

From: Boudreau, Odette
Sent: October 21, 2021 10:24 AM
To: Wudel, Stefanie
Cc: Drumm, Sarah
Subject: RE: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS / protected

Categorization: Unclassified

Thanks, Stefanie. Since the reporter is referring to a Liberal party platform, it would not be appropriate for the CRA to comment. We can only comment on commitments identified in official Government of Canada documents (i.e. Speech from the Throne, Budget announcement, etc) and for items that have received Royal Assent and are considered law. I am sure that LPRAB will provide a response along these lines. It would be good to check with Michelle Lee.

From: Wudel, Stefanie <Stefanie.Wudel@cra-arc.gc.ca>
Sent: October 20, 2021 5:36 PM
To: Boudreau, Odette <Odette.Boudreau@cra-arc.gc.ca>
Cc: Drumm, Sarah <Sarah.Drumm@cra-arc.gc.ca>
Subject: FW: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS / protected

Categorization: Unclassified

Hello Odette,

Sarah flagged the call below, specifically because the response is not quite addressing the question (perhaps by design due to privacy..?). I know it is with LPRAB for input at the moment.

We did a bit of digging and there has been some commentary that this rule is ambiguous (for example: [Liberal party platform includes commitment to stop providing anti-abortion groups with charity status - Canadian Charity Law](#))

The one organization given as an example of an “abortion organization” is Crisis Pregnancy Centre(s). There are currently 13 registered “crisis pregnancy” centres that come up in the list of charities.

Hopefully LPRAB has some content to add; otherwise perhaps we should flag to MR?

Thank you!
Stefanie

From: Boudreau, Odette <Odette.Boudreau@cra-arc.gc.ca>
Sent: October 20, 2021 12:24 PM
To: Wudel, Stefanie <Stefanie.Wudel@cra-arc.gc.ca>; Drumm, Sarah <Sarah.Drumm@cra-arc.gc.ca>
Subject: FW: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS / protected

Categorization: Unclassified

FYI

Pages 000002 to 000003 are duplicates
of pages 00105 to 00106

From: [Amberg, Sophie](#)
Sent: September 10, 2021 01:28 PM
To: 17
Cc:
Subject: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales
Attachments: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi,

Just an FYI that PPLD may be sending info around for our comment on Monday on this request. Given the timelines for comment would be tight, I have pasted below the relevant measures that I think will be part of this exercise, so you can think about them in advance and what key RAD angle (if any) we would want to ensure would be captured in PPLD's write up.

Conservative Party of Canada (CPC)	- Increase disbursement quota for charitable foundations to 7.5%. (p.21)
Conservative Party of Canada (CPC)	- Reform onerous "Direction and Control" regulation, ensuring accountability for spending without requiring projects in developing countries to be directly controlled by Canadian charities. (p.113)
Liberal Party of Canada (LPC)	- Withdrawal of charity status to anti-abortion organizations (p.4).

Thanks,
S

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 10, 2021 10:06 AM
To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Speakman, Michael <Michael.Speakman@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Just sharing a little bit of additional background I received.
Sharmila

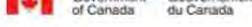
From: Khare, Sharmila
Sent: September-10-21 9:03 AM
To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Speakman, Michael <Michael.Speakman@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Just a heads up that we will be pulling something together and may run a draft by you on Monday as there are compliance considerations in terms of our ability to implement and, particularly for the anti-abortion item, considerations at registration.

Thanks – we will be in touch when we have a draft – I wanted to provide a heads-up as the turnaround time will be short.

Sharmila

Sharmila Khare
Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca



From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September-09-21 2:22 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>

00004

Subject: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi Sharmila,

For action please (see below); can you aim to have a response to DGO by **noon Sept 14?** I highlighted the entries that I believe are for our Directorate's input, although it's possible I missed some so it would be ideal for someone to double check.

If you believe anyone else should be tasked let me know, but it seems to me this tasking belongs in PPLD for the kind of high-level implications SIIB is looking for. If you have any questions please don't hesitate.

Thanks,

Kim C
343-549-5520

From: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>
Sent: September 9, 2021 1:05 PM
To: Desrochers, Linda <Linda.Desrochers@cra-arc.gc.ca>; Dimitrakopoulos, Costa <Costa.Dimitrakopoulos@cra-arc.gc.ca>; Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>; Hewlett, Randy <Randy.Hewlett@cra-arc.gc.ca>; Laflèche, Danielle <Danielle.Lafleche@cra-arc.gc.ca>; Laird, Janice <Janice.Laird@cra-arc.gc.ca>; Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Cc: CRA.O LPRAB_BMC Assistants / DGPLAR_CGDG Adjoints O.ARC <CRA_LPRAB_BMC_Assistants_DGPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca>; Rizzo, Luisa <Luisa.Rizzo@cra-arc.gc.ca>; Hagmann, Ron <Ron.Hagmann@cra-arc.gc.ca>
Subject: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi BMC members –

For your review and feedback please –

As attached/below, SIIB is asking that we review the attached spreadsheet, capturing Liberal and Conservative platform commitments, and provide feedback concerning items for which LPRAB has been identified as an OPI (also copied below) by September 15th.

In particular, for the platform commitments listed in this document, SIIB is looking for us to provide "implications bullets" if/as applicable (e.g., considerations such as our ability to implement, IT considerations, risks, whether or not a legislative change is required, etc.).

Please review the attached/below list and 1) confirm if your Directorate would function as the OPI; and 2) confirm feedback and implications bullets, as well as provide any general comments for SIIB to ACO by EOD September 14th.

Liberal commitments ([link to plan](#)):

<u>Commitment</u>	<u>Proposed OPI</u>	<u>Implications (to be completed by OPIs)</u>
Modernize general anti-avoidance rule regime (p.75)	LPRAB/CPB	
Create a minimum tax rule so those who qualify for the top bracket pay at least 15% tax. (p.75)	LPRAB/ABSB	
Raise corporate income tax rate of financial institutions with earnings more than \$1 billion to 18%, and introduce a temporary Canada Recovery Dividend. (p.75)	LPRAB/ABSB	
Work with international partners to implement a global corporate minimum tax. (p.75)	LPRAB/CPB	
Implement a luxury tax on new cars, private aircraft and pleasure boats as outlined in Budget 2021. (p.75)	LPRAB/ABSB	
Implement a tax on vaping products. (p.75)	LPRAB	
Increase tobacco excise duties. (p.75)	LPRAB	
Withdrawal of charity status to anti-abortion organizations (p.4)	LPRAB	
Introduce a tax credit for small businesses to make invest in better ventilation. (p.6)	LPRAB/ABSB	
Introduce a tax-free First Home Savings Account for Canadians under 40 to save up to \$40,000, withdrawals tax-free. (P.12)	LPRAB/ABSB	
Introduce a new Multigenerational Home Renovation 15% tax credit to support adding a secondary unit. (p.13)	LPRAB/ABSB	
Establish an anti-flipping tax on residential properties held less than 12 months. (p.14)	LPRAB/ABSB	

