

MEETING NOTE

Intergovernmental Relations Secretariat - Office of the Premier

CONFIDENTIAL ADVICE TO THE PREMIER

MEETING: Meeting with First Ministers (October 3, 2017)

ISSUES: **Proposed federal tax changes for private corporations**

**SUGGESTED
MESSAGES:** s.13,s.16

BACKGROUND: The 2017 federal budget pledged to address specific tax planning strategies that are used by private corporations.

In response to the increased use of private corporations compared to other business entities, on July 18, 2017, the Department of Finance released a consultation paper discussing three specific advantages for private corporations and the proposed solutions to the identified problems: income sprinkling, passive investments and converting business income to capital gains. The consultation period is open until October 2, 2017.

These tax planning mechanisms are only available to incorporated business with very high incomes.

Business owners that use these tax planning mechanisms have been vocal about their opposition to the proposed changes. s.13,s.16
s.13,s.16

Media reports of public reaction to the proposed changes have largely been negative s.13,s.16
s.13,s.16

MEETING NOTE

Intergovernmental Relations Secretariat - Office of the Premier

s.13,s.16

Doctors are split in their support or opposition to the changes. Those who support the proposed changes argue that they are not in a position to take advantage of the tax planning mechanisms and the tax system should not be used to indirectly address things like paid leave for maternity.

s.13,s.16

The Minister of Finance's mandate letter contains the following priority,
"Take measures to improve tax fairness and ensure the tax system reflects our commitment to work for all British Columbians, not just those at the top."

Smith, Grant H IGRS:EX

From: van Marum, Karen IGRS:EX
Sent: Tuesday, October 3, 2017 11:49 AM
To: Maranda, Pierrette IGRS:EX; Yuma Morisho, Okenge PREM:EX
Cc: Smith, Grant H IGRS:EX; Periwal, Sukumar IGRS:EX; Hewitt, Jeremy IGRS:EX
Subject: Draft Hansard Blues transcript - QP - Federal Tax Changes

Here is the Hansard transcript (draft) from QP re: Federal tax changes and small business

C. Oakes: Small businesses, across this country and here in British Columbia, have expressed alarm about the proposed federal tax changes and the affects it will have on middle-class small business owners.

Today in Ottawa, the Premier chose not to stand up for British Columbians, saying this came out of the blue. A disappointing defense of job creators here in British Columbia. To be clear, this has not been out of the blue. In fact, the consultation period ended just yesterday.

I would ask the minister of small business, but since this government doesn't have a minister of small business.... To the minister of job loss: can he table the letter or submission from his government to the federal government about the impact these tax changes will have on middle-class small business owners?

Hon. C. James: Thank you to the member for raising the issue. Certainly, all of us have heard the concerns of small businesses. As the member knows, this is a matter of federal jurisdiction. Perhaps she and her colleagues would also like to talk to their federal colleagues and express the views of small businesses — that small businesses would like a longer consultation process, would like more information on the federal tax.

In the meantime, we will continue to do our good work to support small businesses, including lowering the small business corporate tax rate in this province.

C. Oakes: I will take it from the Minister of Finance that the government has not put forward a submission or a letter into the federal government.

You know, this government is already making it difficult enough for small businesses. They're raising taxes, reducing business competitiveness, all the while opposing job generators like Site C and the George Massey replacement project, just to name a few. Projects that, I would remind members on both sides of this House, are important in every part of this province. British Columbians need somebody in their corner now.

Will the minister write to Ottawa and make it clear these proposed changes will have a devastating impact?

Hon. C. James: I can tell the member across that small businesses have expressed that they are thrilled to have someone standing up for them once again in British Columbia. Because, member whether it is our investments in education to ensure a well-trained workforce, whether it's our investment in housing to ensure that employees have housing, whether it's our investment in dropping the corporate tax rate for small businesses or the PST on electricity, we are standing up for small businesses, and we will continue to do that, member.

Smith, Grant H IGRS:EX

From: van Marum, Karen IGRS:EX
Sent: Tuesday, October 3, 2017 9:35 AM
To: Maranda, Pierrette IGRS:EX
Cc: Smith, Grant H IGRS:EX; Van Dyck, Brad IGRS:EX; Sigurdson, Judi IGRS:EX; Periwal, Sukumar IGRS:EX
Subject: FMM media scan (9:30)

FMM –scrums from this morning being picked up by various media → Manitoba (tax reforms) and BC (marijuana) Trudeau’s opening remarks re: Vegas and Edmonton are also being picked up (in social media).

There isn’t a lot of media yet following the Indigenous Leaders meeting... but Bellegarde’s scrum is being tweeted (similar messages to yesterday)

News Release:

Minister McKenna and President Obed advance cooperation on environmental and climate change action
<http://www.newswire.ca/news-releases/minister-mckenna-and-president-obed-advance-cooperation-on-environmental-and-climate-change-action-649239223.html>

Twitter:

Bellegarde says he stressed the need to include an Indigenous chapter in the NAFTA renegotiations / need for PM and Premiers to include indigenous youth in economic plans

Stories:

Pallister calls tax reforms ‘class warfare’ as first ministers’ meeting begins -
<http://www.cbc.ca/news/politics/first-ministers-meeting-indigenous-1.4318370/>

TAX REFORM

*MB: “Federal government needs to pull back on its rather misguided proposition that we should have class warfare in our country between small family-run businesses and everyone else”

*SK: “There are doctors that have moved to smaller centres than Saskatoon based on the fact that they were able to do some tax planning. Some of those people may very well not only leave SK, but may leave Canada”

INDIGENOUS:

*Obed: “We are getting to action, but there is still this overarching relationship piece”

*Bertrand: “Ottawa should not be cherry picking which Indigenous peoples it wants to recognize and deal with”

Manitoba premier calls business tax changes ‘rather misguided’: <http://www.cbc.ca/news/politics/manitoba-premier-calls-business-tax-changes-rather-misguided-1.4319273>

Pot legalization expected to dominate First Ministers’ meeting

<https://globalnews.ca/video/3782330/pot-legalization-expected-to-dominate-first-ministers-meeting>

*PJH spoke to reporters ahead of First Ministers meeting and said he anticipated the details of the federal government’s marijuana legalization to be a hot topic.

Premiers sit down with PM Trudeau to share concerns on cannabis, tax reform

<http://www.660news.com/2017/10/03/premiers-sit-down-with-pm-trudeau-to-share-concerns-on-cannabis-tax-reform/>

MARIJUANA:

*PJH: “British Columbia has, I would suggest, a mature market when it comes to cannabis and the challenge for us is going to be trying to contain the enthusiasm within the community” / “We want to make sure the price point is right” / I think reality might smack me in the face in the months ahead, but today I believe that the deadlines are achievable”

*AB: "We are learning that there is more and more costs that are going to be incurred by provincial governments, and so we need to make sure that the issue of cost neutrality to the governments that are actually doing the heavy lifting is preserved"

Smith, Grant H IGRS:EX

From: Maranda, Pierrette IGRS:EX
Sent: Tuesday, October 3, 2017 6:55 AM
To: van Marum, Karen IGRS:EX
Cc: Smith, Grant H IGRS:EX; Van Dyck, Brad IGRS:EX; Sigurdson, Judi IGRS:EX; Periwal, Sukumar IGRS:EX
Subject: Re: Scrum Summary: Horgan

Thanks

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: van Marum, Karen IGRS:EX
Sent: Tuesday, October 3, 2017 6:53 AM
To: Maranda, Pierrette IGRS:EX
Cc: Smith, Grant H IGRS:EX; Van Dyck, Brad IGRS:EX; Sigurdson, Judi IGRS:EX; Periwal, Sukumar IGRS:EX
Subject: Scrum Summary: Horgan

I'm sure TNO will toss a transcript out shortly... but PJH stopped to talk to media this morning on his way into the meeting...

I missed the very top of it... quick summary below.

Premier Horgan scrum:

Tax Reform?

Hopes feds can strike balance on tax changes, fairness for Canadians...don't hurt business

Marijuana?

We have more dispensaries than Starbucks - well advanced on retail. Challenge is distribution in more thoughtful way. We did a lot of research on WA and OR — price point is right. People assume billions from cannabis. Ms. Notley and I spoke about this — know there is concern about timeline. I think deadlines are achievable.

Age and distribution? (He joked about his age and that he didn't smoke today)

We have a lot of work to do — but we have a mature market - challenge will be to contain the enthusiasm.

Notley/KM?

We have known each other...her responsibility is people of AB. My job is to defend the coast.

Smith, Grant H IGRS:EX

From: van Marum, Karen IGRS:EX
Sent: Monday, October 2, 2017 4:47 PM
To: Smith, Grant H IGRS:EX
Cc: Maranda, Pierrette IGRS:EX; Sigurdson, Judi IGRS:EX; Van Dyck, Brad IGRS:EX; Periwal, Sukumar IGRS:EX
Subject: RE: FMM Media Scan

Bellegarde and Chartier were on CBC The House on Sept 29th.
Bellegarde did touch on marijuana and Chartier did mention NAFTA

Bellegarde:

<http://www.cbc.ca/listen/shows/the-house/segment/14206397>

- *Meeting came together quickly – since many there for the GG installation. So much to do. Going to have ongoing meetings to bring about reconciliation in Canada.
- *Take advantage of the time.
- *Skilled labour shortage – invest in human capital.
- *Focus on getting first nations people educated and trained / underutilized workforce
- *Land and resources – Canada is sitting on vast amount of land and territory... how do you work with FNs to unleash that potential.
- *how do you have access to capital – equity ownership / focus on clean energy and proper resource development
- *(4:44) Medicinal marijuana is interesting – talk about jurisdiction; it's a multi-billion dollar industry and you don't want to leave FN shut out of that industry – procurement, licensing, permitting system...recognize FN involvement in that industry. We have to get our foot in the door on emerging industries and it makes good sense for Canada.
- *Calls for regular meetings involving Premiers and Indigenous leaders

Chartier:

<http://www.cbc.ca/listen/shows/the-house/segment/14206410>

- *Main initiatives is economic development; continue meeting with provinces and federal government at ministerial level and with industry
- *Fed government hasn't matched funds with ON govt re Voyageur Fund
- *Recognize right of Metis Nation to be fully consulted and accommodated by governments and industry
- *FMM - Meeting is a process... it's incremental... hope to convince PM and ON West to convene yearly meetings
- *Push PM to deal with Metis Nation in Budget 2018 (Kelowna). Have bilateral mechanism – hope to see substantial progress
- *(3:55) NAFTA – Indigenous Chapter – office has been meeting with reps from Canada on this; had telephone call with Minister Freeland 4 weeks ago talking about the Chapter; Metis Nation extends to US (Montana, North Dakota); don't have sense (that its resonating); Wrote letter to Obama in 2009...never had response; She told me to write to Secretary of State Tillerson.

From: Smith, Grant H IGRS:EX
Sent: Monday, October 2, 2017 4:04 PM
To: van Marum, Karen IGRS:EX
Cc: Maranda, Pierrette IGRS:EX; Sigurdson, Judi IGRS:EX; Van Dyck, Brad IGRS:EX; Periwal, Sukumar IGRS:EX
Subject: RE: FMM Media Scan

Were there interviews on CBC with some of the National Indigenous Organization leaders? Ron in PCO just mentioned that he thought there may have been, possibly on The House. He talked about AFN National Chief Bellegarde saying he'd like to be present for the First Ministers' discussion of cannabis, and MNC President Chartier saying he'd like to be present for the discussion of NAFTA.

