Morgan, Melissa FIN:EX

From:	Doiron, Sue (FIN) <sue.doiron@canada.ca> on behalf of Marsland, Andrew (FIN) <andrew.marsland@canada.ca>
Sent:	Friday, June 3, 2016 12:54 PM
To:	cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; arun.srinivas@gov.sk.ca; joffre.hotz@gov.ab.ca; Wood, Heather FIN:EX; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca
Cc:	jgriffin@gov.nl.ca; daviespb@gov.ns.ca; George.McAllister@gnb.ca; Kostas.Plainos@ontario.ca; Ann.langleben@ontario.ca; Silvester.Komoldi@gov.mb.ca; eric.johnson@gov.sk.ca; carol.patrick@gov.ab.ca; Purnell, Richard FIN:EX; Flanagan, Paul FIN:EX; Kim_Vu@gov.nt.ca; Lavoie, Maude (FIN); Gagnon, Claudine (FIN); Marsland, Andrew (FIN); Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); Green, Cpl/Cpl James (DND/MDN); Demeter, Robert (FIN)
Subject:	Announcement and Tax Committee/Annonce et Comité sur la fiscalité
Attachments:	Draft Agenda for Provinces - FR.docx; s.16 - Provincial Handout May 25.docx; Draft Agenda for Provinces - EN.docx

Colleagues,
In preparation for our meeting on Monday and Tuesday please find attached the final agenda for our meeting as well as a handout on the issue of s.16
In addition, please note that s.16
s.16
s.16 As the tax policy considerations are relevant to provinces, Brian will be speaking to this issue at our meeting.
You will find more details at the attached link:
s.16
I look forward to seeing you all on Monday morning at the Fairmont.
Andrew

Chers collègues,
En préparation pour notre rencontre de lundi et mardi, vous trouverez ci-joint l'ordre de jour de la rencontre.
Malheureusement la version française du document sur s.16 n'est pas encore prête mais elle suivra sous peu soit électroniquement soit sur papier à Winnipeg.
De plus, veuillez noter que le Ministère s.16
s.16
s.16 . Puisque les considérations relatives à l'impôt sont importantes pour les provinces, Brian en parlera à notre rencontre.
Vous trouverez plus de détails en cliquant sur lien suivant :
s.16
Au plaisir de vous voir tous lundi matin au Fairmont.
Andrew
Andrew Marsland
Senior Assistant Deputy Minister | Sous-ministre adjoint principal
TP – Senior Assistant Deputy Minister's Office | PI - Bureau du sous-ministre adjoint principal
Tax Policy Branch | Direction de la politique de l'impôt
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Department of Finance Canada Ministère des Finances Canada

Canada

Page 03 to/à Page 06

Withheld pursuant to/removed as

s.16

Morgan, Melissa FIN:EX

From:	Doiron, Sue (FIN) <sue.doiron@canada.ca> on behalf of Marsland, Andrew (FIN) <andrew.marsland@canada.ca>
Sent:	Thursday, May 26, 2016 8:51 AM
To:	cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; arun.srinivas@gov.sk.ca; joffre.hotz@gov.ab.ca; Wood, Heather FIN:EX; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca
Cc:	daviespb@gov.ns.ca; jgriffin@gov.nl.ca; Flanagan, Paul FIN:EX; George.mcallister@gnb.ca; Silvester.komlodi@gov.mb.ca; Purnell.richard@gov.bc.ca; Simone.Boxen@ontario.ca; luc.bilodeau@finances.gouv.qc.ca; Lavoie, Maude (FIN); Gagnon, Claudine (FIN); Marsland, Andrew (FIN); Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); Rocheleau, Josiane (FIN)
Subject:	Tax Committee: Discussion regarding s.16 / Comité sur la fiscalité : Discussion au sujet des s.16
Attachments:	s.16 docx; Consultations - Tax Review - FR - Version sent to Provinces.DOCX; Roundtable discussion - FR - Version sent to Provinces.docx; s.16 .docx; Consultations - Tax Review - EN - Version sent to Provinces.docx; Roundtable discussion - EN - Version sent to Provinces.docx

Colleagues,

s.16

To make the conversation as productive as possible, I thought I would follow-up to give you a sense of the choreography for that second day as well as to provide you with some tools to prepare.

s.16

That roundtable will be followed by a presentation providing general background about s.16 s.16 . The objective of the presentation will be to set the stage for an informed dialogue around s.16 Following this presentation, we would like to open the floor to hearing your views about s.16 (you would have about 10 minutes each to present your province's views). To help you prepare for that second roundtable, please find below a list of questions, as well as the list of s.16 , for reference.

Maude Lavoie is leading this exercise, and would be pleased to answer any questions you may have on this important topic.

Andrew

Chers collègues,

s.16

Afin que les discussions soient aussi productives que possible, j'ai pensé faire un suivi pour vous donner une idée du déroulement de la deuxième journée et vous fournir des outils pour vous aider à vous préparer.

s.16

Cette table ronde sera suivi d'une présentation donnant le contexte concernant les s.16

s.16 L'objectif de cette présentation sera de préparer le terrain pour une discussion informée au sujet des s.16 . Suite à cette présentation, nous aimerions connaître vos opinions au sujet des s.16 (vous aurez chacun environ 10 minutes pour présenter le point de vue de votre province). Afin de vous aider à vous préparer pour cette seconde table ronde, vous trouverez ci-joint une liste de questions, de même que la s.16 , à titre de référence.

Maude Lavoie dirige cet exercice et serait ravie de répondre à toutes vos questions sur cet important sujet.

Andrew

Andrew Marsland
Senior Assistant Deputy Minister | Sous-ministre adjoint principal
TP – Senior Assistant Deputy Minister's Office | PI - Bureau du sous-ministre adjoint principal
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Part 2
Tax Expenditure Estimates and Projections

Introduction

Part 2 presents the estimates of the fiscal cost of federal tax expenditures for the years 2010 to 2017. It presents estimates for a wide range of tax expenditures, measures that are not considered tax expenditures (i.e., measures that are considered part of the benchmark tax system) and refundable tax credits that are classified as transfer payments. The estimates are followed by a second table that presents background statistics on total tax revenues by tax base, as well as some other useful statistics, such as the number of filers and tax paid by income tax bracket. Finally, key changes that have been made to tax expenditures since the last edition are described.

Notes:

The elimination of a tax expenditure would not necessarily yield the full tax revenues shown in the table. See Part 1 of this report for a discussion of the reasons for this.

The classification of a measure as structural or non-structural is not indicative of the relevance and performance of the measure. A measure could pursue both structural and non-structural objectives, in which case it is categorized based on an assessment of whether the structural or non-structural component predominates (see explanation in the introduction to Part 3 of the report).

Amounts under $500,000 are reported as "S" ("small"), amounts between $500,000 and $5 million are rounded to the nearest $1 million and amounts above $5 million are rounded to the nearest $5 million.

