Recommendation 86

Combat unintended age discrimination toward older learners by raising the upper age limit for eligibility in federal internship programs from 30 to 40.

Recommendation 87

Action the recommendation of the College Applied Research Taskforce through a new investment in the College and Community Innovation Program.

Recommendation 88

Increase funding to the three granting councils to enable them to:

- **Increase the value of the master's, doctoral and postdoctoral awards offered by 25%;**
- **Double the number of graduate and postdoctoral fellowships offered by the three Councils in their master's, doctoral, and postdoctoral fellowship competitions;**



- **Beginning in 2023, provide tri-agency grant holders with the means to increase the value of master’s, doctoral and postdoctoral fellowships offered to students and postdoctoral fellows from their research funds by 25%; and**
- **Develop or strengthen mechanisms to help students get involved earlier in their studies by offering them opportunities to participate in the world of research as early as the undergraduate level (for example, research internship scholarships and scholarships for participation in scientific conferences, etc.).**

“Investing early in a scholar’s career through graduate and postdoctoral funding provides important training, experience, and research opportunities for scholars to build upon throughout their careers, and enhances Canada’s ability to attract and retain research talent.”

[Federation for the Humanities and Social Sciences](#)

Recommendation 89

Invest in future researchers by increasing the amount of funding support for graduate students and postdoctoral fellows to adjust for inflation and index the value of these funds to the consumer price index.

Recommendation 90

Fund all Canadian academic institutions to ensure that they have sufficient resources to meet new government requirements for research security.

Recommendation 91

Allocate resources to act on the Standing Committee on Science and Research’s recommendation to evaluate how the criteria used by granting councils affect the research ecosystem, consider new funding models to remedy any disproportionality in funding allocation between universities based on regionality and involve a variety of academic institutions in this evaluation exercise.

Recommendation 92

Reduce processing times for study visa applications received from international students admitted to universities.

Recommendation 93

Significantly increase support for the Francophonie in universities by:

- **reducing processing times for study permit applications from international Francophone applicants;**
- **acting on the Standing Committee on Citizenship and Immigration’s recommendations to ensure equity in the international student program, particularly for Francophone students from African countries;**
- **significantly increasing financial support to Canadian French-language scholarly journals and open-access platforms; and**
- **establishing a generous mobility grant program or significantly enhancing existing short-stay programs for all Canadian Francophone students to pursue internships in a Canadian French-language academic institution in another province.**

Recommendation 94

Enhance the impact and reach of Canadian research by investing in open access publishing.

Children, Families and Social Policy

Witnesses who addressed children, families and social policy touched on child welfare, access to benefits and the non-profit sector.

With regard to child welfare, the Committee heard proposals on the Canada Child Benefit, the protection of Indigenous children and school food programs. The Committee also heard ideas about public and non-profit childcare facilities and the national daycare program.

Regarding access to benefits, witnesses proposed targeted support for people living in deep poverty and the implementation of a disability benefit. Other proposals addressed



the efficiency of current application processes and alternatives for marginalized people outside the personal income tax system.

As regards the non-profit sector, witnesses expressed the need for additional support to stabilize the non-profit sector and address urgent capacity needs.

“[A] supplement [to the Canada Child Benefit] would have a dramatic effect on the rates of child poverty ... Single parent families, who are mostly female led and who have extremely high rates of poverty, would see their child poverty rate reduce from 24.3% to 8.4%.”

[Campaign 2000](#)

Recommendation 95

Create a supplement to the Canada Child Benefit, which would provide additional financial support to families with children in deep poverty.

Recommendation 96

Invest in urban Indigenous children and youth by re-establishing a national Indigenous youth program and Indigenous children’s strategy.

Recommendation 97

Establish a national school nutritious meal program as a key element of the evolving Food Policy for Canada.

Recommendation 98

Protect funding towards its existing commitments to prevent further rollback of progress towards achieving the Sustainable Development Goals and champion an ambitious, inclusive and holistic agenda for children as part of the global response to and recovery from COVID-19.

Recommendation 99

Consider the development of a pan-Canadian basic income program in collaboration with the provinces, territories and municipalities by engaging the public, promoting a

constructive and informed dialogue on the matter, and undertaking negotiations with the province of Prince Edward Island to support a basic income pilot program in that province.

Recommendation 100

Establish a rapid support guarantee with the goal that the Canada Revenue Agency provides income support benefits within a month of eligibility.

Recommendation 101

Implement the Canada Disability Benefit and ensure it provides direct payments to individuals who live with a disability, including episodic disabilities as defined in the *Accessible Canada Act*.

Recommendation 102

Consider treating the Canada Emergency Response benefit and the Canada Recovery Benefit as non-taxable income.

Recommendation 103

Implement a Canada Emergency Response benefit repayment amnesty for everyone living below or near the low-income measure.

Recommendation 104

Reverse Canada Child Benefit reductions due to receiving the Canada Emergency Response benefit for moderate-income mothers.

Health

On the topic of health, witnesses discussed the need for more health care practitioners, the Canada Dental Benefit, pharmacare, the enforcement of the *Canada Health Act* and a digital health strategy.



“Dental care is a critical issue. Pharmacare is as well, as are safe long-term care and investments in the health care crisis. All four of the main health care points are important.”

[Canadian Health Coalition](#)

Recommendation 105

Provide funding to the provinces and territories for the hiring of 7,500 family doctors, nurses and nurse practitioners, and the training of up to 50,000 new personal support workers and fund their guaranteed minimum wage of at least \$25 per hour.

Recommendation 106

Move forward with the proposed Canada Pharmacare Act by 2023 to provide free coverage for prescribed medicines and commit to funding and implementing a national essential medicines formulary, as recommended by the Advisory Council on the Implementation of National Pharmacare.

Recommendation 107

Enforce the five principles and the conditions of the *Canada Health Act* to ensure Canadians are not faced with extra billing, user fees and diminished accessibility to health care as some provinces move forward to for-profit care providers, beginning with funding more robust monitoring and sanctioning capacity.

Recommendation 108

Continue supporting ovarian cancer research by providing funding to Ovarian Cancer Canada.

Recommendation 109

Establish and fund, beginning in 2023–24, a Care Economy Commission tasked with examining paid and unpaid care work, developing a roadmap to meet increasing demands for care, addressing the human resource crises in health and care sectors, and planning for the future of Canada's care economy.

Retirement Income and Seniors

Regarding retirement income and seniors, the Committee heard proposals on the Guaranteed Income Supplement and the Canada Pension Plan. Witnesses also presented ideas on community senior care and national standards for long-term care.

Recommendation 110

Increase Old Age Security benefits and the Guaranteed Income Supplement for all eligible seniors.

Recommendation 111

Lower the age of eligibility for the Guaranteed Income Supplement to 60 since poverty rates remain particularly high for Canadians aged 60 to 64 before they gain access to seniors' programs at age 65.

Recommendation 112

Review the Old Age Security indexing method to account for wage or productivity growth in Canada.

Recommendation 113

Introduce a tax credit for experienced workers and examine the issue of Old Age Security benefits clawback for these workers.

Recommendation 114

Increase the Guaranteed Income Supplement top-up for single seniors.

“[The status of singlehood] offers myriad challenges in itself, not the least of which is mental stress and loneliness. Income insecurity on top of this can be overwhelming.”

[Single Seniors for Tax Fairness](#)



Recommendation 115

Examine the financial support measures available to seniors to ensure equitable treatment between single seniors and senior couples, including by considering the potential benefit of a non-refundable tax credit for single seniors and a higher threshold for the clawback of Old Age Security benefits for single seniors.

Recommendation 116

Institute permanent restrictions on companies to prohibit dividend, capital distributions and share repurchases, if their worker pension plans carry a solvency deficit and establish a pension benefit guarantee fund on a national scale to protect pension plans from corporate insolvencies.

Recommendation 117

Introduce and pass a Safe Long-Term Care Act by 2025, which would enforce national standards and ensure patients receive at least four hours of direct care, and provide funding to promote publicly owned non-profit long-term care facilities while phasing out for-profit investors from the long-term care sector.

Recommendation 118

Reorient long-term care to improve service by working in partnership with the provinces and territories to establish minimum standards of daily care and a comprehensive workforce strategy.

Recommendation 119

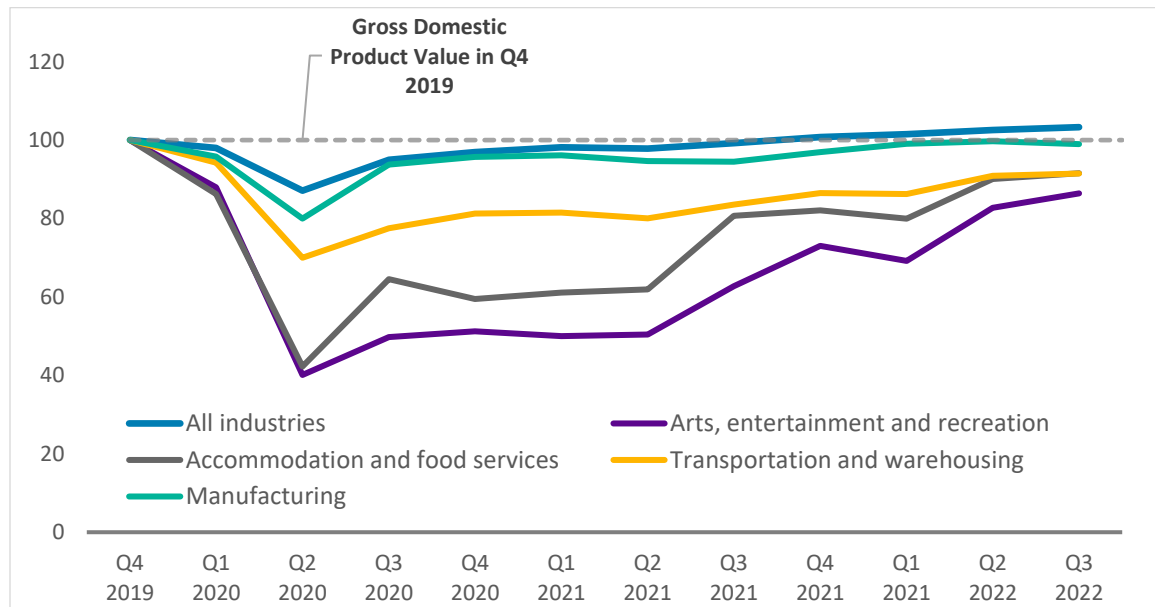
Immediately bring Revera—currently owned by the Public Sector Pension Investment Board—under public ownership.

CHAPTER 4: SUPPORT FOR BUSINESSES

As mentioned in Chapter 1, the Canadian economy experienced a rapid recovery from the recession caused by the pandemic in 2020, relative to past recessions. More precisely, Canada's GDP returned to its pre-pandemic level in the second half of 2021, as shown in Figure 5. However, the severity of the 2020 recession and pace of recovery varied substantially across industries. The GDP of a number of industries—such as accommodation and food services; manufacturing; arts, entertainment and recreation;

and transportation and warehousing—had not yet recovered to pre-pandemic levels by the third quarter of 2022.

Figure 5—Gross Domestic Product Index, Selected Industries, Q4 2019 to Q3 2022 (Q4 2019 = 100)



Source: Figure prepared by the Library of Parliament using data obtained from Statistics Canada, “[Table 36-10-0449-01: Gross domestic product \(GDP\) at basic prices, by industry, quarterly average \(x 1,000,000\)](#),” Database, accessed 16 February 2023.

Figure 5 shows that the arts, entertainment and recreation industry experienced the largest decline in GDP in 2020. At its lowest point, in the second quarter of 2020, that industry’s GDP was 60% below its level in the fourth quarter of 2019. This industry has also had the slowest recovery. In the third quarter of 2022, its GDP was still 14% lower than it was in the fourth quarter of 2019. As noted by [Statistics Canada](#), COVID-19-related measures, such as restrictions on gatherings and interprovincial travel, and non-essential business closures, led to a slower recovery for this industry in 2021. Looking ahead, high levels of inflation and rising interest rates could limit Canadians’ discretionary spending on arts, entertainment and recreation and further delay the industry’s recovery.

Similarly, the accommodation and food services industry experienced a decline of 58% in its GDP during the first two quarters of 2020. This industry recovered at a faster pace, but its GDP in the third quarter of 2022 was still about 8% lower than it was in the fourth quarter of 2019. While the accommodation and food services industry was



disproportionately affected by COVID-19-related restrictions, it also faces more serious [labour shortages](#), with 58% of businesses in the industry reporting labour shortages, compared with 36% for businesses in general.

The transportation and warehousing industry's GDP decreased by about 30% in the first phase of the pandemic and has been slowly recovering since then. Its GDP remains about 9% lower than its pre-pandemic level. Within that industry, the air and ground passenger transportation industries have been the most severely affected during the pandemic. In the third quarter of 2022, their respective GDP figures were still 42% and 30% lower than in the fourth quarter of 2019. The [removal of remaining COVID-19 border restrictions](#), including vaccination, testing and quarantine requirements, contributed to a faster recovery for the air transportation industry.

Lastly, the manufacturing industry's GDP decreased to a lesser extent and has almost fully recovered. Within that industry, however, the aerospace and automotive industries have been among the most affected. Their respective GDP figures remain 25% and 16% lower than their pre-pandemic levels. According to [Innovation, Science and Economic Development Canada](#), the aerospace industry faced disruptions and cancellations caused by the drastic decline in international air passengers in 2020. The [department](#) expects that global civil aircraft production revenues will return to their pre-pandemic levels in 2024.

Witnesses who discussed support measures for businesses touched on the tourism and hospitality sector, agriculture, food and fisheries industry and innovation, temporary support measures and the regulatory environment.

Tourism and Hospitality

With regard to tourism and hospitality, witnesses focused on recruitment, support measures and improvements to road and air travel.

On the topic of recruitment, the Committee heard proposals for targeted recruitment campaigns, the expansion and modernization of tourism and hospitality programs in schools, and funding to support Tourism Human Resources Canada's operations.

With regard to support measures, witnesses discussed tax measures to support creating, maintaining and refurbishing tourism assets and incentivize hotel investments, along with government investment in the sector to stimulate innovative products and sustainable initiatives. The Committee also received proposals to increase funding to Destination Canada and promote Canada as a tourism destination.

Finally, the Committee received proposals to improve road and air travel, including reconnecting Canada via motor coach, increasing the use of biometrics and other digital tools and providing financial relief to airports.

“We need to keep marketing our Canadian brand to the world. We need to build back our business event segment. We need to ensure that we have enough hotel capacity to support this growth.”

[Hotel Association of Canada](#)

Recommendation 120

Invest in a destination development strategy to align all tourism investment stakeholders, including funding agencies.

Recommendation 121

Explore the possibility of facilitating lending to the hotel sector through government-backed loans and an optional federal mortgage insurance for hotels.

Recommendation 122

Stimulate innovative tourism and hospitality products with a dedicated federal grant fund.

Recommendation 123

Implement new steps to make the border security process more effective and efficient for travellers.

Agriculture, Food and Fisheries

With regard to agriculture and food, witnesses expressed the need for funding for research and innovation and additional resources and support for producers. Witnesses also addressed emissions-reduction strategies and environmental risk management, including the AgriStability and AgriRecovery programs. Lastly, witnesses discussed Canada’s organic standards and forest management.



With regard to fisheries, the Committee heard proposals on the aquaculture and seafood sector and fisheries science. Witnesses raised the role and structure of the Department of Fisheries and Oceans, including the need for improved decision-making processes and, more generally, for the regulatory framework to accommodate innovations that improve sustainability and performance. The Committee also received proposals on the Canadian Science Advisory Secretariat and resource management, including stock assessments.

Recommendation 124

Provide a stable and predictable budget for agronomic and agri-environmental research and innovation.

Recommendation 125

Implement measures to enable Canada to become a leader in sustainable and innovative agriculture with a resilient and diversified food system.

Recommendation 126

Implement a special assistance program specific to the agricultural sector to mitigate the impact of inflation on the financial health of agricultural businesses.

Recommendation 127

Establish a food security program to support producers who were negatively impacted by federal government-imposed tariffs on imported Russian fertilizer.

Recommendation 128

Create a limited statutory deemed trust, as established in Bill C-280, Financial Protection for Fresh Fruit and Vegetable Farmers Act, to provide critical financial protection to produce growers and sellers.

Recommendation 129

Ensure a continuum of support and guidance over a 10-year horizon for compensation for environmental goods and services and the fight against climate change, both in terms of adaptation to climate change and reduction of greenhouse gas emissions.

“To achieve the government's proposed goals while meeting increased food demand, farmers need guidance from experts and support to adopt the practices they suggest. To truly harness their potential in fighting climate change, farmers need assistance in managing climate change itself.”

[Canadian Federation of Agriculture](#)

Recommendation 130

Implement improvements to the Business Risk Management programs to enhance on-farm climate risk management, as well as the mitigation and prevention of future damage from extreme weather events, such as:

- **ensuring coherence between AgriStability support and producers' payment histories by increasing the payment trigger for each successive year of participation without a program payment, to a maximum of 85% and decreasing it upon receiving payment to encourage ongoing program participation and investment in on-farm climate risk management; and**
- **instigating a collaborative review with producers, key industry stakeholders, and government officials following each AgriRecovery program, to assess and report measures that could prevent or mitigate associated risks in the future.**

Recommendation 131

Provide ongoing funding for the review and upholding of Canada's organic standards.

Recommendation 132

Provide an organic certification cost-share program.

Recommendation 133

Create an individual forestry savings and investment plan for Canadian forest owners.



Recommendation 134

Formalize an aquaculture sector development mandate at Agriculture and Agri-Food Canada including a new pilot program to help insulate shellfish farmers from catastrophic climate events and increased funding for the Canadian Shellfish Sanitation Program.

Recommendation 135

Increase funding for fisheries science in support of management decision-making.

Recommendation 136

Prioritize the hiring and retention of fisheries scientists specializing in quantitative stock assessment.

Industry and Innovation

On the topic of industry and innovation, the Committee received proposals to foster economic growth through increased investments and incentives in the field of science and technology. In particular, witnesses discussed the Strategic Innovation Fund, tax measures, a patent box regime and the Canada Digital Adoption Program.

In addition, witnesses raised the issues faced by SMEs and specific needs in certain fields, such as manufacturing and aerospace.

Recommendation 137

Immediately start the comprehensive review of the Scientific Research and Experimental Development (SR&ED) tax incentive system so that it is fit for purpose in the 21st century knowledge-based and data-driven economy and ensure that reform of the SR&ED program for Canadian scale-ups leads to more accountability in this program and that funds go to domestic firms instead of foreign multinationals.

Recommendation 138

Prioritize creating strong intellectual property (IP) and data commercialization frameworks in Canada by incorporating freedom to operate strategies to encourage IP generation inside Canadian companies and increase business expenditure on R&D outputs for Canada, with the implementation of a national patent box regime, while

respecting international standards and agreements and ensuring that these measures do not contribute to tax avoidance or evasion.

Recommendation 139

Renew the Patent Collective Pilot Program with a greater focus on other sectors beyond clean tech, such as health tech, fintech, and cybersecurity.

Recommendation 140

Design and implement a multifaceted industrial strategy to maintain Canada's competitiveness in light of recent measures taken by the United States, such as the adoption of the *Inflation Reduction Act*.

Recommendation 141

Increase incentives, enact reforms that accelerate innovation, investment, and the adoption of advanced technologies and promote commercialization and domestic production in Canada's manufacturing sector.

“The global challenges and technological opportunities of the coming decades demand the very best of Canadian aerospace innovation, and a corresponding strategy with government is absolutely critical.”

[Aerospace Industries Association of Canada](#)

Recommendation 142

Develop a long-term national aerospace industrial strategy that includes clear plans for defence and a dedicated strategy for space.

Recommendation 143

Develop, as part of the implementation and evolution of the Biomanufacturing and Life Science Strategy, a funding strategy for mission-oriented organizations focused on translational research supporting preclinical to clinical development.



Recommendation 144

Support innovation in the forest sector and provide funding to establish and maintain winning conditions for Canada’s forest sector that will result in the pre-commercialization of innovations that will solve the challenges of sustainable growth and optimize the use of fibre.

Recommendation 145

Implement an economic spillover lens to foreign direct investment (FDI) policy and study the negative spillovers of FDI on local technology companies to allow the net-benefit review process to be better aligned with the needs of the intangible economy.

Recommendation 146

Expand the core grant to increase the capacity of Canada's 60 Technology Access Centres to assist small companies.

Recommendation 147

Make Tech-Access Canada's Interactive Visits program more flexible and permanent to increase SME’s participation in the program.