From: van Marum, Karen IGRS:EX

Sent: Monday, October 2, 2017 3:50 PM

To: Maranda, Pierrette IGRS:EX

Cc: Smith, Grant H IGRS:EX; Sigurdson, Judi IGRS:EX; Van Dyck, Brad IGRS:EX; Periwal, Sukumar IGRS:EX

Subject: FMM Media Scan

FMM Media Scan

Power & Politics - Manitoba Premier Brian Pallister was on P&P today calling on federal government to delay its plan to legalize marijuana

CTV Power Play – Perry Bellegarde, National Chief, Assembly of First Nations – says there's a number of areas to engage on at the FMM tomorrow, creating economic growth is a goal. He says the FMM is rushed, and more meetings are needed. Political commentator John Ivison says it will be hard to get anything done at FMM with so many voices. Joyce Napier says PM Trudeau will get an earful from the premiers on tax reform and marijuana legislation

CANADIAN PRESS story – picked up by various media: Finance Minister Bill Morneau will talk tax reforms at first minister's meeting

Full Story: <http://nationalpost.com/pmn/news-pmn/canada-news-pmn/finance-minister-bill-morneau-to-talk-tax-reforms-at-first-ministers-meeting>

TAX REFORM

*Manitoba Premier Brian Pallister wants the Liberal government to abandon the plan

*Saskatchewan Deputy Premier Don Morgan says the proposed changes could have unintended, negative consequences

MARIJUANA

*Premiers will meet with MP Bill Blair to discuss role they will play in regulating the legalization of marijuana for recreational use

*Manitoba Premier Brian Pallister thinks it's a rush job and "a dangerous one at that". "We have one change to get this right. I understand the PM wants to keep his promise, but he could also keep his promise one year later"

*Saskatchewan says it could use more time "allow us to get up to speed training our police officers and to get better testing..."

*Quebec Health Minister Gaetan Barrette: "we know that the federal government sent us the problem and we have to handle the risks that go with it."

INDIGENOUS RELATIONS

*Perry Bellegarde, Chief of Assembly of First Nations says he will press the premiers to invest in education and training, such as increased funding for colleges and universities that have a strategy to help Indigenous youth develop the skills they need to join the workforce.

NAFTA

*Bellegarde will ask premiers to support adding an Indigenous chapter

*Ontario Premier Kathleen Wynne's government has been on a strong push to promote Ontario trade on a subnational level; is expected to update premier's on her recent meeting with US Secretary of Commerce

Smith, Grant H IGRS:EX

From: Sigurdson, Judi IGRS:EX
Sent: Thursday, September 28, 2017 4:24 PM
To: Maranda, Pierrette IGRS:EX; Smith, Grant H IGRS:EX
Subject: email for Finance

Potential email to DM Wannamaker:

We expect Premiers will raise proposed Federal government tax changes at the First Ministers' Meeting in Ottawa Oct. 3. The Premier will need some clear direction and precise speaking points to deliver at the meeting. Your staff have provided IGRS some background information which is helpful, but given the profile and importance of this issue, I ask for your help in translating the analysis to strategic key messages that will either state or foreshadow the BC position. I hope you can provide some notes to be included in the Premier's book by _____. Sincere thanks from all of IGRS for your cooperation ...

Judi

Smith, Grant H IGRS:EX

From: Purnell, Richard FIN:EX
Sent: Thursday, September 28, 2017 3:16 PM
To: Sigurdson, Judi IGRS:EX; Ewing, Patrick FIN:EX
Cc: Smith, Grant H IGRS:EX; Flanagan, Paul FIN:EX
Subject: RE: Request for BN for FMM

I've checked with our communications and we aren't aware of any public statements by the Premier. However, a few days ago our minister said the following.

Carole James: The rumours I've heard have mainly come from individuals who've said that the pressure that the federal government is getting around the lack of consultation on this issue means that they will have to make some kinds of adjustments.

So I have no inside track on knowing what that may or may not be, but I think there have been enough real genuine concerns coming from small businesses about the impact that this will have that I would be surprised if you didn't see the federal government at least take a look at making some changes.

Richard Purnell
Managing Director
Tax Policy Branch
British Columbia Ministry of Finance
Phone: (250) 387-9072
Cell: (250) 507-0410
Fax: (250) 387-9061

From: Sigurdson, Judi IGRS:EX
Sent: Thursday, September 28, 2017 10:45 AM
To: Ewing, Patrick FIN:EX
Cc: Smith, Grant H IGRS:EX; Purnell, Richard FIN:EX; Flanagan, Paul FIN:EX
Subject: RE: Request for BN for FMM

Patrick, are you or colleagues aware of BC Premier public statement of concern re federal tax changes? See CBC article today:

Premiers want federal tax proposals on agenda at first ministers' meeting

CBC News
Susan Lunn
September 28, 2017

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From: Ewing, Patrick FIN:EX
Sent: Monday, September 25, 2017 3:26 PM
To: Sigurdson, Judi IGRS:EX
Cc: Smith, Grant H IGRS:EX; Purnell, Richard FIN:EX; Flanagan, Paul FIN:EX
Subject: FW: Request for BN for FMM

Judi,

The timing is very challenging because of Tax Policy staff involvement in UBCM. I spoke with Richard Purnell of Tax Policy Branch, and unfortunately he doesn't have a note on hand that could be shared by tomorrow noon, but he will get you something as soon as possible.

--

Patrick

From: Sigurdson, Judi IGRS:EX
Sent: Monday, September 25, 2017 3:04 PM
To: Ewing, Patrick FIN:EX
Cc: Smith, Grant H IGRS:EX
Subject: Request for BN for FMM

Hi Patrick. Further to our conversation, we received an update from the federal government that Chief Statistician of Canada, Anil Arora, will be presenting with BoC Governor Poloz to the FMM in Ottawa on Oct 3. The theme of the joint presentation was revised slightly to be, "Inclusive Economic Growth and Job Creation".

While we still want the questions for the Governor as requested last week, we expect that some PTs may raise their concerns over federal tax changes and should prepare the Premier for such a discussion. Does FIN have any briefing material on the subject that may be useful for this purpose that you can share with IGRS? If nothing on the shelf, would you be able to craft a short 1-2 page note by tomorrow afternoon? I'm sorry for the short deadline and appreciate your help, as always. I have attached a template if you're working from scratch.

Please let me know if you have any questions.

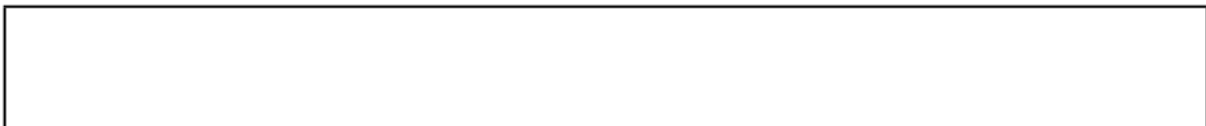
Thanks again.

Judi

From: Brubacher, Kelly IGRS:EX **On Behalf Of** IGRS IGRS:EX
Sent: Monday, September 25, 2017 10:59 AM
To: Maranda, Pierrette IGRS:EX; Smith, Grant H IGRS:EX; Sigurdson, Judi IGRS:EX; Van Dyck, Brad IGRS:EX
Subject: Manitoba News Release: Private Sector joins Province to Voice Concern over Federal Tax Changes

FYI.

From: News Media Services [<mailto:nmservices@leg.gov.mb.ca>]
Sent: Friday, September 22, 2017 11:38 AM
To: IGRS IGRS:EX
Subject: Manitoba News Release: Private Sector joins Province to Voice Concern over Federal Tax Changes



September 22, 2017

**PRIVATE SECTOR JOINS PROVINCE
TO VOICE CONCERN OVER FEDERAL TAX CHANGES**

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Smith, Grant H IGRS:EX

From: Maranda, Pierrette IGRS:EX
Sent: Thursday, September 28, 2017 11:11 AM
To: van Marum, Karen IGRS:EX
Cc: Smith, Grant H IGRS:EX; Sigurdson, Judi IGRS:EX; Van Dyck, Brad IGRS:EX
Subject: RE: Media scan

Very useful. Thanks

Grant: I asked Karen to monitor the media re FMM stories. I sent the email below to Okenge for his briefing with PJH today.

From: van Marum, Karen IGRS:EX
Sent: Thursday, September 28, 2017 11:06 AM
To: Maranda, Pierrette IGRS:EX
Subject: Media scan

Hi Pierrette – today's story from CBC is being retweeted, not very heavily. FMM isn't trending (at the moment). #CdnPoli is largely re: Angus Reid poll, criticism of federal tax changes (no mention of FMM), Netflix – Canadian content

CBC – Premiers want federal tax proposals on agenda at first ministers' meeting / Some provinces have publicly expressed concerns recently with corporate tax changes

- Premiers have publicly expressed concerns with changes recently, including leaders from Nova Scotia, Newfoundland and Labrador, and British Columbia
- PMO says there will be a discussion around tax reform and federal finance minister Morneau will be part of it.
- Morning devoted to Indigenous issues. Afternoon devoted to an economic update and a debrief on Canada-US relations (NAFTA) / lunchtime presentation on economic growth and job creation

Comments made on federal tax proposal & FMM today and in the past week:

- **NOVA SCOTIA** –Premier McNeil is concerned about the impact the tax changes could have on health care recruitment (NS is dealing with a family doctor shortage)...and says it's an important tool for small business owners, allowing them to reinvest in their business or weather a change in the economy. On NAFTA – McNeil says issue of point of origin is important for province in terms of exports. Looking at the dispute mechanism is an important piece (CBC, Sep 28)
- **NEWFOUNDLAND** – Premier Ball says federal government needs to do a better job explaining the consequences of its tax proposals (CBC, Sep 28)
- **BRITISH COLUMBIA** – Premier Horgan said he expects tax reforms will be "topical at FMM" (Ian Bailey/G&M tweet, Sep 24) / Finance Minister Carole James said she didn't think Ottawa had consulted enough on an issue that has spread fears of the 'unintended consequences' for small business owners. James told business leaders after a speech that she believes in closing what Ottawa has described as 'tax loopholes', but "I also believe that there wasn't good consultation done. I have heard from many people, including many small business owners that this doesn't close loopholes. In fact, it causes unintended consequences for many business owners (CBC, Sep 22)
- **MANITOBA** – Premier Pallister: "There is no room here for class warfare. The communications department in Ottawa have chosen to use language like 'loopholes, tax evasion' – recriminatory and accusation language that has no place in this discussion. These proposed changes will take millions of dollars out of the hands of Manitobans and deliver them straight to Ottawa." (CBC, Sep 22)

- **ALBERTA** – Premier Notley hopes the feds strike a balance by ensuring tax fairness without stifling economic growth. “Everything that the federal government does should be very sensitive to the fact that we are in the beginning of a recovery here in AB” (National Post, Sep 23)
- **YUKON** – Premier Silver says he agrees with Yukon business organizations and wants to see a longer consultation period before the federal Liberal’s impose proposed new tax rules Yukon. “75 days for a review, that might not be enough time. You really need to consider the reactions here.” Yukon News, Sep 27)

ANGUS REID POLL: Liberal government’s proposed changes to small business taxation appears to be affecting public opinion. New poll released today – 45 percent say it’s time for a change in government. Trudeau still seen as best PM (33% to Sheer’s 18%), but Conservatives ‘best to form government’ (36% to Lib 33%)

Smith, Grant H IGRS:EX

From: Maranda, Pierrette IGRS:EX
Sent: Thursday, September 28, 2017 8:01 AM
To: Yuma Morisho, Okenge PREM:EX
Cc: Smith, Grant H IGRS:EX; Sigurdson, Judi IGRS:EX; Van Dyck, Brad IGRS:EX; van Marum, Karen IGRS:EX
Subject: Premiers want federal tax proposals on agenda at first ministers' meeting - Politics - CBC News

FYI

<http://www.cbc.ca/beta/news/politics/first-ministers-meeting-tax-changes-1.4309966>

Smith, Grant H IGRS:EX

From: Smith, Grant H IGRS:EX
Sent: Monday, September 25, 2017 4:45 PM
To: Smith, Grant H IGRS:EX
Subject: Why tax reform outrage will fade

Why tax reform outrage will fade

National Post

Friday, September 22, 2017

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By John Ivison



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Smith, Grant H IGRS:EX

From: Smith, Grant H IGRS:EX
Sent: Monday, September 25, 2017 1:18 PM
To: Sigurdson, Judi IGRS:EX
Subject: RE: Manitoba News Release: Private Sector joins Province to Voice Concern over Federal Tax Changes

Yes – very good idea. Given today's call, maybe we should actually request a full BN on the topic.