00005

Extend the national tax of 1% on non-resident, non-Canadian owners of vacant housing (announced to begin January 2022) to include foreign-owned vacant land within large urban areas. (p.15)	LPRAB/ABSB	
Review tax treatment of large corporate owners of rental housing. (p.15)	LPRAB	
Increase the refundable Eligible Educator School Supply Tax Credit to 25% and expand eligibility criteria. (p.7)	LPRAB/ABSB	
Establish new provisions in the Income Tax Act to ensure digital platform work counts towards EI and CPP. (p.23)	LPRAB	
Extend the Home Expenses deduction for an additional 2 years, to claim up to \$500. (p.23)	LPRAB	
Introduce a new Labour Mobility Tax Credit to allow building and construction workers to deduct up to \$4,000 in Eligible expenses. (p.25)	LPRAB	
Introduce a Career Extension Tax Credit to let workers aged 65 and over reduce their taxes. (p.25)	LPRAB/ABSB	
Offer a tax incentive to health professionals to deduct up to \$15,000 in income when setting up a practice in rural or remote communities. (p.4)	LPRAB/ABSB	
Expand the Canada Caregiver Credit into a refundable, tax-free benefit, allowing caregivers to receive up to \$1,250 per year. (p.16)	LPRAB/ABSB	
Double the Home Accessibility Tax Credit to \$1,500 to keep seniors in their own homes. (p.18)	LPRAB/ABSB	
Expand the Medical Expense Tax Credit to include costs that have been reimbursed to a surrogate mother for her IVF expenses. (p.38)	LPRAB/ABSB	
Continue to advance the priorities of Indigenous communities to reclaim full jurisdiction in areas such as tax. (p.59).	LPRAB/SIIB/ABSB	
Develop additional investment tax credits for range of renewable energy and battery storage solutions. (p.44)	LPRAB/ABSB	
Double the Mineral Exploration Tax Credit for green mining. (p.46)	LPRAB/ABSB	
Develop an investment tax credit of up to 30% for a range of clean technologies including low carbon and net-zero technologies. (p.47)	LPRAB/ABSB	
Implement a "right to repair" by introducing a 15% tax credit to cover home appliance repairs of up to \$500. (p.52)	LPRAB/ABSB	
Eliminate flow through shares for oil, gas, and coal projects to help promote clean growth. (p.75)	LPRAB	

Conservative commitments (link to plan):

Introduce a Digital Services Tax of 3% of gross revenues in Canada. (p.25/155/157)	LPRAB/ABSB	
Work with international partners to prevent multinational tax avoidance. (pg.157)	LPRAB/CPB	
Protect family farms by ending unfair tax treatments (p.35)	LPRAB/ABSB	
Require gig companies to contribute the equivalent of CPP and EI premiums to a new tax-free, portable Employee Savings Accounts. (p.42)	LPRAB	
Increase employee ownership of Canadian companies by establishing Employee Ownership Trusts, which provide reduced capital gains tax for business owners to sell to their employees. (p.44)	LPRAB	
Increase disbursement quota for charitable foundations to 7.5%. (p.21)	LPRAB	
Offer employers a tax credit of 25% of the cost of additional mental health coverage for the first three years after adding it to employee benefit plans. (p.65)	LPRAB/ABSB	
Reform onerous "Direction and Control" regulation, ensuring accountability for spending without requiring projects in developing countries to be directly controlled by Canadian charities. (p.113)	LPRAB	
Rebuild Main Street Tax Credit of 25% up to \$100,000 that Canadians invest in small business over the next two years.	LPRAB/ABSB	

(p.17/21)		
Launch the Explore and Support Canada initiative with a 15% tax credit for vacation expenses up to \$1,000 per vacation in Canada in 2022. (p.20)	LPRAB/ABSB	
Implement a month-long GST holiday with all purchases made at retail stores to be tax-free for the duration. (p.51)	LPRAB/ABSB	
Introduce the Canada Investment Accelerator, 5% tax credit for capital investment made in 2022- 2023, with the first \$25,000 refundable for small business. (p.17/21/25)	LPRAB/ABSB	
Introduce a "patent box" regime to cut the tax rate in half on income earned from patents on innovative products developed in Canada. (p.28)	LPRAB	
Streamline and accelerate the SR&ED program (p. 29) by: + Moving administration from CRA to ISED; + Allowing ISED to issue a certificate of allowable deductions which would then be accepted by CRA; + Making it easier for software developers to qualify for SR&ED; and + Ending funding to foreign tech companies and increase funding for Canadian small businesses. - Introduce the use of flow-through shares to make investment in small tech start-ups more attractive. (p.29) - Exempt Canadian-controlled start-ups with at least 2/3 of their employees in Canada from taxation of stock options. (p.29) - Create a tax credit for buying from a Canadian start-up. (p.30)	CPB/LPRAB/ABSB	
Introduce a Construction Mobility Tax Credit of up to \$4,000 for temporary relocation costs for construction workers. (p.42/43)	LPRAB/ABSB	
Encourage investment in rental housing by extending the ability to defer capital gains tax when selling rental property and reinvesting in rental housing. (p.55)	LPRAB/ABSB	
Double the Apprenticeship Job Creation Tax Credit for the next three years. (p. 24/43)	LPRAB/ABSB	
Double the Canada Workers benefit to \$2,800 for individuals or \$5,000 for families and pay it as a quarterly direct deposit rather than a tax refund at year-end. (p.41/150)	LPRAB/ABSB	
Convert the Child Care Expense deduction into a refundable tax credit covering up to 75% of the cost for lower income families. (p. 23/47)	LPRAB/ABSB	
Introduce the Seniors Care Benefit, paying \$200/month/household to any Canadian who is caring for a parent over the age of 70 (p. 25/149).	LPRAB/ABSB	
Increase the claim under the Adoption Expense Tax Credit to \$20,000 and making the credit refundable. (p. 48)	LPRAB/ABSB	
Introduce a tax credit to rapidly accelerate the deployment of carbon-capture, utilization and storage technology in the energy sector and other industries with early mover bonus for facilities with tech in place by 2030. (p.33/80)	LPRAB/ABSB	
Provide tax relief to the first five facilities that use new technology that provides meaningful emissions reductions and has a high cost to build. (p.81)	LPRAB/ABSB	
Cut emissions by studying the potential for introducing new taxes on frequent flyers, non-electric luxury vehicles and luxury second homes to deter activities that hurt the environment. (p.83)	LPRAB	

Thanks!

Jen

Jen Fraser

Chief of Staff / Chef de cabinet

Assistant Commissioner's Office / Bureau du Sous-commissaire

Legislative Policy and Regulatory Affairs Branch / Direction générale de la politique législative et des affaires réglementaires
Cell: 613-762-2039

From: Laroche, Mireille <Mireille.Laroche@cra-arc.gc.ca>

Sent: September 9, 2021 11:25 AM

To: Vermaeten, Frank <Frank.Vermaeten@cra-arc.gc.ca>; Branch, Tammy <Tammy.Branch@cra-arc.gc.ca>; LeBrun, Marc <Marc.Lebrun@cra-arc.gc.ca>; Pranke, Gillian <Gillian.Pranke@cra-arc.gc.ca>; Lemieux, Marc <Marc.Lemieux@cra-arc.gc.ca>; Trueman, Geoff <Geoff.Trueman@cra-arc.gc.ca>; Caron, Janique <Janique.Caron@cra-arc.gc.ca>; Corbin, Claude