Temporary Support Measures

With regard to temporary support for organizations, witnesses discussed the repayment of the Canada Emergency Business Account loans and the Canada Emergency Wage Subsidy, and made proposals respecting other pandemic-related support programs available to businesses in specific sectors.

“While pandemic support programs, particularly those from the federal government, were immensely helpful to many small businesses, our data shows that only about a third of the pandemic's negative financial repercussions were covered by support programs.”

Canadian Federation of Independent Business

Recommendation 148

Allow organizations that have been denied the repayable portion of a Canada Emergency Business Account loan to re-file in an attempt to re-establish their eligibility for the program.

Recommendation 149

Increase the forgivable portion of the Canadian Emergency Business Account loan to at least 50% and extend the repayment deadline for an additional year.

Recommendation 150

Make needed changes to Strategic Innovation Fund and Aerospace Regional Recovery Initiative to increase access to funding support for the aerospace sector.

Regulatory Environment

On the topic of the regulatory environment, the Committee heard proposals to improve internal trade and regulatory predictability. In particular, witnesses called for applying an economic lens to all regulatory mandates and expanding the one-for-one rule to legislation and policies. The Committee also received proposals to reduce credit card fees for small businesses and enhance services in the aviation industry.

Recommendation 151

Increase support for SMEs by reducing the regulatory and compliance burden to help boost economic growth.

Recommendation 152

Remove inter-provincial trade barriers and harmonize regulations across Canada as a low-cost solution to drive economic growth.

Recommendation 153

Champion a policy of mutual recognition to improve internal trade.

Recommendation 154

Deliver on its outstanding promise to lower credit card interchange fees for small businesses.



“While fintechs rely on a variety of macroeconomic factors for their success, a modern and supportive regulatory environment will do the most to help break down the barriers preventing our industry—and our country—from being more competitive, robust, and secure.”

[Paytechs of Canada](#)

Recommendation 155

Protect the integrity of Canada’s financial system by continuing to make progress on payments modernization and open banking.

Recommendation 156

Inject resources to enhance Transport Canada’s aeronautical certification capacity and use the revenues from charges imposed by the *Canadian Aviation Regulations* for service enhancements.

Recommendation 157

Prioritize the adoption of a Canada-wide governance framework by businesses and governments for secure digital identification and authentication and provide leadership to ensure alignment and consistency between current and future initiatives in the Canadian ecosystem.

Recommendation 158

Encourage, in cooperation with the private sector, the universal adoption of a Canada-wide network to ensure secure digital identification and authentication interoperability across Canada and its various areas of activity to avoid the exclusion of use cases of and maximize the benefits to Canadians.

Recommendation 159

Ensure that any legislation that directly or indirectly relates to the “right to repair” includes vehicles to support consumers, protect jobs and improve environmental outcomes as part of Canada’s economic recovery.

Trade

On the topic of trade, witnesses discussed export support measures and investment in export programs and services as well as the need to harmonize export control measures, reduce trade barriers and streamline procedures. The Committee also heard proposals calling for the compensation of producers as a result of concessions made in the *Canada-United States-Mexico Agreement* and stressing that no further concessions should be made in the future.

“Over the past 20 years, Canada has posted the slowest growth in exports of manufactured goods among the G7 countries (valued in US dollars). Clearly, more needs to be done to help Canadian companies, especially SMEs, to go global.”

[Canadian Manufacturers and Exporters](#)

Recommendation 160

Provide more funding for trade-enabling infrastructure and services to help Canadian businesses increase their value-added exports.

Recommendation 161

Support Canada’s supply chains by funding the roll-out of a full program designed to allow the clearance of goods using a single, common digital platform.

Recommendation 162

Fund the creation of an Exporter Concierge Service that enables trade associations to develop programs that link their members to government export agencies and services.

Recommendation 163

Accelerate the development of export control measures and harmonize them with those of our allies.

Recommendation 164

Implement carbon border adjustments.



Recommendation 165

Make no further concessions on supply-managed products in future trade negotiations.

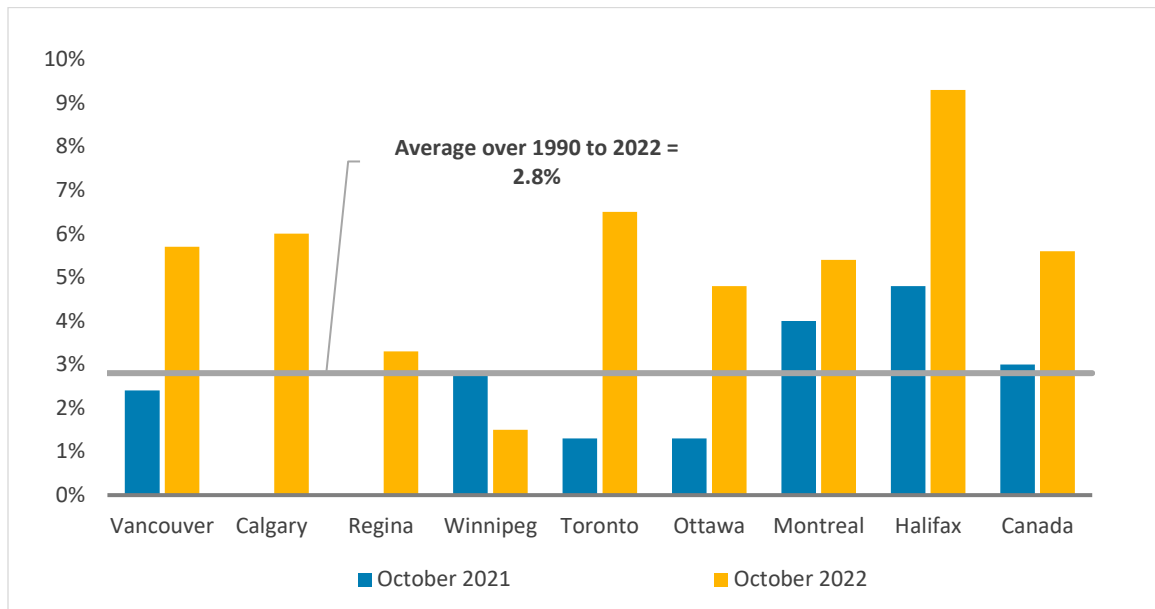
CHAPTER 5: SUPPORT FOR COMMUNITIES

Housing prices have fluctuated significantly since 2020. According to [Canadian Real Estate Association](#) data, the actual average home price in Canada was \$626,318 in December 2022, which is 23% lower than its peak of \$816,611, reached in February 2022, but still 21% higher than in December 2019. The housing price increases over the 2020–2022 period varied across regions, with some experiencing larger increases than the Canadian average, such as Moncton and the Greater Toronto Area. In addition, the [Bank of Canada](#) noted that prices grew faster in suburban and rural areas, partly due to the shift to telework, as well as for single-family homes, reflecting the shift in demand away from condominiums toward these homes.

This increase in house prices, along with higher interest rates, affected housing affordability. While the [Bank of Canada's housing affordability index](#), which measures “the share of disposable income that a representative household would put toward housing-related expenses,” decreased sharply at the start of the pandemic when interest rates declined, it has now reached its highest level since the early 1990s. Moreover, the [OPBO](#) has found that house prices and household borrowing capacity have become “de-linked” in many regions in Canada, meaning that growth in the former has outpaced that of the latter. According to the OPBO, house prices in several Canadian cities, including Hamilton, Toronto, Ottawa, Victoria, Halifax and Vancouver, were already “de-linked” prior to the pandemic.

Regarding the rental housing market, the [Canada Mortgage and Housing Corporation](#) (CMHC) reported that, because of a surge in rental demand, the vacancy rate for purpose-built rental apartments reached a “near-historic low” of 1.9% in 2022. While the CMHC noted that the supply of rental housing grew at its fastest pace since 2013, the tightening of rental housing markets led to an average increase in rent of 5.6% over the 12-month period ending in October 2022, double the average annual rise of 2.8% over the 1990–2022 period.

Figure 6—Year-over-Year Rent Growth for a 2-Bedroom Purpose-Built Apartment, Selected Cities (%)



Note: Rent growth for Calgary and Regina is not statistically different from zero during the 12-month period preceding October 2021.

Source: Figure prepared by the Library of Parliament using data obtained from the Canada Mortgage and Housing Corporation, *Rental Market Report: January 2023 Edition*, 2023, p. A2.

As shown in Figure 6, growth in rent varied across Canadian regions. While the national average rent for a two-bedroom purpose-built apartment was \$1,258 in October 2022, Vancouver and Toronto had the highest average rents, at \$2,002 and \$1,779, respectively. In addition, new renters experienced a larger increase; the average rent growth for two-bedroom purpose-built apartments that turned over to a new tenant was 18.3%, significantly higher than the average for all apartments. Lastly, as the CMHC pointed out, low-income renters faced greater affordability challenges owing to the “very low stocks of rental units that are affordable” for them.

In addition to housing, witnesses made proposals respecting infrastructure; safety and security; arts, culture and information; and equity, diversity and inclusion.

Housing

On the topic of housing, witnesses spoke about the need to create more affordable housing, including affordable housing to meet the needs of families with children and support immigration targets. To that end, witnesses encouraged greater collaboration



among the three levels of government, businesses and non-profit organizations to find ways to accelerate zoning, permit delivering and development processes. The Committee also heard proposals for an urban, rural and Northern Indigenous housing strategy to address homelessness and core housing need.

“We all know that one of the biggest barriers to settlement for newcomers is finding an affordable home, especially in our larger cities. In the greater Vancouver area, it is nearly impossible for the average family to buy a home. The current benchmark price to purchase an apartment is more than \$725,000, and the average rent for a one-bedroom apartment in greater Vancouver is more than \$2,100.”

[S.U.C.C.E.S.S.](#)

Recommendation 166

Commit to building up the affordable housing stock, and to bring together provincial and municipal business and non-profit partners at the table to find innovative solutions and to expedite zoning, permitting and development processes.

Recommendation 167

Work with the provinces and public and private sectors to adopt innovative initiatives to meet the needs of the housing sector, particularly in the context of a sharp increase in inflation and interest rates.

Recommendation 168

Create and fund an Indigenous housing centre that would develop and implement a comprehensive, urban, rural, and northern Indigenous housing strategy that includes dedicated investments to support the construction and delivery of housing for Indigenous peoples.

Recommendation 169

Support the protection of and increase in community housing supply that meets the needs of Canadians by enhancing the financial incentives and opportunities within the National Housing Strategy.

Recommendation 170

Adopt a consistent definition of affordability applicable to all National Housing Strategy programs, based on a household's ability to pay.

Recommendation 171

Create a property acquisition program for non-profit housing providers that will provide them pre-approved financing to purchase existing rental housing projects and ensure their affordability.

Recommendation 172

Expedite the rollout of the Federal Lands Initiative.

Recommendation 173

Finance the construction of new social housing in Canada, in new constructions or by purchasing and renovating existing buildings and converting them to cooperatives, non-profit organizations and/or housing offices to ensure their sustainability.

Recommendation 174

Prioritize, through its National Housing Strategy, the development of new social housing, in the form of public, co-operative, and non-profit housing, while guaranteeing Quebec its fair share of federal funds so that it can invest them in its own social housing programs, including by:

- **creating a concierge service to help guide and support those who seek to create social housing;**
- **renewing the Rapid Housing Initiative and making it recurrent and fund rent supplement subsidies needed to make housing accessible to low-income tenants;**



- **using the funds of the Housing Accelerator Fund dedicated to municipalities exclusively to support the development of social housing in various forms, including through the acquisition of land from decontaminated land for future social housing projects and the construction of the necessary infrastructure on these sites;**
- **transfer the money from the new Affordable Housing Innovation Fund for Quebec to the Quebec government to finance social housing; and**
- **transfer the funds of the new co-operative housing program for Quebec to the Quebec government to finance the AccèsLogis program and fund new non-profit housing cooperatives.**

Recommendation 175

Increase the amounts granted to provinces and territories to ensure that the full renovation, improvement, and modernization of social housing that it has helped bring about in the past is undertaken as soon as possible.

Infrastructure

With respect to infrastructure, the Committee received proposals to support the development of vehicle charging infrastructure, including the adoption of clear targets and measures to encourage the integration of charging infrastructure in new and older constructions. In addition, witnesses requested additional funding for the National Trade Corridors Fund and programs that enable more Canadians to connect to high-speed Internet in rural areas.

Recommendation 176

Adopt clear targets for light-duty vehicles charging infrastructure in accordance with Natural Resources Canada's 2022 report entitled Canada's Public Charging Infrastructure Needs.

Recommendation 177

Provide sufficient funding so Canada reaches the following charging infrastructure targets:

- **53,000 public ports by 2025 (5,000 Direct Current Fast Charging and 48,000 Level 2 chargers) and**

- **200,000 public ports by 2030 (15,000 Direct Current Fast Charging and 185,000 Level 2 chargers).**

Recommendation 178

Set a goal of making one million existing apartment and condominium or strata parking stalls electric vehicle (EV)-ready by 2030 and establish new funding programs to achieve this target.

Recommendation 179

Incorporating EV-ready requirements into the National Building Code of Canada and National Energy Code of Canada for Buildings and support EV-ready municipal zoning bylaws.

Recommendation 180

Put underutilized government lands to work by facilitating multi-service provider “charging hubs,” particularly in high density and high-cost real estate markets.

Recommendation 181

Include EV charger installation or EV-readiness as part of energy efficiency programs to help Canadians who live in older houses (40 years and older) retrofit to the electric infrastructure requirements for EV charging.

Recommendation 182

Treat the provision of safe clean water as a public emergency and provide the funding and infrastructure necessary for every community in this country to have access to safe, clean water by 2025.

Recommendation 183

Accelerate infrastructure spending and transfers under the Investing in Canada Plan to boost productivity and address specific social and environmental objectives.

Recommendation 184

Support energy workers impacted by the transition to a low-carbon economy—particularly workers in oil and gas—by making investments that support brick-and-mortar projects and new large-scale infrastructure projects (for example hyperloop



projects) and investments in green technologies (for example small modular reactors and hydrogen), which will create job opportunities, and provide financial and regulatory support to the private sector to make that transition.

“Canadians count on local governments for good roads and bridges, efficient public transit, reliable water and waste systems, quality recreational facilities and so much more. ... [L]ocal governments have so much more potential that can be unlocked—with the right tools.”

[City of Yellowknife](#)

Recommendation 185

Increase payments from the Canada Community-Building Fund, as a measure to address the crumbling essential infrastructure in communities.

Recommendation 186

Demonstrate support for the Kivalliq Hydro-Fibre Link, a nation-building green infrastructure and connectivity project, by allocating the required funds to the project’s development and construction.

Recommendation 187

Ensure that all the people of Canada, regardless of income, have access to affordable wireless and broadband Internet plans, including by expanding the Connecting Families initiative.

Recommendation 188

Implement legislation requiring any Canadian telecommunications company who receives government funding for broadband infrastructure to publicly report any operations that are contracted out, both domestically and overseas.

Recommendation 189

Establish stronger corporate transparency and reporting requirements through a broader framework around due diligence, based on the OECD Guidelines for Multinational Enterprises and UN Guiding Principles on Business and Human Rights.

Recommendation 190

Increase investments in broadband and energy infrastructure in Canada’s remote and northern communities.

Safety and Security

A number of witnesses made proposals to improve cybersecurity in Canada, including more funding to help essential service providers and SMEs prevent and respond to cyberattacks, and measures to encourage the commercialization of cybersecurity products to improve Canada’s capability in this regard. The Committee also heard requests related to community security infrastructure, NORAD modernization and the firearm buy-back program. Lastly, Committee was presented with a request to implement the Calls to Justice of the National Inquiry into Missing and Murdered Indigenous Women and Girls.

“Domestic capability in cybersecurity is a key precondition for countries remaining safe and sovereign in the age of digital threats. If we are not suppliers of cybersecurity solutions, Canada is wholly reliant on external actors—vendors and countries which have no public accountability to Canadian citizens—to design the systems that protect us.”

[Council of Canadian Innovators](#)

Recommendation 191

Implement an economic lens in the next phase of the National Cybersecurity Action Plan to bolster Canada’s cybersecurity industry and support the pipeline of cyber commercialization, talent and collaboration and in the next National Cybersecurity Action Plan, focus on building domestic partners, developing cyber testing streams for co-developed cyber solutions alongside industry and addressing the shortage of cyber talent.

Recommendation 192

Provide funding for the Implementation of the Calls for Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls to improve the safety and



security of First Nations women, girls and 2SLGBTQQIA+ people and ensure culturally appropriate healing and support services.

Recommendation 193

Consult with industry on the North American Aerospace Defense Command modernization to propel research and development activity.

Recommendation 194

Strengthen the beneficial ownership standard for corporations, trusts, partnerships and other legal persons and, in partnership with the provinces and territories, accelerate the implementation of a high-quality beneficial ownership registry this year instead of 2025.

Recommendation 195

Ensure that Canada's beneficial ownership registry is publicly accessible and utilizes a structured, machine-readable data format that is free-of-cost.

Recommendation 196

Spearhead a political agreement between the federal government, provinces and territories for a central beneficial ownership registry model.

Recommendation 197

Introduce a national whistleblower protection framework to fight financial crimes.

Recommendation 198

Enhance Canada's readiness for all-hazard events by investing in a clearly defined, permanent humanitarian response capacity.

Recommendation 199

Implement changes to the government machinery to support emergency readiness, coordination, and whole-of-society approaches.

Recommendation 200

Reinstate a modernized version of the former Joint Emergency Preparedness Program for fire/emergency training and equipment, with net new monies.

Recommendation 201

Increase funding and implement policy changes to close the protection gap for a more resilient recovery from all-hazard risk events such as fires, floods, and heat events.

Recommendation 202

Include the recommendations from the Climate Proof Canada coalition in Canada's National Adaptation Strategy.

Arts, Culture and Information

Witnesses who addressed arts, culture and information made proposals on local journalism, community broadcasters, CBC/Radio-Canada and cultural diplomacy through the Mission Cultural Fund.

“Campus and community radio stations are a pillar of broadcasting in Canada with unique access to underserved communities both urban and rural. ... As many as nine and a half million Canadians in over 150 communities listen regularly at least once per month to community radio and for many, it is their only source of live, local information.”

[Community Radio Fund of Canada](#)

Recommendation 203

Provide an annual operating budget for all community, Indigenous, and campus-licensed radio stations that are meeting or exceeding their licensing standards as established by the Canadian Radio-television and Telecommunications Commission, which could be established and administered by the Community Radio Fund of Canada.

Recommendation 204

Increase funding for the Local Journalism Initiative to enable this program to realize its full potential and contribute to the fight against disinformation, and ensure the funding is not temporary.



Recommendation 205

Set a policy directive for the Canadian Radio-television and Telecommunications Commission on Bill C-11, *Online Streaming Act*, directing it to support local news programming by developing an independent fund, financed by distribution and online undertakings, the distribution of which must be calibrated to employee headcount or payroll expenditure of news gathering and production staff.

Recommendation 206

Renew and expand the government's commitment to the Canadian Journalism Labour Tax Credit and the Local Journalism Initiative, including through a reform of tax laws to legalize philanthropic journalism endowments to any qualified news organizations, and to allow employee or citizen news cooperatives to operate as non-profits.

Recommendation 207

Reform section 19 of the *Income Tax Act* to extend rules restricting tax deductibility of advertising expenditures to online foreign media, generating general government revenues that can be used for news journalism while repatriating lost advertising revenue for Canadian news organizations.

Recommendation 208

Increase the budgets of all federal arts and culture institutions, so that these institutions can play a key role in sustainable cultural development.

Recommendation 209

Permanently increase the Canada Council for the Arts' granting budget to continue to serve new applicants and innovations in a post-pandemic environment.

Recommendation 210

Permanently increase funding to the Canadian Arts Training Fund as core operating support in order to run professional and post-secondary programming.

Recommendation 211

Ensure that arts training schools are engaged when funding programs are designed across government, including but not limited to research opportunities, health and

supporting seniors, women and gender equality, diversity and inclusion, tourism and economic development, and skills development.

Recommendation 212

Take the following steps to generate additional revenues to support film, television and digital media production:

- **ensure all online programming services, as well as internet service providers and wireless service providers, contribute a percentage of their gross Canadian revenue from broadcasting-related activities to the creation of Canadian audiovisual and music programming through a public fund; and**
- **allocate a portion of the proceeds of all spectrum auctions to the production and distribution of Canadian content, including audiovisual and music programming.**

Recommendation 213

Demonstrate its commitment to Canada’s diverse content creators, and the importance of ensuring that Canadians are aware of and have full access to the stories they create, by formalizing its commitment and support for National Canadian Film Day as an annual celebration of Canadian cinema to be held in April of each year.