From: Sigurdson, Judi IGRS:EX
Sent: Monday, September 25, 2017 12:22 PM
To: Smith, Grant H IGRS:EX
Subject: FW: Manitoba News Release: Private Sector joins Province to Voice Concern over Federal Tax Changes

Certainly fodder for the FMM roundtable! We only asked FIN colleagues for Questions re BoC Governor's presentation. Perhaps we ought to request bullets on this item as well. Can discuss at 1:30

From: Brubacher, Kelly IGRS:EX **On Behalf Of** IGRS IGRS:EX
Sent: Monday, September 25, 2017 10:59 AM
To: Maranda, Pierrette IGRS:EX; Smith, Grant H IGRS:EX; Sigurdson, Judi IGRS:EX; Van Dyck, Brad IGRS:EX
Subject: Manitoba News Release: Private Sector joins Province to Voice Concern over Federal Tax Changes

FYI.

From: News Media Services [<mailto:nmservices@leg.gov.mb.ca>]
Sent: Friday, September 22, 2017 11:38 AM
To: IGRS IGRS:EX
Subject: Manitoba News Release: Private Sector joins Province to Voice Concern over Federal Tax Changes



September 22, 2017

PRIVATE SECTOR JOINS PROVINCE TO VOICE CONCERN OVER FEDERAL TAX CHANGES

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Smith, Grant H IGRS:EX

From: Sigurdson, Judi IGRS:EX
Sent: Tuesday, September 26, 2017 3:46 PM
To: Smith, Grant H IGRS:EX
Subject: review FIN BN on tax changes
Attachments: 03 FIN BN federal tax changes.docx

Hi. Could you please read through the one-pager that FIN provided on tax changes. s.13
s.13

For convenience, copied here, but saved in the drive.

Judi Sigurdson - Manager, Intergovernmental Relations
Intergovernmental Relations Secretariat
PO Box 9433 Stn Prov Govt, Victoria BC V8W 9V3
2nd Floor, 620 Superior Street
ph (250) 387-3463; fax (250) 387-2064; mobile (250) 812-2844

NOTE: 10 digit dialing in effect for all BC gov internal calls to IGRS effective immediately

MEETING NOTE

Intergovernmental Relations Secretariat - Office of the Premier

CONFIDENTIAL ADVICE TO THE PREMIER

PREPARED FOR:	Premier John Horgan
MEETING:	Meeting with First Ministers (October 3, 2017)
ISSUES:	Proposed federal tax changes for private corporations
SUGGESTED MESSAGES:	s.13,s.16
BACKGROUND:	The 2017 federal budget pledged to address specific tax planning strategies that are used by private corporations. In response to the increased use of private corporations compared to other business entities, on July 18, 2017, the Department of Finance released a consultation paper discussing three specific advantages for private corporations and the proposed solutions to the identified problems: income sprinkling, passive investments and converting business income to capital gains. The consultation period is open until October 2, 2017. These tax planning mechanisms are only available to incorporated business with very high incomes. Business owners that use these tax planning mechanisms have been vocal about their opposition to the proposed changes. s.13,s.16 s.13,s.16 Media reports of public reaction to the proposed changes have largely been negative s.13,s.16 s.13,s.16 Doctors are split in their support or opposition to the changes. Those that support the proposed changes argue that they are not in a position to take advantage of the tax planning mechanisms and the tax system should not be used to indirectly address things like paid leave for maternity. s.13,s.16 The Minister of Finance's mandate letter contains the following priority, "Take measures to improve tax fairness and ensure the tax system reflects our commitment to work for all British Columbians, not just those at the top."

MEETING NOTE

Intergovernmental Relations Secretariat - Office of the Premier

Smith, Grant H IGRS:EX

From: Loretta O'Connor <loretta@canadaspremiers.ca>
Sent: Thursday, September 28, 2017 12:32 PM
To: Agustina Silva; Aimee Terrio; Albert 'Buddy' Walzak; Ana Escobar; Andrea Moe; Andrew Dunn; Angela Ledwell; Sparling, Anika IGRS:EX; 'Anne Macies'; Annie Laprise; 'Artur J. Pires'; Ashley Goff; Ashley Metz; Ashley Tomlins; Aurian Stark; 'Beverley Bailey'; Van Dyck, Brad IGRS:EX; 'Bruce Tait'; 'Bryan Kozman'; Carolyn Bennett; Cassandra Boschmann; Catherine Scully; Cathy Jewison; Chantelle Rivest; 'Craig McFadyen'; Cynthia Jean; Cynthia Tait; Dan MacKenzie; Don Kwas; XT:HLTH Richardson, Don; Elisabeth Asselin; 'Ernie Bartucci'; XT:Vincent, Gordon HLTH:IN; Smith, Grant H IGRS:EX; Greg Clarke; Heather Edwards; Hélène Bouchard; James Murray; Jasmina Randhawa; 'Jennifer Dallman-Sanders'; Jennifer Gehmair; Hewitt, Jeremy IGRS:EX; Sigurdson, Judi IGRS:EX; Julia Chappaz; Julie Gionet; Kara Rawson; Kathleen Brennan; Katia Carel; Katie Findlater; Brubacher, Kelly IGRS:EX; Kendra Gellner; Kendra Warner; Laurie Hutton; 'Lezlee Dunn'; Lindsay de Leeuw; Loretta O'Connor; 'Maged Soleman'; Marie-Claude Alarie; Marilyn Devlin; Mark Roberts; Mary Purdon; Meredyth McCreary; 'Michel Frédérick'; Morag Humphrey; Natalie Webster; Paul Nordahl; 'Rochelle Gallant'; Rodney D'Abramo; Dawes, Sandra IGRS:EX; Serge Breau; 'Shawn McCann'; 'Stacey Rennebohm'; Staci Magnuson; Steven Jarvis; Periwai, Sukumar IGRS:EX; Susan Woodley; 'Suzanne Levesque'; 'Valérie Côté'
Subject: PEI Premier calls for extension of consultation on proposed federal tax changes
Attachments: morneau letter.pdf; GCACCFrancisSept12_2.pdf

Please see below the announcement made today by PEI Premier MacLauchlan.

FOR IMMEDIATE RELEASE

(Original letters are attached)

The following is distributed by the Government of Prince Edward Island.

Premier calls for extension of consultation on proposed federal tax changes

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Page 27

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September 28, 2017

Honourable Bill Morneau
Minister of Finance
House of Commons
Ottawa, ON K1A 0A6

Dear Minister Morneau,

The consultation process on the proposed changes to private corporation tax laws has shown there is significant concern and confusion in the business community as to the effects of these changes. While proposed changes to tax systems always promote debate and discussion, my government has received a substantial number of enquiries from business owners who remain unsure as to the scope and impact of the proposed changes.

Prince Edward Island is experiencing tremendous growth - leading the Atlantic region and other provinces according to many key economic indicators. Much of this growth is thanks to the entrepreneurial spirit, risk-taking and confidence exhibited by our small and medium-sized business leaders. For these economic leaders to remain confident and continue to invest and drive growth, they need to clearly understand the tax regime in which they will operate. Any confusion or unintended consequences of the changes will have a significant dampening effect on future growth of our economy.

Prince Edward Island's economy is almost exclusively of small and medium sized businesses. For example, agriculture and fisheries are cornerstones of the Prince Edward Island economy. Farmers and fishers have been investing and growing their businesses. These businesses have been increasing in size and evolving in complexity. Approximately 25% of family farm businesses are incorporated and many fishing businesses are now moving to incorporate. Concern has been voiced that the proposed changes to capital gains rules could be an impediment to intergenerational succession of these businesses. Questions also remain as to how rented farmland and AgriInvest funds will be treated in the new proposals.

The concerns or questions raised in the context of agriculture and the fishery extend to other economic sectors. For example, the issue of intergenerational business succession has broad application. As you are aware, the Chambers of Commerce have raised a number of concerns. My greatest overall concern is for business confidence, a measure on which Prince Edward Island has been among the leading provinces for an extended period.

In light of this concern and the need for greater clarity, I encourage you to extend the consultation period and defer implementation of any changes until there has been time to provide future detail on these matters to business owners and the provinces.

Regards,

A handwritten signature in black ink, appearing to read 'Wade MacLauchlan'.

Wade MacLauchlan
Premier of Prince Edward Island

cc: Hon. Allen Roach, Minister of Finance



September 12, 2017

Rory Francis
President, Greater Charlottetown Area Chamber of Commerce
PO Box 67, 134 Kent St, Suite 230
Charlottetown, PE C1A 7K2

Dear ~~Mr. Francis~~ *Rory*,

Thank you for your letter on behalf of the Greater Charlottetown Area Chamber of Commerce regarding proposed federal taxation changes for privately-held corporations.

Prince Edward Island is experiencing tremendous growth – leading the region and country according to many key economic indicators. Our economy is strong and we are outpacing the country, thanks to the entrepreneurial spirit of Islanders demonstrated through our small and medium-sized businesses.

Our government recognizes and appreciates that our small business owners take risks, show initiative, create jobs and invest in our communities to help build prosperity throughout our province.

We acknowledge that proposed changes to the tax system will always prompt spirited debate and discussion, notably when it comes to income tax changes. These are complex matters and we respect that a detailed analysis is required.

The federal government is undertaking a period of consultation. This process is underway until Oct. 2 and we encourage all Islanders with views to participate. As a government we will be sharing the comments and opinions we hear from Islanders with Island MPs and the federal government.

All Islanders believe in tax fairness. They also recognize that small and medium-sized businesses are the backbone of our economy. Our government will look at these proposed changes with an expectation that the federal government must strike the right balance between tax fairness and an environment that encourages small businesses to grow and succeed. We also expect that changes will be targeted to achieve precise objectives and that these objectives will be well communicated.

Our provincial government has made tax relief a priority – 3000 Islanders no longer pay income tax and all Islanders have benefited from tax reductions. We are a competitive place to do business and remain committed to supporting our business community.

Prince Edward Island's business community has many reasons to be optimistic and help build confidence among its members. The Chamber plays a leading and sensitive role in that regard.

.../2

September 12, 2017

Page 2

It is noteworthy that PEI leads the country in business confidence with business optimism at 72.7 percent, according to the CFIB Business Barometer. Real GDP growth on PEI for 2016 was 2.4 percent - compared to the national growth of 1.3 percent - making Prince Edward Island the leader in the region and third among the 10 provinces. We have led the Atlantic region four out of the past five years in GDP growth.

Our population continues to grow, with our province leading the Atlantic region for six of the past seven years, with growth exceeding Canada as a whole for three of those years.

We are leading the country in retail sales and new home construction in 2017; we are second only to British Columbia in employment growth; and we added 2,400 new full-time jobs over the last year.

Building on this confidence is a critical component of economic growth; we all have a role to play in ensuring our continued success. The Province will continue to monitor the federal small business tax initiatives and encourage engagement in this process.

Sincerely,

A handwritten signature in black ink, appearing to read 'Wade MacLauchlan', followed by a long horizontal flourish.