Symbols:

n.a.	No data available to support a meaningful estimate or projection
–	Tax expenditure not in effect
X	Not published for confidentiality reasons
PIT	Personal income tax
CIT	Corporate income tax
GST	Goods and Services Tax

Table

Estimates and Projections

millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
TAX EXPENDITURES									
ARTS AND CULTURE									
Structural									
Deduction for self-employed artists	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-structural									
Children's Arts Tax Credit	PIT	–	30	35	40	40	45	45	45
BUSINESS – FARMING AND FISHING									
Structural									
Cash basis accounting	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deferral of income from destruction of livestock	PIT	-1	S	S	S	S	n.a.	n.a.	n.a.
	CIT	S	S	S	S	S	n.a.	n.a.	n.a.
Deferral of income from sale of livestock in a region of drought, flood or excessive moisture	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Flexibility in inventory accounting	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-structural									
Deferral of capital gains through intergenerational rollovers of family farms or fishing businesses	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deferral of income from grain sold through cash purchase tickets	PIT	-10	70	30	-15	-40	5	n.a.	n.a.
	CIT	-10	40	15	-5	-20	4	n.a.	n.a.
Exemption for insurers of farming and fishing property	CIT	5	5	10	10	10	10	10	10
Patronage dividends paid as shares by agricultural cooperatives	PIT	2	2	2	2	1	2	2	2
	CIT	4	5	4	4	3	4	4	4
Tax treatment of farm savings accounts (AgriInvest and Agri-Québec)	PIT	20	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	3	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Zero-rating of agricultural and fish products and purchases	GST	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
BUSINESS – NATURAL RESOURCES									
Non-structural									
Accelerated capital cost allowance for mining and oil sands assets	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Accelerated deductibility of some Canadian Exploration Expenses	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate Mineral Exploration and Development Tax Credit	CIT	15	75	60	15	25	25	25	25
Earned depletion	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	1	S	S	S	3	S	S	S
Flow-through share deductions	PIT	285	345	200	110	115	100	100	100
	CIT	70	85	55	35	30	25	25	25
Mineral Exploration Tax Credit for flow-through share investors	PIT	110	100	45	20	30	30	-10	–
Reclassification of expenses under flow-through shares	PIT	-2	-5	-10	-10	-5	-10	-5	-5
	CIT	-1	-2	-2	-1	-1	-1	-1	-1

Table

Estimates and Projections

millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
BUSINESS – RESEARCH AND DEVELOPMENT									
Non-structural									
Expensing of current expenditures on scientific research and experimental development	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Expensing of purchases of capital equipment used for scientific research and experimental development	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Scientific Research and Experimental Development Investment Tax Credit (non-refundable portion for CIT)	PIT	3	4	4	3	5	3	3	3
	CIT	1,565	1,605	1,815	1,895	1,510	1,525	1,585	1,665
BUSINESS – SMALL BUSINESSES									
Structural									
Small suppliers' threshold	GST	200	205	210	215	220	225	235	245
Non-structural									
Deduction of allowable business investment losses	PIT	35	30	35	25	30	30	30	30
	CIT	15	10	10	10	10	10	10	10
Non-taxation of provincial assistance for venture investments in small businesses	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Preferential tax rate for small businesses	CIT	4,225	3,870	3,260	3,065	3,225	3,095	3,615	4,120
Rollovers of investments in small businesses	PIT	3	4	X	5	5	5	10	10
BUSINESS – OTHER									
Structural									
Deductibility of costs of capital assets and eligibility for investment tax credits before asset is put in use	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deductibility of earthquake reserves	CIT	1	1	1	5	5	1	1	1
Deferral through five-year capital gain reserve	PIT	5	5	10	10	10	10	10	10
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deferral through rollover of capital gains and capital cost allowance recapture in respect of involuntary dispositions	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deferral through use of billed-basis accounting by professionals and professional corporations	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exemption for domestic financial services	GST	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exemption from branch tax for transportation, communications, and iron ore mining corporations	CIT	45	40	10	20	4	25	25	25
Expensing of advertising costs	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Holdback on progress payments to contractors	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	30	45	45	60	85	85	85	90
Tax status of certain federal Crown corporations	CIT	X	X	X	X	X	X	X	X
Non-structural									
Accelerated capital cost allowance for computer equipment	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Accelerated capital cost allowance for liquefied natural gas facilities	PIT	–	–	–	–	–	n.a.	n.a.	n.a.
	CIT	–	–	–	–	–	n.a.	n.a.	n.a.

Table
Estimates and Projections
millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
BUSINESS – OTHER *(CONT'D)*									
Accelerated capital cost allowance for manufacturing or processing machinery and equipment	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Accelerated capital cost allowance for vessels	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Atlantic Investment Tax Credit (non-refundable portion for CIT)	PIT	5	10	10	5	10	10	10	10
	CIT	140	120	305	355	225	180	160	165
Deferral for asset transfers to a corporation and corporate reorganizations	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deferral through 10-year capital gain reserve	PIT	25	15	30	25	25	25	25	25
Deferral through rollover of capital gains and capital cost allowance recapture in respect of dispositions of land and buildings	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exemption from tax for international banking centres	CIT	X	X	X	X	–	–	–	–
Expensing of employee training costs	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign Convention and Tour Incentive Program	GST	10	15	15	10	10	15	15	15
Lifetime Capital Gains Exemption	PIT	865	990	1,090	1,100	1,300	1,265	1,430	1,535
Non-deductibility of advertising expenses in foreign media	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	-1	-1	-1	S	S	S	S	S
Special tax rate for credit unions	CIT	80	55	40	25	20	20	10	S
DONATIONS, GIFTS, CHARITIES AND NON-PROFIT ORGANIZATIONS									
Non-structural									
Additional deduction for gifts of medicine	CIT	S	S	S	S	S	S	S	S
Charitable Donation Tax Credit	PIT	2,345	2,365	2,350	2,530	2,605	2,675	2,880	2,905
Deductibility of charitable donations	CIT	405	405	420	310	510	435	475	485
Deduction for certain contributions by individuals who have taken vows of perpetual poverty	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exemption for certain supplies made by charities and non-profit organizations	GST	865	955	865	890	945	1,005	1,065	1,130
First-Time Donor's Super Credit	PIT	–	–	–	5	5	5	5	5
Non-taxation of capital gains on donations of cultural property	PIT	5	10	10	25	10	10	10	10
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-taxation of capital gains on donations of ecologically sensitive land	PIT	2	2	2	2	2	1	2	2
	CIT	1	1	1	S	3	1	2	2
Non-taxation of capital gains on donations of publicly listed securities	PIT	40	45	40	45	70	45	50	50
	CIT	60	65	55	70	100	80	85	85
Non-taxation of non-profit organizations	PIT CIT	125	125	70	90	90	65	90	130