<Claude.Corbin@cra-arc.gc.ca>; Couture, Dan <Dan.Couture@cra-arc.gc.ca>; Hume, Ann Marie <AnnMarie.Hume@cra-arc.gc.ca>
Cc: Butikofer, Annette <Annette.Butikofer@cra-arc.gc.ca>; Chambers, Susan <Susan.Chambers@cra-arc.gc.ca>; Ermel, Ross <Ross.Ermel@cra-arc.gc.ca>; Guenette, Maxime <Maxime.Guenette@cra-arc.gc.ca>; Hawara, Cathy <Cathy.Hawara@cra-arc.gc.ca>; Letellier de St-Just, Catherine <catherine.letellierdest-just@cra-arc.gc.ca>; Mavroyannis, Maria <Maria.Mavroyannis@cra-arc.gc.ca>; Philbin, Brian <Brian.Philbin@cra-arc.gc.ca>; Quinlan, Mark <Mark.Quinlan@cra-arc.gc.ca>; Scarfo, Santo <Santo.Scarfo@cra-arc.gc.ca>; Tocchi, Silvano <Silvano.Tocchi@cra-arc.gc.ca>; CRA.F AMC-Dist-Assistants / CGA-Dist-Assistants F.ARC <CRA_AMC_Dist_Assistants_CGA_Dist_Assistants_ARC@cra-arc.gc.ca>; Boudreau, Ryan <Ryan.Boudreau@cra-arc.gc.ca>; Escobar, Dominic <Dominic.Escobar@cra-arc.gc.ca>; Kalogerakos, Nicholas <Nicholas.Kalogerakos@cra-arc.gc.ca>; Siemens, Nico <Nico.Siemens@cra-arc.gc.ca>
Subject: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Categorization: Unclassified

English VersionLa version française suit***

Colleagues,

I would be grateful for your review of the platform commitments in the attached document for which your branch is the OPI, and for a few short bullets with respect to their implementation.

At the September 1 CMC, we indicated that branches should begin considering platform commitment implications. This document will help support the Commissioner in anticipation of pre- and post-election requests from PCO seeking input on the implementation of key platform commitments. This comprehensive list was drawn from the ongoing 'platform commitment tracker' document prepared by SIIB. In addition, SIIB will be leading a discussion on the results of the election at CMC on September 21, and these considerations will be helpful to that discussion and to formulate an approach to brief a new minister.

Note that the spreadsheet contains two tabs, one each for the LPC and CPC commitments. Please review the proposed OPI list to be sure we have identified the correct lead.

Please send your AC approved input by September 15 to Dominic.Escobar@cra-arc.gc.ca.

Should you require additional information, do not hesitate to contact Mr. Ryan Boudreau, A/Director General, Policy, Planning, Partnerships and Reporting Directorate, at (613) 404-5722.

Mireille Laroche
Assistant Commissioner, Chief Data Officer and Chief Service Officer
Service, Innovation and Integration Branch

Version françaiseThe English version precedes***

Collègues,

Je vous serais reconnaissant de réviser les engagements relatifs aux plateformes contenus dans le document ci-joint, pour lesquels votre direction est le BPR, et de nous donner quelques brèves observations concernant leur mise en œuvre.

Lors de la réunion du CGE du 1er septembre, nous avons indiqué que les directions générales devraient commencer à considérer les implications des différents engagements de chaque plateforme. Ce document aidera à soutenir le commissaire en prévision des demandes du BCP qui cherche à obtenir des commentaires sur la mise en œuvre des principaux engagements des plateformes. Cette liste complète a été tirée du document de « suivi des engagements de la plateforme » préparé par la DGSII. De plus, la DGSII mènera une discussion sur les résultats de l'élection lors de la réunion du CGE du 21 septembre, et ces considérations seront utiles lors de cette discussion et à la formulation d'une démarche pour informer un nouveau ministre.

Notez que la feuille de calcul contient deux onglets, un pour les engagements du PLC et un autre pour ceux du PCC. Nous vous demandons de bien vérifier la liste des BPR proposée afin de vous assurer que nous avons identifié la bonne personne responsable.

Veuillez envoyer vos commentaires avant le 15 septembre à Dominic.Escobar@cra-arc.gc.ca.

Si de plus amples renseignements sont nécessaires, veuillez communiquer avec monsieur Ryan Boudreau, Directeur général p.i., Direction des politiques, de la planification, des partenariats et des rapports au (613) 404-5722.

Mireille Laroche
Sous-commissaire,
Dirigeante principale des données et Dirigeante principale des services
Direction générale du service, de l'innovation et de l'intégration

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

From: [Manconi, Tony](#)
Sent: September 14, 2021 03:22 PM
To: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Subject: RE: Due EOD today - [For Review] - FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Categories: Charlene

Good to go. Thanks Charlene.

Tony Manconi
Cell: (613) 293-4108

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September 14, 2021 3:16 PM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: Due EOD today - [For Review] - FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi Tony,

Just a reminder that this is due in ACO for EOD today.

Thanks,
-Charlene

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September 14, 2021 1:12 PM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: [For Review] - FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi Tony,

For your review and approval to send to ACO. It's the implementation considerations regarding the electoral platform commitments.

This is due back to ACO for **EOD today**.

00010

Please see attached for suggested track changes. PPLD consulted with ADM, Compliance and RAD on the content and although Charities is not necessarily the lead on the journalism item we did provide comments for it. One thing to note, the team added a missing commitment to the Conservative platform (Ending the media bailout) that was not originally included by SIIB.

Let me know if you would like to discuss or have any concerns/comments.

Thanks,
-Charlene

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 14, 2021 9:43 AM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Cc: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Subject: For Review: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

As requested. Let us know if you have any comments – we consulted ADM, Compliance and RAD on the content. We also commented on the journalism item.

Sharmila

Sharmila Khare
Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca



Government
of Canada

Gouvernement
du Canada

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September-10-21 10:03 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Please see below. Thanks!

Kim C
343-549-5520

From: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>
Sent: September 10, 2021 9:58 AM
To: Desrochers, Linda <Linda.Desrochers@cra-arc.gc.ca>; Dimitrakopoulos, Costa

00011

<Costa.Dimitrakopoulos@cra-arc.gc.ca>; Hewlett, Randy <Randy.Hewlett@cra-arc.gc.ca>;
Laflèche, Danielle <Danielle.Lafleche@cra-arc.gc.ca>; Laird, Janice <Janice.Laird@cra-arc.gc.ca>;
Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: CRA.O LPRAB_BMC Assistants / GPLAR_CGDG Adjoints O.ARC
<CRA_LPRAB_BMC_Assistants_GPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca>; Rizzo, Luisa
<Luisa.Rizzo@cra-arc.gc.ca>; Hagmann, Ron <Ron.Hagmann@cra-arc.gc.ca>
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi BMC members,

For your consideration please -

I checked back with the SIIB contact on this (Ryan Boudreau, A/Director General, Policy, Planning, Partnerships and Reporting Directorate, SIIB) to confirm what type of feedback they are targeting from LPRAB and for insight re: why LPRAB has been identified as an OPI on the commitments listed in the attached/below.

Ryan confirmed that "LPRAB was noted for a number of platform commitments where (LPRAB's) leadership with the Department of Finance seemed to be an important element of the implementation considerations. (SIIB is) looking for high-level feedback. We don't want to be too burdensome with this exercise but we do want to engage branches on platform commitments, in particular to get a sense of where issues may lie in terms of implementing platform commitments. From LPRAB's perspective, if many of these measures would require working with Finance in a straightforward way (e.g., to amend the ITA), it would be sufficient to add a bullet to that effect."

Please let me know if you have any questions.