Wade MacLauchlan
Premier of Prince Edward Island

cc: Allan Roach, Minister, Department of Finance
Dan Kutcher, President, Greater Summerside Chamber of Commerce
Paul Lypaczewski, President, Eastern PEI Chamber of Commerce
Rosalie Profitt, President, Kensington Chamber of Commerce
Geoffrey Irving, President, Western PEI Chamber of Commerce
Pierre Gallant, Spokesperson, Acadian & Francophone Chamber of Commerce- PEI
Ritchie Mann, President, Atlantic Chamber of Commerce

Smith, Grant H IGRS:EX

From: Maranda, Pierrette IGRS:EX
Sent: Friday, September 29, 2017 10:12 AM
To: Smith, Grant H IGRS:EX
Subject: FW: URGENT REQUEST
Attachments: 04e FIN BN federal tax changes with speaking notes.docx

From: Stonnell, Jennifer FIN:EX
Sent: Friday, September 29, 2017 10:11 AM
To: Maranda, Pierrette IGRS:EX
Cc: Wanamaker, Lori FIN:EX; Dawes, Sandra IGRS:EX
Subject: RE: URGENT REQUEST

Hi Pierrette,

Please find attached as requested.

Thanks,

Jennifer Stonnell

A/Director, Executive Operations and Strategic Initiatives | Ministry of Finance
Tel. 250-356-6696 | Email: Jennifer.Stonnell@gov.bc.ca

From: Wanamaker, Lori FIN:EX
Sent: Thursday, September 28, 2017 4:44 PM
To: Wood, Heather FIN:EX; Flanagan, Paul FIN:EX
Cc: Stonnell, Jennifer FIN:EX
Subject: Fw: URGENT REQUEST
Importance: High

Heads up. Rush request for PJH.

Sent from my BlackBerry 10 smartphone on the TELUS network.

From: Maranda, Pierrette IGRS:EX <Pierrette.Maranda@gov.bc.ca>
Sent: Thursday, September 28, 2017 4:41 PM
To: Wanamaker, Lori FIN:EX
Cc: Nicholson, Riley FIN:EX; Dawes, Sandra IGRS:EX
Subject: URGENT REQUEST

Lori:

Next week, there will be a First Ministers' Meeting (FMM) and Premiers intend to raise the federal tax reform issue with the Prime Minister. Okenge briefed the PO today on next week's FMM and given the profile and importance of the federal tax reform issue, additional info is needed for the Premier on this specific item.

The Premier will need precise speaking points that he may wish to deliver at the meeting: i.e. key messages that will either state or foreshadow the BC position. Attached is the one pager that we have in the binder.

Can you provide the additional speaking points by tomorrow 10:00 am. Sorry for the quick turnaround time.

Thanks,

Pierrette

MEETING NOTE

Intergovernmental Relations Secretariat - Office of the Premier

CONFIDENTIAL ADVICE TO THE PREMIER

MEETING: Meeting with First Ministers (October 3, 2017)

ISSUES: Proposed federal tax changes for private corporations

**SUGGESTED
MESSAGES:** s.13,s.16

MEETING NOTE

Intergovernmental Relations Secretariat - Office of the Premier

BACKGROUND: The 2017 federal budget pledged to address specific tax planning strategies that are used by private corporations.

In response to the increased use of private corporations compared to other business entities, on July 18, 2017, the Department of Finance released a consultation paper discussing three specific advantages for private corporations and the proposed solutions to the identified problems: income sprinkling, passive investments and converting business income to capital gains. The consultation period is open until October 2, 2017.

These tax planning mechanisms are only available to incorporated business with very high incomes.

Business owners that use these tax planning mechanisms have been vocal about their opposition to the proposed changes. s.13,s.16
s.13,s.16

Media reports of public reaction to the proposed changes have largely been negative s.13,s.16
s.13,s.16

Doctors are split in their support or opposition to the changes. Those that support the proposed changes argue that they are not in a position to take advantage of the tax planning mechanisms and the tax system should not be used to indirectly address things like paid leave for maternity.
s.13,s.16

The Minister of Finance's mandate letter contains the following priority, "Take measures to improve tax fairness and ensure the tax system reflects our commitment to work for all British Columbians, not just those at the top."

Date

Small business tax reform

s.16

From: Wielinga, Anne <Anne.Wielinga@pco-bcp.gc.ca> on behalf of Fox, Christiane <Christiane.Fox@pco-bcp.gc.ca>
Sent: Friday, October 13, 2017 12:02 PM
To: 'Mark.Roberts@gov.yk.ca'; 'ptledwell@gov.pe.ca'; Yuma Morisho, Okenge PREM:EX; 'PatriciaAHearn@gov.nl.ca'; 'Mike_Aumond@gov.nt.ca'; 'Michael.Richards@leg.gov.mb.ca'; 'Lynn.betzner@ontario.ca'; 'kent.campbell@gov.sk.ca'; 'kelliann.dean@novascotia.ca'; 'Gilbert.Charland@mce.gouv.qc.ca'; 'garry.pocock@gov.ab.ca'; 'bill.levesque@gnb.ca'; Maranda, Pierrette IGRS:EX; 'Stark, Aurian'
Cc: Wensink, Alison PREM:EX; 'Sylvia Parsons (Sylvia.Parsons@gov.ab.ca)'; 'karen.mazurak@gov.sk.ca'; 'wendy.vanloon@leg.gov.mb.ca'; 'alicia.farrow@ontario.ca'; 'claire.paradis@mce.gouv.qc.ca'; 'DelFrate, Ginette (IGA/MAI-RDC/SDR) (Ginette.DelFrate@gnb.ca)'; 'Bellefontaine, Laura (Laura.Bellefontaine@novascotia.ca)'; 'aemacphail@gov.pe.ca'; 'bbailey@gov.nl.ca'; 'angela.sale-roche@gov.yk.ca'; 'debbie_baert-reid@gov.nt.ca'; 'etutanuak@gov.nu.ca'; O'Leary, Alison; Lynch, Matthew; Barber, Jay; Dittburner, Carolyn; Lelièvre, Valérie
Subject: Finance Canada deck presentation and Transcripts of the FMM/présentation par Finance Canada et les transcriptions RPM
Attachments: FMM Transcript - Meeting of First Ministers.pdf; FMM Transcript - Meeting of First Ministers and Indigenous Leaders.pdf; Planification fiscale au moyen de sociétés privées Oct 2 C F.PPTX.PDF; Tax Planning Using Private Corporations C Final (002).pdf

Dear Colleagues,

Following the First Minister's Meeting, some of you indicated your interest in receiving a copy of Minister Morneau's presentation on tax planning using private corporations. Please find attached for your information a presentation prepared by Finance Canada which covers the main points of Minister Morneau's presentation. Also attached are the transcripts of the meetings.

Should you have questions, please do not hesitate to contact me

Cher collègues,

À la suite de la réunion des premiers ministres, certains d'entre vous ont manifesté leur intérêt afin d'obtenir une copie de la présentation du ministre Morneau sur la planification fiscale au moyen de sociétés privées. Veuillez trouver ci-joint pour votre information une présentation réalisée par Finances Canada survolant les principaux points soulevés par le ministre Morneau lors de sa présentation. Vous trouverez aussi ci-joint les transcriptions de la rencontre.

N'hésitez pas à me contacter si vous avez des questions.

Page 002 to/à Page 127

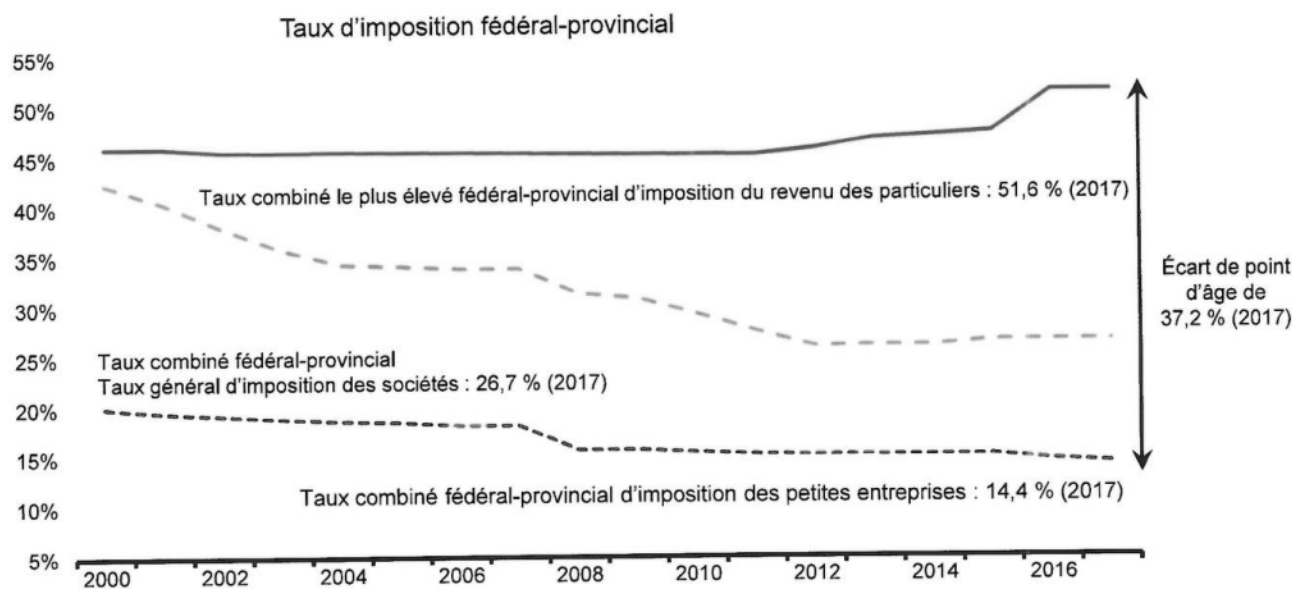
Withheld pursuant to/removed as

s.16

Planification fiscale au moyen de sociétés privées

Que se passe-t-il?

L'écart croissant entre le taux d'imposition des sociétés et celui des particuliers depuis 2000 a fait augmenter les récompenses associées à la planification fiscale au sein des sociétés privées...

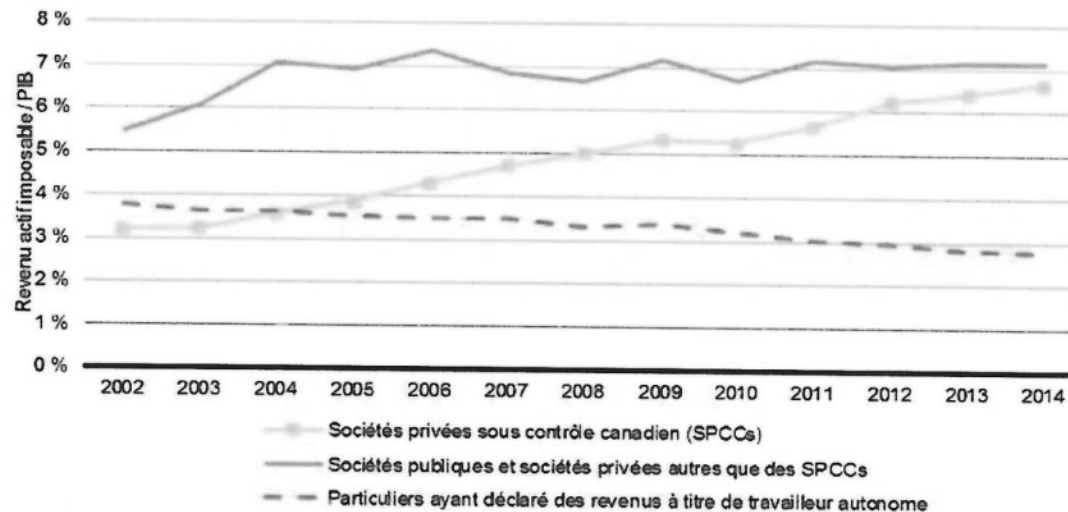


Un régime à deux vitesses?