Table
Estimates and Projections
millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
DONATIONS, GIFTS, CHARITIES AND NON-PROFIT ORGANIZATIONS *(CONT'D)*									
Non-taxation of registered charities	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Rebate for poppies and wreaths	GST	X	X	X	X	X	X	X	X
Rebate for qualifying non-profit organizations	GST	75	70	65	65	65	65	70	75
Rebate for registered charities	GST	270	285	290	285	295	300	315	330
EDUCATION									
Structural									
Deduction for tuition assistance for adult basic education	PIT	3	3	3	3	3	2	2	2
Education Tax Credit	PIT	630	655	685	705	725	750	770	795
Textbook Tax Credit	PIT	100	105	110	115	115	120	125	130
Tuition Tax Credit	PIT	850	935	995	1,040	1,105	1,135	1,165	1,195
Non-structural									
Exemption for tuition and educational services	GST	615	665	725	780	815	850	885	915
Exemption of scholarship, fellowship and bursary income	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Rebate for book purchases made by certain organizations	GST	20	20	20	20	20	20	20	20
Rebate for schools, colleges and universities	GST	720	735	700	695	715	735	745	760
Registered Education Savings Plans	PIT	160	170	160	170	160	130	125	140
Student Loan Interest Credit	PIT	40	40	45	45	40	45	45	45
EMPLOYMENT									
Structural									
Apprentice vehicle mechanics' tools deduction	PIT	4	4	4	4	4	4	4	5
Canada Employment Credit	PIT	1,935	1,995	2,040	2,110	2,190	2,280	2,335	2,400
Child care expense deduction	PIT	850	900	960	960	985	1,070	1,080	1,120
Deductibility of certain costs incurred by musicians	PIT	1	1	1	1	1	1	1	1
Deductibility of expenses by employed artists	PIT	S	S	S	S	S	S	S	S
Deduction for tradespeople's tool expenses	PIT	3	3	2	2	2	2	2	2
Deduction of other employment expenses	PIT	945	985	1,000	980	960	995	1,030	1,095
Deduction of union and professional dues	PIT	785	825	860	890	905	950	965	1,020
Moving expense deduction	PIT	100	100	100	95	100	105	105	115
Non-taxation of allowances for diplomats and other government employees posted abroad	PIT	40	45	25	25	25	20	n.a.	n.a.
Non-taxation of benefits in respect of home relocation loans	PIT	S	S	S	S	S	S	S	S
Non-taxation of certain non-monetary employment benefits	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Rebate to employees and partners	GST	75	70	65	65	65	70	70	75

Table
Estimates and Projections
millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
EMPLOYMENT (CONT'D)									
Non-structural									
Apprenticeship Job Creation Tax Credit	PIT	2	2	2	2	2	2	2	2
	CIT	65	70	85	95	105	105	110	115
Deferral of salary through leave of absence or sabbatical plan	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Employee benefit plans	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Employee stock option deduction	PIT	690	740	590	630	760	695	800	840
Non-taxation of income earned by military and police deployed to high- and moderate-risk international missions	PIT	35	35	15	15	4	5	n.a.	n.a.
Northern Residents Deductions	PIT	160	170	180	175	175	185	185	195
Overseas Employment Tax Credit	PIT	75	75	70	55	40	20	–	–
ENVIRONMENT									
Structural									
Deductibility of contributions to a qualifying environmental trust	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	S	5	-2	S	-3	55	55	55
Non-structural									
Accelerated capital cost allowance for clean energy generation equipment	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Accelerated deductibility of Canadian Renewable and Conservation Expenses	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Public Transit Tax Credit	PIT	150	160	170	180	190	200	205	210
FAMILIES AND HOUSEHOLDS									
Structural									
Adoption Expense Tax Credit	PIT	3	3	3	2	2	2	2	2
Caregiver Credit	PIT	100	110	120	125	130	135	140	145
Child Tax Credit	PIT	1,480	1,510	1,560	1,590	1,615	–	–	–
Eligible Dependant Credit	PIT	770	770	775	770	790	895	920	950
Family Caregiver Tax Credit	PIT	–	–	55	65	65	70	75	75
Goods and Services Tax/Harmonized Sales Tax Credit	GST	3,760	3,870	3,995	4,090	4,175	4,265	4,360	4,455
Infirm Dependant Credit	PIT	5	5	5	5	5	5	10	10
Spouse or Common-Law Partner Credit	PIT	1,410	1,425	1,495	1,530	1,570	1,640	1,680	1,730
Non-structural									
Deferral of capital gains through transfers to a spouse, spousal trust or alter ego trust	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exemption for child care	GST	120	120	130	135	140	150	155	160
Exemption for personal care services	GST	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Family Tax Cut	PIT	–	–	–	–	1,900	1,930	1,905	1,970
Inclusion of the Universal Child Care Benefit in the income of an eligible dependant	PIT	2	2	2	2	2	5	5	5
Investment Tax Credit for Child Care Spaces	PIT	S	S	S	S	S	S	S	S
	CIT	S	S	S	S	S	S	S	S
Non-taxation of up to $10,000 of death benefits	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax treatment of alimony and maintenance payments	PIT	60	60	60	65	70	70	75	75
Zero-rating of feminine hygiene products	GST	–	–	–	–	–	15	35	35

Table

Estimates and Projections

millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
HEALTH									
Structural									
Disability supports deduction	PIT	1	2	2	1	1	1	1	1
Disability Tax Credit	PIT	650	675	720	770	825	860	895	930
Medical Expense Tax Credit	PIT	1,080	1,135	1,260	1,310	1,370	1,450	1,535	1,630
Non-structural									
Children's Fitness Tax Credit (before 2015)	PIT	110	110	115	120	180	–	–	–
Exemption for health care services	GST	585	585	610	640	680	720	750	775
Exemption for hospital parking	GST	–	–	–	–	35	40	40	40
Home Accessibility Tax Credit	PIT	–	–	–	–	–	–	40	40
Non-taxation of benefits from private health and dental plans	PIT	2,225	2,315	2,420	2,520	2,590	2,730	2,735	2,890
Rebate for hospitals, facility operators and external suppliers	GST	560	620	590	630	650	665	675	685
Rebate for specially equipped motor vehicles	GST	S	S	S	S	S	S	S	S
Registered Disability Savings Plans	PIT	10	15	25	25	35	40	45	55
Surtax on the profits of tobacco manufacturers	CIT	X	X	X	X	X	X	X	X
Zero-rating of medical and assistive devices	GST	310	320	325	335	350	360	370	380
Zero-rating of prescription drugs	GST	695	720	730	750	785	795	830	865
HOUSING									
Structural									
Exemption for sales of used residential housing and other personal-use real property	GST	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-structural									
Exemption for certain residential rent	GST	1,520	1,455	1,485	1,515	1,585	1,685	1,765	1,850
Exemption for short-term accommodation	GST	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
First-Time Home Buyers' Tax Credit	PIT	105	110	110	105	115	120	120	120
Non-taxation of capital gains on principal residences	PIT	4,105	4,700	3,900	4,160	5,100	5,920	5,320	4,975
Rebate for new housing	GST	585	575	580	600	575	555	535	545
Rebate for new residential rental property	GST	65	65	85	105	105	100	95	100
INCOME SUPPORT									
Non-structural									
Non-taxation of certain veterans' benefits	PIT	275	270	265	255	240	230	220	215
Non-taxation of Guaranteed Income Supplement and Allowance benefits	PIT	100	115	130	135	135	140	145	150
Non-taxation of investment income on certain amounts received as damages in respect of personal injury or death	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-taxation of RCMP pensions and other compensation in respect of injury, disability or death	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-taxation of social assistance benefits	PIT	155	160	170	175	180	190	200	210
Non-taxation of workers' compensation benefits	PIT	625	625	625	610	610	620	625	635