Thanks!
Jen

From: Fraser, Jennifer E.
Sent: September 9, 2021 1:05 PM
To: Desrochers, Linda <Linda.Desrochers@cra-arc.gc.ca>; Dimitrakopoulos, Costa <Costa.Dimitrakopoulos@cra-arc.gc.ca>; Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>; Hewlett, Randy <Randy.Hewlett@cra-arc.gc.ca>; Laflèche, Danielle <Danielle.Lafleche@cra-arc.gc.ca>; Laird, Janice <Janice.Laird@cra-arc.gc.ca>; Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: CRA.O LPRAB_BMC Assistants / GPLAR_CGDG Adjoints O.ARC
<CRA_LPRAB_BMC_Assistants_GPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca>; Rizzo, Luisa <Luisa.Rizzo@cra-arc.gc.ca>; Hagmann, Ron <Ron.Hagmann@cra-arc.gc.ca>
Subject: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi BMC members –

For your review and feedback please –

As attached/below, SIIB is asking that we review the attached spreadsheet, capturing Liberal and Conservative platform commitments, and provide feedback concerning items for which LPRAB has been identified as an OPI (also copied below) by September 15th.

Page 00013 was previously released

Previously released - pages 5 and 6

Page 00014 was previously released

Previously released - page 6

Page 00015 was previously released

Previously released - pages 6 and 7

Page 00016 was previously released

Previously released - page 7

Page 00017 was previously released

Previously released - pages 7 and 8

Page 00018 was previously released

Previously released - pages 8 and 9

Page 00019 was previously released

Previously released - pages 11 and 12

Page 00020 was previously released

Previously released - page 5

Page 00021 was previously released

Previously released - pages 5 and 6

Page 00022 was previously released

Previously released - pages 6 and 7

Page 00023 was previously released

Previously released - page 7

Page 00024 was previously released

Previously released - pages 7 and 8

Page 00025 was previously released

Previously released - page 8

Page 00026 was previously released

Previously released - pages 8 and 9

From: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Sent: September 9, 2021 02:22 PM
To: [Khare, Sharmila](#)
Cc: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Subject: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales
Attachments: Copy of CRA implications_platform commitments rb.xlsx

Categories: Charlene, Waiting on Response, Kim

Hi Sharmila,

For action please (see below); can you aim to have a response to DGO by **noon Sept 14?** I highlighted the entries that I believe are for our Directorate's input, although it's possible I missed some so it would be ideal for someone to double check.

If you believe anyone else should be tasked let me know, but it seems to me this tasking belongs in PPLD for the kind of high-level implications SIIB is looking for. If you have any questions please don't hesitate.

Thanks,

Kim C
343-549-5520

From: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>
Sent: September 9, 2021 1:05 PM
To: Desrochers, Linda <Linda.Desrochers@cra-arc.gc.ca>; Dimitrakopoulos, Costa <Costa.Dimitrakopoulos@cra-arc.gc.ca>; Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>; Hewlett, Randy <Randy.Hewlett@cra-arc.gc.ca>; Laflèche, Danielle <Danielle.Lafleche@cra-arc.gc.ca>; Laird, Janice <Janice.Laird@cra-arc.gc.ca>; Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: CRA.O LPRAB_BMC Assistants / GPLAR_CGDG Adjoints O.ARC <CRA_LPRAB_BMC_Assistants_DGPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca>; Rizzo, Luisa <Luisa.Rizzo@cra-arc.gc.ca>; Hagmann, Ron <Ron.Hagmann@cra-arc.gc.ca>
Subject: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi BMC members –

For your review and feedback please –

As attached/below, SIIB is asking that we review the attached spreadsheet, capturing Liberal and Conservative platform commitments, and provide feedback concerning items for which LPRAB has been identified as an OPI (also copied below) by September 15th.

In particular, for the platform commitments listed in this document, SIIB is looking for us to provide "implications bullets" if/as applicable (e.g., considerations such as our ability to implement, IT considerations, risks, whether or not a legislative change is required, etc.).

Page 00028 was previously released

Previously released - pages 5 and 6

Page 00029 was previously released

Previously released - page 6

Page 00030 was previously released

Previously released - pages 6 and 7

Page 00031 was previously released

Previously released - pages 7 and 8

Page 00032 was previously released

Previously released - page 8

Page 00033 was previously released

Previously released - pages 8 and 9

From: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Sent: September 7, 2021 03:10 PM
To: [CRA.F LPRAB-CDMC / DGPLAR-CGDOB F.ARC](#)
Cc: [Charron, Anne](#)
Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales
Attachments: Surveillance des positions FR 2021-09-02.pdf; Platform Tracker EN 2021-09-02.pdf

Categories: Kim

FYI/PVI

Kim C
343-549-5520

From: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>
Sent: September 7, 2021 3:08 PM
To: CRA.O LPRAB_BMC Dist / DGPLAR_CGDG Dist O.ARC
<CRA_LPRAB_BMC_Dist_DGPLAR_CGDG_Dist_ARC@cra-arc.gc.ca>
Cc: CRA.O LPRAB_BMC Assistants / DGPLAR_CGDG Adjoints O.ARC
<CRA_LPRAB_BMC_Assistants_DGPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca>
Subject: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good afternoon BMC –

As attached, please find SIIB's updated electoral platform commitment tracker, for your information.

Thanks!
Jen

From: Ethier, Edith <Edith.Ethier@cra-arc.gc.ca> **On Behalf Of** Laroche, Mireille
Subject: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

*English Version***La version française suit*

The Service, Innovation and Integration Branch (SIIB) is monitoring the 2021 federal election and tracking political party commitments relevant to the Canada Revenue Agency (CRA). SIIB has compiled these platform commitments into the attached document for your information and reference.

This document is up-to-date as of September 2, 2021 with highlighted changes from last week's distribution. We encourage you to disseminate the platform tracker within your Branch. We intend to continue to provide weekly updates.

Should you require additional information, do not hesitate to contact Mr. Ryan Boudreau, a/Director General, Policy, Planning, Partnerships and Reporting Directorate, at (613) 404-5722.

Mireille Laroche

00034

Assistant Commissioner, Chief Data Officer and Chief Service Officer
Service, Innovation and Integration Branch

Version françaiseThe English version precedes***

La Direction générale du service, de l'innovation et de l'intégration (DGSII) surveille l'élection fédérale de 2021 et suit les engagements des partis politiques pertinentes pour l'Agence du revenu du Canada (ARC). La DGSII a rassemblé les engagements de ces plateformes dans le document ci-joint pour votre information et référence.

Ce document est à jour au 2 septembre 2021 et les changements de la semaine passée sont surlignés. Nous vous encourageons à diffuser le suivi de la plateforme au sein de votre direction générale. Nous avons l'intention de continuer de fournir des mises à jour hebdomadaires.

Si de plus amples renseignements vous sont nécessaires, veuillez communiquer avec monsieur Ryan Boudreau, Directeur général p.i., Direction des politiques, de la planification, des partenariats et des rapports au (613) 404-5722.

Mireille Laroche
Sous-commissaire,
Dirigeante principale des données et Dirigeante principale des services
Direction générale du service, de l'innovation et de l'intégration

From: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Sent: September 13, 2021 09:53 AM
To: [Blair, Brandi](#); [Shaughnessy, Melissa](#); [Khare, Sharmila](#); [Amberg, Sophie](#); [Poitras, Stephane](#); [Baribault, Stéphane](#)
Cc: [Manconi, Tony](#); [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Subject: FYI - FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales
Attachments: Platform Tracker EN 2021-09-09.pdf; Surveillance des positions FR 2021-09-09.pdf

Categories: Charlene

FYI/PVI

From: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>
Sent: September 13, 2021 9:50 AM
To: CRA.O LPRAB_BMC Dist / DGPLAR_CGDG Dist O.ARC
<CRA_LPRAB_BMC_Dist_DGPLAR_CGDG_Dist_ARC@cra-arc.gc.ca>
Cc: CRA.O LPRAB_BMC Assistants / DGPLAR_CGDG Adjoints O.ARC
<CRA_LPRAB_BMC_Assistants_DGPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca>
Subject: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good morning BMC members,

For your information, as attached/below, please find SIIB's updated platform commitment tracker.