Recommendation 214

Reaffirm the importance of the future of performing arts in Canada by addressing the identified gap in Canadian Heritage funding for national performing arts organizations serving the development of amateur performing artists.

Recommendation 215

Invest in the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage to support the adaptation and growth of the live performance sector in the post-pandemic era.

Recommendation 216

Initiate high-level consultations between Canadian Heritage and independent music venues in Quebec and Canada to find a way for them to access the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage Fund.



Recommendation 217

Support festivals and events by extending and expanding the Major Festivals and Events Support Initiative to benefit more festivals and events across Canada, including “event and festival tourism” as a priority in the Canadian Experiences Fund and providing increased and permanent funding to the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage.

Recommendation 218

Implement a fulsome ticket-matching program which covers the 2022–2023 and 2023–2024 seasons for performing arts organizations to protect them against altered buying habits and reticence from audiences during the reopening transition for the arts sector.

Recommendation 219

Permanently increase the funding to the Canada Music Fund, to support commercial live music-specific companies, among others, present Canadian artists while driving domestic and international tourism through live concert and event activity.

Recommendation 220

Increase annual contributions to the Canada Music Fund to support:

- **the production and marketing of recorded music and shows, particularly for emerging artists;**
- **operations aimed at workforce retention and training;**
- **the development of collaborative tools to address the labour shortage in the sector;**
- **the production of traditional and innovative musical audiovisual content; and**
- **export activities.**

Recommendation 221

Immediately amend the *Copyright Act* to ensure that it protects all creators and copyright holders and that it implements market-based solutions that encourage fair

remuneration of rights-holders for use of copyright-protected work, including when such work is used by the educational publishing industry.

Recommendation 222

Implement the Minister of Canadian Heritage’s mandate letter commitment to support Canadian authors and book publishers by increasing funding for the Public Lending Right Program on a permanent basis.

Recommendation 223

Enforce the Revised Foreign Investment Policy in Book Publishing and Distribution, with a more meaningful assessment of “net benefit to Canada” to keep our book industry Canadian and put Canadian-owned publishers first.

Recommendation 224

Ensure that new and substantial investments are made in order to implement a strong and ambitious 2023–2028 Action Plan for Official Languages, including support for the official languages reform stemming from Bill C-13, An Act for the Substantive Equality of Canada’s Official Languages, with a view to countering the decline of French in Canada.

Equity, Diversity and Inclusion

On the subject of equity, diversity and inclusion, witnesses raised a number of topics, such as measures to improve the representation of certain groups in a number of sectors, combat anti-Semitism and racism, and sensitize Canadians about the appropriate use of social media. The Committee was also presented with a request to implement the Calls to Action of the Truth and Reconciliation Commission.

“The path to sensitizing people to what hate looks like online, what forms it takes and what to do about it flows through education.”

[Centre for Israel and Jewish Affairs](#)



Recommendation 225

Undertake a national social media literacy campaign to sensitize Canadians—especially the younger, more vulnerable demographic—about the appropriate use and abuse of social media.

Recommendation 226

Provide funding to the Black Screen Office as an equitable partner to scale and grow its important work in making Canada’s screen industries’ practices free of anti-Black racism and empowering Black Canadians working in these industries to thrive and share uniquely Canadian Black stories.

Recommendation 227

Implement the Truth and Reconciliation Commission’s Call to Action #21 by providing “sustainable funding for existing and new Aboriginal healing centres to address the physical, mental, emotional, and spiritual harms caused by residential schools, and to ensure that the funding of healing centres in Nunavut and the Northwest Territories is a priority.”

Recommendation 228

Address the backlog of land claim and self-government negotiations with Indigenous organizations by increasing the staffing levels of federal negotiators.

Recommendation 229

Increase the permanent funding to the Friendship Centres.

Recommendation 230

Establish an Office of Environmental Justice and commit an appropriate portion of benefits from climate and clean energy spending to disadvantaged communities.

CONCLUSION

The Committee sincerely thanks all those who submitted a brief or provided testimony for consideration in this report. The input provided was of great value for the Committee in preparing its recommendations.

Having concluded its pre-budget consultations, the Committee hopes that the government will carefully consider its recommendations when crafting the 2023 budget and future fiscal documents. The Committee is confident that, with the proper public policy choices, Canada can address the challenges of our time.

APPENDIX A PROPOSALS BY WITNESSES

The following tables show the proposals made by organizations and individuals who appeared before the Committee for this year's pre-budget consultations, as well as the proposals contained in their briefs.

AGRICULTURE, FOOD AND FISHERIES

| Witness Name | Witness Proposal | Date of Appearance |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Federation of Agriculture | Fund training of agrolologists and incentives for farmers for adoption of 4R nutrient stewardship. | 10/24/2022 |
| Canadian Federation of Agriculture | Provide dedicated funding for the development of plant varieties with enhanced root mass. | 10/24/2022 |
| Canadian Federation of Agriculture | Increase the coverage level for AgriStability for each successive year without payment, up to 85% of the historic reference margin. | 10/24/2022 |
| Canadian Federation of Agriculture | For the AgriRecovery program, which helps farmers recover from natural disasters, a collective review must be conducted after any program response. This review would assess and report on measures that could prevent similar risks in the future, and improve future responses. | 10/24/2022 |
| Canadian Federation of Agriculture | Formalize an aquaculture sector development mandate at Agriculture and Agri-food Canada, insulating shellfish farmers from catastrophic climate events and increasing funding for the Canadian Shellfish Sanitation Program. | 10/24/2022 |
| Canadian Federation of Agriculture | Establish food security programming to support producers who were negatively impacted by federal government-imposed tariffs on imported Russian fertilizer. | 10/24/2022 |
| Équiterre | Prioritize environmental risk management in agriculture by increasing the envelope for cost-shared programs. | 10/24/2022 |
| Équiterre | Fund the training and hiring of 1,000 additional advisory services officers. | 10/24/2022 |
| Équiterre | Develop a Canada-wide soil health strategy. | 10/24/2022 |
| Fisheries Council of Canada | Increase funding resources for fisheries science in support of management decision-making. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Fisheries Council of Canada | Prioritize the hiring and retention of fisheries scientists specializing in quantitative stock assessment. | 2/2/2023 |
| Fisheries Council of Canada | Engage with industry and leverage industry resources promptly to guarantee assessments can be completed in a timely manner | 2/2/2023 |
| Fisheries Council of Canada | Complete stock assessments at the needed frequency and to a high standard via the Canadian Science Advisory Secretariat peer review process. | 2/2/2023 |
| Fisheries Council of Canada | Revise the Canadian Science Advisory Secretariat process to address any concerns rather than doing away with the process completely and developing a new one. | 2/2/2023 |
| Fisheries Council of Canada | Conduct a review of other countries' conduct on fisheries science to compare to Canada's current practices. | 2/2/2023 |
| Fisheries Council of Canada | Implement a resource management framework that is evidence-based, predictable, transparent, and consistently applied. | 2/2/2023 |
| Fisheries Council of Canada | Federal funding [to support] innovation [in the seafood sector] should be renewed in a national [and] coordinated manner. | 2/2/2023 |
| Fisheries Council of Canada | Consider how [the Department of Fisheries and Oceans] can be best structured to align with growth of the sector and ensure appropriate separation between teams that explicitly support innovation and development and science & regulatory functions. | 2/2/2023 |
| Fisheries Council of Canada | [The Department of Fisheries and Oceans'] mandate with respect to fisheries should be amended to be more ambitious. | 2/2/2023 |
| Fisheries Council of Canada | Create a permanent Secretariat [within the Department of Fisheries and Oceans] dedicated to supporting the growth, innovation and development of the seafood sector. | 2/2/2023 |
| Fisheries Council of Canada | Improve [the Department of Fisheries and Oceans'] performance on core fisheries science that is the foundation of sustainable fisheries management. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Fisheries Council of Canada | [Ensure] more predictability of access and timely fisheries management decisions [to] better foster sector investments. | 2/2/2023 |
| Fisheries Council of Canada | Accelerate aquaculture facility licensing, especially for innovative projects and technologies. | 2/2/2023 |
| Fisheries Council of Canada | Conduct faster and predictable reviews for permitting for shellfish farming and/or changes to farm sites that improve sustainable production. | 2/2/2023 |
| Fisheries Council of Canada | Be ready to accommodate gear innovations in wild-capture fisheries that lead to more sustainable outcomes. | 2/2/2023 |
| Fisheries Council of Canada | [Ensure] Health Canada and the Canadian Food Inspection Agency ... work with industry stakeholders on product approval of new novel products from side-streams. | 2/2/2023 |
| Fisheries Council of Canada | Ensure [Transport Canada's] fishing vessel regulations can accommodate emerging vessel designs that improve performance. | 2/2/2023 |
| Fisheries Council of Canada | [Ensure that the Department of Fisheries and Oceans compensate incumbent fishing] licence-holders [for lost access] to respect past investments made and not hinder future investments. | 2/2/2023 |
| Green Budget Coalition | Help producers and Canada be leaders in sustainable and innovative agriculture with a resilient and diversified food system. | 10/26/2022 |
| Keystone Agricultural Producers | Increase the technical support and funding for implementing 4R Nutrient Stewardship to ensure more farmers can participate in reducing their emissions from fertilizer use. | 2/2/2023 |
| Union des producteurs agricoles | Implement a special assistance program specific to the agricultural sector to mitigate the impact of inflation on the financial health of agricultural businesses. | 10/26/2023 |
| Union des producteurs agricoles | Expand the AgriStability program by increasing the coverage rate to 85% of the reference margin while maintaining the compensation rate at 80%. | 10/26/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------|
| Union des producteurs agricoles | Provide a stable and predictable budget for agronomic and agri-environmental research and innovation. | 10/26/2023 |
| Union des producteurs agricoles | Provide ongoing funding for the review and upholding of Canada's organic standards. | 10/26/2023 |
| Union des producteurs agricoles | Provide an organic certification cost-share program. | 10/26/2023 |
| Union des producteurs agricoles | Eliminate or limit taxable capital gains on the gifting or low-cost sale of certain farm assets to a nephew or niece. | 10/26/2023 |
| Union des producteurs agricoles | Create an individual forestry savings and investment plan for Canadian forest owners. | 10/26/2023 |

ARTS, CULTURE AND INFORMATION

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Taxpayers Federation | Set out a plan to end all taxpayer funding to CBC/Radio-Canada. | 10/26/2022 |
| Canadian Taxpayers Federation | End the media [support measures] announced in budget 2019 and commit to no future subsidies. | 10/26/2022 |
| Canadian Taxpayers Federation | [End] the Mission Cultural Fund. | 10/26/2022 |
| Community Radio Fund of Canada | Increase funding for the Local Journalism Initiative to \$20 million annually, and ensure the funding is not time limited. | 10/5/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Community Radio Fund of Canada | [Create] an annual allocation to all 235 community, Indigenous and campus broadcasters of a total of \$25 million a year administered through the Community Radio Fund of Canada. | 10/5/2022 |

CHILDREN, FAMILIES AND SOCIAL POLICY

| Witness Name | Witness Proposal | Date of Appearance |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Campaign 2000 | Commit to reducing overall poverty and poverty in marginalized communities by 50% by 2026. | 2/2/2023 |
| Campaign 2000 | Create a Canada Child Benefit End of Poverty Supplement targeted to families in deep poverty. | 2/2/2023 |
| Campaign 2000 | Broaden access to the Canada Child Benefit (CCB) for families with precarious status by repealing legislation tying eligibility to immigration status [and] expand the circle of people able to attest to a child's residency, ensuring that kinship, customary care and families caring for children outside a formal arrangement have access to the CCB. | 2/2/2023 |
| Campaign 2000 | Reverse Canada Child Benefit reductions due to receiving the Canada Emergency Response Benefit (CERB) for moderate income mothers, implement CERB repayment amnesty for everyone living below or near the low income measure [and] immediately cease treating CERB and recovery benefits as taxable income. | 2/2/2023 |
| Campaign 2000 | Create a parallel cash transfer system for marginalized non-taxfilers outside of the personal income tax system. | 2/2/2023 |
| Campaign 2000 | Implement a Canadian Livable Income for working age individuals. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Campaign 2000 | Immediately implement the Canadian Disability Benefit. | 2/2/2023 |
| Campaign 2000 | Invest \$10 billion over three years to support expansion of public and non-profit childcare facilities. | 2/2/2023 |
| Campaign 2000 | Provide equitable funding for child welfare services on First Nations reserves and ensure the full application of both Jordan's Principle and the Spirit Bear Plan. | 2/2/2023 |
| Canadian Centre for Policy Alternatives | [Create] a supplement to the Canada Child Benefit called the end poverty supplement, [which would provide] additional supports for families with children in particularly deep poverty, ... up to \$8,500 more for the first child. | 10/24/2022 |
| Canadian Centre for Policy Alternatives | [Create] a new program [called] the Canada Livable Income, [which] would be a universal benefit for Canadians of working age without children, and [fill] an important gap in our present system for working-age Canadians. ... [The] Canada livable income would provide \$5,000 for individuals or \$7,000 for couples who live in particularly deep poverty. | 10/24/2022 |
| Canadian Centre for Policy Alternatives | [Establish] a rapid support guarantee. The goal here would be for the Canada Revenue Agency to provide income supports within a month of Canadians' becoming eligible. | 10/24/2022 |
| Canadian Centre for Policy Alternatives | [Create] a Canada Disability Benefit. | 10/24/2022 |
| Canadian Taxpayers Federation | End the government's national daycare program introduced in Budget 2021. | 10/26/2022 |
| Centre for Israel and Jewish Affairs | Establish a national non-profit strategy that will provide the multi-year support needed to stabilize the non-profit sector. | 10/26/2022 |
| Centre for Israel and Jewish Affairs | Reintroduce emergency funding, or, through the Canada Social Transfer, direct support for non-profit social services to address the short-term urgent capacity needs. | 10/26/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Équiterre | Enhance and expand existing school food programs. | 10/24/2022 |
| Équiterre | Enhance the infrastructure and capacity of partner institutions and organizations that offer these programs in schools. | 10/24/2022 |
| Équiterre | Work with First Nations, Inuit and Métis peoples to negotiate a food policy agreement and fund school programs that promote nutritious meals in Indigenous schools. | 10/24/2022 |

CONSUMPTION TAXES AND CARBON PRICING

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Aerospace Industries Association of Canada | Exclude aircraft from the <i>Select Luxury Items Tax Act</i> . | 2/2/2023 |
| Canadian Chamber of Commerce | Implement a two-year pause on further increases to the automatic excise escalator tax on all alcoholic beverages. | 10/24/2022 |
| Canadian Chamber of Commerce | Work with industry and provinces to develop a single national cannabis excise stamp across Canada and eliminate the excise tax on medical cannabis. | 10/24/2022 |
| Canadian Federation of Independent Business | Freeze the carbon tax at the current level and temporarily reduce the federal excise tax on fuel. | 10/24/2022 |
| Canadian Federation of Independent Business | Overhaul the carbon tax backstop to ensure that small firms are provided with a rebate scheme that reflects their contribution. | 10/24/2022 |
| Canadian Federation of Independent Business | Expedite the passing of Bill C-234, to provide farmers with a tax break from the carbon tax on natural gas and propane used for various on-farm activities. | 10/24/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Taxpayers Federation | End the escalator tax on alcohol. | 10/26/2022 |
| Canadian Taxpayers Federation | Do not impose a second carbon tax. | 10/26/2022 |
| Electric Mobility Canada | [Create] a luxury tax exemption for zero-emission vessels. | 10/5/2022 |
| Keystone Agricultural Producers | Exempt from the carbon tax the use of propane and natural gas used to heat and cool livestock buildings and to dry grain. | 2/2/2023 |

CORPORATE AND PERSONAL TAXATION

| Witness Name | Witness Proposal | Date of Appearance |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Centre for Policy Alternatives | [Increase] corporate income tax rates, [implement] a minimum tax on book profits [and cap] the deductibility of executive pay. | 10/24/2022 |
| Canadian Centre for Policy Alternatives | [Limit] the dividend tax credit to actual taxes paid. | 10/24/2022 |
| Canadian Chamber of Commerce | Delay implementation of interest deductibility changes until 2024, grandfather existing debt obligations, and create an exemption for large infrastructure projects. | 10/24/2022 |
| Canadian Chamber of Commerce | Implement a three-year extension of the Accelerated Investment Incentive at the current rate, with an expanded scope to include mining and metal manufacturing activities (included in tax classes 41, 41.2 and 43), and a delay of the phase-out period to fiscal year 2027. | 10/24/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Federation of Independent Business | Increase the small business deduction threshold to \$600,000 and index it to inflation going forward. | 10/24/2022 |
| Canadian Federation of Independent Business | Lower the federal small business tax rate from 9% to 8%, at least for the next two years. | 10/24/2022 |
| Canadian Federation of Independent Business | Delay, by at least three years, the phase out of the Accelerated Capital Cost Allowances measures and make permanent immediate expensing. | 10/24/2022 |
| Canadian Manufacturers and Exporters | Introduce a nationwide 10 per cent refundable investment tax credit on the purchase of new machinery, equipment and software. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Extend the Accelerated Investment Incentive's current rate for three more years. In line with Canada's Critical Mineral Strategy, the incentive should be expanded to include mining and metal manufacturing activities (included in tax classes 41, 41.2 and 43). | 10/5/2022 |
| Canadian Taxpayers Federation | [End] the political contribution tax credit. | 10/26/2022 |
| Union des producteurs agricoles | Implement a 30% refundable investment tax credit for the purchase of new or used equipment by farm businesses with gross annual revenues under \$50,000. | 2022/10/26 |

EMPLOYMENT AND LABOUR

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Aerospace Industries Association of Canada | Invest in and develop a workforce development plan for aerospace including skilled labour programs and a streamlined immigration process. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Campaign 2000 | Ensure all who are unemployed or underemployed have access to income security measures within a revamped Employment Insurance program that increases access, amount and duration of benefits. | 2/2/2023 |
| Canadian Chamber of Commerce | Work with provinces and territories to establish supports needed to upscale/retrain workers, to reduce the barriers to hiring highly skilled foreign talent, and to enhance the systems and processes for foreign credential recognition. | 10/24/2022 |
| Canadian Federation of Agriculture | Provide \$10 million in funding to support the ongoing implementation of the National Agriculture, Food and Beverage Manufacturing Workforce Strategy. | 10/24/2022 |
| Canadian Federation of Agriculture | Establish a public awareness campaign demonstrating the career pathways in Canadian agriculture. | 10/24/2022 |
| Canadian Federation of Independent Business | Use general revenues to pay down pandemic-related costs incurred by the Employment Insurance plan. | 10/24/2022 |
| Canadian Federation of Independent Business | Split Employment Insurance premiums 50/50 between employers and employees or introduce a lower rate for smaller payrolls. | 10/24/2022 |
| Canadian Federation of Independent Business | Simplify the application process to bring in foreign workers. | 10/24/2022 |
| Canadian Manufacturers and Exporters | Speed up the Temporary Foreign Worker program by creating a trusted employer program that pre-approves qualifying companies and by streamlining the Labour Market Impact Assessment application. | 10/5/2022 |
| Hotel Association of Canada | Revive the Destination Employment Program previously used for Syrians to successfully connect Ukrainians arriving through special immigration measures with hospitality and hotel sector careers. | 2/2/2023 |
| Hotel Association of Canada | Prioritize Temporary Foreign Worker program applications with hotel sector National Occupational Classification codes. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Hotel Association of Canada | Provide quarterly processing updates to the Minister of Tourism and Associate Minister of Finance on the status of [recommendations 1 through 5 contained in Hotel Association of Canada's submission]. | 2/2/2023 |