Table
Estimates and Projections
millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
INTERGOVERNMENTAL TAX ARRANGEMENTS									
Structural									
Income tax exemption for certain public bodies	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Rebate for municipalities	GST	1,975	2,070	2,010	1,990	2,035	2,030	2,010	2,040
Refunds for aboriginal self-governments	GST	5	5	5	5	5	5	5	5
Non-structural									
Logging Tax Credit	PIT	5	1	1	1	1	1	1	1
	CIT	10	10	10	20	25	25	25	30
INTERNATIONAL									
Structural									
Deductibility of countervailing and anti-dumping duties when paid	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exemption for international shipping and aviation by non-residents	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-taxation of certain importations	GST	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-taxation of life insurance companies' foreign income	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Travellers' exemption	GST	170	195	210	235	265	265	275	285
Non-structural									
Exemptions from non-resident withholding tax	PIT CIT	3,680	4,075	4,475	5,500	5,290	5,335	5,555	5,815
Tax treatment of active business income of foreign affiliates of Canadian corporations and deductibility of expenses incurred to invest in foreign affiliates	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
RETIREMENT									
Non-structural									
Deferred Profit-Sharing Plans	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Partial inclusion of U.S. Social Security benefits	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Pension Income Credit	PIT	1,010	1,035	1,065	1,100	1,135	1,165	1,205	1,250
Pension income splitting	PIT	895	975	1,040	1,075	1,110	1,180	1,205	1,285
Pooled Registered Pension Plans	PIT	–	–	–	–	–	n.a.	n.a.	n.a.
Registered Pension Plans	PIT	15,985	16,085	19,680	21,520	23,415	23,820	25,745	27,455
Registered Retirement Savings Plans	PIT	9,995	9,955	12,740	13,900	14,700	14,670	15,475	16,260
Saskatchewan Pension Plan	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
SAVINGS AND INVESTMENT									
Structural									
$200 capital gains exemption on foreign exchange transactions	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Capital gains exemption on personal-use property	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax treatment of investment income from life insurance policies	PIT	260	285	275	270	280	275	265	280
Taxation of capital gains upon realization	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Table
Estimates and Projections
millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
SAVINGS AND INVESTMENT *(CONT'D)*									
Non-structural									
Labour-Sponsored Venture Capital Corporations Credit	PIT	130	140	150	145	125	95	50	–
Non-taxation of capital dividends	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Partial inclusion of capital gains	PIT	3,630	3,800	3,330	4,135	5,650	5,250	5,830	6,330
	CIT	3,330	3,865	3,880	4,505	5,460	5,715	6,280	6,675
Tax-Free Savings Account	PIT	165	160	300	430	485	555	750	855
SOCIAL									
Non-structural									
Age Credit	PIT	2,410	2,530	2,700	2,885	3,010	3,160	3,310	3,475
Deduction for clergy residence	PIT	85	85	90	85	85	85	85	85
Exemption and rebate for legal aid services	GST	30	30	30	30	35	35	35	40
Exemption for ferry, road and bridge tolls	GST	15	15	10	10	10	15	15	15
Exemption for municipal transit	GST	170	175	180	185	195	205	215	220
Exemption for water, sewage and basic garbage collection services	GST	190	200	205	220	230	245	250	260
Political Contribution Tax Credit	PIT	20	25	25	25	25	35	25	30
Search and Rescue Volunteers Tax Credit	PIT	–	–	–	–	2	2	2	2
Tax-free amount for emergency service volunteers	PIT	n.a.	3	4	4	3	3	3	3
Volunteer Firefighters Tax Credit	PIT	–	15	15	15	15	15	15	15
Zero-rating of basic groceries	GST	3,570	3,640	3,730	3,840	4,020	4,075	4,255	4,420
OTHER									
Structural									
Non-taxation of income from the Office of the Governor General of Canada	PIT	S	S	S	–	–	–	–	–
Non-structural									
Non-taxation of personal property of status Indians and Indian bands situated on reserve	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	GST	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TAX MEASURES OTHER THAN TAX EXPENDITURES									
BUSINESS – OTHER									
Structural									
Deduction for intangible assets (eligible capital expenditures)	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction of carrying charges incurred to earn income	PIT	1,005	1,085	1,080	1,180	1,265	1,310	1,430	1,535
	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-capital loss carry-overs	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	6,775	6,280	6,295	7,140	6,935	8,625	8,380	8,640
Partial deduction of and partial input tax credits for meals and entertainment	PIT	185	185	200	200	200	205	205	205
	CIT	270	280	275	265	295	280	300	300
	GST	145	150	155	160	155	155	160	170
Patronage dividend deduction	CIT	280	335	240	220	230	220	235	240

Table

Estimates and Projections

millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
EMPLOYMENT									
Structural									
Non-taxation of strike pay	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax treatment of Canada Pension Plan and Quebec Pension Plan contributions and benefits	PIT	7,530	8,015	8,630	8,875	9,205	9,595	9,850	10,315
Tax treatment of Employment Insurance and Quebec Parental Insurance Plan premiums and benefits	PIT	2,900	3,140	3,410	3,640	3,755	3,895	3,960	3,355
INTERGOVERNMENTAL TAX ARRANGEMENTS									
Structural									
Non-taxation of lottery and gambling winnings	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Quebec Abatement	PIT	3,665	3,885	4,040	4,130	4,390	4,630	4,900	5,175
Transfer of income tax points to provinces	PIT	17,385	18,340	19,115	20,155	21,415	22,600	23,900	25,245
	CIT	2,050	2,440	2,515	2,655	2,905	2,875	3,035	3,085
INTERNATIONAL									
Structural									
Foreign tax credit for individuals	PIT	670	740	860	970	980	995	1,005	1,020
SAVINGS AND INVESTMENT									
Structural									
Capital loss carry-overs	PIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	CIT	730	550	540	565	835	870	895	930
Dividend gross-up and tax credit	PIT	3,780	4,145	4,415	5,025	4,560	4,840	4,595	4,640
Investment corporation deduction	CIT	S	S	S	S	S	S	S	S
Refundable capital gains tax for investment and mutual fund corporations	CIT	195	205	110	225	515	295	305	320
OTHER									
Structural									
Credit for the Basic Personal Amount	PIT	28,350	29,020	30,405	31,520	32,420	33,825	34,790	35,930
Non-taxation of veterans' Disability Awards and Critical Injury Benefits	PIT	95	95	105	115	115	160	175	150
Refundable taxes on investment income of private corporations	CIT	785	235	45	-15	-740	-725	-285	125
Special tax computation for certain retroactive lump-sum payments	PIT	S	S	S	4	S	S	S	S