Thanks!
Jen

Jen Fraser
Chief of Staff / Chef de cabinet
Assistant Commissioner's Office / Bureau du Sous-commissaire
Legislative Policy and Regulatory Affairs Branch / Direction générale de la politique législative et des affaires réglementaires
Cell: 613-762-2039

From: Laroche, Mireille <Mireille.Laroche@cra-arc.gc.ca>
Sent: September 13, 2021 9:47 AM
To: CRA.F AMC-Dist_Members / CGA-Dist_Membres F.ARC
<CRA_AMC_Dist_Members_CGA_Dist_Membres_ARC@cra-arc.gc.ca>
Cc: CRA.F AMC-Dist_Assistants / CGA-Dist_Assistants F.ARC
<CRA_AMC_Dist_Assistants_CGA_Dist_Assistants_ARC@cra-arc.gc.ca>; Boudreau, Ryan
<Ryan.Boudreau@cra-arc.gc.ca>; Siemens, Nico <Nico.Siemens@cra-arc.gc.ca>; Kwan, Stephanie
<Stephanie.Kwan@cra-arc.gc.ca>; Battaglia, Caitlin <Caitlin.Battaglia@cra-arc.gc.ca>; Baronette, Tessa <Tessa.Baronette@cra-arc.gc.ca>; CRA.F ABSB_ISSUES / DGCPS_ENJEUX F.ARC
<CRA_ABSB_ISSUES_DGCPS_ENJEUX_ARC@cra-arc.gc.ca>; CRA.F CVB-ACO-Issues / DGRV-BSC-Enjeux F.ARC <CRA.F-CVB-DGRV-Dist_ISSUES/DGRV-BSC-ENJEUX-F.ARC@cra-arc.gc.ca>; CRA.O LPRAB-ISSUES/DGPLAR-ENJEUX O.ARC <CRA.OLPRAB-ISSUES/DGPLAR-ENJEUXO.ARC@cra-arc.gc.ca>; CRA.F CPB_ISSUES / ENJEUX DGPO F.ARC <CRA.FCPBISSUES/ENJEUXDGPOF.ARC@cra-arc.gc.ca>; CRA.F FAB_ISSUES / DGFA_ENJEUX F.ARC <FAB-DGFA_ISSUES-ENJEUX@cra-arc.gc.ca>;

CRA.F PAB ISSUES / ENJEUX DGAP F.ARC <CRA.FPABISSUES/ENJEUXDGAPF.ARC@cra-arc.gc.ca>;
CRA.F HR-Issues / Enjeux-RH F.ARC <CRA_HR_Issues_Enjeux_RH_ARC@cra-arc.gc.ca>; CRA.O ITB-ISSUES / DGI-ENJEUX O.ARC <CRA.OITB-ISSUES/DGI-ENJEUXO.ARC@cra-arc.gc.ca>; CRA.O Appeals-Issues / Appels-Enjeux O.ARC <CRA_Appeals_Issues_Appels_Enjeux_ARC@cra-arc.gc.ca>;
Issues Management-AERB / Gestion des enjeux-DGVER (CRA/ARC) <AERBISSUESG@cra-arc.gc.ca>;
Fallahdoust, Monasadat <Monasadat.Fallahdoust@cra-arc.gc.ca>; Ethier, Edith <Edith.Ethier@cra-arc.gc.ca>

Subject: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Categorization: Unclassified

English VersionLa version française suit***

The Service, Innovation and Integration Branch (SIIIB) is monitoring the 2021 federal election and tracking political party commitments relevant to the Canada Revenue Agency (CRA). SIIIB has compiled these platform commitments into the attached document for your information and reference.

This document is up-to-date as of September 9, 2021, with highlighted changes from last week's distribution. We encourage you to disseminate the platform tracker within your Branch.

Should you require additional information, do not hesitate to contact Mr. Ryan Boudreau, Acting Director General, Policy, Planning, Partnerships and Reporting Directorate, at (613) 404-5722.

Mireille Laroche
Assistant Commissioner, Chief Data Officer and Chief Service Officer
Service, Innovation and Integration Branch

Version françaiseThe English version precedes***

La Direction générale du service, de l'innovation et de l'intégration (DGSII) surveille l'élection fédérale de 2021 et suit les engagements des partis politiques pertinentes pour l'Agence du revenu du Canada (ARC). La DGSII a rassemblé les engagements de ces plateformes dans le document ci-joint pour votre information et référence.

Ce document est à jour au 9 septembre 2021 et les changements de la semaine passée sont surlignés. Nous vous encourageons à diffuser le suivi de la plateforme au sein de votre direction générale.

Si de plus amples renseignements vous sont nécessaires, veuillez communiquer avec monsieur Ryan Boudreau, Directeur général par intérim, Direction des politiques, de la planification, des partenariats et des rapports au (613) 404-5722.

Mireille Laroche
Sous-commissaire,
Dirigeante principale des données et Dirigeante principale des services
Direction générale du service, de l'innovation et de l'intégration

From: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Sent: September 14, 2021 03:39 PM
To: [Fraser, Jennifer E.](#)
Cc: [Manconi, Tony](#); [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations - Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Attachments: image003.jpg; Charities of Copy of CRA implications_platform commitments rb.xlsx

Categories: Charlene

Hi Jen,

Please see attached for our comments on the implementation considerations regarding the electoral platform commitments.

Two items to flag for you:

1. Row 15, Liberal tab: The team updated the anti-abortion commitment to reflect what is written in the Liberal platform.
2. Row 10, Conservative tab: The team added a missing commitment from the Conservative platform regarding "Ending the media bailout".

Please let us know if there are any questions or concerns.

Thanks,
-Charlene

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <[Generic-Generique.LPCHDGOG@cra-arc.gc.ca](#)>
Sent: September-10-21 10:03 AM
To: Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <[Generic-Generique.LPCHDGOG@cra-arc.gc.ca](#)>
Subject: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Please see below. Thanks!

Kim C
343-549-5520

From: Fraser, Jennifer E. <[Jennifer.Fraser2@cra-arc.gc.ca](#)>
Sent: September 10, 2021 9:58 AM
To: Desrochers, Linda <[Linda.Desrochers@cra-arc.gc.ca](#)>; Dimitrakopoulos, Costa <[Costa.Dimitrakopoulos@cra-arc.gc.ca](#)>; Hewlett, Randy <[Randy.Hewlett@cra-arc.gc.ca](#)>; Laflèche, Danielle <[Danielle.Lafleche@cra-arc.gc.ca](#)>; Laird, Janice <[Janice.Laird@cra-arc.gc.ca](#)>; Manconi, Tony <[Tony.Manconi@cra-arc.gc.ca](#)>
Cc: CRA.O LPRAB_BMC Assistants / DGPLAR_CGDG Adjoints O.ARC <[CRA LPRAB BMC Assistants DGPLAR CGDG Adjoints ARC@cra-arc.gc.ca](#)>; Rizzo, Luisa

Page 00039 was previously released

Previously released - page 12

Page 00040 was previously released

Previously released - pages 5 and 6

Page 00041 was previously released

Previously released - page 6

Page 00042 was previously released

Previously released - pages 6 and 7

Page 00043 was previously released

Previously released - page 7

Page 00044 was previously released

Previously released - pages 7 and 8

Page 00045 was previously released

Previously released - pages 8 and 9

From: [Khare, Sharmila](#)
Sent: September 14, 2021 11:29 AM
To: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)
Cc: [Jones, Stephanie](#); [Charron, Anne](#)
Subject: RE: For Review: FOR BMC FEEDBACK: Electoral platform
commitments implementation considerations | Considérations
relatives à la mise en œuvre des engagements des plateformes
électorales

Categories: Charlene

LPD would share the responsibility for the journalism item (so could be listed as the OPI) but in all other instances, Charities Directorate would be the OPI.