ENVIRONMENT AND CLIMATE CHANGE

| Witness Name | Witness Proposal | Date of Appearance |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Chamber of Commerce | Develop a common definition for what constitutes “net-zero aligned investment” by governments and include emission reduction estimates alongside policies. | 10/24/2022 |
| Canadian Chamber of Commerce | Design policy options to incentivize emission reductions in Canada's international supply chains. | 10/24/2022 |
| Canadian Chamber of Commerce | Develop a plan for funding decarbonization fairly, reviewing the distribution of costs for businesses, households and the government and being clearer on who pays to ensure vulnerable households are not left behind. | 10/24/2022 |
| Canadian Federation of Agriculture | Establish an agri-environmental working group to engage on-farm and technical expertise early in the development of all agri-environmental policies. | 10/24/2022 |
| Canadian Federation of Agriculture | Expand the Agricultural Clean Technology Fund's Adoption Stream to include funding for smaller budget projects and larger government cost-share for farms with insufficient capital. | 10/24/2022 |
| Canadian Federation of Agriculture | Expand the Agricultural Clean Technology Fund's Research and Innovation Stream to include technology for directly measuring on-farm emissions. | 10/24/2022 |
| Canadian Federation of Agriculture | To help preserve native grasslands, producers need direct support from government to bolster on-farm conservation efforts. | 10/24/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Canadian Manufacturers and Exporters | Provide direct investment supports for emitters of all sizes to help them adopt emissions reduction technologies, ensuring that support approaches are technology-agnostic. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Provide financial support for the creation, commercialization, and manufacture of low and no-carbon products in Canada through tax incentives and government procurement. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Create an effective and targeted SME net-zero transition strategy that focuses on education and awareness campaigns, operational assessments and strategic business plans, and global supply chain competitiveness. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Expand and make permanent the Net Zero Accelerator Fund, ... to support large-scale investments that reduce emissions in manufacturing. | 10/5/2022 |
| Electric Mobility Canada | Make purchase incentives available for used / pre-owned EVs. | 10/5/2022 |
| Electric Mobility Canada | Adopt clear targets so 20% of light-duty vehicle sales be ZEVs by 2026; 60% by 2030 and 100% by 2035. | 10/5/2022 |
| Electric Mobility Canada | Align [Canada's] auto tailpipe emission standards with the toughest standards in North America, in addition to establishing a national ZEV mandate. | 10/5/2022 |
| Electric Mobility Canada | Establish a financially neutral feebate system to make polluting passenger vehicles pay for ZEV rebates, so the rebate programs can finance themselves. Feebate exemptions could be considered for special use and large families. | 10/5/2022 |
| Electric Mobility Canada | Progressively remove the federal rebate for plug-in hybrid electric vehicles with less than 50 km of electric range or make the rebates proportional to their official range: \$2,000 from 40 to 59 km, \$3,000 from 60 to 79 km, \$4,000 from 80km or more. | 10/5/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Electric Mobility Canada | [Introduce] an incentive for lower- and modest-income Canadian individuals and families to transition to ZEVs by offering a dedicated \$2000 rebate for a new or used ZEV via a program like the California Income Eligibility program. | 10/5/2022 |
| Electric Mobility Canada | Develop a [green cash for clunkers] program focused on Canada's long-term climate objectives, meaning funds should be only available for the purchase of new or used ZEVs, transit passes or active transportation tools (e.g., bikes or e-bikes). | 10/5/2022 |
| Electric Mobility Canada | Offer a \$2000 rebate for taxis, car sharing and carpooling businesses and individuals who want to transition to electric vehicles and remove the 10-vehicle cap on fleet rebates. | 10/5/2022 |
| Electric Mobility Canada | Work with leading and trusted organizations ... to establish a suite of programs to educate and support consumers in making the transition to electric vehicles. | 10/5/2022 |
| Electric Mobility Canada | Phase out fossil-fuel vehicles at federally regulated properties, such as ports and airports, through a combination of tolls on polluting vehicles, restrictions on access for polluting trucks, and through support for charging infrastructure. | 10/5/2022 |
| Electric Mobility Canada | [Introduce] a federal rebate for the purchase of an electric snowmobile, personal watercraft or RV in line with the Yukon electric snowmobile rebate of \$2,500. | 10/5/2022 |
| Electric Mobility Canada | [Establish] a ZEV mandate for off-road vehicles in line with the most ambitious jurisdictions in North America, whether at the federal or state level. | 10/5/2022 |
| Electric Mobility Canada | Launch a program to support the electrification of ferries. | 10/5/2022 |
| Electric Mobility Canada | Develop an integrated electric mobility strategy to achieve Canada's climate and electrification targets in coordination with Canada's First Nations, Inuit and Métis. | 10/5/2022 |
| Electric Mobility Canada | [Adopt and implement] a framework based on the highest international standards of circular economy [for EV batteries]. | 10/5/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Équiterre | Reform the Incentives for Zero-Emission Vehicles (iZEV) Program by including the levy program or replacing the green levy program with a structured levy based on GHG emissions when a gasoline vehicle is purchased. | 10/24/2022 |
| Équiterre | Expand the scope of the program by making electric bicycles eligible. | 10/24/2022 |
| Équiterre | Make used ZEVs eligible for the iZEV program. | 10/24/2022 |
| Équiterre | Adapt incentives for the purchase of ZEVs based on household income and cap eligibility based on income. | 10/24/2022 |
| Équiterre | Advance ongoing support for public transit operations to fiscal year 2024/25 and increase the amounts planned for operations | 10/24/2022 |
| Équiterre | Make electric school buses eligible for the Incentives for Medium- and Heavy-Duty Zero-Emission Vehicles Program. | 10/24/2022 |
| Équiterre | Support capacity building, education and awareness activities to accelerate the electrification of school bus fleets. | 10/24/2022 |
| Équiterre | Enhance the On-Farm Climate Action Fund to include the following six practices: organic amendments, crop diversification, buffer zones, compaction prevention, agroforestry and integrated pest management. | 10/24/2022 |
| Green Budget Coalition | Advance a zero-emission electricity grid based on renewables, [which involves] essential steps towards the major transformational investments required in the generation, transmission and demand side of electricity, including remote Indigenous communities. | 10/26/2022 |
| Green Budget Coalition | Upgrade the energy efficiency and comfort of Canada's residential building stock across the country, including low-income households and Indigenous communities, and skills development for the retrofit economy. | 10/26/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Green Budget Coalition | Deliver on Canada's land and ocean protection commitments, integrating indigenous-led conservation, permanent funding for protection and stewardship, ecological connectivity and NGO collaboration. | 10/26/2022 |
| Info-Electronics Systems Inc. | Part of that [Canada's international climate finance commitment] should go towards safety, [which means] building capacity in Africa and in other less developed countries, infrastructure[and] early warning systems. | 10/26/2022 |
| Keystone Agricultural Producers | Increase and expand the Agricultural Clean Technology Program's Adoption Stream, including funding for smaller projects and increasing government cost-sharing for smaller operations | 2/2/2023 |
| Société d'aide au développement des collectivités et Centre d'aide aux entreprises | [Increase] funding for the Virage vert program, [which will] expire in March 2024. | 10/5/2022 |
| Société d'aide au développement des collectivités et Centre d'aide aux entreprises | Increase funding for the sociétés d'aide au développement des collectivités and centres d'aide aux entreprises, to develop a new innovation program that would allow SMEs in rural and semi-urban areas to better handle the green transition. | 10/5/2022 |
| Union des producteurs agricoles | [Ensure] a continuum of support and accompaniment over a 10-year horizon in terms of compensation for agri-environmental goods and services, as well as the fight against climate change, both in terms of adaptation to climate change and reduction of greenhouse gases. | 2022/10/26 |

EQUITY DIVERSITY AND INCLUSION

| Witness Name | Witness Proposal | Date of Appearance |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Campaign 2000 | Fund full implementation of the 94 Calls to Action from the Truth and Reconciliation Commission and the 231 Calls to Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls. | 2/2/2023 |
| Canadian Manufacturers and Exporters | Renew and increase funding for programs that encourage more members of underrepresented groups to seek a career in manufacturing, including CME's Women in Manufacturing initiative. | 10/5/2022 |
| Centre for Israel and Jewish Affairs | Provide dedicated funding and work with community stakeholders to ensure that government funding never again goes to an organization that promotes anti-Semitism and racism in general. This funding should include education on anti-Semitism for government decision-makers; a genuine and measurable implementation of the International Holocaust Remembrance Alliance definition, already adopted by the government; and continued funding for the office of Canada's Special Envoy on Preserving Holocaust Remembrance and Combatting Antisemitism. | 10/26/2022 |
| Centre for Israel and Jewish Affairs | Undertake a national social media literacy campaign to sensitize Canadians—especially the younger, more vulnerable demographic—about the appropriate use and abuse of social media. | 10/26/2022 |
| Green Budget Coalition | Establish an Office of Environmental Justice and committing an appropriate portion of benefits from climate and clean energy spending to disadvantaged communities. | 10/26/2022 |
| Tourism Industry Association of Canada | Introduce new tax credits for businesses that develop specialized recruitment programs for equity seeking groups and allocate resources for the implementation of an Indigenous-led workforce strategy. | 10/5/2022 |

FEDERAL FINANCES

| Witness Name | Witness Proposal | Date of Appearance |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Business Council of Canada | Adopt a new fiscal anchor based on debt servicing costs [and] commit to ensuring that ... debt service costs do not exceed 10% of annual government revenues going forward. | 10/26/2022 |
| Campaign 2000 | Support social assistance adequacy through the Canada Social Transfer [and] tie investments to adequacy standards. | 2/2/2023 |
| Canadian Health Coalition | Work with the provinces and territories to increase federal funding through the Canada Health Transfer that is accountable while improving outcomes for people in Canada through new public health care programs such as dental care and pharmacare. | 10/5/2022 |
| Canadian Taxpayers Federation | Balance the budget in 2023-24 by reducing program spending to match of [levels of the 2018–2019 fiscal year], adjusted upward for inflation and population growth. | 10/26/2022 |
| Canadian Taxpayers Federation | [Cancel] all pandemic tax hikes, including the alcohol tax, payroll taxes, and scrap the carbon tax. | 10/26/2022 |
| Canadian Taxpayers Federation | Reject future tax hikes, such as (but not limited to) a home equity tax, an annual surtax on homes, wealth tax, excess profits tax, luxury taxes, fat, sugar and meat taxes. | 10/26/2022 |
| Canadian Taxpayers Federation | Use part of the annual surpluses to cut taxes. | 10/26/2022 |
| Canadian Taxpayers Federation | [End] all corporate welfare, including direct cash subsidies, niche tax credits, loans and loan guarantees. | 10/26/2022 |
| Canadian Taxpayers Federation | End the federal subsidies to businesses through Crown corporations and regional development agencies and return any remaining federal funds within those corporations to taxpayers. | 10/26/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Taxpayers Federation | Include minimum transparency requirements around corporate welfare such as the amounts disbursed or guaranteed, repayment schedule, amounts paid back, interest rates on loans, and frequent reporting on repayment. | 10/26/2022 |
| Canadian Taxpayers Federation | [Obtain parliamentary approval before granting subsidies to businesses]. | 10/26/2022 |
| Canadian Taxpayers Federation | Reduce the size of equalization with the goal of eventually ending the program through the Canadian Taxpayers Federation's 20-year equalization phase out proposal. | 10/26/2022 |
| Canadian Taxpayers Federation | Consult with the provinces on equalization. In addition, the federal government should pass a bill that requires the federal government to publish all documents from provincial negotiations on the Department of Finance's website. | 10/26/2022 |
| Canadian Taxpayers Federation | Freeze the Canada Health Transfer and Canada Social Transfer [at their current levels and] set a maximum transfer cap to the annual rate of inflation for future years. | 10/26/2022 |
| Canadian Taxpayers Federation | End the campaign reimbursements for political parties and candidates, which includes not reimbursing campaigns for the 2021 election. | 10/26/2022 |
| Canadian Taxpayers Federation | Introduce a comprehensive expenditure review similar to that [of] the 1990s | 10/26/2022 |

FEDERAL DEPARTMENTS AND INSTITUTIONS

| Witness Name | Witness Proposal | Date of Appearance |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Chamber of Commerce | Create an organization in government with Deputy/Senior ADM level accountability for delivering on Biomanufacturing and Life Sciences Strategy (BLSS) and developing BLSS 2.0. | 10/24/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Chamber of Commerce | Establish an agile procurement implementation process focused on piloting/deploying promising products and technologies to increase health system security. | 10/24/2022 |
| Canadian Chamber of Commerce | Create a cabinet-level position for cybersecurity. | 10/24/2022 |
| Canadian Council of Innovators | Develop a procurement strategy for domestic small and medium sized enterprises. | 2/2/2023 |
| Canadian Council of Innovators | Develop a procurement fund dedicated to technology that can be utilized by specific departments in need of timely innovative, technological solutions. | 2/2/2023 |
| Canadian Council of Innovators | Implement a Procurement Concierge Program to be delivered by either Innovative Solutions Canada and Procurement Assistance Canada, [and] modeled after British Columbia's Concierge Program. | 2/2/2023 |
| Canadian Taxpayers Federation | Reverse the pandemic pay raises for politicians and reduce the size of Cabinet to 2015 levels. | 10/26/2022 |
| Canadian Taxpayers Federation | Reverse the pandemic pay raise and reduce the salary of the governor general to the pre-pandemic salary of cabinet ministers. | 10/26/2022 |
| Canadian Taxpayers Federation | [Replace] the annual lifetime pensions [for governors general with] an RRSP-style pension payment for years served, and [eliminate] the expense account once a governor general retires. | 10/26/2022 |
| Canadian Taxpayers Federation | Return the Senate's spending to the inflation-adjusted 2015-16 level. | 10/26/2022 |
| Canadian Taxpayers Federation | [Cancel] all pay raises [to federal employees] since the beginning of the pandemic. | 10/26/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Taxpayers Federation | Implement a sunshine list to disclose the salary of all federal employees who receive an annual salary that's more than \$100,000. | 10/26/2022 |
| Canadian Taxpayers Federation | Bring inflation-adjusted labour costs back to the levels in 2018-19, which is the last full year before the pandemic. | 10/26/2022 |
| Canadian Taxpayers Federation | Reduce the aggregate government funding to federal crown corporations by 25 per cent. | 10/26/2022 |
| Canadian Taxpayers Federation | Set a plan to remove government funding to CBC/Radio-Canada, Via Rail, Marine Atlantic, the National Capital Commission and Telefilm Canada. | 10/26/2022 |
| Canadian Taxpayers Federation | Reverse the pay raises and bonuses that Crown corporations gave their employees during the pandemic. | 10/26/2022 |
| Electric Mobility Canada | Create a dedicated Privy Council Office to coordinate EV responsibilities across departments and advise the Prime Minister on progress being made towards achieving the government's electrification goals. | 10/5/2022 |
| Electric Mobility Canada | Make government and parliamentarians EV education a priority. | 10/5/2022 |
| Electric Mobility Canada | Ensure federal fleets and buildings are 100% electric and EV ready by 2030. | 10/5/2022 |

HEALTH

| Witness Name | Witness Proposal | Date of Appearance |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Chamber of Commerce | Provide funds to support a digital health strategy. | 10/24/2022 |
| Canadian Health Coalition | Pass Bill C-31, which includes the dental benefit, and transform the benefit into a robust program for everyone in Canada with universal coverage as soon as possible. | 10/5/2022 |
| Canadian Health Coalition | Provide [funding] to the provinces and territories for the hiring of 7,500 family doctors, nurses and nurse practitioners, ... train up to 50,000 new personal support workers and fund their guaranteed minimum wage of at least \$25 per hour. | 10/5/2022 |
| Canadian Health Coalition | Enforce the five principles and the conditions of the <i>Canada Health Act</i> to ensure Canadians are not faced with extra billing, user fees and diminished accessibility to health care as some provinces move forward to for-profit care providers, beginning with funding more robust monitoring and sanctioning capacity by the strategic health care policy branch. | 10/5/2022 |
| Canadian Health Coalition | Move forward with the Canada Pharmacare Act by 2023 to provide free coverage for prescribed medicines, [with funding] for essential medicines, as recommended by the ... Advisory Council on the Implementation of National Pharmacare. | 10/5/2022 |

HOUSING

| Witness Name | Witness Proposal | Date of Appearance |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Campaign 2000 | Ensure that federally financed housing is affordable for low-income families and reflects the diverse needs of families with children. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Campaign 2000 | Adopt and robustly fund an Urban, Rural and Northern Indigenous Housing Strategy that articulates clear goals and timelines for the elimination of homelessness and core housing need. | 2/2/2023 |
| Hotel Association of Canada | Invest in a corresponding affordable housing strategy to support immigration growth targets | 2/2/2023 |
| S.U.C.C.E.S.S. | We need a deep federal commitment to build up our affordable housing stock, and we need federal, provincial, municipal, business and non-profit partners at the table together to find innovative solutions and to expedite zoning, permitting and development processes. | 10/24/2022 |

IMMIGRATION

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Business Council of Canada | Canada's future prosperity depends on change to our immigration system to significantly increase the number of economic-class applicants who are granted permanent resident status. | 10/26/2022 |
| Canadian Council of Innovators | Address talent shortages and immigration system shortfalls impacting strategic high-growth sectors in Canada. | 2/2/2023 |
| Canadian Council of Innovators | Enhance support for Immigration, Refugees and Citizenship Canada and Employment and Social Development Canada to eliminate backlogs, return existing immigration pathways to regular service standards, and ensure the steady flow of skilled talent to Canada. | 2/2/2023 |
| Canadian Council of Innovators | Implement a high potential tech visa to increase labour density of skilled talent across Canadian communities. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Federation of Independent Business | Create a pathway to permanent residency for lower-skilled foreign workers. | 10/24/2022 |
| Canadian Manufacturers and Exporters | Increase the intake of economic class immigrants to 500,000 a year by 2025 and reform Canada's immigration point system to better align it with the skills needed in the manufacturing sector. | 10/5/2022 |
| Hotel Association of Canada | Create a dedicated pathway to Permanent Residency through Express Entry designed for National Occupational Classification C and D workers in the hotel sector, workers with previous Canadian work experience, or offers of employment. | 2/2/2023 |
| Hotel Association of Canada | Increase Provincial Nominee Program immigration levels for those provinces with In-Demand Skills streams that include tourism and hospitality. | 2/2/2023 |
| S.U.C.C.E.S.S. | Invest in critical services for newcomers, such as language, employment and entrepreneurship training, settlement supports and community programming, to ensure that they can enter the workforce smoothly. | 10/24/2022 |
| S.U.C.C.E.S.S. | Targeted programs to help foreign-trained professionals overcome barriers to practise in Canada are also crucial, as well as work permit and residency pathways for temporary foreign workers and international students. | 10/24/2022 |

INDUSTRY AND INNOVATION

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Aerospace Industries Association of Canada | Develop a long-term national aerospace industrial strategy that includes clear plans for defence and a dedicated strategy for space. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Business Council of Canada | Canada must become more competitive on technological innovation, and science must be translated into productivity growth and future prosperity. | 10/26/2022 |
| Canadian Chamber of Commerce | Renew Biomanufacturing and Life Sciences Strategy innovation support programs. | 10/24/2022 |
| Canadian Council of Innovators | Enhance tax structures to drive investment and stimulate economic growth. | 2/2/2023 |
| Canadian Council of Innovators | Reform the Scientific Research and Experimental Development (SR&ED) tax incentives for Canadian scale-ups and bring more accountability to this program to ensure that funds are going to domestic firms instead of foreign multinationals. | 2/2/2023 |
| Canadian Council of Innovators | Incorporate freedom to operate strategies within innovation programming to encourage IP generation inside Canadian companies and increase business expenditure on R&D outputs for Canada. | 2/2/2023 |
| Canadian Council of Innovators | Move forward with [a patent box regime] as viable means to strengthen IP protection and commercialization in Canada. | 2/2/2023 |
| Canadian Council of Innovators | Study the negative spillovers of foreign direct investment in the technology sectors, such as the impact multinationals have on wage inflation and the effects this can have on smaller, scaling companies that are hungry for talent. | 2/2/2023 |
| Canadian Manufacturers and Exporters | Expand and make permanent the Strategic Innovation Fund and commit ... funding to support large capital projects in manufacturing. | 10/5/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Manufacturers and Exporters | Reform the SR&ED program to close the commercialization gap by expanding the list of eligible activities beyond early-stage R&D to include capital improvements and product and process innovations, increasing the refundable portion of the tax credit, streamlining administration to improve certainty in claims, and by raising the tax credit rate to 20 per cent. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Implement a patent box regime to incentivize the commercialization and production of goods in Canada. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Expand the Canada Digital Adoption Plan by creating a dedicated manufacturing stream including a non-repayable component to offset the high cost of software critical to process automation. | 10/5/2022 |
| Electric Mobility Canada | Focus on attracting more investment to accelerate EV manufacturing and related industries in Canada, including assembly, parts, machinery, charging equipment, and battery materials extraction/processing with a “Canadian EV Economic Development and Investment Attraction Strategy.” | 10/5/2022 |
| Electric Mobility Canada | Develop an integrated electric mobility strategy to achieve Canada’s climate and electrification targets in coordination with Canada’s First Nations, Inuit and Métis. | 10/5/2022 |
| Electric Mobility Canada | Focus ... on accelerating technologies, research, development and manufacturing associated with reducing the costs of vehicle batteries and thus vehicle costs per unit of range. | 10/5/2022 |
| Info-Electronics Systems Inc. | [Regarding the support for high-tech SMEs], there should be no development within the government, and industry should be given contracts to work, especially in environmental areas where most of the industry is dependent upon the government projects. | 10/26/2022 |
| Info-Electronics Systems Inc. | [Organize] a conference where the government and people—which includes politicians, as well as bureaucrats and high-tech industry people—all get together and discuss what really is required to increase our economic output. | 10/26/2022 |