Table
Estimates and Projections
millions of dollars

		Estimates				Projections			
		2010	2011	2012	2013	2014	2015	2016	2017
REFUNDABLE TAX CREDITS CLASSIFIED AS TRANSFER PAYMENTS									
Atlantic Investment Tax Credit (refundable portion)	CIT	15	15	15	15	20	15	20	20
Canada Child Tax Benefit	PIT	10,015	10,050	10,265	10,400	10,370	10,540	10,675	10,815
Canadian Film or Video Production Tax Credit	CIT	200	225	260	250	255	270	280	290
Children's Fitness Tax Credit (after 2014)	PIT	–	–	–	–	–	195	195	200
Film or Video Production Services Tax Credit	CIT	80	90	90	90	135	110	115	120
Refundable Medical Expense Supplement	PIT	135	135	140	140	140	145	145	150
Scientific Research and Experimental Development Investment Tax Credit (refundable portion)	CIT	1,500	1,500	1,455	1,330	1,500	1,515	1,575	1,645
Working Income Tax Benefit	PIT	1,055	1,080	1,100	1,180	1,165	1,150	1,150	1,150

Tables

Background Statistics

Federal Revenues, Fiscal Year 2014–15

	Revenues (billions of dollars)	Share of total revenues (%)	Share of gross domestic product (%)
Personal income taxes	135.7	48.1	6.9
Corporate income taxes	39.4	14.0	2.0
Non-resident withholding taxes	6.2	2.2	0.3
Goods and Services Tax	31.3	11.1	1.6
Other excise duties and taxes	15.9	5.6	0.8
Total tax revenues	228.6	*81.0*	11.6
Non tax revenues	53.8	19.1	2.7
Total revenues	**282.3**	**100.0**	**14.3**

Note: Non-tax revenues include revenues from consolidated Crown corporations, net income from enterprise Crown corporations, returns on investments, foreign exchange revenues and proceeds from the sales of goods and services. Totals may not add due to rounding.

Source: Department of Finance Canada, *Update of Economic and Fiscal Projections 2015*.

Federal Personal Income Tax Brackets and Rates, Tax Filers and Taxes Paid, 2013

	Tax Brackets		Tax Filers		Taxes Paid	
	Income range	Rate	Number (millions)	Share (%)	Amount (billions of dollars)	Share (%)
First bracket	Under $43,561	15%	8.6	31	14.8	11
Second bracket	$43,561 - $87,123	22%	6.6	24	45.4	36
Third bracket	$87,123 - $135,054	26%	1.6	6	24.6	19
Fourth bracket	Over $135,054	29%	0.7	3	42.4	33
Taxable filers			17.6	63	127.0	100
Non-taxable filers			10.3	37		
All tax filers			**27.9**	**100**		

Note: These statistics are presented on a public accounts basis and calculated using the T1 micro-simulation model, which relies on individual tax returns for the 2013 taxation year provided by the Canada Revenue Agency. Taxes paid reflect the total amount of net federal tax reported on line 420 of the Income Tax and Benefit Return. Totals may not add due to rounding.

Source: T1 Income Tax and Benefit Return sample data.

Federal Corporate Taxable Income, Number of Corporations and Taxes Paid (Corporations With Positive Taxable Income), 2013

	Taxable Income		Corporations Reporting Income		Taxes Paid	
	Amount (billions of dollars)	Share (%)	Number (thousands)	Share (%)	Amount (billions of dollars)	Share (%)
Canadian-controlled private corporations	140.0	51	824.4	98	17.4	47
Business income taxed at the preferential tax rate for small business	72.5	26	685.7	81		
Other business income taxed at the general rate	49.9	18	78.1	9		
Other income	17.5	6	250.8	30		
Other corporations	137.2	49	17.4	2	19.8	53
Business income taxed at the general rate	136.2	49	16.9	2		
Other Income	1.0	0	8.7	1		
Total	**277.2**	**100**	**841.8**	**100**	**37.1**	**100**

Note: The sum of the number of corporations reporting each type of income does not add up to the total number of corporations, as a corporation may report income of more than one type. Totals may not add due to rounding.

Source: T2 Corporation Income Tax Return (Corporation Tax Processing System) data.

Changes to Tax Expenditures Since the 2014 Edition

New tax measures were introduced and others modified since the last edition of this report. In addition to tax measures for which legislation is already in force, this report also considers announced measures that have a coming-into-force date in the 2016 taxation year or earlier, even if the enacting legislation of the measure has not received Royal Assent by the time of production of this report. Changes affecting estimates and projections of tax expenditures are described below.

Personal Income Tax

Changes to Tax Rates and Tax Brackets

On December 7, 2015, the Government proposed to reduce the 22% personal income tax rate to 20.5%, and to create a new top tax rate of 33% for taxable income above $200,000, effective for 2016.[1] These new rates are reflected in the benchmark tax rate structure for 2016 and subsequent years, consequently affecting the estimated value of many personal income tax expenditures for those years.

Charitable Donation Tax Credit

On December 7, 2015, the Government proposed to amend the Charitable Donation Tax Credit to allow donors with taxable income greater than $200,000 to claim a 33% tax credit on any donations greater than $200 that are made from income that is subject to the 33% marginal tax rate. Donations that exceed the amount of a donor's taxable income above $200,000 will be subject to the 29% credit rate. This change will be effective for the 2016 and subsequent taxation years.[2]

The Charitable Donation Tax Credit is a non-refundable tax credit on donations to registered charities, registered Canadian amateur athletic associations and other qualified donees. The value of the credit is calculated by applying the lowest personal income tax rate (15% in 2015) to the first $200 of total donations in a year and the highest personal income tax rate (29% in 2015) to donations in excess of $200. The credit is available for donations up to 75% of an individual's net income and any unused donations can be carried forward for up to five years.

Home Accessibility Tax Credit

To help seniors and persons with disabilities with the costs of ensuring their homes remain safe, secure and accessible, Budget 2015 introduced a new, permanent Home Accessibility Tax Credit. This credit will allow eligible individuals to claim up to $10,000 of eligible home renovation expenditures per year, providing up to $1,500 in tax relief. Eligible expenditures are for improvements that allow a senior or a person who is eligible for the Disability Tax Credit to be more mobile, safe and functional within their home. Examples of eligible expenditures include costs associated with the purchase and installation of wheelchair ramps, walk-in bathtubs, wheel-in showers and grab bars. This measure applies in respect of eligible expenditures for work performed and paid for and/or goods acquired on or after January 1, 2016.

[1] At the time of production of this report, these changes were still subject to Parliamentary approval.

[2] At the time of production of this report, this change was still subject to Parliamentary approval.

Lifetime Capital Gains Exemption for Qualified Farm or Fishing Property

The Lifetime Capital Gains Exemption (LCGE) for farm or fishing property provides an incentive to invest in the development of productive farm and fishing businesses, and helps farm and fishing business owners to accumulate capital for retirement. Budget 2015 increased the LCGE applicable to capital gains realized on the disposition of qualified farm or fishing property to $1 million. This measure applies to dispositions of qualified farm or fishing property that occur on or after April 21, 2015. For taxation years after 2015, the LCGE for qualified farm or fishing property will be maintained at $1 million until the indexed LCGE applicable to capital gains realized on the disposition of qualified small business shares ($824,176 in 2016) exceeds $1 million. At that time, the same LCGE limit, indexed to inflation, will once again apply to the three types of property.

Registered Disability Savings Plans— Legal Representation

Budget 2015 extended, until the end of 2018, the temporary federal measure that allows a qualifying family member to become the plan holder of a Registered Disability Savings Plan (RDSP) for an adult individual who might not be able to enter into a contract.