Sharmila

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September-14-21 11:20 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: Re: For Review: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considerations relatives à la mise en œuvre des engagements des plateformes électorales

Hi Sharmila,

Thank you for the attached. For the items where a response was provided would the Charities Directorate be considered the OPI for each of them or would LPD be OPI for any of them?

Thanks,
-Charlene

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 14, 2021 9:43 AM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Cc:
Subject: For Review: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

As requested. Let us know if you have any comments – we consulted ADM, Compliance and RAD on the content. We also commented on the journalism item.

Sharmila

Sharmila Khare
Director/Directrice

Page 00047 was previously released

Previously released - pages 11 and 12

Page 00048 was previously released

Previously released - pages 12 and 13

Page 00049 was previously released

Previously released - pages 5 and 6

Page 00050 was previously released

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Page 00051 was previously released

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Page 00052 was previously released

Previously released - pages 7 and 8

Page 00053 was previously released

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Page 00054 was previously released

Previously released - pages 8 and 9

Page 00055 was previously released

Released on page 63

FEDERAL ELECTION CAMPAIGN 2021: PARTY PLATFORMS AND THE CHARITIES DIRECTORATE

ISSUE	 blocquébécois.org	 conservative.ca	 green PARTY OF CANADA greenparty.ca	 Liberal liberal.ca	 NDP ndp.ca	 PPC peoplespartyofcanada.ca
Disbursement quota (DQ)		<ul style="list-style-type: none"> • Increase the DQ for charitable foundations to 7.5%. (Source, p 21) 				
Direction & Control (D&C)		<ul style="list-style-type: none"> • Reform (D&C) regulation; ensure accountability for spending without requiring projects in developing countries to be directly controlled by Canadian charities. Transfer administrative and control functions to local people and organizations. (Source, p 113) 				
Registration				<ul style="list-style-type: none"> • No longer provide charity status to organizations identified as anti-abortion. (Source, p 4) 		
Summit Recommendations				<ul style="list-style-type: none"> • Present a National Action Plan on Combating Hate by 2022 as part of a renewed Anti-Racism Strategy. It will include recommendations from the Antisemitism and Islamophobia summits. (Source, p 65) <p>(PPLD: May have an impact on our program delivery.)</p>		

Programs and Funding	<ul style="list-style-type: none"> • Repatriation of powers related to culture. Ensure the sustainability and predictability of cultural programs, and cultural and tourism subsidies. Ensure that written and regional media are included. Demand that the amounts collected in taxes from digital giants be redirected to a fund dedicated to the arts and to Quebec culture, as well as to media. (Source, p 14) • Create a special additional tax on large fortunes. (Source, p 16) (Per PPLD: May result in less funding to charities.) 	<ul style="list-style-type: none"> • Create a Canada Job Surge Plan - paying at least 25% and up to 50% of the salary of net new hires for six months following the end of CEWS. The salary maximum will be the same as for CEWS. (Source, p 20) • Introduce the Canada Mental Health Action Plan to create a pilot program - \$150 million over three years in grants to non-profits and charities delivering mental health and wellness programming. (Source, p 65) 		<ul style="list-style-type: none"> • Provide up to \$10 million over 3 years to youth-led grassroots organizations that respond to the unique sexual and reproductive health needs of young people. (Source, p 4) • Provide a \$100 million top-up to the Safe Return to Class Fund for ventilation improvement projects across Canada, as well as \$10 million for First Nations to improve indoor air quality in on-reserve schools. (Source, p 6) • Provide \$100 million to the Canada Healthy Communities Initiative with \$70 million of this funding directed to a new pillar focused on increasing air quality and indoor ventilation. (Source, p 6) • Introduce a tax credit for small businesses to make it easier for them to invest in better ventilation. (Source, p 6) • Commit \$1 billion in loans and grants to develop and scale up rent-to-own projects with private, not-for-profit, and co-op partners. (Source, p 12) • Extend the Canada Recovery Hiring Program to March 31, 2022 (Source, p 24) • Expand borrower eligibility for the Canada Small Business Financing Program to include non-profit and charitable social enterprises and increase annual financing by about \$560 million. (Source, p 25) • Launch a new Arts and Culture Recovery Program that will match ticket sales for performing arts, live theatres, and other cultural venues to compensate for reduced capacity. • (Source, p 27) • Create a \$25 million Menstrual Equity Fund for organizations, including charities, to make menstrual products available to vulnerable women. (Source, p 37) 	<ul style="list-style-type: none"> • Create at least 500,000 units of quality, affordable housing in the next ten years, with half of that done within five years. This will be achieved by partnering with provinces and municipalities, and build capacity for social, community, and affordable housing providers. (Source, p 11) • Save not-for-profit child care centres that are at risk of closure with relief fund to re-open spaces that were lost during COVID-19. (Source, p 29) • Small businesses wage and rent subsidies continue until small businesses are able to fully reopen. (Source, p 34) • Put in place a long-term hiring bonus to pay the employer portion of EI and CPP for new or rehired staff. (Source, p 34) • Universal pharmacare to save businesses approximately \$600 per employee with extended health benefits every year. (Source, p 34) 	<ul style="list-style-type: none"> • Phase out all COVID spending programs and reverse new spending programs announced by the Trudeau government. (Source)
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ISSUE	 blocquebecois.org	 conservative.ca	 greenparty.ca	 Liberal.ca	 ndp.ca	 peoplespartyofcanada.ca
				<ul style="list-style-type: none"> Implement a new Black-led Philanthropic Endowment Fund of \$200 million, administered by Black Canadians to support Black-led and Black-serving community organizations. (Source, p 37) Support the production of news in underserved communities with \$50 million over five years through the Local Journalism Initiative. (Source, p 37) Provide \$40 million over 4 years starting in 2021-2022 for capacity funding to Canadian LGBTQ2 service organizations. (Source, p 38) Increase funding to multicultural community programs. (Source, p 65) 		
Compliance		<ul style="list-style-type: none"> Provide more funding to the CRA, increasing to \$750 million per year, to fund stronger enforcement of taxation for multinational firms, taxation of large corporations, international taxation, and other tax evasion. (Source, p 157) 		<ul style="list-style-type: none"> Establish the Canada Financial Crimes Agency, a nation-wide agency whose sole purpose is to investigate highly complex crimes. Funding of \$200 million over four years. New federal powers. Will bring together, under one roof, existing law enforcement resources of the RCMP, the intelligence capabilities of the Financial Transactions and Reports Analysis Centre (FINTRAC), and the CRA. (Source, p 30) Significantly increase the resources of the CRA, up to \$1 billion per year, to combat aggressive tax planning and tax avoidance. (Source, p 75) 	<ul style="list-style-type: none"> Increase compliance funding to CRA's enforcement section dealing with international and corporate taxation. (Source, p 40) (Per PPLD: The effect of this on the Directorate's work may be tangential.) 	