INFRASTRUCTURE

| Witness Name | Witness Proposal | Date of Appearance |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Federation of Agriculture | Extend further funding to the National Trade Corridor Fund. | 10/24/2022 |
| Canadian Federation of Agriculture | Improve accessibility of federal connectivity funding through a single portal, with more nuanced eligibility criteria, and support for high-cost service areas. | 10/24/2022 |
| Electric Mobility Canada | Sets up clear [light-duty vehicle charging infrastructure] targets in accordance with [Natural Resources Canada’s 2022 report entitled <i>Canada’s Public Charging Infrastructure Needs</i>]. | 10/5/2022 |
| Electric Mobility Canada | Provide sufficient funding so Canada reaches the following targets: 53,000 public ports by 2025 [and] 200,000 public ports by 2030. | 10/5/2022 |
| Electric Mobility Canada | Set a goal to make 1-million existing apartment and condominium/strata parking stalls EV-ready by 2030 and establish new funding programs to achieve this target. | 10/5/2022 |
| Electric Mobility Canada | Incorporate EV-ready requirements into the Model National Building Code and Energy Code for Buildings and/or support EV-ready municipal zoning bylaws. | 10/5/2022 |
| Electric Mobility Canada | Put underutilized government lands to work by facilitating multi-service provider “charging hubs,” particularly in high density and high-cost real estate markets. | 10/5/2022 |
| Electric Mobility Canada | Include EV charger installation or EV-readiness as part of energy efficiency programs to help Canadians who live in older houses (40 years and older) retrofit to the electric infrastructure requirements for EV charging. | 10/5/2022 |
| Electric Mobility Canada | Establish clear infrastructure deployment targets and a total funding envelope that is scaled to what the California Energy Commission has invested in medium- and heavy-duty vehicle charging (approximately USD \$390m) through its Clean Transportation Program for 2021–2023. | 10/5/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------|----------------------------------------------------------------------------------------------------|---------------------------|
| Electric Mobility Canada | Convene electricity stakeholders to develop EV solutions for the future of Canada's electric grid. | 10/5/2022 |

REGULATORY ENVIRONMENT

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Aerospace Industries Association of Canada | Inject resources to enhance Transport Canada's aeronautical certification capacity and use <i>Canadian Aviation Regulations</i> Part I-104 revenues for service enhancements. | 2/2/2023 |
| Business Council of Canada | Demonstrate to the world that [Canada] can successfully complete major projects and build the infrastructure that is required to access global markets. For such projects to go ahead, however, investors need regulatory predictability and a clear understanding of the rules of the road. | 10/26/2022 |
| Canadian Chamber of Commerce | Modernize Canada's regulatory regime by committing to evidence-based regulation and applying an economic lens to all regulatory mandates. | 10/24/2022 |
| Canadian Federation of Independent Business | Expand the One-for-One rule, so that it applies to legislation and policies, not just regulations. | 10/24/2022 |
| Canadian Federation of Independent Business | Champion a policy of "mutual recognition" to improve internal trade. | 10/24/2022 |
| Canadian Federation of Independent Business | Lower card fees for small business. | 10/24/2022 |
| Équiterre | [Create] an appliance repair fund [and] intervene through regulations and taxation to help consumers keep their appliances longer and thus reduce their bills. | 10/24/2022 |

RETIREMENT INCOME AND SENIORS

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Campaign 2000 | Lower Guaranteed Income Supplement eligibility [criteria] for seniors. | 2/2/2023 |
| Canadian Centre for Policy Alternatives | [Lower] the age of eligibility for the Guaranteed Income Supplement to 60 [since] poverty rates remain particularly high for Canadians ages 60 to 64 before they gain access to seniors programs at age 65. | 10/24/2022 |
| Canadian Federation of Independent Business | Delay upcoming increases to Canada Pension Plan premiums. | 10/24/2022 |
| Canadian Health Coalition | Introduce and pass a Safe Long-Term Care Act by 2025, which must enforce national standards as well as ensuring patients receive at least four hours of direct care [and] provide funding to promote publicly owned non-profit long-term care facilities while phasing out for-profit investors from the long-term care sector. | 10/5/2022 |
| S.U.C.C.E.S.S. | Reimagine what quality senior care looks like in the community. That means we need to find more ways to support healthy seniors to age better at home. | 10/24/2022 |
| S.U.C.C.E.S.S. | In long-term care and assisted living facilities, we need to provide culturally appropriate quality services. This requires expert, well-trained and well-compensated staff. Given the severe shortage of health care staff, it is critical that we look at long-term care standards and work towards better wage parity for those roles. | 10/24/2022 |

SAFETY AND SECURITY

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Aerospace Industries Association of Canada | Consult with industry on NORAD modernization as well as the defence policy review | 2/2/2023 |
| Canadian Chamber of Commerce | [Provide funding] to enable critical infrastructure and essential service providers at federal, provincial, municipal, and territorial levels, to prevent their systems and supply chains from falling victim to cyber attacks. | 10/24/2022 |
| Canadian Chamber of Commerce | [Provide funding] through a dedicated SME Cyber Defence Fund to improve the cyber resilience of SMEs and close the cybersecurity investment gap. | 10/24/2022 |
| Canadian Chamber of Commerce | [Provide funding] to accelerate the commercialization of cybersecurity products and services, including through direct funding to help firms obtain the security certifications and compliances | 10/24/2022 |
| Canadian Chamber of Commerce | [Provide funding] to grow the future workforce through new cybersecurity education, talent development and retention programs. | 10/24/2022 |
| Canadian Chamber of Commerce | Enable businesses of all sizes to make investments in preventative cybersecurity products and services tax deductible. | 10/24/2022 |
| Canadian Council of Innovators | Implement an economic lens in the next phase of the National Cyber Security Action Plan to support the pipeline of cyber commercialization, talent, and collaboration. | 2/2/2023 |
| Canadian Council of Innovators | Develop a trusted domestic partners list of domestic cybersecurity companies with capabilities who meet high security standards relevant to the public sector, private sector and globally. | 2/2/2023 |
| Canadian Council of Innovators | Develop a dedicated cyber testing stream to validate cyber-solutions developed by trusted domestic partners, rather than on a project-by-project basis. | 2/2/2023 |

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Canadian Taxpayers Federation | End the gun ban and buyback program. | 10/26/2022 |
| Centre for Israel and Jewish Affairs | Fund a pilot project to complement the Security Infrastructure Program, giving communities the capacity to deter threats and assume some responsibility for protection of their communal institutions and users. | 10/26/2022 |

SKILLS TRAINING

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Canadian Council of Innovators | Accelerate funding for Canadian businesses that develop upskilling and retraining programs to enhance the domestic workforce. | 2/2/2023 |
| Canadian Council of Innovators | Create a comprehensive and dynamic training program to address the severe shortage of global cybersecurity talent available. | 2/2/2023 |
| Canadian Manufacturers and Exporters | Provide employer-led training benefits including a 50 per cent tax credit to offset half the costs of employee training | 10/5/2022 |
| Canadian Manufacturers and Exporters | Increase funding of the Canada Job Grant ..., make it permanent, and expand it to include on-the-job training. | 10/5/2022 |
| Electric Mobility Canada | Work with provinces to revamp the vehicle mechanic curriculum to prioritize EVs by fast-tracking training for EV mechanics, and provide them with more apprenticeship opportunities. | 10/5/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Electric Mobility Canada | Support training and retraining programs to help workers make the transition to a decarbonized economy. | 10/5/2022 |
| Hotel Association of Canada | Invest in a Domestic Workforce Strategy, including awareness campaigns, skills development and worker engagement, through sustainable funding to Tourism HR Canada. | 2/2/2023 |

TAX REFORM AND COMPLIANCE

| Witness Name | Witness Proposal | Date of Appearance |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Campaign 2000 | Address growing income inequality and generate revenue for poverty reduction programming by eliminating tax loopholes, closing tax havens, taxing extreme wealth, making the personal income tax system more progressive and implementing an excess profit tax focused on corporate pandemic windfalls. | 2/2/2023 |
| Canadian Chamber of Commerce | Maintain a commitment to the OECD multilateral tax agreement and not pursue a unilateral and retroactive Digital Services Tax. | 10/24/2022 |
| Canadian Chamber of Commerce | Align implementation plans to those of its main trade competitors and articulate the postponing of the implementation timeframe of OECD's Pillar II model rules. | 10/24/2022 |
| Canadian Chamber of Commerce | Consider that the routine rate of return should equate to 5% plus the published inflation rate in the country that issued the functional accounting currency of the multinational, ensuring that fixed asset investments are really incentivized. | 10/24/2022 |
| Canadian Taxpayers Federation | Remove the requirement to report the sale of your home with the Canada Revenue Agency. | 10/26/2022 |

TEMPORARY SUPPORT FOR ORGANIZATIONS

| Witness Name | Witness Proposal | Date of Appearance |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Aerospace Industries Association of Canada | Make needed changes to the Strategic Innovation Fund and to the Aerospace Regional Recovery Initiative to increase access to funding support. | 2/2/2023 |
| Canadian Chamber of Commerce | Ensure that the small businesses that took on a significant amount of pandemic debt are not being unfairly penalized [and] that non-fraudulent cases are being handled appropriately and fairly based on the terms of their original Canada Emergency Business Account agreement. | 10/24/2022 |
| Canadian Federation of Independent Business | Increase the forgivable portion of the Canadian Emergency Business Account (CEBA) loan to at least 50% and extend the repayment deadline for an additional year (to December 2024). Similar provisions should be extended to other federal COVID-19 subsidy programs, like the Highly Affected Sectors Credit Availability Program. | 10/24/2022 |
| Canadian Federation of Independent Business | Allow all CEBA loan recipients who received it in good faith, but are now deemed ineligible, to keep the forgivable portion and not be asked to repay the balance early. | 10/24/2022 |
| Canadian Taxpayers Federation | Require all political parties to pay back the federal wage subsidy. | 10/26/2022 |
| Société d'aide au développement des collectivités et Centre d'aide aux entreprises | Allow the money that was invested in the Regional Relief and Recovery Fund and that is supposed to be repaid into our financial tool, Capital Réseau, to be cleared quickly, before 2026. | 10/5/2022 |

TOURISM AND HOSPITALITY

| Witness Name | Witness Proposal | Date of Appearance |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Hotel Association of Canada | Invest in a Destination Development Strategy to align all tourism investment stakeholders, including funding agencies. | 2/2/2023 |
| Hotel Association of Canada | Create a bid fund in support of destination bids for major events and conferences. | 2/2/2023 |
| Hotel Association of Canada | Incentivize hotel investments with tax credits for energy efficient retrofits and renovations. | 2/2/2023 |
| Hotel Association of Canada | Incentivize investments in new hotel assets through a new Capital Cost Allowance category. | 2/2/2023 |
| Hotel Association of Canada | Facilitate lending to the hotel sector through government backed loans and an optional federal mortgage insurance for hotels. | 2/2/2023 |
| Hotel Association of Canada | Stimulate innovative tourism and hospitality products with a dedicated federal grant. | 2/2/2023 |
| Hotel Association of Canada | Take a leadership role in encouraging Canadians and international visitors to travel to and within Canada. | 2/2/2023 |
| Tourism Industry Association of Canada | Allocate [funding] to targeted domestic recruitment campaigns and an Indigenous Workforce Strategy. | 10/5/2022 |
| Tourism Industry Association of Canada | Allocate [funding] to increase the number of tourism and hospitality high school programs, modernize post-secondary tourism programs, launch comprehensive national tourism “job ready” bridging programs, and invest in skills development and training. | 10/5/2022 |
| Tourism Industry Association of Canada | [Provide funding] in support of Tourism Human Resources Canada’s operations to enable it to effectively carry out the important role of oversight in redressing labour shortages. | 10/5/2022 |

| Witness Name | Witness Proposal | Date of Appearance |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Tourism Industry Association of Canada | Allocate additional resources to support the greater adoption of biometrics and the use of other digital tools, such as E-Gates, to improve pre-board screening wait times and congestion at airports as well as invest in the Canada Electronic Travel Authorizations program to harmonize and streamline a number of Canadian-recognized global security agreements. | 10/5/2022 |
| Tourism Industry Association of Canada | Take a leadership role in redeveloping routes to reconnect Canada via motor coach and provide financial support to private operators through new programs and/or by earmarking 5% of the federal transit investment to support operators. | 10/5/2022 |
| Tourism Industry Association of Canada | Introduce a suite of financial measures to support the creation, maintenance, and refurbishment of tourism assets, including a new tax credit for retrofits and upgrades; a new Capital Cost Allowance allowing 100% of an investment in new hard assets and major renovations to be claimed in the year in which it is incurred; [and] the establishment of pools of public lending capital for the creation of new assets and major renovations. | 10/5/2022 |
| Tourism Industry Association of Canada | Allow airports to retain and then reinvest the ground rent they now pay to the treasury into the development of world-class sustainable airports. | 10/5/2022 |
| Tourism Industry Association of Canada | Increase its annual allocation to Destination Canada to a level on par with its counterparts in other countries and commitment to those new resources for 5 years. | 10/5/2022 |
| Tourism Industry Association of Canada | Introduce a National Meetings, Incentives Conferences and Events Fund. | 10/5/2022 |
| Tourism Industry Association of Canada | Encourage its Regional Economic Development Agencies to provide greater assistance to Destination Marketing Organizations. | 10/5/2022 |
| Tourism Industry Association of Canada | Invest in regenerative tourism by introducing programs in support of businesses for new sustainable initiatives and retrofits across the country | 10/5/2022 |

TRADE

| Witness Name | Witness Proposal | Date of Appearance |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Aerospace Industries Association of Canada | Accelerate the development of export control measures and harmonize them with those of our allies. | 2/2/2023 |
| Canadian Federation of Agriculture | Ensure full and fair compensation to producers in supply-managed sectors for market access concessions in the <i>Canada-United States-Mexico Agreement</i> . | 10/24/2022 |
| Canadian Manufacturers and Exporters | Fund the creation of an Exporter Concierge Service that enables trade associations to develop programs that link their members to government export agencies and services. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Create a “Trade Barrier Hotline” for exporters to call and report trade barriers and to offer exporters assistance to overcome them. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Increase investments in infrastructure that facilitates trade and industrial development. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Expand funding for existing programs and services—regional development agencies, Export Development Canada, Canadian Commercial Corporation, Business Development Bank of Canada—to help SMEs go global. | 10/5/2022 |
| Canadian Manufacturers and Exporters | Reduce the red tape involved in administering Canada’s export permits system so that it not only protects Canada’s foreign policy interests, but it also streamlines export procedures. | 10/5/2022 |
| Union des producteurs agricoles | Provide full compensation to dairy farmers to mitigate losses resulting from the <i>Canada-United States-Mexico Agreement</i> . | 2022/10/26 |

| Witness Name | Witness Proposal | Date of Appearance |
|---------------------------------|--------------------------------------------------------------------------------------|-----------------------------------|
| Union des producteurs agricoles | Make no further concessions on supply-managed products in future trade negotiations. | <u>2022/10/26</u> |

APPENDIX B

LIST OF BRIEFS BY TOPIC

The following is an alphabetical list of organizations and individuals who submitted briefs to the committee related to this report. For more information, please consult the committee's [webpage for this study](#).

AGRICULTURE, FOOD AND FISHERIES

Agri-Food Innovation Council
Alberta Irrigation Districts Association
Association of Equipment Manufacturers
Canadian Aquaculture Industry Alliance
Canadian Canola Growers Association
Canadian Cattle Association
Canadian Craft Brewers Association (Joint Submission)
Canadian Federation of Agriculture
Canadian Hatching Egg Producers
Canadian Meat Council
Canadian Produce Marketing Association
Canola Council of Canada
Chicken Farmers of Canada
Coalition for Healthy School Food (Joint Submission)
CropLife Canada
Dairy Farmers of Canada
Dairy Processors Association of Canada
Deans Council—Agriculture, Food and Veterinary Medicine
Egg Farmers of Canada
Équiterre
Fertilizer Canada
Fisheries Council of Canada

Food and Beverage Canada (Joint Submission)
Food Supply Council
Food, Health & Consumer Products of Canada
Fruit and Vegetable Growers of Canada
Fruit and Vegetable Growers of Canada's Greenhouse Vegetable Working Group (Joint Submission)
Global Cold Chain Alliance
Grain Farmers of Ontario
Green Budget Coalition (Joint Submission)
Manitoba Beef Producers
National Cattle Feeders' Association
Native Women's Association of Canada
Resource Works Society
Restaurants Canada
Saskatchewan Cattlemen's Association
SaskCrops (Joint Submission)
Sollio Cooperative Group
Sysco Canada
Union des producteurs agricoles
United Farmers of Alberta
University of Guelph
University of Manitoba
Wild Salmon Forever
Wine Growers Canada

ARTS, CULTURE AND LANGUAGE

Access Copyright
ACTRA
Anthem Sports and Entertainment
Assemblée de la francophonie de l'Ontario
Association des collèges et universités de la francophonie canadienne

Association for Opera in Canada
Association nationale des éditeurs de livres
Association of Canadian Publishers
Association québécoise de l'industrie du disque, du spectacle et de la vidéo
Blue Ant Media
Broadcasting Accessibility Fund
Canada's National Ballet School
Canadian Artists' Representation
Canadian Association for Performing Arts
Canadian Association of Broadcasters
Canadian Association of Heritage Professionals
Canadian Association of Research Libraries
Canadian Association of University Teachers
Canadian Federation of Library Associations
Canadian Independent Music Association
Canadian Interactive Alliance
Canadian Media Producers Association
Canadian Museums Association
Canadian Private Copying Collective
Canadian Taxpayers Federation
Canadian Urban Libraries Council
Community Radio Fund of Canada
Congress of Aboriginal Peoples
Corus Entertainment Inc.
Digital ID & Authentication Council of Canada
Directors Guild of Canada
Entertainment One
Fédération culturelle canadienne-française
Fédération de la jeunesse canadienne-française
Fédération des communautés francophones et acadienne du Canada

Federation for the Humanities and Social Sciences
Federation of Canadian Music Festivals
Intellectual Property Institute of Canada
Kingulliit Productions
Language Access Coalition of Canada
Literary Press Group of Canada
Music Publishers Canada
National Ballet of Canada (Joint Submission)
Native Women's Association of Canada
News Media Canada
Nia Centre for the Arts
Ontario College of Art and Design University
Ontario Galleries
Orchestras Canada
Paramedic Association of Canada
Playwrights Guild of Canada
POV Film
Professional Association of Canadian Theatres
Professional Music Publishers' Association
Quebec Council of Employers
Re:Sound Music Licensing Company
REEL Canada
Scènes de Musique Alternatives du Québec
Science World Society
Surrey Board of Trade
TekSavvy
Tennis Canada
The National Ballet of Canada
The Vimy Foundation
TO Live

Toronto International Film Festival Inc.