The RDSP is a tax-assisted savings vehicle introduced in Budget 2007 to help to ensure the long-term financial security of Canadians with severe disabilities. Since becoming available in 2008, some adults with disabilities have experienced difficulties in establishing an RDSP because their capacity to enter into a contract is in doubt. In some provinces and territories, the only way an RDSP can be opened in such cases is for the individual to be declared legally incompetent and to have someone named as their legal guardian —a potentially lengthy and expensive process that could have significant repercussions for the individual.

To address this issue, Budget 2012 allowed—on a temporary basis until the end of 2016—a qualifying family member (i.e., a beneficiary's parent, spouse or common-law partner) to become the plan holder of the RDSP for an adult individual who may lack the capacity to enter into a contract. In recognition of the need for time to develop a solution that is suitable for a jurisdiction's needs, Budget 2015 extended the temporary measure introduced in Budget 2012 by two years, to apply to the end of 2018.

Minimum Withdrawal Factors for Registered Retirement Income Funds

Budget 2015 adjusted the Registered Retirement Income Fund (RRIF) minimum withdrawal factors that apply in respect of ages 71 to 94, on the basis of a 5% nominal rate of return and 2% indexing. These assumptions are more consistent with long-term historical real rates of return on a portfolio of investments and expected inflation. The new, lower RRIF factors will permit holders to preserve more of their RRIF savings in order to provide income at older ages, while continuing to ensure that the tax deferral provided on Registered Retirement Savings Plan/RRIF savings serves a retirement income purpose.

Tax-Free Savings Account

On December 7, 2015, the Government proposed to reduce the Tax-Free Savings Account (TFSA) annual contribution limit to $5,500 and reinstate indexation effective for 2016.[3] The TFSA is a flexible, registered general-purpose savings vehicle that allows Canadian residents aged 18 or older to earn tax-free investment income. The TFSA was introduced in 2009 with an annual contribution limit of $5,000, indexed to inflation in $500 increments. Due to indexation, on January 1, 2013, the TFSA annual contribution limit increased to $5,500. Budget 2015 increased the TFSA annual contribution limit to $10,000, with the limit no longer indexed to inflation, effective for 2015 and subsequent years.

Mineral Exploration Tax Credit for Flow-Through Share Investors

The Mineral Exploration Tax Credit is a reduction in tax, available to individuals who invest in flow-through shares, equal to 15% of specified mineral exploration expenses incurred in Canada and transferred to flow-through share investors. The credit was introduced on a temporary basis in 2000 and has generally been extended on an annual basis since then. On March 1, 2015, the Government announced that it would extend eligibility for the credit for an additional year to flow-through share agreements entered into on or before March 31, 2016. Under the one-year "look-back" rule, funds raised with the benefit of the credit in 2016, for example, can be spent on eligible exploration up to the end of 2017.

Non-Taxation of Veterans' Benefits

In March 2015, two new tax-free benefits for Canada's veterans and their families were announced:

- The Family Caregiver Relief Benefit provides eligible veterans with an annual tax-free grant of $7,238. This benefit provides informal caregivers relief while ensuring veterans continue to get the support they need. The tax expenditure associated with the non-taxation of this benefit is included in the measure "Non-taxation of certain veterans' benefits".
- The Critical Injury Benefit provides a $70,000 tax-free award for Canadian Armed Forces members and veterans who, since April 2006, experienced a severe and traumatic injury or developed an acute disease caused by a sudden and single event which resulted in an immediate and severe impairment and interference in quality of life. The tax expenditure associated with the non-taxation of this award is included in the measure "Non-taxation of veterans' Disability Awards and Critical Injury Benefits".

Corporate Income Tax

Patronage Dividends Paid as Shares by Agricultural Co-operatives

To support the capitalization of agricultural co-operatives, Budget 2005 introduced a temporary measure to provide a tax deferral that applies to patronage dividends paid to members by an eligible agricultural co-operative in the form of eligible shares. To be eligible for this tax deferral, a share must be issued after 2005 and before 2016. Budget 2015 announced the extension of this measure to eligible shares issued before 2021.

[3] At the time of production of this report, these changes were still subject to Parliamentary approval.

Preferential Tax Rate for Small Businesses

A preferential tax rate for small businesses has been in effect since 1972. It is currently set at 11% and generally applies to the first $500,000 per year of qualifying active income. The $500,000 income limit begins to be reduced when a Canadian-controlled private corporation's taxable capital reaches $10 million, and is eliminated when taxable capital reaches $15 million. Budget 2015 announced that the preferential small business tax rate will be reduced to 9% by 2019. This 2-percentage-point reduction will be phased in as follows:

- 10.5% effective January 1, 2016;
- 10% effective January 1, 2017;
- 9.5% effective January 1, 2018; and
- 9% effective January 1, 2019.

In conjunction with the reduction in the small business tax rate, Budget 2015 also adjusted the gross-up factor and dividend tax credit rate applicable to non-eligible dividends (generally dividends distributed from corporate income taxed at the small business tax rate) to ensure the appropriate tax treatment of dividend income.

Accelerated Capital Cost Allowance for Manufacturing or Processing Machinery and Equipment

In 2007, the Government introduced an accelerated capital cost allowance to encourage investment in machinery and equipment used in manufacturing and processing. This measure, which provided a 50% straight-line depreciation rate, expired at the end of 2015. Budget 2015 announced the provision of an accelerated capital cost allowance at a rate of 50% on a declining-balance basis for eligible assets acquired after 2015 and before 2026 primarily for use in Canada for the manufacturing and processing of goods for sale or lease.

Accelerated Deductibility of Some Canadian Exploration Expenses

Canadian Exploration Expenses are fully deductible in the year incurred and may be carried forward indefinitely for use in future years. In addition to the expenses associated with the physical exploration for a resource, eligible expenses can include the cost of certain environmental studies and community consultations that are carried out for the purpose of facilitating the physical exploration. In the past, environmental studies and community consultations required to pursue an exploration project were not always eligible for treatment as Canadian Exploration Expenses. On March 1, 2015, the Government announced that it would modify the tax rules to ensure that the costs of environmental studies and community consultations that are required in order to obtain an exploration permit will be eligible for treatment as Canadian Exploration Expenses.[4] The change would apply to expenses incurred after February 2015.

[4] At the time of production of this report, this change was still subject to Parliamentary approval.

Accelerated Capital Cost Allowance for Liquefied Natural Gas Facilities

Equipment and structures used for natural gas liquefaction have generally been eligible for capital cost allowance (CCA) at a rate of 8 % (Class 47). Non-residential buildings, at a facility that liquefies natural gas, have been eligible for a CCA rate of 6% (4% under Class 1 plus an additional 2% allowance for non-residential buildings). On February 19, 2015, the Government announced the provision of accelerated CCA treatment for such assets used in facilities that liquefy natural gas. The accelerated CCA is provided by means of two additional allowances: an additional 22% allowance (that brings the CCA rate up to 30%) for Class 47 property used in Canada in connection with natural gas liquefaction; and an additional allowance that brings the CCA rate up to 10% for buildings that are part of facilities that are used to liquefy natural gas. These changes apply to property acquired after February 19, 2015 and before 2025.