ISSUE	 blocquebecois.org	 conservative.ca	 greenparty.ca	 Liberal.ca	 ndp.ca	 ppc
Long-Term Care Homes		<ul style="list-style-type: none"> Devote \$3 billion of infrastructure funding over the next three years to renovate Long-Term Care Homes in all provinces and territories across Canada to improve the care that residents receive. Encourage partnerships with private non-profits that have historically provided a significant amount of Long-Term Care. (Source, p 150) 		<ul style="list-style-type: none"> Improve the quality and availability of long-term care homes and beds. (Source, p 6) 	<ul style="list-style-type: none"> Develop national care standards for home care and long-term care, regulated by the same principles as the Canada Health Act. (Source, p 56) End private, for-profit long-term care and bring long-term care homes (LTCHs) under the public umbrella. (Source, p 56) <p>(Per PPLD: This may increase applications for charitable registration of LTCHs.)</p>	

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A-2021-134805

ISSUE	 blocquebecois.org	 conservative.ca	 greenparty.ca	 liberal.ca	 ndp.ca	 peoplespartyofcanada.ca
Other		<ul style="list-style-type: none"> Appoint a Minister Responsible for Red Tape Reduction tasked with introducing and passing at least one red tape reduction bill per year, eliminating unneeded or counterproductive red tape. (Source, p 26) Encourage faith-based and other community organizations to expand their provision of palliative and long-term care. (Source, p 147) 		<ul style="list-style-type: none"> Require those that have purchased the rights to build broadband actually do so. Canada's large national carriers will be required to accelerate the roll-out of wireless and high-speed internet in rural and northern Canada by progressively meeting broadband access milestones between now and 2025. (Source, p 29) (<i>Per PPLD: Many rural charities were adversely affected by inadequate internet service.</i>) 	<ul style="list-style-type: none"> Declare high-speed internet an essential service and making sure that every Canadian has access to affordable, reliable high-speed broadband within four years. This will include taking the first steps to create a Crown corporation to ensure the delivery of quality, affordable telecom services to every community. (Source, p 18) (<i>Per PPLD: Many rural charities were adversely affected by inadequate internet service.</i>) Put in place a Service Guarantee that will make departments responsible for establishing and publishing binding service standards for programs like Employment Insurance, veterans support, Indigenous services, passports, Canada Revenue Agency call centres, and other services. Ministers will be held responsible for delivering on these targets. (Source, p 20) Expand the Volunteer Firefighters Tax Credit. (Source, p 89) Work in collaboration with nonprofits to increase the reporting of hate crimes. (Source, p 99) Prioritize the collection of race-based data on health, employment, policing and more with the goal of improving outcomes for racialized communities. Work with the provinces to improve race-based data collection, and develop reporting and accountability mechanisms alongside racialized and Indigenous communities. (Source, p 100) (<i>Per PPLD: This may affect data collection on charities.</i>) 	

ISSUE	 blocquebecois.org	 conservative.ca	 greenparty.ca	 liberal.ca	 ndp.ca	 peoplespartyofcanada.ca
Impact of other legislations on charities		<ul style="list-style-type: none"> Pass a Foreign Agents Registry Act requiring individuals and companies acting as agents of designated foreign principals (country, corporation, entity or individual) in a political or quasi-political capacity including lobbying, policy development, advertising, and grassroots mobilization to register. Requirements for disclosure would include the amount of payment, the nature of the relationship, and the activities performed. (Source, p 70) Make it an offence for any entity that has spent more than \$100,000 in a calendar year on political activity of any kind (federal, provincial, or municipal) to receive foreign donations of any amount. (Source, p 95) Amend the Elections Act to: Prohibit any entity that receives more than 2.5% of its total donations from foreign sources during the year before the writ period from advertising during the writ period or during the pre-election period; and create a positive obligation to trace all funds expended by an entity during a writ period to Canadian sources." (Source, p 95) 	A-2021-134805 APPEAL PERSUASIVE TO THE ATIA			
Public Service		<ul style="list-style-type: none"> Requiring federally regulated corporations and federally mandated organizations to implement formal recruitment plans to seek out qualified female candidates for senior leadership positions. (Source, p 133) Move as many jobs in the federal public service to remote work as possible, in order to reduce office expenses and improve the quality of life of public servants. Flexible office space could allow public servants to work on-site when appropriate (Source, p 160) 	A-2021-134805 APPEAL PERSUASIVE TO THE ATIA			

From: Manconi, Tony
Sent: September 14, 2021 10:16 AM
To: Khare, Sharmila
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC); Wehbe, Suzanne; Nadeau, JoAnne
Subject: RE: For Information: Electoral Platforms

Categories: Danielle, Information

Categorization: Unclassified

Hi Sharmila,

With all of the priorities going on at the moment, I would prefer we dedicate our resources to those items, as we are already receiving the platforms fromm SIIB, even though they may miss an issue or two.

Thanks

Tony Manconi

Cell: (613) 293-4108

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 10, 2021 3:59 PM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>; Nadeau, JoAnne <Joanne.Nadeau@cra-arc.gc.ca>
Subject: Re: For Information: Electoral Platforms

It is not a cut from the SIIB document. It takes a broader look at items impacting the sector. We also used it to flag an item that was missing from SIIB's document. SIIB perspective is necessarily more narrow.

Let me know how to proceed.

Sharmila

On Sep 10, 2021, at 3:20 PM, Manconi, Tony <Tony.Manconi@cra-arc.gc.ca> wrote:

Categorization: Unclassified

Thanks for this Sharmila. Out of curiosity, is this doc a cut from the platform charts we are receiving from SIIB to comment on? If so, we can share the complete chart with the directors.

Tony Manconi

Cell: (613) 293-4108

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 10, 2021 12:36 PM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>; Nadeau, JoAnne <Joanne.Nadeau@cra-arc.gc.ca>
Subject: For Information: Electoral Platforms

Categorization: Unclassified

Attached is a more detailed table of platform commitments with an impact on the charitable sector. DGO can share with CDMC if you wish. See a list of highlights below. Sharmila

Highlights:

- Increase disbursement quota to 7.5% for foundations
- Reform direction and control regulation
- No longer provide charity status to anti-abortion organizations
- Implement recommendations from Antisemitism and Islamophobia summits
- End private for-profit long-term care and bring long-term care homes under the public umbrella
- Pass a Foreign Agents Registry Act and amend the Elections Act: changes would affect entities receiving donations from foreign sources

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Sent: September 20, 2021 09:37 AM
To: Blair, Brandi; Shaughnessy, Melissa; Khare, Sharmila; Amberg, Sophie; Poitras, Stephane; Baribault, Stéphane
Cc: Manconi, Tony; Lee, Michelle; Keech, Robbie; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Subject: FW: FOR INFO: Electoral platform commitment tracking - Suivi des engagements des plateformes électorales
Attachments: Surveillance des positions FR 2021-09-16.pdf; Platform Tracker EN 2021-09-16.pdf
Categories: Information, Kim

FYI/PVI

From: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>
Sent: September 20, 2021 9:11 AM
To: CRA.O_LPRAB_BMCDist / DGPLAR_CGDG Dist O.ARC
<CRA_LPRAB_BMC_Dist_DGPLAR_CGDG_Dist_ARC@cra-arc.gc.ca>
Cc: CRA.O_LPRAB_BMC Assistants / DGPLAR_CGDG Adjoints O.ARC
<CRA_LPRAB_BMC_Assistants_DGPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca>
Subject: FOR INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good morning BMC –

For your information, please find attached, SIIIB's updated platform tracker.

Thanks!
Jen

From: Laroche, Mireille <Mireille.Laroche@cra-arc.gc.ca>
Subject: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

English Version*La version française suit**

The Service, Innovation and Integration Branch (SIIIB) is monitoring the 2021 federal election and tracking political party commitments relevant to the Canada Revenue Agency (CRA). SIIIB has compiled these platform commitments into the attached document for your information and reference.