La disparité entre les entités constituées en personne morale et celles qui ne le sont pas devrait continuer de s'accroître si rien n'est fait.

Graphique 4

Évolution du ratio du revenu imposable tiré d'une entreprise exploitée activement au PIB, selon le type d'entreprise



Avantages de la constitution en société – Répartition du revenu

Répartition du revenu	\$
Revenu moyen au Canada	49 000 \$

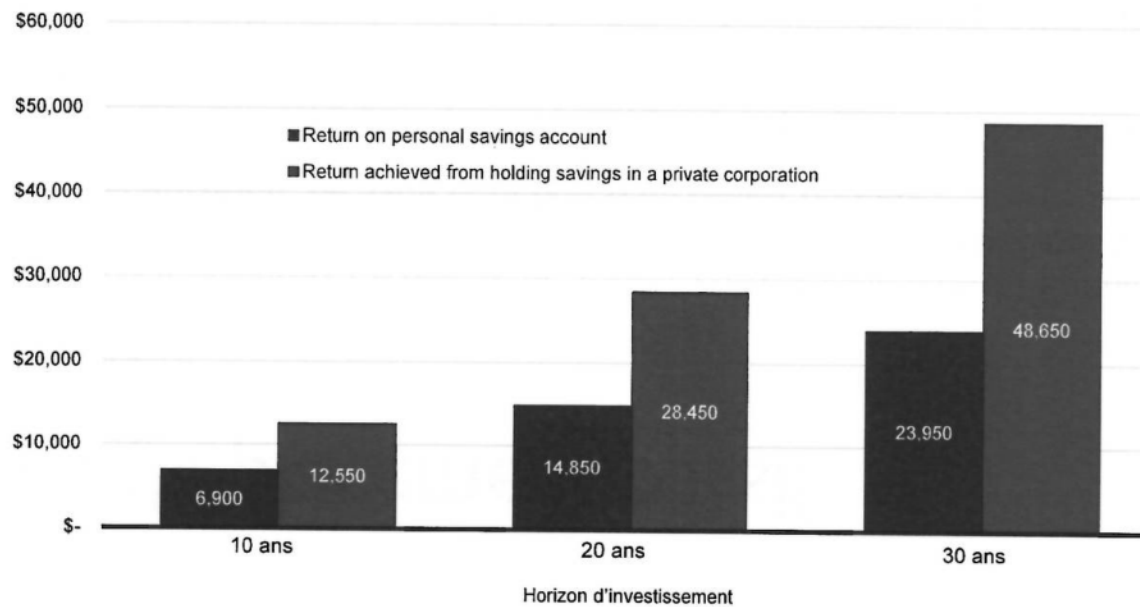
Montant qu'un professionnel constitué en société (époux, deux enfants adultes) gagnant 300 000 \$ peut **ÉPARGNER** **48 000 \$**

Taux d'imposition du revenu des particuliers : un seul soutien, époux, deux enfants		
Professionnel non constitué en société (revenu de 230 000 \$)	Professionnel non constitué en société (revenu de 230 000 \$)	Professionnel constitué en société (revenu de 230 000 \$, répartition du revenu)
36 %	22 %	20.5 %

Revenu de placement passif – Illustration de l'avantage obtenu

Comparaison des rendements après impôt des placements passifs

Particulier investissant le produit après impôt de gains de 100 000 \$, directement ou par l'entremise d'une société



Revenu de placement passif

Faits importants:

Il existe présentement environ 1,8 million de sociétés privées sous contrôle canadien (SPCC). Certains individus détiennent plusieurs SPCC. En 2015, on comptait 280 000 SPCC qui recevaient du revenu de placement passif qui aurait pu avoir bénéficié d'un report d'impôt.

Nous savons que 80% du revenu de placement passif auquel nous faisons référence a été gagné par 29,330 sociétés, soit par moins de 2% de toutes les sociétés privées.

83.3% des revenus de placement passif auquel nous faisons référence a été gagné par des propriétaires ayant un revenu de 250 000\$ ou plus.

Répartition du revenu

Fait importants

Environ 50 000 ménages utilisent la répartition du revenu. Le Canada comptait plus de 26 millions de contribuables en 2014.

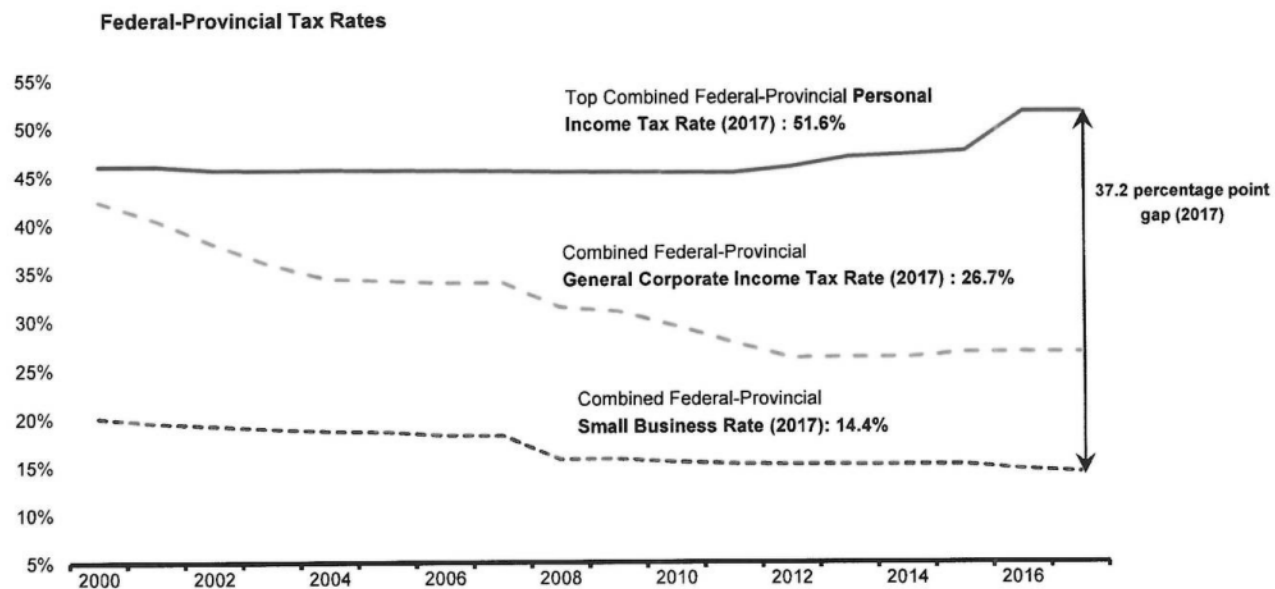
En utilisant la répartition du revenu, un professionnel ayant un revenu de 300 000\$ pourrait transférer des dividendes à son épouse et ses deux enfants adultes, ce qui lui permettrait de réduire le montant de ses impôts à payer d'environ 48 000\$, ou l'équivalent du salaire annuel d'un individu de la classe moyenne.

Moins de 1 contribuable sur 500 utilise la répartition du revenu dans une année courante

Tax Planning using Private Corporations

What is happening

The **growing gap** between corporate and personal income tax rates since 2000 has increased rewards associated with tax planning in a private corporation...

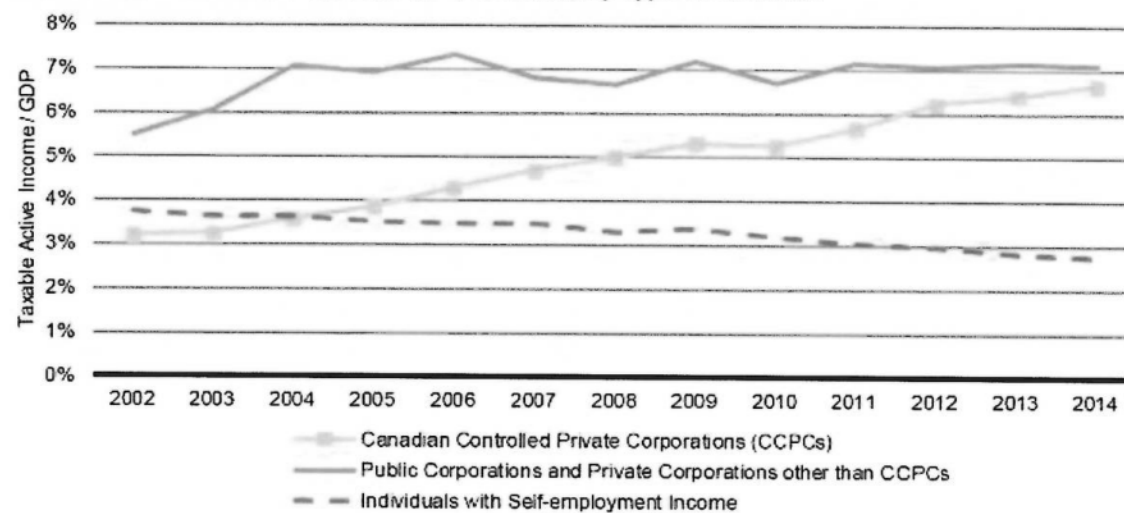


Two-tier Tax System?

The disparity between incorporated and non-incorporated is expected to continue to grow if no action is taken

Chart 4

Trend in Taxable-Active-Income-to-GDP Ratio, by Type of Business



Source: T1 (Individuals) and T2 (Corporations) universe data sets, Canada Revenue Agency

Benefits of Incorporation – Income Sprinkling

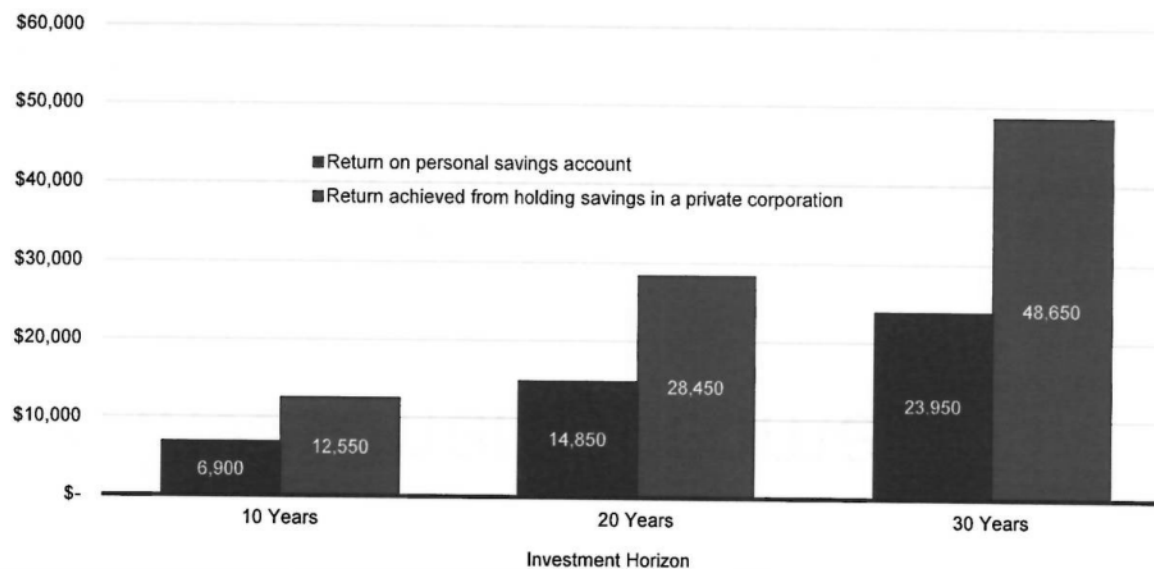
Income Sprinkling	\$
Average income in Canada	\$49,000
Amount incorporated professional (spouse, 2 adult children) earning \$300,000 can <u>SAVE</u>	\$48,000

Personal Tax Rate: single earner, spouse, two children		
Unincorporated professional (\$230,000 income)	Nurse Practitioner, Police Officer (\$98,000 income)	Incorporated professional (\$230,000 income, income sprinkles)
36%	22%	20.5%

Passive Investment Income – Illustration of the Advantage

Comparison of After-Tax Passive Investments Returns

*Individual Investing After-Tax Proceeds on \$100,000 of Earnings, Directly or Through a Corporation
(interest income, 3% return), over a Specified Investment Horizon*



Passive Investment Income

Key facts:

There are currently around **1.8 million** Canadian Controlled private corporations (CCPC). Some individuals hold multiple CCPCs. In 2015, **280,000 CCPCs earned passive investment income** that may have benefitted from tax deferral advantages.