Refundable Taxes on Investment Income of Private Corporations

Given that corporate tax rates are generally lower than personal tax rates, special refundable taxes are imposed on investment income of private corporations in order to limit the ability of individuals to defer taxation by holding investments in a private corporation. On December 7, 2015, the Government proposed to increase these refundable taxes (and the related dividend refund rate) effective January 1, 2016 in order to reflect the new 33% top personal income tax rate applicable as of that date.[5]

Goods and Services Tax

Zero-Rating of Feminine Hygiene Products

GST/HST relief for feminine hygiene products was proposed by way of a Notice of Ways and Means Motion tabled in Parliament on May 28, 2015.[6] The Motion proposed that effective July 1, 2015, sanitary napkins, tampons, sanitary belts, menstrual cups and other similar products that are marketed exclusively for feminine hygiene purposes would be zero-rated.

5 At the time of production of this report, this change was still subject to Parliamentary approval.

6 At the time of production of this report, this change was still subject to Parliamentary approval.

Page 28 to/à Page 31

Withheld pursuant to/removed as

s.16

Purnell, Richard FIN:EX

From:	Wood, Heather FIN:EX
Sent:	Monday, May 16, 2016 3:57 PM
To:	Purnell, Richard FIN:EX
Subject:	FW: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

From: Srinivas, Arun FI [mailto:Arun.Srinivas@gov.sk.ca]
Sent: Monday, May 16, 2016 3:54 PM
To: 'Marsland, Andrew (FIN)'; Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; Wood, Heather FIN:EX; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; Flanagan, Paul FIN:EX; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
Cc: Dvernichuk, Nathan FI; McInnes, Robert FI; Gates, Amy FI
Subject: RE: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

Hello Andrew,

s.16

Arun

From: Marsland, Andrew (FIN) [mailto:andrew.marsland@canada.ca]
Sent: May-13-16 1:51 PM
To: Srinivas, Arun FI; Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; heather.wood@gov.bc.ca; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; paul.flanagan@gov.bc.ca; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
Subject: RE: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

Arun

Thanks for your message. Yes, we had intended to cover the issue of s.16 in that section. But on reflection, I think it probably merits a stand-alone agenda item, so we will break it out as such. We will provide some material on this that outlines the issue.

On the s.16 we were planning to spend 2 ½ hours on this issue, since there is a fair amount of ground to cover.

Have a great weekend.

Andrew

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Subject: RE: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

Thanks for this Andrew.

s.16

Arun

-----Original Appointment-----
From: sue.doiron@canada.ca [mailto:sue.doiron@canada.ca] **On Behalf Of** Marsland, Andrew (FIN)
Sent: May-13-16 10:42 AM
To: Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; Srinivas, Arun FI; heather.wood@gov.bc.ca; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; paul.flanagan@gov.bc.ca; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
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When: June-06-16 12:00 AM to June-08-16 12:00 AM (UTC-05:00) Eastern Time (US & Canada).
Where: 2 Lombard Place, Winnipeg

Colleagues,

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Please find attached the draft agenda for our meeting, as per our recent conference call.

I would welcome any comments on the agenda, ideally by May 17th, so that we can finalize it as well as all prepare accordingly. I would also appreciate that you confirm the name(s) of the person (s) attending from your province.

Looking forward to our discussions.

Andrew

Chers collègues,

Suite à notre discussion du 3 mai dernier au sujet de la prochaine réunion du Comité sur la fiscalité, j'ai le plaisir de vous confirmer que, basé sur votre rétroaction, la prochaine réunion du Comité fédéral-provincial sur la fiscalité se tiendra le lundi 6 juin et mardi 7 juin au Fairmont de Winnipeg (2 Lombard Place, Winnipeg). Si vous souhaitez réserver une chambre à l'hôtel, veuillez utiliser le code de groupe suivant afin de profiter du rabais promotionnel de 169$/nuit au lieu de 249$/nuit: **FINA0616**

Vous trouverez ci-joint l'ordre du jour préliminaire pour notre réunion, suite à notre conférence téléphonique.

J'aimerais recevoir vos commentaires sur l'ordre du jour, idéalement d'ici au 17 mai, afin que nous puissions le finaliser ainsi que se préparer en conséquence. Je vous serais aussi reconnaissant de confirmer le nom des personnes qui assisteront à la réunion pour votre province.

Au plaisir de discuter avec vous prochainement.

Andrew

<< File: Draft Agenda for Provinces - FR.docx >> << File: Draft Agenda for Provinces - EN.docx >>

From:	Lavoie, Maude (FIN) <maude.lavoie@canada.ca>
Sent:	Monday, May 16, 2016 1:58 PM
To:	Foy, Anne FIN:EX; Flanagan, Paul FIN:EX
Cc:	Purnell, Richard FIN:EX
Subject:	RE: Next Tax Committee Meeting

Great, thanks a lot!

From: Foy, Anne FIN:EX [mailto:Anne.Foy@gov.bc.ca]
Sent: May-16-16 3:57 PM
To: Lavoie, Maude (FIN); Flanagan, Paul FIN:EX
Cc: Purnell, Richard FIN:EX
Subject: RE: Next Tax Committee Meeting

Hi Maude,

We expect Paul or Richard will be attending the next Tax Committee Meeting.

There is no problem with BC doing a brief presentation on the BC carbon tax and providing information on the Commission on Tax Competitiveness announced in Budget 2016.

Anne Foy
Strategic Advisor
Tax Policy Branch
Ministry of Finance

From: Lavoie, Maude (FIN) [mailto:maude.lavoie@canada.ca]
Sent: Monday, May 16, 2016 10:22 AM
To: Flanagan, Paul FIN:EX; Foy, Anne FIN:EX
Subject: RE: Next Tax Committee Meeting

Hello again,

Just wondering where you were at regarding this request below. Let me know if it would be easier to discuss over the phone.

Thanks!
Maude

Maude Lavoie
Director | Directrice
Intergovernmental Tax Policy, Evaluation and Research |
Division de la politique fiscale intergouvernementale, de l'évaluation et de la recherche
Tax Policy Branch | Direction de la politique de l'impôt
Department of Finance Canda | Ministère des Finances Canada
Téléphone | Telephone 613-369-3805 / Télécopieur | Facsimile 613-369-3767
Gouvernement du Canada | Government of Canada

From: Lavoie, Maude (FIN)
Sent: May-09-16 1:57 PM
To: paul.flanagan@gov.bc.ca; Foy, Anne FIN:EX (Anne.Foy@gov.bc.ca)
Subject: Next Tax Committee Meeting

Hi Paul and Ann,

As we're finalizing the agenda for the next Tax Committee meeting, I wanted to follow-up with you on certain agenda items where we believe it could be of interest to hear from BC.

s.16

Secondly, as also noted by Andrew, we would like to take the opportunity of the next Tax Committee to consult provinces on the s.16
s.16

Thanks in advance for your consideration of these requests. It would be great if you could let me know your thoughts relatively shortly.