Toronto Symphony Orchestra

Unifor

Visual Arts Alliance (Joint Submission)

Writers' Union of Canada

CHARITIES AND NON-PROFIT ORGANIZATIONS

Abortion Rights Coalition of Canada

Accelerate: Canada's ZEV Supply Chain Alliance

Action Canada for Sexual Health & Rights

Aid for Afghanistan Campaign (joint submission)

Asper Foundation

Association of Fundraising Professionals

Basic Income Canada Network

BC Women's Health Foundation

Be The Peace Institute

BGC Canada

Big Brothers Big Sisters of Canada

Black Screen Office

Blumberg Segal LLP

British Columbia Humanist Association

Bumstead, Diana

Buy Social Canada

Canadian Alliance on Mental Illness and Mental Health

Canadian Association of Fairs and Exhibitions

Canadian Audit and Accountability Foundation

Canadian International Education Policy Working Group

Canadian Red Cross

Canadian Society of Association Executives

Centre for Equitable Library Access (Joint Submission)

Charles H. Best Diabetes Centre
Civil Protection Youth Canada
Community Sector Council Newfoundland and Labrador
Cooperation Canada
Embrace Health Foundation
Enchanté Network
Fédération des communautés francophones et acadienne du Canada
Fighting Blindness Canada
First Nations Fisheries Council of BC
Geoscience BC
Global Citizen (joint submission)
Global Poverty Solutions
Health Charities Coalition of Canada
Hotel Association of Canada
Imagine Canada
Inuit Circumpolar Council Canada
Jewish Foundation of Manitoba
Johnson, Donald K.
Maple Leaf Centre for Action on Food Security
Mentor Canada
Mood Disorders Society of Canada
National Association of Friendship Centres
Network for the Advancement of Black Communities (Joint Submission)
Nonprofit Federal Data Working Group (Joint Submission)
Northern Birthwork Collective
Nyklickova, Tiffany
Ontario Bioscience Innovation Organization
Paramedic Association of Canada
Philanthropic Foundations Canada
Pillar Nonprofit Network

Sinneave Family Foundation
Social Innovation Canada
Somali Centre for Culture and Recreation
Start2Finish Canada
Strong Minds Strong Kids, Psychology Canada
Unicef Canada
United Way Centraide Canada
Women's Shelters Canada
YMCA Calgary
YMCA Canada
YWCA Canada
YWCA's of Alberta (Joint Submission)

CHILDREN, FAMILIES AND SOCIAL POLICY

A Way Home Canada (Joint Submission)
Bacon, Tyler
Basic Income Canada Network
Be The Peace Institute
BGC Canada
Canadian CED Network
Canadian Paediatric Society
Canadian Taxpayers Federation
Canadian Teachers' Federation
Canadian Union of Public Employees
Century Initiative
Children First Canada
Children's Healthcare Canada
Chronic Disease Prevention Alliance of Canada
Community Food Centres Canada
Community Sector Council Newfoundland and Labrador

Covenant House Vancouver
Developing Young Leaders of Tomorrow, Today
Direct Sellers Association of Canada
Dollywood Foundation of Canada
Embrace Health Foundation
Fédération culturelle canadienne-française
Fédération de la jeunesse canadienne-française
Federation of Canadian Secondary Students
Income Security Advocacy Centre
International Union of Operating Engineers
Kids Help Phone
Maple Leaf Centre for Action on Food Security
Maytree
Mentor Canada
National Alliance for Children and Youth
National Association of Friendship Centres
National Patient Organizations (Joint Submission)
Native Women's Association of Canada
Ontario Galleries
Ontario Native Women's Association
Oxfam Canada
Public Service Alliance of Canada
Shaw Rocket Fund
Speech-Language and Audiology Canada
Strong Minds Strong Kids, Psychology Canada
Tamarack Institute
Tremblay Dionne, Érick
Unifor
United Way Centraide Canada
Visual Arts Alliance (Joint Submission)

Women's Shelters Canada

YMCA Canada

CONSUMPTION TAXES

Advanced Biofuels Canada

Aerospace Industries Association of Canada

Arthritis Society Canada

Aurora Cannabis

Beer Canada

Canadian Business Aviation Association

Canadian Cancer Society

Canadian Chamber of Commerce

Canadian Coalition for Action on Tobacco

Canadian Counselling and Psychotherapy Association

Canadian Craft Brewers Association (Joint Submission)

Canadian Federation of Independent Business

Canadian Finance and Leasing Association

Canadian Lung Association

Canadian Propane Association

Canadian rental housing providers for affordable housing

Canadian Taxpayers Federation

Chronic Disease Prevention Alliance of Canada

Cider Canada

Fair Tax Treatment for Responsible Digital Asset Mining Coalition

Hut 8 Mining Corp.

Imperial Tobacco Canada Limited

Molson Coors Canada

National Cannabis Business Coalition

National Coalition Against Contraband Tobacco

National Marine Manufacturers Association

Rothmans, Benson & Hedges Inc.

CORPORATE TAXATION

Advanced Biofuels Canada

Agricultural Manufacturers of Canada

Aluminium Association of Canada

Associated Equipment Distributors

Blue Ant Media

Canadian Bankers Association

Canadian Business Aviation Association

Canadian Camping and RV Council

Canadian Chamber of Commerce

Canadian Federation of Independent Business

Canadian Helium Developers (Joint Submission)

Canadian Life and Health Insurance Association

Canadian Nuclear Association

Canadian Union of Public Employees

Canadian Worker Co-operative Federation

Canadians for Tax Fairness

Co-operatives and Mutuals Canada

Covenant Energy

Electricity Canada

Energy Storage Canada

Environmental Defence Canada

Hotel Association of Canada

Juul Labs Canada

Manitoba Beef Producers

Marine Renewables Canada

Omnia Adjusters Cooperative

Ontario Power Generation

Oxfam Canada
Prospectors and Developers Association of Canada
Quebec Council of Employers
Regroupement des jeunes chambres de commerce du Québec
Restaurants Canada
Supplier Diversity Alliance Canada
TC Energy
Tourism Industry Association of Canada
Tremblay Dionne, Érick

EDUCATION

Academos
Assemblée de la francophonie de l'Ontario
Assembly of First Nations
Association des collèges et universités de la francophonie canadienne
Association of Atlantic Universities
Association of Faculties of Medicine of Canada
Automotive Industries Association of Canada
British Columbia Institute of Technology Student Association
Bureau de coopération interuniversitaire
Canadian Alliance of Student Associations
Canadian Association for Neuroscience
Canadian Association of Research Libraries
Canadian Association of Social Workers
Canadian Association of University Teachers
Canadian Children's Literacy Foundation (Joint Submission)
Canadian Chiropractic Association
Canadian Colleges for a Resilient Recovery (Joint Submission)
Canadian Consortium for Research
Canadian Dental Association

Canadian Dental Hygienists Association
Canadian Federation of Students
Canadian International Education Policy Working Group
Canadian Nurses Association
Canadian Physiotherapy Association
Canadian Psychological Association
Canadian Society for Ecology and Evolution (joint Submission)
Canadian Society for Molecular Biosciences
Canadian Teachers' Federation
Children First Canada
Colleges and Institutes Canada
Congress of Aboriginal Peoples
Cooperation Canada
Co-operative Education and Work-Integrated Learning Canada
Dechinta Centre for Research and Learning
École de technologie supérieure
Federal Student Advocacy Alliance
Federation for the Humanities and Social Sciences
Federation of Canadian Secondary Students
Indspire
International Students Overcoming War
MacEwan University
McGill University
McMaster University
Métis National Council
Native Women's Association of Canada
Northeastern University
Ontario College of Art and Design University
Pathways to Education Canada
Physical and Health Education Canada

PolytechnicsCanada
Queen's University
Réseau de l'Université du Québec
Saskatchewan Polytechnic
Simon Fraser University
Sinneave Family Foundation
Support Our Science (Joint Submission)
Tamarack Institute for Community Engagement
Tech-Access Canada
Terry Fox Humanitarian Award Program
The College of Family Physicians of Canada
Thompson Rivers University Students' Union
U15 Group of Canadian Research Universities
Undergraduates of Canadian Research-Intensive Universities
Université de Sherbrooke
Université du Québec à Montréal
Université du Québec à Trois-Rivières
Universities Canada
University of British Columbia
University of Calgary
University of Manitoba
University of Sudbury
University of Victoria
University of Waterloo
Western University Students Council
Wilfrid Laurier University Graduate Students' Association
World Education Services
York University

EMPLOYMENT AND LABOUR

Achēv
ACORN Canada
ACTRA
Aerospace Industries Association of Canada
Agricultural Manufacturers of Canada
Agri-Food Innovation Council
Association of Canadian Travel Agencies
Bacon, Tyler
Banff & Lake Louise Hospitality Association
BGC Canada
BIOTECanada
Business Council of Alberta
Canada's Building Trades Unions
Canadian Association for Performing Arts
Canadian Association of Exposition Management
Canadian Association of Fairs and Exhibitions
Canadian Association of Medical Radiation Technologists
Canadian Association of Social Workers
Canadian Centre for Gender and Sexual Diversity
Canadian Chamber of Commerce
Canadian Federation of Agriculture
Canadian Federation of Independent Business
Canadian Home Care Association
Canadian Labour Congress
Canadian Manufacturers and Exporters
Canadian Meat Council
Canadian National Railway Company
Canadian Nuclear Association
Canadian Nurses Association
Canadian Pharmacists Association

Canadian Produce Marketing Association
Canadian Society for Medical Laboratory Science
Canadian Union of Public Employees
Chartered Professional Accountants of Canada
Coalition of Hardest Hit Businesses
Colleges and Institutes Canada
Community Food Centres Canada
Community Sector Council Newfoundland and Labrador
Confédération des syndicats nationaux
Convenience Industry Council of Canada
Council of Canadian Innovators
Denturist Association of Canada (joint submission)
Direct Sellers Association of Canada
Federation of Canadian Secondary Students
Food and Beverage Canada (Joint Submission)
Food Supply Council
Force Jeunesse
Fruit and Vegetable Growers of Canada
Global Cold Chain Alliance
Grain Workers' Union, Local 333
Greater Toronto Airports Authority
Healthcare CAN
Heating, Refrigeration, and Air Conditioning Institute of Canada
Hotel Association of Canada
Imagine Canada
Income Security Advocacy Centre
Mechanical Contractors Association of Canada (Joint Submission)
Multiple Sclerosis Society of Canada
Myeloma Canada
NorQuest College

Ontario Tourism Education Corporation
Orchestras Canada
Oxfam Canada
Pillar Nonprofit Network
Propulsion Québec
Public Service Alliance of Canada
Quebec Council of Employers
Regroupement des jeunes chambres de commerce du Québec
Réseau FADOQ
Residential and Civil Construction Alliance of Ontario
Restaurants Canada
Sollio Cooperative Group
Speech-Language and Audiology Canada
St. Lawrence Shipoperators
Sysco Canada
Tremblay Dionne, Érick
Unifor
United Steelworkers
United Way Centraide Canada
UPS Canada
VentureLAB
World Education Services
Xanadu Quantum Technologies Inc.
YWCA Canada

ENERGY

Advanced Biofuels Canada
Agnico Eagle Mines Limited
Alberta Chambers of Commerce
Aluminium Association of Canada

Associated Equipment Distributors
British Columbia Chamber of Commerce
Bumstead, Diana
Business Council of Alberta
Canada Clean Fuels
Canadian Association of Energy Contractors
Canadian Association of Petroleum Producers
Canadian Association of Physicians for the Environment
Canadian Biogas Association
Canadian Environmental Law Association
Canadian Fuels Association
Canadian Hydrogen and Fuel Cell Association
Canadian Propane Association
Canadian Renewable Energy Association
Canadian Urban Transit Research & Innovation Consortium
Clean Energy Canada
Covenant Energy
Drax
Eastward Energy Inc.
EDF Renewables Canada Inc.
Efficiency Canada
Electricity Canada
Enbridge
Energy Storage Canada
Environmental Defence Canada
Équiterre
Explorers and Producers Association of Canada
Federated Co-operatives Limited
Fertilizer Canada
Forest Products Association of Canada

General Fusion
Grain Farmers of Ontario
Green Budget Coalition (Joint Submission)
International Association of Heat and Frost Insulators and Allied Workers
Marine Renewables Canada
McMaster University
National Airlines Council of Canada
Nikola Motor Canada Inc
Ontario Power Generation
Parkland Corporation
Quebec Council of Employers
Recreation Vehicle Dealers Association of Canada
Renewable Industries Canada
Resource Works Society
Shell Canada Limited
Siemens Energy Canada Limited
Surrey Board of Trade
TC Energy
Teck Resources Limited
The Atmospheric Fund
Trigon Pacific Terminals Inc
Unifor
University of Victoria
UPS Canada
Vale
Vancouver Airport Authority
World Energy GH2

ENVIRONMENT AND CLIMATE CHANGE

3M Canada

Advanced Biofuels Canada
Alberta Chambers of Commerce
Alberta Irrigation Districts Association
Alcoa
Aluminium Association of Canada
Appraisal Institute of Canada
AquaAction
Ashminder Ashley Gill (Joint Submission)
Assembly of First Nations
Association of Equipment Manufacturers
B.C. Wildlife Federation
Bacon, Tyler
BC Watershed Security Coalition
Bumstead, Diana
Business Council of Alberta
Canada Green Building Council
Canada Steamship Lines
Canadian Association of Heritage Professionals
Canadian Association of Physicians for the Environment
Canadian Biogas Association
Canadian Business Aviation Association
Canadian Cattle Association
Canadian Chamber of Commerce
Canadian Coalition for Healthy Waters
Canadian Environmental Law Association
Canadian Federation of Agriculture
Canadian Federation of Independent Business
Canadian Federation of University Women
Canadian Lung Association
Canadian Manufacturers and Exporters

Canadian National Railway Company
Canadian Orthopaedic Association
Canadian Parks and Wilderness Society
Canadian Produce Marketing Association
Canadian Propane Association
Canadian Public Works Association
Canadian Renewable Energy Association
Canadian Steel Producers Association
Canadian Taxpayers Federation
Canadian Urban Transit Research & Innovation Consortium
Canadian Vehicle Manufacturers' Association
Cement Association of Canada
Chamber of Marine Commerce
Chemistry Industry Association of Canada
City of Vancouver
Civil Protection Youth Canada
Clayoquot Biosphere Trust
Clean Energy Canada
Climate Proof Canada
Conservation Ontario
Cooperation Canada
Co-operators Group
Dairy Farmers of Canada
Dairy Processors Association of Canada
Desjardins Group
Drax
Eastward Energy Inc.
EDF Renewables Canada Inc.
Electricity Canada
Elk River Watershed Alliance

Enbridge
Environmental Defence Canada
Équiterre
Federated Co-operatives Limited
Federation of Canadian Municipalities
Fertilizer Canada
First Nations Fisheries Council of BC
Force Jeunesse
Forest Products Association of Canada
Friends of Kootenay Lake Stewardship Society
Fruit and Vegetable Growers of Canada
GCT Global Container Terminals Inc.
Geoselec
Great Lakes and St. Lawrence Cities Initiative
Great Lakes Fishery Commission
Green Budget Coalition (Joint Submission)
IKEA Canada
International CCS Knowledge Centre
International Institute for Sustainable Development
KPMG Canada
Living Lakes Canada
Lyndsay A. Cartwright
Metro Vancouver
Mining Association of Canada
Miovision
Muhammad Idrees
National Marine Manufacturers Association
Native Women's Association of Canada
Nature Conservancy of Canada
Nature United

Newmont Canada
Northern Confluence Initiative
Nyklickova, Tiffany
Ontario Power Generation
Parkland Corporation
Passive House Canada
Pathways Alliance
Peace Athabasca Delta Institute (joint submission)
Quebec Coalition for Clean Water
Railway Association of Canada
Rivershed Society of BC
Siemens Energy Canada Limited
Société de transport de Montréal
Sustainable Forestry Initiative
Sysco Canada
TELUS Corporation
Tesla Motors Canada ULC
The Atmospheric Fund
Toronto and Region Conservation Authority
Toronto and Region Conservation Authority—Watershed Planning and Ecosystem Science
Trigon Pacific Terminals Inc
Unifor
United Steelworkers
Université du Québec à Trois-Rivières
University of Alberta
UPS Canada
Volvo Group North America
Watershed Watch Salmon Society
Watersheds BC
Wildlife Conservation Society Canada

EQUITY DIVERSITY AND INCLUSION

3M Canada

A Coalition of Women's and Gender Equity Organizations and Our Allies (Joint Submission)

Achēv

ACTRA

African Nova Scotian Justice Institute

BC Women's Health Foundation

Be The Peace Institute

Canadian Association of University Teachers

Canadian Career Development Foundation

Canadian Centre for Gender and Sexual Diversity

Canadian Gay and Lesbian Chamber of Commerce

Canadian International Education Policy Working Group

Canadian Media Producers Association

Canadian Society of Association Executives

Canadian Teachers' Federation

Canadian Women's Chamber of Commerce

Canadian Worker Co-operative Federation

CNIB Foundation

Congress of Aboriginal Peoples

Cooperation Canada

Council of Senior Citizens' Organizations of British Columbia

Developing Young Leaders of Tomorrow, Today

Dignity Network Canada

Direct Sellers Association of Canada

Directors Guild of Canada

Enchanté Network

Engineers Canada

Federation of Canadian Secondary Students

Inclusion Canada

Income Security Advocacy Centre
International Union of Operating Engineers
Kids Help Phone
Native Women's Association of Canada
Network for the Advancement of Black Communities (Joint Submission)
Ontario Council of Agencies Serving Immigrants
Ontario Native Women's Association
Oxfam Canada
Pillar Nonprofit Network
POV Film
Public Service Alliance of Canada
Quebec Council of Employers
Research Canada: An Alliance for Health Discovery
Rewrite Capital
Somali Centre for Culture and Recreation
Square Canada, Inc.
Supplier Diversity Alliance Canada
Takagawa, Haruto
VentureLAB
Women of the Métis Nation — Les Femmes Michif Otipemisiwak
World Education Services
YWCA's of Alberta (Joint Submission)

FEDERAL FINANCES

AbbVie Corporation
Action Canada for Sexual Health & Rights
Alberta Chambers of Commerce
Canadian Alliance on Mental Illness and Mental Health
Canadian Association of University Teachers
Canadian Chamber of Commerce

Canadian Labour Congress
Canadian Medical Association
Canadian Mental Health Association
Canadian Nurses Association
Canadian Paediatric Society
Canadian Parks and Wilderness Society
Canadian Pharmacists Association
Canadian Psychiatric Association
Canadian Psychological Association
Canadian Taxpayers Federation
Canadian Union of Public Employees
Confédération des syndicats nationaux
Desjardins Group
eHealth Centre of Excellence
Force Jeunesse
Global Citizen (joint submission)
International Institute for Sustainable Development
National Patient Organizations (Joint Submission)
Ontario Coalition of Shelter and Supportive Housing (Joint Submission)
Ontario Hospital Association
Organizations for Health Action
Parkinson Canada
Quebec Council of Employers
Regroupement des jeunes chambres de commerce du Québec
Réseau FADOQ
Société de transport de Montréal
Thunderbird Partnership Foundation
United Way Centraide Canada

FEDERAL DEPARTMENTS, PUBLIC SERVICE AND PARLIAMENT

Aluminium Association of Canada
Association of Consulting Engineering Companies-Canada
Banff & Lake Louise Hospitality Association
Basic Income Canada Network
Canadian Association of University Teachers
Canadian Federation of Nurses Unions
Canadian Gay and Lesbian Chamber of Commerce
Canadian Internet Registration Authority
Canadian Prepaid Providers Organization
Canadian Public Health Association
Canadian Steel Producers Association
Canadian Taxpayers Federation
Century Initiative
Community Sector Council Newfoundland and Labrador
Council of Canadian Innovators
Davie, Michael
Desjardins Group
DEW Engineering
Digital Identity Laboratory of Canada
D-Wave Systems Inc.
Interac
John Howard Society of Canada
National Association of Federal Retirees
National Patient Organizations (Joint Submission)
National Trade Contractors Council of Canada
Nature United
News Media Canada
Philanthropic Foundations Canada
Professional Institute of the Public Service of Canada
Public Service Alliance of Canada

Quebec Council of Employers
Support Our Science (Joint Submission)
Surrey Board of Trade
Tremblay Dionne, Érick
United Steelworkers

FINANCIAL INSTITUTIONS AND PAYMENT SYSTEMS

ACORN Canada
Afterpay Canada Limited
Appraisal Institute of Canada
Canadian Bankers Association
Canadian Credit Union Association
Canadian Federation of Independent Business
Canadian Prepaid Providers Organization
Climate Proof Canada
Convenience Industry Council of Canada
Dapper Labs
Fair Tax Treatment for Responsible Digital Asset Mining Coalition
Financial Data and Technology Association of North America
Flinks
Hut 8 Mining Corp.
Insurance Brokers Association of Canada
Insurance Bureau of Canada
Interac
Payments Canada
Paytechs of Canada
Quebec Council of Employers
Restaurants Canada
Square Canada, Inc.
Wise Canada

FOREIGN POLICY

Action Canada for Sexual Health & Rights

Ashminder Ashley Gill (Joint Submission)

Bacon, Tyler

Canadian Federation of University Women

Canadian Network for Neglected Tropical Diseases

Canadian Partnership for Women and Children's Health

Colleges and Institutes Canada

Developing Young Leaders of Tomorrow, Today

Dignity Network Canada

Doctors Without Borders

Egg Farmers of Canada

Enchanté Network

Filiol, Norm

Media and Communication for Development Working Group (Joint Submission)

Muhammad Idrees

Oxfam Canada

Shepherd, Olivia

Stephen Lewis Foundation

Stop TB Canada

HEALTH CARE AND RESEARCH

Abortion Rights Coalition of Canada

Action Canada for Sexual Health & Rights

Advocacy for Canadian Childhood Oncology Research Network

ALS Society of Canada

Alzheimer Society of Canada

Animal Defence and Anti-Vivisection Society of British Columbia

Arthritis Society Canada

Assembly of First Nations

Association of Faculties of Medicine of Canada
Bacon, Tyler
BC Women's Health Foundation
BioCanRx
C3i Center Inc.
Canada Fetal Alcohol Spectrum Disorder Research Network
Canadian Alliance on Mental Illness and Mental Health
Canadian Association for Neuroscience
Canadian Association of Fire Chiefs
Canadian Association of Occupational Therapists
Canadian Association of Optometrists
Canadian Association of Radiologists
Canadian Association of Social Workers
Canadian Brain Research Strategy
Canadian Cancer Society
Canadian Centre for Gender and Sexual Diversity
Canadian Chiropractic Association
Canadian Dental Association
Canadian Dental Hygienists Association
Canadian Federation of Nurses Unions
Canadian Federation of University Women
Canadian Forum for Rare Disease Innovators
Canadian Home Care Association
Canadian Institute for Public Safety Research and Treatment
Canadian Labour Congress
Canadian Medical Association
Canadian Network for Neglected Tropical Diseases
Canadian Nuclear Laboratories
Canadian Nurses Association
Canadian Orthopaedic Association