What we know is that of the pool of passive investment income we are focused on, **80% of it was earned by 29,339 corporations—less than 2% of all private corporations.**

83.3% of the pool of passive investment income we are looking at is earned by owners **who earn \$250,000.**

Income Sprinkling

Key facts:

Approximately 50,000 households used income sprinkling. **There were more than 26m tax filers in 2014.**

Using income sprinkling a **wealthy professional earning \$300,000** can give dividends to a spouse and two adult children, resulting in lowering their tax bill by the equivalent of **what the average person earns in a year** – roughly \$48,000.

Less than 1 in 500 tax filers sprinkle income in a given year

From: Maranda, Pierrette IGRS:EX
Sent: Monday, October 2, 2017 4:00 PM
To: Yuma Morisho, Okenge PREM:EX
Subject: FW: FMM Media Scan

fyi

From: van Marum, Karen IGRS:EX
Sent: Monday, October 2, 2017 3:50 PM
To: Maranda, Pierrette IGRS:EX
Cc: Smith, Grant H IGRS:EX; Sigurdson, Judi IGRS:EX; Van Dyck, Brad IGRS:EX; Periwal, Sukumar IGRS:EX
Subject: FMM Media Scan

FMM Media Scan

Power & Politics - Manitoba Premier Brian Pallister was on P&P today calling on federal government to delay its plan to legalize marijuana

CTV Power Play – Perry Bellegarde, National Chief, Assembly of First Nations – says there’s a number of areas to engage on at the FMM tomorrow, creating economic growth is a goal. He says the FMM is rushed, and more meetings are needed. Political commentator John Ivison says it will be hard to get anything done at FMM with so many voices. Joyce Napier says PM Trudeau will get an earful from the premiers on tax reform and marijuana legislation

CANADIAN PRESS story – picked up by various media: Finance Minister Bill Morneau will talk tax reforms at first minister’s meeting

Full Story: <http://nationalpost.com/pmnl/news-pmnl/canada-news-pmnl/finance-minister-bill-morneau-to-talk-tax-reforms-at-first-ministers-meeting>

TAX REFORM

*Manitoba Premier Brian Pallister wants the Liberal government to abandon the plan

*Saskatchewan Deputy Premier Don Morgan says the proposed changes could have unintended, negative consequences

MARIJUANA

*Premiers will meet with MP Bill Blair to discuss role they will play in regulating the legalization of marijuana for recreational use

*Manitoba Premier Brian Pallister thinks it’s a rush job and “a dangerous one at that”. “We have one change to get this right. I understand the PM wants to keep his promise, but he could also keep his promise one year later”

*Saskatchewan says it could use more time “allow us to get up to speed training our police officers and to get better testing...”

*Quebec Health Minister Gaetan Barrette: “we know that the federal government sent us the problem and we have to handle the risks that go with it.”

INDIGENOUS RELATIONS

*Perry Bellegarde, Chief of Assembly of First Nations says he will press the premiers to invest in education and training, such as increased funding for colleges and universities that have a strategy to help Indigenous youth develop the skills they need to join the workforce.

NAFTA

*Bellegarde will ask premiers to support adding an Indigenous chapter

*Ontario Premier Kathleen Wynne’s government has been on a strong push to promote Ontario trade on a subnational level; is expected to update premier’s on her recent meeting with US Secretary of Commerce

Wensink, Alison PREM:EX

From: Fox, Christiane <Christiane.Fox@pco-bcp.gc.ca>
Sent: Friday, September 29, 2017 8:03 AM
To: 'Charland, Gilbert'; 'ptledwell@gov.pe.ca'; 'PatriciaAHearn@gov.nl.ca'; Yuma Morisho, Okenge PREM:EX; 'Mike_Aumond@gov.nt.ca'; 'Michael.Richards@leg.gov.mb.ca'; 'Lynn.betzner@ontario.ca'; 'kent.campbell@gov.sk.ca'; 'kelliann.dean@novascotia.ca'; 'garry.pocock@gov.ab.ca'; 'bill.levesque@gnb.ca'; 'Stark, Aurian'; 'Mark.Roberts@gov.yk.ca'
Cc: O'Leary, Alison; Lynch, Matthew; Wielinga, Anne; Dittburner, Carolyn
Subject: RE: Updated Agenda / Mise à Jour de l'Agenda and logistic notes
Attachments: FMM Logistics Note_Sept28.doc

Bonjour,
Voici la version révisée. Here is the revised version.
Christiane

From: Fox, Christiane
Sent: September 29, 2017 10:28 AM
To: 'Charland, Gilbert'; 'ptledwell@gov.pe.ca'; 'PatriciaAHearn@gov.nl.ca'; 'okenge.yumamorisho@gov.bc.ca'; 'Mike_Aumond@gov.nt.ca'; 'Michael.Richards@leg.gov.mb.ca'; 'Lynn.betzner@ontario.ca'; 'kent.campbell@gov.sk.ca'; 'kelliann.dean@novascotia.ca'; 'garry.pocock@gov.ab.ca'; 'bill.levesque@gnb.ca'; 'Stark, Aurian'; 'Mark.Roberts@gov.yk.ca'
Cc: O'Leary, Alison; Lynch, Matthew; Wielinga, Anne; Dittburner, Carolyn
Subject: RE: Updated Agenda / Mise à Jour de l'Agenda and logistic notes

Merci. Nous allons faire les changements et re-circuler les documents sous peu. Thank you. We will make the changes and recirculate asap. Merci. Chris

From: Charland, Gilbert [<mailto:Gilbert.Charland@mce.gouv.qc.ca>]
Sent: September 29, 2017 8:43 AM
To: Fox, Christiane; 'ptledwell@gov.pe.ca'; 'PatriciaAHearn@gov.nl.ca'; 'okenge.yumamorisho@gov.bc.ca'; 'Mike_Aumond@gov.nt.ca'; 'Michael.Richards@leg.gov.mb.ca'; 'Lynn.betzner@ontario.ca'; 'kent.campbell@gov.sk.ca'; 'kelliann.dean@novascotia.ca'; 'garry.pocock@gov.ab.ca'; 'bill.levesque@gnb.ca'; 'andrea.buckley@gov.yk.ca'; 'Stark, Aurian'
Cc: O'Leary, Alison; Lynch, Matthew; Wielinga, Anne; Dittburner, Carolyn
Subject: RE: Updated Agenda / Mise à Jour de l'Agenda and logistic notes

Secrétariat
aux affaires
intergouvernementales
canadiennes

Québec 

De : Fox, Christiane [<mailto:Christiane.Fox@pco-bcp.gc.ca>]

Envoyé : 28 septembre 2017 17:42

À : 'ptledwell@gov.pe.ca'; 'PatriciaAHearn@gov.nl.ca'; 'okenge.yumamorisho@gov.bc.ca'; 'Mike_Aumond@gov.nt.ca'; 'Michael.Richards@leg.gov.mb.ca'; 'Lynn.betzner@ontario.ca'; 'kent.campbell@gov.sk.ca'; 'kelliann.dean@novascotia.ca'; Charland, Gilbert; 'garry.pocock@gov.ab.ca'; 'bill.levesque@gnb.ca'; 'andrea.buckley@gov.yk.ca'; 'Stark, Aurian'

Cc : O'Leary, Alison; Lynch, Matthew; Wielinga, Anne; Dittburner, Carolyn

Objet : Updated Agenda / Mise à Jour de l'Agenda

Importance : Haute

Dear Colleagues,

Since our last discussion, there has been some changes to the proposed agenda for the upcoming First Ministers' Meeting (see attached). When we first circulated the agenda, we proposed a general economic growth agenda item; however, in order to provide more specifics, we have included the Government's consultations on tax planning using private corporations. That is why the Minister of Finance, Bill Morneau, has been added as a guest speaker during the economic growth discussion to provide an update on the Government's approach to this issue. Parliamentary Secretary Bill Blair will also speak about the Government's plan to legalize and regulate cannabis during the afternoon. You will also notice that additional time was added to the final roundtable, based on our discussion earlier this week. As such, the FMM is now scheduled from 11:30 am to 4:00 pm, followed by a press conference at 4:30 pm.

Finally, I wanted to update you that the Prime Minister's office will be sending your Premiers an invitation for an informal gathering on October 2nd, at 6:15 pm.

I convened a teleconference tomorrow to further discuss these revisions. Should you have questions and/or comments in the meantime, please do not hesitate to contact me

Cher collègues,

Depuis notre dernière discussion, des changements furent proposés en ce qui a trait à l'agenda de la prochaine rencontre des premiers ministres (voir document ci-joint). Lorsque nous avons partagé l'agenda, nous proposons de tenir une discussion de nature générale sur le thème de la croissance économique. Nous voulons donc préciser davantage cet item et nous avons inclus une conversation sur les consultations du gouvernement en matière de planification fiscale au moyen de sociétés privées. C'est pourquoi le ministre des Finances, Bill Morneau, fut ajouté comme invité spécial durant la discussion sur la croissance économique afin de fournir une mise à jour sur l'approche du gouvernement sur cet enjeu. Le secrétaire parlementaire Bill Blair discutera aussi du plan du gouvernement quant à la légalisation et la réglementation du cannabis au cours de l'après-midi. Vous allez également remarquer que du temps additionnel fut ajouté à la table ronde finale, d'après la conversation que nous avons eue plus tôt cette semaine. Dès lors, la rencontre des premiers ministres se déroulera de 11h30 à 16h00, suivi d'une conférence de presse à 16h30.

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J'ai convoqué un appel téléconférence demain afin de discuter plus en profondeur de ces révisions. N'hésitez pas à me contacter si vous avez des questions et/ou commentaires d'ici là.

Christiane Fox
Deputy Minister of Intergovernmental Affairs and Youth /
Sous-ministre des Affaires intergouvernementales et de la jeunesse
Privy Council Office / Bureau du Conseil privé
Government of Canada / Gouvernement du Canada
Christiane.fox@pco-bcp.gc.ca

Avis important

Ce courriel est à usage restreint. S'il ne vous est pas destiné, veuillez, s.v.p. le détruire immédiatement et en informer l'expéditeur.



Devez-vous vraiment imprimer ce courriel? Pensons à l'environnement!