Happy to discuss,
Maude

Maude Lavoie
Director | Directrice
Intergovernmental Tax Policy, Evaluation and Research |
Division de la politique fiscale intergouvernementale, de l'évaluation et de la recherche
Tax Policy Branch | Direction de la politique de l'impôt
Department of Finance Canda | Ministère des Finances Canada
Téléphone | Telephone 613-369-3805 / Télécopieur | Facsimile 613-369-3767
Gouvernement du Canada | Government of Canada

Purnell, Richard FIN:EX

From:	Morgan, Melissa FIN:EX
Sent:	Monday, May 16, 2016 9:11 AM
To:	Wood, Heather FIN:EX
Cc:	Flanagan, Paul FIN:EX; Anderson, Marika L FIN:EX; Purnell, Richard FIN:EX
Subject:	RE: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

I'll have the form ready for your Weekly with Athana today at 11:30am.

From: Wood, Heather FIN:EX
Sent: Sunday, May 15, 2016 12:54 PM
To: Morgan, Melissa FIN:EX
Cc: Flanagan, Paul FIN:EX
Subject: Re: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

I believe we agreed Richard will attend this. I have to get Athana's approval this week before any flights can be booked for him, though.

From: Morgan, Melissa FIN:EX
Sent: Friday, May 13, 2016 4:19 PM
To: Wood, Heather FIN:EX
Cc: Flanagan, Paul FIN:EX
Subject: FW: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

Hi Heather, do you plan on attending this meeting in Winnipeg? If so, I will begin making your travel arrangements.

From: Flanagan, Paul FIN:EX
Sent: Friday, May 13, 2016 12:51 PM
To: Morgan, Melissa FIN:EX
Subject: FW: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

From: Gagnon, Claudine (FIN) [mailto:claudine.gagnon@canada.ca]
Sent: Friday, May 13, 2016 12:46 PM
To: Marsland, Andrew (FIN); Rocheleau, Josiane (FIN); Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; arun.srinivas@gov.sk.ca; Wood, Heather FIN:EX; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; Flanagan, Paul FIN:EX; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
Subject: RE: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

Committee members,

Please note that the group rate is available for a limited time only.

Please reserve via:

Direct Telephone: 204-985-6240
Global Reservations Centre at 1-800-441-1414
Email: winnipeg.reservations@fairmont.com

Hope to see you in Winnipeg.

Regards,
Maude

Membres du comité,

Veuillez prendre note que le prix de groupe n'est disponible que pour un certain temps.

Veuillez réserver via :

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En espérant vous voir à Winnipeg.

Au plaisir,
Maude

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From: Marsland, Andrew (FIN)
Sent: May-13-16 1:31 PM
To: Marsland, Andrew (FIN); Rocheleau, Josiane (FIN); Gagnon, Claudine (FIN); Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; arun.srinivas@gov.sk.ca; heather.wood@gov.bc.ca; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; paul.flanagan@gov.bc.ca; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
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Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; paul.flanagan@gov.bc.ca; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
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Morgan, Melissa FIN:EX

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Sent: May-13-16 1:31 PM
To: Marsland, Andrew (FIN); Rocheleau, Josiane (FIN); Gagnon, Claudine (FIN); Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; arun.srinivas@gov.sk.ca; heather.wood@gov.bc.ca; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; paul.flanagan@gov.bc.ca; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
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Au plaisir de discuter avec vous prochainement.

Andrew

From:	Wood, Heather FIN:EX
Sent:	Friday, May 13, 2016 3:58 PM
To:	Flanagan, Paul FIN:EX; Purnell, Richard FIN:EX
Cc:	Morgan, Melissa FIN:EX
Subject:	Fw: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

I'll need to ask Athana for out-of-province travel approval for Richard. Melissa, could you add to the list of issues for my next bilateral with her, thanks.

From: Gagnon, Claudine (FIN) <claudine.gagnon@canada.ca>
Sent: Friday, May 13, 2016 3:46 PM
To: Marsland, Andrew (FIN); Rocheleau, Josiane (FIN); Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; arun.srinivas@gov.sk.ca; Wood, Heather FIN:EX; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; Flanagan, Paul FIN:EX; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
Subject: RE: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

Committee members,

Please note that the group rate is available for a limited time only.

Please reserve via:

Direct Telephone: 204-985-6240
Global Reservations Centre at 1-800-441-1414
Email: winnipeg.reservations@fairmont.com

Hope to see you in Winnipeg.

Regards,
Maude

Membres du comité,

Veuillez prendre note que le prix de groupe n'est disponible que pour un certain temps.

Veuillez réserver via :

Numéro de téléphone: 204-985-6240
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Courriel: winnipeg.reservations@fairmont.com

En espérant vous voir à Winnipeg.

Au plaisir,
Maude

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Andrew

Purnell, Richard FIN:EX

From:	Wood, Heather FIN:EX
Sent:	Friday, May 13, 2016 3:56 PM
To:	Purnell, Richard FIN:EX
Subject:	Fw: Invitation for Spring 2016 Tax Committee Meeting / Invitation à la réunion du printemps 2016 du comité sur la fiscalité

From: Marsland, Andrew (FIN) <andrew.marsland@canada.ca>
Sent: Friday, May 13, 2016 3:51 PM
To: Srinivas, Arun FI; Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; Wood, Heather FIN:EX; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; Flanagan, Paul FIN:EX; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
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Arun

Thanks for your message. Yes, we had intended to cover the issue of s.16 in that section. But on reflection, I think it probably merits a stand-alone agenda item, so we will break it out as such. We will provide some material on this that outlines the issue.

On the s.16 we were planning to spend 2 ½ hours on this issue, since there is a fair amount of ground to cover.

Have a great weekend.

Andrew

From: Srinivas, Arun FI [mailto:Arun.Srinivas@gov.sk.ca]
Sent: May-13-16 1:51 PM
To: Marsland, Andrew (FIN); Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; heather.wood@gov.bc.ca; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; paul.flanagan@gov.bc.ca; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
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Thanks for this Andrew.

s.16

s.16

Arun

-----Original Appointment-----
From: sue.doiron@canada.ca [mailto:sue.doiron@canada.ca] **On Behalf Of** Marsland, Andrew (FIN)
Sent: May-13-16 10:42 AM
To: Ernewein, Brian (FIN); Jovanovic, Miodrag (FIN); cmartin@gov.nl.ca; ndburns@gov.pe.ca; Lilani.Kumaranayake@novascotia.ca; Peter.Kieley@gnb.ca; pierre.cote@finances.gouv.qc.ca; marc.grandisson@finances.gouv.qc.ca; sriram.subrahmanyan@ontario.ca; Richard.Groen@gov.mb.ca; Srinivas, Arun FI; heather.wood@gov.bc.ca; DYoung1@gov.nu.ca; Kelly_Bluck@gov.nt.ca; Gerry.Gagnon@gov.yk.ca; mark.parsons@gov.ab.ca; joffre.hotz@gov.ab.ca; paul.flanagan@gov.bc.ca; jgriffin@gov.nl.ca; george.McAllister@gnb.ca; Lavoie, Maude (FIN); Keenan, Sean (FIN); Leblanc, Pierre (FIN); Greene, James (FIN); Demeter, Robert (FIN)
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