Canadian Perinatal Mental Health Collaborative (Joint Submission)
Canadian Pharmacists Association
Canadian Physiotherapy Association
Canadian Psychiatric Association
Canadian Psychological Association
Canadian Society for Medical Laboratory Science
Canadian Society for Molecular Biosciences
Canadian Thoracic Society
Centre for ADHD Awareness Canada (Joint Submission)
Centre for Commercialisation of Cancer Immunotherapy
Centre for Sexuality
Charles H. Best Foundation (joint submission)
Children's Healthcare Canada
Colorectal Cancer Canada
Community Sector Council Newfoundland and Labrador
Conference for Advanced Life Underwriting
Cooperation Canada
Council of Senior Citizens' Organizations of British Columbia
Denturist Association of Canada (joint submission)
Diabetes Canada
Doctors Without Borders
eHealth Centre of Excellence
Embrace Health Foundation
Fighting Blindness Canada
Food, Health & Consumer Products of Canada
Health Charities Coalition of Canada
HealthCareCAN
Heart & Stroke Foundation
Hoffmann-La Roche Limited
Innovative Medicines Canada

Kidney Foundation of Canada
Kids Help Phone
MacEwan University
MAP Centre for Urban Health Solutions (Joint Submission)
Medtech Canada
Métis National Council
Multiple Sclerosis Society of Canada
Myeloma Canada
National Abortion Federation Canada
National Association of Federal Retirees
National Cannabis Business Coalition
National Integrated Health Research and Innovation Coalition (Joint Submission)
National Patient Organizations (Joint Submission)
Neurological Health Charities Canada
Ontario Hospital Association
Organizations for Health Action
Ovarian Cancer Canada
Oxfam Canada
Pallium Canada
Paramedic Association of Canada
Psychedelics Canada
Quality End-of-Life Care Coalition of Canada
Research Canada: An Alliance for Health Discovery
Resilient Healthcare Coalition (Joint Submission)
Royal College of Physicians and Surgeons of Canada
Schizophrenia Society of Canada
Speech-Language and Audiology Canada
Stop TB Canada
The College of Family Physicians of Canada
Undergraduates of Canadian Research-Intensive Universities

Unifor

University of Manitoba

HOUSING

A Way Home Canada (Joint Submission)

ACORN Canada

Advocacy Centre for Tenants Ontario

Appraisal Institute of Canada

Assembly of First Nations

Banff & Lake Louise Hospitality Association

Bumstead, Diana

Canada Green Building Council

Canadian Association of Fire Chiefs

Canadian Federation of Apartment Associations

Canadian Federation of Students

Canadian Home Builders' Association

Canadian Housing and Renewal Association

Canadian Mental Health Association

Canadian Real Estate Association

Canadian rental housing providers for affordable housing

Canadian Union of Public Employees

Century Initiative

Congress of Aboriginal Peoples

Co-operative Housing Federation of Canada

Council of Senior Citizens' Organizations of British Columbia

Desjardins Group

Federation of Canadian Municipalities

First Unitarian Church of Hamilton

Force Jeunesse

Front d'action populaire en réaménagement urbain

Hotel Association of Canada
Insurance Brokers Association of Canada
International Downtown Association Canada
Mattamy Homes Canada
Metro Vancouver
Multiple Sclerosis Society of Canada
National Right to Housing Network
Native Women's Association of Canada
Network for the Advancement of Black Communities (Joint Submission)
Ontario Coalition of Shelter and Supportive Housing (Joint Submission)
Ontario College of Art and Design University
Ontario Non-Profit Housing Association
Quebec Council of Employers
Réseau québécois des OSBL d'habitation
Residential Construction Council of Ontario
Safehaven Project for Community Living
Sinneave Family Foundation
Social Innovation Canada
Thompson Rivers University Students' Union
United Way Centraide Canada
Wilfrid Laurier University Graduate Students' Association
Women of the Métis Nation — Les Femmes Michif Otipemisiwak
YWCA Canada
YWCA's of Alberta (Joint Submission)

IMMIGRATION

3M Canada
Action Canada for Sexual Health & Rights
Banff & Lake Louise Hospitality Association
Business Council of Alberta

Canada's Building Trades Unions
Canadian Federation of Independent Business
Canadian Manufacturers and Exporters
Canadian Venture Capital Association
Century Initiative
Hotel Association of Canada
International Students Overcoming War
McGill University
National Association of Career Colleges
Network for the Advancement of Black Communities (Joint Submission)
Queen's University
Thompson Rivers University Students' Union
U15 Group of Canadian Research Universities
Undergraduates of Canadian Research-Intensive Universities
Université de Sherbrooke
University of British Columbia
University of Waterloo
World Education Services

INDIGENOUS PEOPLES

Action Canada for Sexual Health and Rights
AbbVie Corporation
Advocacy Centre for Tenants Ontario
Agnico Eagle Mines Limited
Arctic Research Foundation
Assembly of First Nations
Assembly of First Nations, Manitoba Region (joint submission)
Association of Consulting Engineering Companies-Canada
Association of Faculties of Medicine of Canada
Athabasca Chipewyan First Nation (joint submission)

Bacon, Tyler
Business Council of Alberta
Canadian Association of Fire Chiefs
Canadian Association of Heritage Professionals
Canadian Chiropractic Association
Canadian Counselling and Psychotherapy Association
Canadian Dental Association
Canadian Environmental Law Association
Canadian Federation of Library Associations
Canadian Federation of Students
Canadian Federation of University Women
Canadian Housing and Renewal Association
Canadian Parks and Wilderness Society
Canadian Propane Association
Canadian Union of Public Employees
City of Vancouver
City of Yellowknife
Coalition for Healthy School Food (Joint Submission)
Colleges and Institutes Canada
Congress of Aboriginal Peoples
Conservation Ontario
Co-operative Housing Federation of Canada
EDF Renewables Canada Inc.
Elk River Watershed Alliance
Enbridge
Enchanté Network
Engineers Canada
Équiterre
Federation of Canadian Secondary Students
First Nations Financial Management Board

First Nations Fisheries Council of BC
First Nations Tax Commission
First Nations Technical Institute
First Unitarian Church of Hamilton
Forest Products Association of Canada
Gill, Ashminder Ashley (Joint Submission)
Idrees, Muhammad
Indigenous Resource Network
Indigenous Screen Office
Indspire
Kingullit Productions
Kluane First Nation
Lake Manitoba First Nation (Joint submission)
Lakehead University
Living Lakes Canada
Local Helicopter Emergency Response Organization Foundation
Métis National Council
Mining Association of Canada
Miziwe Biik Aboriginal Employment and Training
Moose Hide Campaign
National Aboriginal Capital Corporations Association
National Association of Friendship Centres
National Centre for Truth and Reconciliation
National Patient Organizations (Joint Submission)
Native Child and Family Services of Toronto
Native Women's Association of Canada
Nature United
Newmont Canada
NorQuest College
Nukik Corporation

Ontario Federation of Indigenous Friendship Centres
Ontario Native Women's Association
Oxfam Canada
Paramedic Association of Canada
Pauktuutit Inuit Women of Canada
Peace Athabasca Delta Institute (joint submission)
Pillar Nonprofit Network
Plato Testing
Professional Institute of the Public Service of Canada
Prospectors and Developers Association of Canada
Queen's University
Raven Indigenous Impact Foundation
Réseau québécois des OSBL d'habitation
Residential Construction Council of Ontario
Resource Works Society
Stop TB Canada
Students for Partners in Health Canada-Western University Chapter
Sustainable Forestry Initiative
TC Energy
Teck Resources Limited
Thompson Rivers University Students' Union
Thunderbird Partnership Foundation
Universities Canada
University of Manitoba
University of Victoria
University of Waterloo
Women of the Métis Nation — Les Femmes Michif Otipemisiwak
Yellowknives Dene First Nation
YWCA Canada

INDUSTRY AND INNOVATION

3M Canada

AbCellera Biologics Inc.

Aerospace Industries Association of Canada

Agricultural Manufacturers of Canada

Agri-Food Innovation Council

Aluminium Association of Canada

Association of Equipment Manufacturers

Bioindustrial Innovation Canada

BIOTECanada

Business Council of Alberta

Buy Social Canada

Canadian Association of Exposition Management

Canadian Association of Physicists

Canadian Association of Science Centres

Canadian Bankers Association

Canadian Chamber of Commerce

Canadian Communication Systems Alliance

Canadian Hydrogen and Fuel Cell Association

Canadian Light Source (Joint Submission)

Canadian Manufacturers and Exporters

Canadian Society for Ecology and Evolution (Joint Submission)

Canadian Venture Capital Association

Canadian Worker Co-operative Federation

Chemistry Industry Association of Canada

Clean Energy Canada

Coalition for Canadian Astronomy (Joint Submission)

College Applied Research Taskforce

Colleges and Institutes Canada

Co-operatives and Mutuals Canada

Council of Canadian Innovators
D-Wave Systems Inc.
EarthDaily Analytics Corp.
École de technologie supérieure
Food, Health & Consumer Products of Canada
Foresight Cleantech Accelerator Centre
General Fusion
Heating, Refrigeration, and Air Conditioning Institute of Canada
IKEA Canada
McGill University
MDA
Mechanical Contractors Association of Canada (Joint Submission)
Medtech Canada
Northern Alberta Institute of Technology
Propulsion Québec
Quebec Council of Employers
Queen's University
Regroupement des jeunes chambres de commerce du Québec
Research Impact Canada
Rewrite Capital
Simon Fraser University
Social Innovation Canada
Space Canada
Square Canada, Inc.
Startup Canada
STEMCELL Technologies Inc.
Surrey Board of Trade
Tech-Access Canada
Telesat
TELUS Corporation

Tremblay Dionne, Érick
Université de Sherbrooke
University of British Columbia
University of Calgary
University of Waterloo
Xanadu Quantum Technologies Inc.
Zentek Ltd.

INFRASTRUCTURE

ACORN Canada
Arctic Research Foundation
Assembly of First Nations
Associated Equipment Distributors
Association of Canadian Port Authorities
Association of Consulting Engineering Companies-Canada
Atlantic Canada Airports Association
Banff & Lake Louise Hospitality Association
Barsalou-Duval, Xavier (MP)
Bumstead, Diana
Buy Social Canada
Calgary Airport Authority
Canada Steamship Lines
Canada West Foundation
Canada's National Ballet School
Canada's Building Trades Unions
Canadian Airports Council
Canadian Association of Heritage Professionals
Canadian Camping and RV Council
Canadian Canola Growers Association
Canadian Federation of Agriculture

Canadian Institute of Quantity Surveyors
Canadian Life and Health Insurance Association
Canadian Produce Marketing Association
Canadian Public Works Association
Canadian Union of Public Employees
Canadian Urban Transit Association
Canadian Vehicle Manufacturers' Association
Canpotex Limited
Cement Association of Canada
Century Initiative
Chamber of Marine Commerce
Chronic Disease Prevention Alliance of Canada
City of Vancouver
City of Yellowknife
Clean Energy Canada
Coalition of Hardest Hit Businesses
Conservation Ontario
Co-operators Group
Electric Mobility Canada
Electricity Canada
Engineers Canada
Environmental Defence Canada
Federation of Canadian Municipalities
Fertilizer Canada
Food Supply Council
Forest Products Association of Canada
Great Lakes and St. Lawrence Cities Initiative
Insurance Bureau of Canada
International Downtown Association Canada
International Union of Operating Engineers

MacEwan University
Maritime Launch Services
Metro Vancouver
Municipality of Verchères
National Airlines Council of Canada
National Trade Contractors Council of Canada
Northern Alberta Institute of Technology
Ontario College of Art and Design University
Passive House Canada
Pembroke & Area Airport
PolytechnicsCanada
Prince Rupert Port Authority
Propulsion Québec
Prospectors and Developers Association of Canada
Public Service Alliance of Canada
Quebec Council of Employers
Railway Association of Canada
Recreation Vehicle Dealers Association of Canada
Residential and Civil Construction Alliance of Ontario
Resource Works Society
Simon Fraser University
Société de transport de Montréal
Somali Centre for Culture and Recreation
St. Lawrence Shipoperators
TELUS Corporation
Tennis Canada
Tesla Motors Canada ULC
Trajectoire Québec
Tremblay Dionne, Érick
United Farmers of Alberta

University of British Columbia
Vancouver Airport Authority
VentureLAB
Zentek Ltd.

MINING AND FORESTRY

Agnico Eagle Mines Limited
Alcoa
Aluminium Association of Canada
Auxico Resources Canada
BMC Minerals
British Columbia Chamber of Commerce
Business Council of Alberta
Canadian Forest Owners
Canadian Wood Council
Corem
Fertilizer Canada
Forest Products Association of Canada
FPInnovations
Mining Association of British Columbia
Mining Association of Canada
Northern Confluence Initiative
NorZinc Ltd
PearTree Financial Services
Prospectors and Developers Association of Canada
Resource Works Society
Surrey Board of Trade
Sustainable Forestry Initiative
Teck Resources Limited
Unifor

Vale

Yukon Chamber of Mines

PEOPLE WITH DISABILITIES

Arthritis Society Canada

Canadian National Institute for the Blind

Canadian Network for Neglected Tropical Diseases

Canadian Union of Public Employees

Centre for Equitable Library Access (Joint Submission)

Community Food Centres Canada

Cystic Fibrosis Canada

Disability Without Poverty

Every Canadian Counts (Joint Submission)

Inclusion Canada

Income Security Advocacy Centre

March of Dimes Canada

Multiple Sclerosis Society of Canada

National Police Federation

Neurological Health Charities Canada

Parkinson Canada

Safehaven Project for Community Living

Sinneave Family Foundation

United Way Centraide Canada

PERSONAL TAXATION

ACTRA

Agricultural Manufacturers of Canada

Alberta Chambers of Commerce

British Columbia Chamber of Commerce

British Columbia Humanist Association

Canadian Association of Fire Chiefs

Canadian Taxpayers Federation
Canadian Union of Public Employees
Canadians for Tax Fairness
Conference for Advanced Life Underwriting
Environmental Defence Canada
Fitness Industry Council of Canada
FP Canada
Harries, David
Mcneilly, Kenneth
National Association of Federal Retirees
National Payroll Institute
Oxfam Canada
Peloton Interactive, Inc.
Quebec Council of Employers
Réseau FADOQ
Single Seniors for Tax Fairness

PHARMACEUTICALS

AbbVie Corporation
Action Canada for Sexual Health & Rights
Animal Defence and Anti-Vivisection Society of British Columbia
Arthritis Society Canada
Best Medicine Coalition (Joint Submission)
Canadian Cancer Society
Canadian Forum for Rare Disease Innovators
Canadian Labour Congress
Canadian Life and Health Insurance Association
Canadian Lung Association
Canadian Organization for Rare Disorders
Canadian Pharmacists Association

Children's Healthcare Canada
Confédération des syndicats nationaux
Cystic Fibrosis Canada
Doctors Without Borders
Hoffmann-La Roche Limited
National Association of Federal Retirees
National Patient Organizations (Joint Submission)
Neurological Health Charities Canada
Takeda Canada
Unifor
United Steelworkers

PUBLIC HEALTH

3M Canada
AbbVie Corporation
Abortion Rights Coalition of Canada
Action Canada for Sexual Health & Rights
Action Hepatitis Canada
Ashminder Ashley Gill (Joint Submission)
Be The Peace Institute
Best Medicine Coalition (Joint Submission)
Big Brothers Big Sisters of Canada
Canada Fetal Alcohol Spectrum Disorder Research Network
Canadian Association of Fire Chiefs
Canadian Association of Medical Radiation Technologists
Canadian Association of Occupational Therapists
Canadian Association of Optometrists
Canadian Centre on Substance Use and Addiction
Canadian Coalition for Action on Tobacco
Canadian Dental Association

Canadian Lung Association
Canadian Network for Neglected Tropical Diseases
Canadian Ophthalmological Society
Canadian Pharmacists Association
Canadian Public Health Association
Canadian Ski Council
Canadian Thoracic Society
Centre for Sexuality
Chronic Disease Prevention Alliance of Canada
Coalition for Healthy School Food (Joint Submission)
Colorectal Cancer Canada
Dairy Farmers of Canada
Denturist Association of Canada (Joint Submission)
Diabetes Canada
Every Canadian Counts Coalition (Joint Submission)
Fighting Blindness Canada
Fitness Industry Council of Canada
Food Allergy Canada (Joint Submission)
GSK Canada
Heart & Stroke Foundation
HIV Legal Network
Imperial Tobacco Canada Limited
Infection Prevention and Control Canada
International Association of Heat and Frost Insulators and Allied Workers
International Downtown Association Canada
JDRF Canada
Life Sciences Ontario
Lung Health Foundation
MAP Centre for Urban Health Solutions
McMaster University

Mood Disorders Society of Canada
Myeloma Canada
National Abortion Federation Canada
National Cannabis Business Coalition
National Cattle Feeders' Association
National Patient Organizations (Joint Submission)
Peloton Interactive, Inc.
Physical and Health Education Canada
Public Service Alliance of Canada
Royal College of Physicians and Surgeons of Canada
Schizophrenia Society of Canada
Stop TB Canada
Students for Partners in Health Canada-Western University Chapter
Take a Hike Foundation
Takeda Canada
Tennis Canada
University of Guelph
University of Manitoba
Wellesley Institute
Young Caregivers Association

REGULATORY ENVIRONMENT

Access Copyright
Aid for Afghanistan Campaign (Joint Submission)
Associated Equipment Distributors
Automotive Industries Association of Canada
BIOTECanada
Business Council of Alberta
Canadian Association of Insolvency and Restructuring Professionals
Canadian Chamber of Commerce

Canadian Federation of Independent Business
Canadian Finance and Leasing Association
Canadian Home Builders' Association
Canadian Life and Health Insurance Association
Canadian National Railway Company
Canadian Nuclear Association
Canadian Produce Marketing Association
Canadian Web3 Council
Canola Council of Canada
Cash Canada Pawn
Chartered Professional Accountants of Canada
Council of Senior Citizens' Organizations of British Columbia
CropLife Canada
Digital ID & Authentication Council of Canada
Electric Mobility Canada
Electricity Canada
Energy Storage Canada
Fisheries Council of Canada
Food Allergy Canada (Joint Submission)
Food Supply Council
Global Cold Chain Alliance
Greater Toronto Airports Authority
John Howard Society of Canada
Juul Labs Canada
KPMG Canada
Prince Rupert Port Authority
Publish What You Pay Canada
Residential and Civil Construction Alliance of Ontario
Shell Canada Limited
TekSavvy

Tremblay Dionne, Érick
United Farmers of Alberta
Wine Growers Canada

RETIREMENT INCOME AND SENIORS

Bacon, Tyler
Business Council of Alberta
Canadian Dental Hygienists Association
Canadian Life and Health Insurance Association
Conference for Advanced Life Underwriting
Council of Senior Citizens' Organizations of British Columbia
Force Jeunesse
Funeral Service Association of Canada
Home Instead
National Association of Federal Retirees
Parkinson Canada
Réseau FADOQ
Single Seniors for Tax Fairness
Takagawa, Haruto
Unifor
United Steelworkers Union
United Way Centraide Canada

RURAL, REMOTE AND NORTHERN REGIONS

Agnico Eagle Mines Limited
Arctic Research Foundation
Canadian Association of Social Workers
Canadian Canola Growers Association
Canadian Colleges for a Resilient Recovery (Joint Submission)
Canadian Communication Systems Alliance
Canadian Internet Registration Authority

Canadian Pharmacists Association
Canadian Produce Marketing Association
City of Yellowknife
Dechinta Centre for Research and Learning
Fruit and Vegetable Growers of Canada
Grain Workers' Union, Local 333
Rural Municipalities of Alberta
TELUS Corporation
Unifor

SAFETY AND SECURITY

Atlantic Canada Airports Association
Bacon, Tyler
Canadian Association of Fire Chiefs
Canadian Chamber of Commerce
Canadian Doctors for Protection from Guns
Canadian Federation of University Women
Canadian Finance and Leasing Association
Canadian Internet Registration Authority
Canadian Nuclear Association
Canadian Public Works Association
Canadian Red Cross
Canadian Taxpayers Federation
Centre for Sexuality
Conservation Ontario
Convenience Industry Council of Canada
Digital ID & Authentication Council of Canada
Federation of Canadian Municipalities
Imperial Tobacco Canada Limited
Insurance Bureau of Canada