LOGISTICS NOTE OCTOBER 3, 2017, OTTAWA, ON		NOTE LOGISTIQUE 3 OCTOBRE 2017, OTTAWA, ONT.	
111 Sussex drive	Oct. 3	3 oct.	111 Sussex
Breakfast A hot buffet breakfast will be served to provincial, territorial and Indigenous delegations. Locations: Provinces and territories: Bytown lounge Indigenous and Elders: Confederation lounge	7:00 to 9:00 a.m.	7h00 à 9h00	Déjeuner Un déjeuner sous forme de buffet chaud sera servi aux délégations provinciales, territoriales et autochtones. Endroits : Provinces et territoires : Salon Bytown Autochtones et Aînés : Salon de la confédération
Meeting between the Prime Minister and the Indigenous Leaders Photo opp. at 9:00 Location: Confederation Room, Terrace Level	9 :00 to 9 :45 a.m.	9h00 à 9h45	Rencontre entre le Premier ministre et les dirigeants autochtones Opportunité de photo à 9h00 Endroit : Salle de la confédération, Niveau de la terrasse
Meeting of First Ministers and Indigenous Leaders Location: Victoria Hall, Level 1	9:45 to 11:15 a.m.	9h45 à 11h15	Réunion entre les premiers ministres et les dirigeants autochtones Endroit : Salle Victoria, 1 ^{er} niveau
Opening Prayer	9:45 to 9:55 a.m.	9h45 à 9h55	Prière d'ouverture
Opening Remarks - Prime Minister - Council of the Federation - Assembly of First Nations - Inuit Tapiriit Kanatami - Métis National Council	9:55 to 10:10 a.m.	9h55 à 10h10	Mots de bienvenue - Premier ministre - Conseil de la Fédération - Assemblée des Premières Nations - Inuit Tapiriit Kanatami - Conseil national des Métis
Roundtable on inclusion of Indigenous Peoples in an economic growth agenda	10:10 to 11:00 a.m.	10h10 à 11h00	Table ronde sur l'inclusion des peuples autochtones dans un programme de croissance économique
Closing Remarks	11:00 to 11:05 a.m.	11h00 à 11h05	Mot de la fin
Closing Prayer	11:05 to 11:15 a.m.	11h05 à 11h15	Prière de clôture
Break	11:15 to 11:30 a.m.	11h15 à 11h30	Pause

First Ministers' Meeting	11:30 to 5:00 p.m.	11h30 à 17h00	Réunion des premiers ministres
Location: Victoria Hall, Level 1			Endroit : Salle Victoria, 1 ^{er} niveau
Economic Growth and Job Creation			Croissance économique et création d'emplois
Opening remarks by the Prime Minister	11:30 to 11:35 a.m.	11h30 à 11h35	Mot d'ouverture du Premier ministre
<i>Guest Speakers: Stephen Poloz, Governor of the Bank of Canada, and Anil Arora, Chief Statistician of Canada</i>	11:35 to 12:05 p.m.	11h35 à 12h05	<i>Invités spéciaux : Stephen Poloz, Gouverneur de la Banque du Canada et Anil Arora, Statisticien en chef du Canada</i>
Lunch will be served during this session			Le dîner sera servi durant cette séance
Roundtable on Economic Growth and Job Creation	12:05 to 12:45 p.m.	12h05 à 12h45	Table ronde au sujet de la Croissance économique et création d'emplois
Briefing on Making the Tax System Fair			Breffage sur la mise en place d'un régime fiscale équitable
<i>Guest Speaker: Bill Morneau, Minister of Finance</i>	12:45 to 1:15 p.m.	12h45 à 13h15	<i>Invité spécial : Bill Morneau, Ministre des Finances</i>
Break			Pause
<i>Electronic devices will need to be locked in a secured box (which will be placed next to the Victoria Hall entrance)</i>	1:15 to 1:30 p.m.	13h15 à 13h30	<i>Les appareils électroniques devront être placés dans une boîte prévue à cet effet, qui sera installée tout près de l'entrée de la Salle Victoria</i>
Roundtable Discussion on Canada-U.S. Relations			Table ronde au sujet des relations Canada-États-Unis
<i>Guest Speakers: Chrystia Freeland, Minister of Foreign Affairs, and David MacNaughton, Canadian Ambassador to the United States</i>	1:30 to 2:15 p.m.	13h30 à 14h15	<i>Invités spéciaux : Chrystia Freeland, Ministre des Affaires étrangères, et David MacNaughton, Ambassadeur du Canada aux États-Unis</i>
Cannabis Legalization and Regulation			Légalisation et réglementation du cannabis
<i>Guest Speaker: Bill Blair, Parliamentary Secretary to the Minister of Justice and Attorney General and to the Minister of Health</i>	2:15 to 2:45 p.m.	14h15 à 14h45	<i>Invité spécial : Bill Blair, Secrétaire parlementaire de la ministre de la Justice et procureur général du Canada et de la ministre de la Santé</i>
Break	2:45 to 3:00 p.m.	14h45 à 15h00	Pause

Final Roundtable and Closing Remarks	3:00 to 4:00 p.m.	15h00 à 16h	Table ronde finale et mot de la fin
Break and gathering of First Ministers Whitton Hall holding room, Level 2	4:00 to 4:30 p.m.	16h00 à 16h30	Pause et rassemblement des premiers ministres Salle adjacente à la Salle Whitton, 2 ^e niveau
Press conference of First Ministers Location: Whitton Hall, Level 2	4:30 to 5:00 p.m.	16h30 à 17h00	Conférence de presse des premiers ministres Endroit : Salle Whitton, 2 ^e niveau

ATTENDEES

Please confirm the attendance of your respective Premier by September 22, 2017, as well as your delegation list to valerie.lelievre@pco-bcp.gc.ca.

SITE VISIT AND REGISTRATION

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*The office will be located at the Bytown entrance (right hand side of the building)

FOOD ALLERGIES/SENSITIVITIES

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TRANSPORTATION

Transportation will not be provided. Taxis can be made available after the meeting ends, upon request.

PARTICIPANTS

Veillez confirmer la présence de votre premier ministre/première ministre d'ici le 22 septembre 2017, ainsi que votre délégation à valerie.lelievre@pco-bcp.gc.ca.

VISITE DES LIEUX ET INSCRIPTION

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TRANSPORT

Le transport n'est pas fourni, des taxis peuvent être mis à votre disposition à la fin de la rencontre, si vous le désirez.

From: Fox, Christiane <Christiane.Fox@pco-bcp.gc.ca>
Sent: Thursday, September 28, 2017 2:42 PM
To: 'ptledwell@gov.pe.ca'; 'PatriciaAHearn@gov.nl.ca'; Yuma Morisho, Okenge PREM:EX; 'Mike_Aumond@gov.nt.ca'; 'Michael.Richards@leg.gov.mb.ca'; 'Lynn.betzner@ontario.ca'; 'kent.campbell@gov.sk.ca'; 'kelliann.dean@novascotia.ca'; 'Gilbert.Charland@mce.gouv.qc.ca'; 'garry.pocock@gov.ab.ca'; 'bill.levesque@gnb.ca'; 'andrea.buckley@gov.yk.ca'; 'Stark, Aurian'
Cc: O'Leary, Alison; Lynch, Matthew; Wielinga, Anne; Dittburner, Carolyn
Subject: Updated Agenda / Mise à Jour de l'Agenda
Attachments: FMM Logistics Note_Sept28.doc
Importance: High

Dear Colleagues,

Since our last discussion, there has been some changes to the proposed agenda for the upcoming First Ministers' Meeting (see attached). When we first circulated the agenda, we proposed a general economic growth agenda item; however, in order to provide more specifics, we have included the Government's consultations on tax planning using private corporations. That is why the Minister of Finance, Bill Morneau, has been added as a guest speaker during the economic growth discussion to provide an update on the Government's approach to this issue. Parliamentary Secretary Bill Blair will also speak about the Government's plan to legalize and regulate cannabis during the afternoon. You will also notice that additional time was added to the final roundtable, based on our discussion earlier this week. As such, the FMM is now scheduled from 11:30 am to 4:00 pm, followed by a press conference at 4:30 pm.

Finally, I wanted to update you that the Prime Minister's office will be sending your Premiers an invitation for an informal gathering on October 2nd, at 6:15 pm.

I convened a teleconference tomorrow to further discuss these revisions. Should you have questions and/or comments in the meantime, please do not hesitate to contact me

Cher collègues,

Depuis notre dernière discussion, des changements furent proposés en ce qui a trait à l'agenda de la prochaine rencontre des premiers ministres (voir document ci-joint). Lorsque nous avons partagé l'agenda, nous proposons de tenir une discussion de nature générale sur le thème de la croissance économique. Nous voulons donc préciser davantage cet item et nous avons inclus une conversation sur les consultations du gouvernement en matière de planification fiscale au moyen de sociétés privées. C'est pourquoi le ministre des Finances, Bill Morneau, fut ajouté comme invité spécial durant la discussion sur la croissance économique afin de fournir une mise à jour sur l'approche du gouvernement sur cet enjeu. Le secrétaire parlementaire Bill Blair discutera aussi du plan du gouvernement quant à la légalisation et la réglementation du cannabis au cours de l'après-midi. Vous allez également remarquer que du temps additionnel fut ajouté à la table ronde finale, d'après la conversation que nous avons eue plus tôt cette semaine. Dès lors, la rencontre des premiers ministres se déroulera de 11h30 à 16h00, suivi d'une conférence de presse à 16h30.

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Government of Canada / Gouvernement du Canada
Christiane.fox@pco-bcp.gc.ca



**MEETING OF FIRST MINISTERS AND
INDIGENOUS LEADERS**

OCTOBER 3, 2017, OTTAWA, ON

111 Sussex drive

Oct. 3

3 oct.

**RÉUNION ENTRE LES PREMIERS
MINISTRES ET LES DIRIGEANTS
AUTOCHTONES**

3 OCTOBRE 2017, OTTAWA, ONT.

111 Sussex

Breakfast

A hot buffet breakfast will be served to provincial, territorial and Indigenous delegations.

7:00 to
9:00 a.m.

7h00 à
9h00

Déjeuner

Un déjeuner sous forme de buffet chaud sera servi aux délégations provinciales, territoriales et autochtones.

Locations:

Provinces and territories: Bytown lounge
Indigenous and Elders: Confederation lounge

Endroits :

Provinces et territoires : Salon Bytown
Autochtones et Aînés : Salon de la confédération

**Meeting between the Prime Minister
and the Indigenous Leaders**

Photo opp. at 9:00

9 :00 to
9 :45 a.m.

9h00 à
9h45

**Rencontre entre le Premier ministre et
les dirigeants autochtones**

Opportunité de photo à 9h00

Location: Confederation Room,
Terrace Level

Endroit : Salle de la confédération, Niveau de
la terrasse

**Meeting of First Ministers and
Indigenous Leaders**

9:45 to
11:15 a.m.

9h45 à
11h15

**Réunion entre les premiers ministres et
les dirigeants autochtones**

Location: Victoria Hall, Level 1

Endroit : Salle Victoria, 1^{er} niveau

Opening Prayer

9:45 to
9:55 a.m.

9h45 à
9h55

Prière d'ouverture

Opening Remarks

- Prime Minister
- Council of the Federation
- Assembly of First Nations
- Inuit Tapiriit Kanatami
- Métis National Council

9:55 to
10:10 a.m.

9h55 à
10h10

Mots de bienvenue

- Premier ministre
- Conseil de la Fédération
- Assemblée des Premières Nations
- Inuit Tapiriit Kanatami
- Conseil national des Métis

Roundtable on inclusion of Indigenous Peoples
in an economic growth agenda

10:10 to
11:00 a.m.

10h10 à
11h00

Table ronde sur l'inclusion des peuples
autochtones dans un programme de croissance
économique

Closing Remarks

11:00 to
11:05 a.m.

11h00 à
11h05

Mot de la fin

Closing Prayer

11:05 to
11:15 a.m.

11h05 à
11h15

Prière de clôture

Break

11:15 to
11:30 a.m.