John Howard Society of Canada
Living Lakes Canada
Manitoba Beef Producers
Motorola Solutions Canada Inc.
National Associations Active in Criminal Justice
National Coalition Against Contraband Tobacco
National Police Federation
Native Women's Association of Canada
TELUS Corporation
YWCA Canada
YWCAs of Alberta (Joint Submission)

SKILLS TRAINING

3M Canada
Academos
Aerospace Industries Association of Canada
Agnico Eagle Mines Limited
Associated Equipment Distributors
Association of Canadian Travel Agencies
Association of Faculties of Medicine of Canada
Automotive Industries Association of Canada
Business Council of Alberta
Canada's Building Trades Unions
Canadian Association of Exposition Management
Canadian Association of Fairs and Exhibitions
Canadian Career Development Foundation
Canadian Chamber of Commerce
Canadian Children's Literacy Foundation (Joint Submission)
Canadian Colleges for a Resilient Recovery (Joint Submission)
Canadian Federation of Students

Canadian Home Builders' Association
Canadian Labour Congress
Canadian Medical Association
Canadian Pharmacists Association
Canadian Public Health Association
Canadian Society of Association Executives
Canadian Union of Public Employees
Coalition of Hardest Hit Businesses
Colleges and Institutes Canada
Co-operative Education and Work-Integrated Learning Canada
Direct Sellers Association of Canada
École de technologie supérieure
Grain Farmers of Ontario
Insurance Brokers Association of Canada
International Association of Heat and Frost Insulators and Allied Workers
International Union of Operating Engineers
Mechanical Contractors Association of Canada (Joint Submission)
National Association of Career Colleges
National Trade Contractors Council of Canada
Northern Alberta Institute of Technology
NPower Canada
Pacific National Exhibition
Palette Skills
Passive House Canada
Plato Testing
Prince Rupert Port Authority
Propulsion Québec
Quebec Council of Employers
Recreation Vehicle Dealers Association of Canada
Regroupement des jeunes chambres de commerce du Québec

Resource Works Society
Restaurants Canada
Riipen Networks inc.
St. Lawrence Shipoperators
Sustainable Forestry Initiative
Tech-Access Canada
Teck Resources Limited
Thompson Rivers University Students' Union
Undergraduates of Canadian Research-Intensive Universities
Universities Canada

TAX REFORM AND COMPLIANCE

ACORN Canada
Alberta Chambers of Commerce
Blumberg Segal LLP
Canadian Bankers Association
Canadian Mental Health Association
Canadian Taxpayers Federation
Canadian Web3 Council
Collectif échec aux paradis fiscaux
Confédération des syndicats nationaux
Income Security Advocacy Centre
National Payroll Institute
Oxfam Canada
PearTree Financial Services
Professional Institute of the Public Service of Canada
Surrey Board of Trade
Tremblay Dionne, Érick
Unifor

TEMPORARY SUPPORT FOR BUSINESSES

Aerospace Industries Association of Canada
Association of Canadian Travel Agencies
Canadian Federation of Independent Business
Canadian Taxpayers Federation
Fitness Industry Council of Canada
International Downtown Association Canada
Pacific National Exhibition
Residential Construction Council of Ontario
Restaurants Canada

TOURISM AND HOSPITALITY

Association of Canadian Travel Agencies
Banff & Lake Louise Hospitality Association
Canadian Association of Fairs and Exhibitions
Canadian Ski Council
Coalition of Hardest Hit Businesses
Festivals and Major Events Canada (Joint Submission)
Hotel Association of Canada
Motor Coach Canada
National Airlines Council of Canada
National Cannabis Business Coalition
National Marine Manufacturers Association
Ontario Tourism Education Corporation
Railway Association of Canada
Recreation Vehicle Dealers Association of Canada
Restaurants Canada
Toronto International Film Festival Inc.
Tourism Industry Association of Canada
Visual Arts Alliance (Joint Submission)

TRADE

Aerospace Industries Association of Canada
Association of Equipment Manufacturers
Canada West Foundation
Canadian Apparel Federation
Canadian Bankers Association
Canadian Canola Growers Association
Canadian Chamber of Commerce
Canadian Federation of Agriculture
Canadian Hatching Egg Producers
Canadian Manufacturers and Exporters
Canadian National Railway Company
Canadian Nuclear Association
Canadian Produce Marketing Association
Canadian Steel Producers Association
Canadian Vehicle Manufacturers' Association
Canadian Women's Chamber of Commerce
Canola Council of Canada
Chicken Farmers of Canada
Dairy Farmers of Canada
Egg Farmers of Canada
Fertilizer Canada
GCT Global Container Terminals Inc.
Grain Farmers of Ontario
Music Publishers Canada
Recreation Vehicle Dealers Association of Canada
San Terminals Ltd.
Sollio Cooperative Group
United Steelworkers
UPS Canada
VentureLAB

TRANSPORTATION

3M Canada

Aerospace Industries Association of Canada

Atlantic Canada Airports Association

Banff & Lake Louise Hospitality Association

Calgary Airport Authority

Canada Steamship Lines

Canadian Airports Council

Canadian Business Aviation Association

Canadian National Railway Company

Chamber of Marine Commerce

Electric Mobility Canada

Food and Beverage Canada (Joint Submission)

Food Supply Council

GCT Global Container Terminals Inc.

Greater Toronto Airports Authority

Mining Association of Canada

Miovision

Motor Coach Canada

National Airlines Council of Canada

National Marine Manufacturers Association

Nikola Motor Canada Inc

Prince Rupert Port Authority

Quebec Council of Employers

Railway Association of Canada

San Terminals Ltd.

Société de transport de Montréal

St. Lawrence Shipoperators

Tourism Industry Association of Canada

Transport Action Canada

Unifor

Université de Sherbrooke

UPS Canada

Vancouver Airport Authority

APPENDIX C LIST OF WITNESSES

The following table lists the witnesses who appeared before the committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the committee’s [webpage for this study](#).

| Organizations and Individuals | Date | Meeting |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| Canadian Health Coalition Steven Staples, National Director of Policy and Advocacy | 2022/10/05 | 60 |
| Canadian Manufacturers and Exporters Dennis A. Darby, President and Chief Executive Officer | 2022/10/05 | 60 |
| Community Radio Fund of Canada Alex Freedman, Executive Director | 2022/10/05 | 60 |
| Electric Mobility Canada Daniel Breton, President and Chief Executive Officer | 2022/10/05 | 60 |
| Société d'aide au développement des collectivités et Centre d'aide aux entreprises Pascal Harvey, General Manager | 2022/10/05 | 60 |
| Tourism Industry Association of Canada Beth Potter, President and Chief Executive Officer | 2022/10/05 | 60 |
| Canadian Centre for Policy Alternatives David Macdonald, Senior Economist | 2022/10/24 | 63 |
| Canadian Chamber of Commerce Alla Drigola Birk, Senior Director, Parliamentary Affairs and Small and Medium Enterprises Policy Alex Gray, Senior Director, Fiscal and Financial Services Policy | 2022/10/24 | 63 |
| Canadian Federation of Agriculture Keith Currie, First Vice-President Scott Ross, Executive Director | 2022/10/24 | 63 |

| Organizations and Individuals | Date | Meeting |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------|
| Canadian Federation of Independent Business Daniel Kelly, President and Chief Executive Officer | 2022/10/24 | 63 |
| Équiterre Marc-André Viau, Director, Government Relations | 2022/10/24 | 63 |
| S.U.C.C.E.S.S. Queenie Choo, Chief Executive Officer | 2022/10/24 | 63 |
| Business Council of Canada Robert Asselin, Senior Vice-President, Policy | 2022/10/26 | 64 |
| Canadian Taxpayers Federation Jeff Bowes, Senior Director, Digital Franco Terrazzano, Federal Director | 2022/10/26 | 64 |
| Centre for Israel and Jewish Affairs Shimon Koffler Fogel, President and Chief Executive Officer | 2022/10/26 | 64 |
| Green Budget Coalition Tom L. Green, Senior Climate Policy Adviser, David Suzuki Foundation Shaughn McArthur, Associate Director, Nature United, Government Relations Theresa McClenaghan, Executif Director of Canadian Environmental Law Association Andrew Van Iterson, Manager | 2022/10/26 | 64 |
| Info-Electronics Systems Inc. Harinder Ahluwalia, President | 2022/10/26 | 64 |
| Union des producteurs agricoles Martin Caron, General President David Tougas, Coordinator, Business Economics | 2022/10/26 | 64 |
| Aerospace Industries Association of Canada Mike Mueller, President and Chief Executive Officer | 2023/02/02 | 73 |
| Campaign 2000 Leila Sarangi, National Director | 2023/02/02 | 73 |

| Organizations and Individuals | Date | Meeting |
|----------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------|
| Council of Canadian Innovators Nicholas Schiavo, Director, Federal Affairs | 2023/02/02 | 73 |
| Fisheries Council of Canada Paul Lansbergen, President | 2023/02/02 | 73 |
| Hotel Association of Canada Susie Grynol, President and Chief Executive Officer | 2023/02/02 | 73 |
| Keystone Agricultural Producers Colin Hornby, Manager, Communications and Stakeholder Relations Jill Verwey, President | 2023/02/02 | 73 |

MINUTES OF PROCEEDINGS

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 60, 63, 64, 73, 74, 75, 76 and 78](#)) is tabled.

Respectfully submitted,

Peter Fonseca
Chair

Conservative Pre-Budget Consultations Dissenting Report

Conservative members of the committee cannot support the pre-budget consultation report as it fails to address the inflation and cost-of-living crisis created by increasing tax hikes and out-of-control Liberal spending.

Therefore, Conservative members recommend:

- **Recommendation #1: Stop the taxes: No new taxes.**

This includes canceling all planned and new tax hikes, such as the tripling of the carbon tax, the second carbon tax, the luxury tax, the escalator tax on alcohol, and the payroll tax increases.

- **Recommendation #2: Stop the spending.**

Any new spending by ministers must be matched by an equivalent saving. This policy, as proposed by the Leader of the Official Opposition, was endorsed by Minister Freeland in a letter to her own Ministers.¹

This Liberal government must reign in their inflationary deficit spending and address their ballooning debt. The federal government cannot saddle future generations with borrowing for current spending and must work towards a balanced budget.

Background:

After eight years of this Prime Minister, Canadians are out of money and Liberals are out of touch. Inflation is at a generational high. Interest rates are the highest that they have been since the 2008 global recession. The cost of government is driving up the cost of living.

This has been confirmed by both Bank of Canada Governor Tiff Macklem and his predecessor Mark Carney who confirmed that inflation is a domestic problem reflecting domestic factors such as the Liberal government's spending.² Former Finance Minister Bill Morneau has admitted that this government probably spent too much during the COVID-19 pandemic.³ Former Liberal Deputy Prime Minister and Finance Minister John Manley has also criticized the Prime Minister's fiscal policy for making it harder to contain inflation. He warned that if the Liberals, "keep holding up the fire hose and spraying the money out just to keep everything going, then I think they're going to fuel inflation rather than resist it."⁴

¹ Toronto Star, [article](#), October 19 2022, Stephanie Levitz

² FINA, [Evidence](#), 23 November 2022, 1740 (Tiff Macklem, Governor, Bank of Canada); BANC, [Evidence](#), 22 November 2022 (Mark Carney, Vice Chair, Brookfield Asset Management Inc.)

³ CTV News, [article](#), January 6 2023, Rachel Aiello

⁴ Financial Post, [article](#), January 30 2023, Stephanie Hughes

Paycheques don't go as far as they used to. Canadians are cutting their diets as 11.4% yearly food inflation has left 20% of Canadians skipping meals, while half of Canadians are cutting back on groceries or choosing less nutritious options.⁵ We learned that 1.5 million Canadians visited a food bank in a single month last year, with one third of them being children.⁶

Over 20% of Canadian homeowners have indicated that heating their homes this winter is a significant financial burden as the price of natural gas and home heating fuels continue to rise.⁷

Home prices and rent have doubled since 2015. The average rent for a two-bedroom apartment across Canada's 10-biggest cities is now over \$2,200 a month, compared to almost \$1,200 a month in 2015.⁸ The national average house price in Canada remains 30% higher than pre-pandemic prices which were already significantly higher than when this Liberal government took power.

Monthly payments on mortgages are rising even as house prices are dropping. Consumer debt has skyrocketed. Rising interest rates caused by inflationary deficits means that this debt costs even more for Canadians. In a recent survey, 45% of variable rate mortgage holders say they will have to sell or vacate their homes in less than nine months due to current interest rate levels.⁹ 80% of variable rate mortgages have hit their trigger rate.¹⁰

This is the result of eight years of out-of-control Liberal spending and increasing tax hikes.

Of great concern to Conservative members is the fact that the pre-budget consultation process failed to prioritize the need to restore fiscal responsibility and affordability for Canadians. None of the recommendations in the report call on the government to reign in its inflationary deficit spending and address the massive federal debt.

There was no opportunity to have the Parliamentary Budget Officer cost the largest spending "asks"; nor was there a costing analysis for the dozens of spending requests that had no dollar amounts attached to them but that would almost certainly result in billions of dollars of additional pressure on Canada's fiscal framework.

⁵ CTV News, [article](#), December 9 2023, Canadian Press Staff

⁶ Food Banks Canada, [Report: Hunger Count 2022](#), p. 3, October 27,2022

⁷ Toronto Sun, [article](#), January 17 2023, Kevin Connor

⁸ Rentals.ca, [February 2023 Rent Report](#), February 2023

⁹ Yahoo Finance Canada, [article](#), February 2 2023, Alicja Siekierska

¹⁰ National Bank of Canada, [Canada Watch Report](#), January 25 2023, Stefane Marion; Daren King

For all those reasons, Conservative members of the committee declined to participate in putting forward recommendations for the report, fully expecting that there would be no opportunity to deliver a consensus report on these consultations.

Instead of continued inflationary deficit spending and tax hikes, a Conservative government will end the Liberal media handouts, including media support measures and taxpayer funding to the CBC/Radio-Canada. We will increase the supply of homes, food, and Canadian energy to reduce inflation. We will end the escalator tax on alcohol and the carbon taxes. We will address the issues with foreign credential recognition to respond to the increasing labour shortage in Canada. Conservatives will also end corporate welfare and the wasteful, \$21.4 billion cushy government contracts for high-priced consultants and Liberal insiders.¹¹

In conclusion, this pre-budget consultation report fails to address the inflation and cost-of-living crisis created by out-of-control Liberal spending and increasing tax hikes. For all these reasons, Conservatives cannot support the recommendations in the report.

Let's bring it home.

¹¹ Parliamentary Budget Officer, [Report: Supplementary Estimates \(C\) 2022-23](#), p. 8, February 23 2023, Robert Behrend; Kaitlyn Vanderwees; and Jason Jacques

This year, the Committee was unable to hold its pre-budget consultations as expected. Hopefully, this will not be the case in the future. Nevertheless, in addition to the few meetings, the Committee considered all of the briefs that were submitted. They were read and studied by the Committee members and several interesting proposals emerged.

The Committee members worked together to produce a thorough report with many interesting recommendations, including ways of better fighting the illegal and immoral use of tax havens.

The recommendations are related to the current uncertain context. Even though inflation seems to be starting to stabilize, prices of essential goods keep rising, but incomes are not necessarily following the same pattern. This is all happening in the context of high debt levels with the risk of a recession. The situation is still fragile for many, not only our seniors, but also a growing number of workers and the most vulnerable members of our society.

In addition to the challenges of the cost of living and household debt, many other crises are unfolding simultaneously: the lack of resources in healthcare systems, the federal government's failure to deliver services in a timely manner, the language and identity crisis, and the various global crises. We are obviously thinking here of events pitting authoritarian regimes against representatives of Western democracies, but also of GAFAM and other multinational entities that are eroding countries' tax bases and competing unfairly with our local players. Whether this is due to questionable tax schemes, a federal framework that does not keep pace with technology, or a shirking of duties, we must demand greater justice for all. This is all happening in a context of environmental upheaval in which each and every business must do more to reduce its carbon footprint and adapt to this sad new reality.

As a result, we should not expect the next few years to be a smooth ride. The situation may improve: we can be optimistic, but we must also be proactive. This budget needs to be prudent, invest in the right places, focus on the core missions of the federal government, and provide solutions to the multiple interrelated crises that have plagued us for nearly three years.

If we want to resolve the various crises, we must not pursue centralizing powers, and programs, in Ottawa. The federal government needs to shed the yoke of its communications plan and its need to check the boxes on its agreement with the NDP, and instead focus on results and effectiveness. For example, instead of aligning its dental benefit program with what was being done in Quebec and some other provinces, it chose to create a new invention with many flaws. Doing serious work takes time and consultation, but an arrogant know-it-all can salve their conscience by using their spending authority to control the agenda. The way the government is lecturing the premiers of Quebec and the provinces is a good example of that, since Ottawa has plenty to do in its own areas of jurisdiction. And that's what it should be working on in this budget: its own files and its share of transfers outside of its areas of jurisdiction.

The Quebec nation is a minority in Canada. It was only because Quebec was given a certain amount of autonomy that the political elite of the time agreed to join in 1867. While John A. McDonald wanted a legislative union in which the provinces would be subject to the federal government's authority, Quebec's

political class was unanimously opposed to that. The compromise was the federal model with two levels of government that are equal and equally sovereign, but not in the same areas. It is important to remember that never in their history have Quebeckers voted to join Canada, not in 1867, not when the constitution was repatriated in 1982, and not in any other constitutional negotiations.

Multiculturalism theorist Will Kymlicka, who readily acknowledges that this model does not suit a minority nation like Quebec, puts it this way: "If Quebec had not been guaranteed the substantial powers it was given, and thus protection from having the decisions of the English-Canadian majority imposed upon it, it definitely would never have joined the Canadian confederation or it would have seceded soon after." In other words, the National Assembly of Quebec's sovereignty over its areas of jurisdiction is non-negotiable. This division of powers seems to be considered less and less in Ottawa and even in this committee, where a number of recommendations are unacceptable intrusions, despite the preamble, which includes a reminder that jurisdictions must be respected.

We put forth several recommendations from Quebec social, cultural and economic stakeholders, and recommendations that were good for Quebec, which are included in the report this year. However, some important measures are not included. We will soon release the Bloc Québécois' budget expectations, which will include our party's main issues, along with important proposals for various organizations and groups in Quebec. Until independence is achieved, the Bloc Québécois will defend Quebeckers' ideas in the House of Commons.

SUPPLEMENTARY OPINION OF THE NEW DEMOCRATIC PARTY OF CANADA

New Democrats are pleased with many of the committee's recommendations. We regret that the committee was not able to travel to meet with Canadians in their own communities and look forward to establishing a better, more accessible process for next year's pre-budget consultations.

The recommendation to implement a CERB Low-Income Repayment Amnesty is of particular importance, as the Canada Revenue Agency continues to waste resources by chasing people for debt who are simply too poor to pay. The process is doing harm to people in difficult circumstances without accruing any benefit to the public purse. The CRA should focus its attention on those who have the resources to repay and/or committed identity theft or other forms of fraud to receive the benefit.

We also welcome recommendations for funding dental care, pharmacare and better long-term care for Canadians that need it. These initiatives will greatly improve the health of Canadians and ensure Canadians have access to health services essential to a good quality of life based on their need, not their ability to pay. These recommendations should be fulfilled in a way that expands and improves public delivery of health services, rather than using public funds to increase private profits.

It is too hard for Canadians to find a home they can afford. The federal government should use the tools at its disposal to fight further financialization of the housing market. Indigenous peoples face additional challenges in securing housing. This is why it is important to resource a For Indigenous – By Indigenous Urban/Rural/Northern housing strategy. We encourage the government to make this a priority in the upcoming budget.

There are many fossil fuel subsidies that pad the profits of one of Canada's most profitable industries. Oil and gas companies should pay their fair share in Canada. Eliminating fossil fuel subsidies and investing the additional revenue in projects to lower Canada's carbon emissions, like the Kivalliq Hydro Link, is a way for Canada to do its part in the battle against climate change while creating good jobs.

In a similar vein, Canada should require more industries to pay their fair share. Canada should not compete to have the lowest corporate tax rate when we have so many other competitive advantages attractive to investors. We should raise the corporate tax rate and institute a windfall profit tax in the current context where corporate price hikes are a significant driver of inflation while companies in certain sectors are making record profits. It would be as simple as extending the Canada Recovery Dividend, which New Democrats already successfully forced the government to implement.