11h15 à
11h30

Pause



First Ministers' Meeting	11:30 to 5:00 p.m.	11h30 à 17h00	Réunion des premiers ministres
Location: Victoria Hall, Level 1			Endroit : Salle Victoria, 1 ^{er} niveau
Economic Growth and Job Creation			Croissance économique et création d'emplois
Opening remarks by the Prime Minister	11:30 to 11:35 a.m.	11h30 à 11h35	Mot d'ouverture du Premier ministre
<i>Guest Speakers: Stephen Poloz, Governor of the Bank of Canada, and Anil Arora, Chief Statistician of Canada</i>	11:35 to 12:05 p.m.	11h35 à 12h05	<i>Invités spéciaux : Stephen Poloz, Gouverneur de la Banque du Canada et Anil Arora, Statisticien en chef du Canada</i>
Lunch will be served during this session			Le dîner sera servi durant cette séance
Roundtable on Economic Growth and Job Creation	12:05 to 12:45 p.m.	12h05 à 12h45	Table ronde au sujet de la Croissance économique et création d'emplois
Briefing on Making the Tax System Fair			Breffage sur la mise en place d'un régime fiscal équitable
<i>Guest Speaker: Bill Morneau, Minister of Finance</i>	12:45 to 1:15 p.m.	12h45 à 13h15	<i>Invité spécial : Bill Morneau, Ministre des Finances</i>
Break			Pause
<i>Electronic devices will need to be locked in a secured box (which will be placed next to the Victoria Hall entrance)</i>	1:15 to 1:30 p.m.	13h15 à 13h30	<i>Les appareils électroniques devront être placés dans une boîte prévue à cet effet, qui sera installée tout près de l'entrée de la Salle Victoria</i>
Roundtable Discussion on Canada-U.S. Relations	1:30 to 2:15 p.m.	13h30 à 14h15	Table ronde au sujet des relations Canada-États-Unis
<i>Guest Speakers: Chrystia Freeland, Minister of Foreign Affairs, and David MacNaughton, Canadian Ambassador to the United States</i>			<i>Invités spéciaux : Chrystia Freeland, Ministre des Affaires étrangères, et David MacNaughton, Ambassadeur du Canada aux États-Unis</i>
Cannabis Legalization and Regulation			Légalisation et réglementation du cannabis
<i>Guest Speaker: Bill Blair, Parliamentary Secretary to the Minister of Justice and Attorney General and to the Minister of Health</i>	2:15 to 2:45 p.m.	14h15 à 14h45	<i>Invité spécial : Bill Blair, Secrétaire parlementaire de la ministre de la Justice et procureur général du Canada et de la ministre de la Santé</i>
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Break and gathering of First Ministers Whitton Hall holding room, Level 2	4:00 to 4:30 p.m.	16h00 à 16h30	Pause et rassemblement des premiers ministres Salle adjacente à la Salle Whitton, 2 ^e niveau
Press conference of First Ministers	4:30 to 5:00 p.m.	16h30 à 17h00	Conférence de presse des premiers ministres
Location: Whitton Hall, Level 2			Endroit : Salle Whitton, 2 ^e niveau



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From: Maranda, Pierrette IGRS:EX
Sent: Monday, September 25, 2017 11:15 AM
To: Yuma Morisho, Okenge PREM:EX
Subject: Manitoba News Release: Private Sector joins Province to Voice Concern over Federal Tax Changes

FYI.

From: News Media Services [<mailto:nmservices@leg.gov.mb.ca>]
Sent: Friday, September 22, 2017 11:38 AM
To: IGRS IGRS:EX
Subject: Manitoba News Release: Private Sector joins Province to Voice Concern over Federal Tax Changes

September 22, 2017

**PRIVATE SECTOR JOINS PROVINCE
TO VOICE CONCERN OVER FEDERAL TAX CHANGES**

Copyright

Page 157 to/à Page 158

Withheld pursuant to/removed as

Copyright

Wong, Tamarra PREM:EX

From: Yuma Morisho, Okenge PREM:EX
Sent: Tuesday, October 3, 2017 12:58 PM
To: Meggs, Geoff PREM:EX; McConnell, Sheena PREM:EX; JJH PREM:EX
Subject: HEADS-UP: Federal Readouts
Attachments: Draft Read Out - FMM FR (2).docx; Draft Read Out - FMM.docx

Please see attached. Thanks, oym

Okenge Yuma Morisho
Deputy Minister
Intergovernmental Relations Secretariat
Office of the Premier

From: Fox, Christiane <Christiane.Fox@pco-bcp.qc.ca>
Sent: Tuesday, October 3, 2017 3:55 PM
To: 'Mark.Roberts@gov.yk.ca'; 'ptledwell@gov.pe.ca'; Yuma Morisho, Okenge PREM:EX; 'PatriciaAHearn@gov.nl.ca'; 'Mike_Aumond@gov.nt.ca'; 'Michael.Richards@leg.gov.mb.ca'; 'Lynn.betzner@ontario.ca'; 'kent.campbell@gov.sk.ca'; 'kelliann.dean@novascotia.ca'; 'Gilbert.Charland@mce.gouv.qc.ca'; 'garry.pocock@gov.ab.ca'; 'bill.levesque@gnb.ca'; 'AStark@GOV.NU.CA'
Cc: Wensink, Allison PREM:EX; Sylvia Parsons (Sylvia.Parsons@gov.ab.ca); karen.mazurak@gov.sk.ca; wendy.vanloon@leg.gov.mb.ca; alicia.farrow@ontario.ca; claire.paradis@mce.gouv.qc.ca; DelFrate, Ginette (IGA/MAI-RDC/SDR) (Ginette.DelFrate@gnb.ca); Bellefontaine, Laura (Laura.Bellefontaine@novascotia.ca); aemacphail@gov.pe.ca; bbailey@gov.nl.ca; angela.sale-roche@gov.yk.ca; debbie.baert-reid@gov.nt.ca; etutanuak@gov.nu.ca; O'Leary, Allison; Lynch, Matthew; Barber, Jay; Dittburner, Carolyn
Subject: Readouts

Colleagues,
Please find attached for your information a readout of today's FMM. The Prime Minister's Office will issue the read out later today.

Cher collègues.
Veuillez trouver ci-joint pour votre information un sommaire de la rencontre des premiers ministres. Le bureau du bureau ministre publiera le document plus tard aujourd'hui.

Thank you/merci

Chris Fox

First Ministers Meet to Discuss Shared Priorities for Canadians

Ottawa, Ontario – October 3, 2017

Prime Minister Justin Trudeau today hosted a First Ministers' Meeting with provincial and territorial premiers.

First ministers took stock of the economy and discussed measures to grow the economy and create well paying jobs for the middle class and those working hard to join it. The discussion was informed by presentations by the Governor of the Bank of Canada, Stephen S. Poloz, and the Government of Canada's Chief Statistician, Anil Anora, who gave updates to first ministers on trends in the Canadian economy. The Prime Minister and Premiers emphasized their shared objective of promoting jobs and growth for Canadians and had a collaborative discussion on trade promotion and investment, interprovincial trade, innovation, supporting skills and labour market development, and increasing access to data and evidence-based decision making. Canada's Finance Minister, the Honourable Bill Morneau, also spoke to premiers about the Government's plan to change a tax system where wealthy and high income individuals can use their corporations to pay lower rates of taxation than hard working middle class Canadians. Minister Morneau also noted that the Government has conducted consultations to listen to small business owners, professionals and experts to ensure a fair approach.

The Prime Minister and premiers also had a discussion on Canada-U.S. relations, including the modernization of the North American Free Trade Agreement (NAFTA). Canada's Minister of Foreign Affairs, the Honourable Chrystia Freeland, and Canada's Ambassador to the United States, David MacNaughton, provided an update to first ministers on the state of the trade negotiations and the Government of Canada's collaboration with provinces and territories on broader issues concerning Canada-U.S. relations. The Prime Minister thanked the premiers for their work on ensuring a coordinated approach to Canada-U.S. relations. First ministers agreed to continue to work together to ensure that the message about the value of NAFTA and the trade relationship with Canada is understood by key U.S. decision makers.

First ministers also discussed the federal government's commitment to legalize and regulate access to cannabis, recognizing the federal government's plan to implement these changes by July 2018. Bill Blair, Parliamentary Secretary to the Minister of Justice and Attorney General of Canada and to the Minister of Health, provided an update to premiers on the federal government's collaboration with provinces and territories to legalize, strictly regulate, and restrict access to cannabis.

Prior to the First Ministers' Meeting, the Prime Minister met with national Indigenous leaders and Premiers to discuss the inclusion of Indigenous Peoples in an economic growth agenda.

This was the fourth First Ministers' Meeting hosted by Prime Minister Justin Trudeau, which reflects the federal government's collaborative approach to intergovernmental relations.

Les premiers ministres se réunissent autour de leurs priorités communes pour les Canadiens

Ottawa (Ontario) – Le 3 octobre 2017

Le premier ministre Justin Trudeau a tenu aujourd'hui une réunion avec les premiers ministres des provinces et territoires.

Les premiers ministres ont fait le point sur la situation économique et discuté des mesures à prendre pour stimuler l'économie et créer de bons emplois bien rémunérés pour la classe moyenne et ceux qui travaillent fort pour en faire partie. Le gouverneur de la Banque du Canada, Stephen S. Poloz, et le statisticien en chef du gouvernement du Canada, Anil Anora, ont éclairé la discussion en dégageant les dernières tendances dans l'économie canadienne. Le premier ministre du Canada et les premiers ministres des provinces et territoires ont insisté sur leur objectif commun de promouvoir l'emploi et la croissance au profit des Canadiens et, dans un climat de collaboration, ils ont discuté de la promotion du commerce et de l'investissement, de l'innovation, du commerce intérieur, du soutien au perfectionnement des compétences et au marché du travail et d'un meilleur accès aux données et la prise de décision fondée sur les données probantes. Le ministre canadien des Finances, l'honorable Bill Morneau, a également parlé aux premiers ministres. Le ministre canadien des Finances, l'honorable Bill Morneau, a également parlé aux premiers ministres du plan du gouvernement qui vise à modifier un régime fiscal permettant aux personnes riches ou à revenu élevé de se servir de leurs sociétés privées pour obtenir des taux d'imposition plus faibles que ceux des membres de la classe moyenne qui travaillent fort. De plus, le ministre Morneau a aussi mentionné que le gouvernement a effectué des consultations afin d'écouter des propriétaires de petites entreprises, des professionnels et des experts afin de s'assurer d'adopter une approche équitable.

Le premier ministre du Canada et les premiers ministres des provinces et territoires ont en outre discuté des relations canado-américaines, notamment de la modernisation de l'Accord de libre-échange nord-américain (ALENA). La ministre canadienne des Affaires étrangères, l'honorable Chrystia Freeland, et l'ambassadeur du Canada aux États-Unis, David MacNaughton, ont informé les premiers ministres de l'état des négociations commerciales et de la collaboration entre le gouvernement du Canada et les provinces et territoires sur des enjeux généraux concernant les relations canado-américaines. Le premier ministre Trudeau a remercié les premiers ministres du travail qu'ils font pour coordonner leur approche en ce qui concerne les relations entre les deux pays. Les premiers ministres des provinces et territoires ont convenu de poursuivre leur collaboration afin de s'assurer que les principaux décideurs américains comprennent bien l'importance de l'ALENA et de la relation commerciale avec le Canada.

Les premiers ministres des provinces et territoires ont aussi parlé de l'engagement du gouvernement fédéral à légaliser et à réglementer l'accès au cannabis, sachant que le gouvernement fédéral prévoit mettre en œuvre ces changements d'ici juillet 2018. Bill Blair, secrétaire parlementaire auprès de la ministre de la Justice et procureure générale du Canada et auprès de la ministre de la Santé, a fait le point sur la collaboration entre le gouvernement fédéral

et les provinces et territoires pour légaliser et réglementer de manière stricte le cannabis ainsi qu'en restreindre l'accès.

Avant la tenue de la réunion des premiers ministres des provinces et territoires, le premier ministre Trudeau a rencontré des dirigeants autochtones nationaux et les premiers ministres des provinces et territoires pour discuter de l'intégration des Autochtones dans le programme de croissance économique.

C'est la quatrième rencontre des premiers ministres que tient le premier ministre Justin Trudeau, ce qui traduit l'esprit de collaboration du gouvernement fédéral dans les relations intergouvernementales.