This document is up-to-date as of September 16, 2021 and will be the last iteration of the platform tracker prior to the election. There is no significant change from last week's version to highlight. We ask you to disseminate it within your Branch.

Should you require additional information, do not hesitate to contact Mr. Ryan Boudreau, Acting Director General, Policy, Planning, Partnerships and Reporting Directorate, at (613) 617-4138.

Mireille Laroche
Assistant Commissioner, Chief Data Officer and Chief Service Officer
Service, Innovation and Integration Branch

Version française*The English version precedes**

La Direction générale du service, de l'innovation et de l'intégration (DGSII) surveille l'élection fédérale de 2021 et suit les engagements des partis politiques pertinentes pour l'Agence du revenu du Canada (ARC). La DGSII a rassemblé les engagements de ces plateformes dans le document ci-joint pour votre information et référence.

Ce document est à jour au 16 septembre 2021 et ce sera la dernière itération du suivi de la plateforme avant l'élection. Il n'y a aucun changement significatif à souligner par rapport à la version de la semaine dernière. Nous vous demandons de la diffuser au sein de votre direction générale.

Si de plus amples renseignements vous sont nécessaires, veuillez communiquer avec monsieur Ryan Boudreau, Directeur général par intérim, Direction des politiques, de la planification, des partenariats et des rapports au (613) 617-4138.

Mireille Laroche
Sous-commissaire,
Dirigeante principale des données et Dirigeante principale des services
Direction générale du service, de l'innovation et de l'intégration

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Surveillance des positions des partis politiques sur les questions de politique pertinentes pour l'Agence (mise à jour le 16 septembre 2021)

Remarques

- Seuls les engagements de la plateforme qui ont une incidence sur les activités de l'Agence sont indiqués ci-dessous.
- Les renseignements proviennent des sites Web des partis politiques, des médias d'information et des médias sociaux, à l'aide d'outils, y compris InfoMédia et la recherche avancée de Google. Les résultats sont regroupés dans les documents de suivi des engagements électoraux du Bureau du Conseil privé aux fins d'uniformité.
- Les critères pour les engagements des partis faisant l'objet d'un suivi comprennent ce qui suit : avoir une représentation à la Chambre des communes, au moins 4 % du nombre de votes valides exprimés pour la dernière élection générale ou 4 % du soutien national actuel.

Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NDP) Lien vers le plan	Parti vert du Canada (PVC) Lien vers le plan	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Général	Spécifique à l'ARC	- Établir l'Agence canadienne des crimes financiers en unissant les ressources de la GRC, du CANAFE et de l'ARC. (p.34)	- Réformer l'ARC (p. 23) comme suit : + Promouvoir l'ombudsman des contribuables à un agent du Parlement; + Mesurer et rapporter l'écart fiscal par type d'imposition et raison du déficit; + Imposer un devoir de diligence à l'ARC; + Revoir le régime fiscal du Canada pour améliorer la compétitivité, faire baisser les taux et simplifier les règles (p. 28); + Revoir les pénalités de l'ARC pour que les premières erreurs ne fassent l'objet que d'amendes mineures; + Créer un programme « de bienvenue à l'ARC » pour les nouvelles petites entreprises; + Permettre aux entreprises gagnant moins de 60 000 \$ d'utiliser une comptabilité simple.	- Investir 100 millions de dollars dans le personnel et les ressources de l'ARC. (Nouvelles du NDP)			- Éliminer les mesures fiscales ciblées qui ne servent aucun objectif de politique publique impérieux, et cesser la politisation des impôts.
Général	Évitement fiscal	- Augmenter considérablement les ressources de l'ARC pour lutter contre la planification fiscale agressive et l'évitement fiscal, jusqu'à 1 milliard de dollars par année (p.88). - Moderniser le régime général des règles anti-évitement. (p.88)	- Augmenter le financement de l'ARC à 750 millions de dollars par année pour renforcer l'application de la loi contre l'évasion fiscale et l'évitement fiscal (p. 165).	- Augmenter le financement de l'observation de la section de l'exécution de l'ARC touchant l'impôt international et les impôts des sociétés (p. 42).	- Mettre fin à l'évasion fiscale à l'étranger en taxant les fonds cachés dans les paradis fiscaux. (p. 119) - Augmenter le financement à l'Agence du revenu du Canada pour cibler les paradis fiscaux à l'étranger augmentant les recettes fiscales. (p. 119)	- Continuer des efforts pour mettre fin à l'évitement fiscal des grandes entreprises dans les paradis fiscaux (p. 16).	
Économie	Taux d'imposition pour les particuliers	- Créer une règle fiscale minimale de sorte que tous ceux qui gagnent assez pour être inclus dans la tranche d'imposition supérieure paient au moins 15 % par année. (p.88)		- Augmenter le taux d'inclusion des gains en capital à 75 % (p. 122). - Augmenter le taux d'imposition marginal le plus élevé à 35 % pour ceux qui gagnent 210 000 \$ et plus par année (p. 122). - Adopter un impôt sur la fortune de 1 % pour les personnes dont la fortune est supérieure à 10 millions de dollars (p. 122).	- Créer un impôt de 1 % sur la richesse nette (familiale) supérieure à 20 millions de dollars. (p. 118) - Supprimer les échappatoires fiscales liées aux options d'achat d'action qui profitent aux riches. (p. 118) - Concentrer le mandat de l'Agence sur l'identification des personnes qui cachent de vastes richesses, plutôt que sur des vérifications aléatoires. (p. 119) - Éliminer les échappatoires fiscales relatives aux gains en capital. (p. 118)	- Imposer un impôt supplémentaire sur les grandes fortunes (p. 16).	- Diminuer l'impôt sur le revenu des particuliers. - Abolir l'impôt sur les gains en capital.
Économie	Crédit d'impôt pour personnes handicapées	- Mener un examen complet de l'accès au crédit d'impôt pour personnes handicapées. (p.6)	- Faciliter l'admissibilité au crédit d'impôt pour personnes handicapées (p. 144).		- Convertir le crédit d'impôt pour personnes handicapées (CIPH) en un crédit remboursable. (p. 94) - Remanier le test du Régime de pensions du Canada (RPC)/prestation d'invalidité pour y intégrer la définition du CIPH et permettre l'occupation d'emploi. (p. 94)		
Économie	Déclaration de revenus unique des particuliers		- Travailler avec le Québec pour créer une déclaration de revenus unique pour les contribuables québécois tout en protégeant les emplois de l'CRA dans les régions (p. 145).			- Confier au Québec un propre rapport d'impôt unique géré par Québec (p. 29).	

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers le plan	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Économie	Impôt sur le revenu d'une entreprise	<ul style="list-style-type: none"> - Réformer la Loi sur la radiodiffusion pour s'assurer que les géants du Web paient leur juste part en exigeant qu'ils paient des impôts sur leur revenu généré ici. (p.31) - Augmenter à 18 % le taux d'imposition des entreprises des institutions financières dont les bénéfices dépassent 1 milliard de dollars. (p.88) - Collaborer avec nos partenaires internationaux pour mettre en place un impôt minimum mondial sur les grandes entreprises. (p.88) 	<ul style="list-style-type: none"> - Mettre en place une taxe sur les services numériques de 3 % sur les recettes brutes au Canada (p. 165). - Travailleur avec des partenaires internationaux en vue de lutter contre l'évasion fiscale (p. 165). - Refuser d'appuyer la création d'un taux d'imposition minimal global (p. 165). 	<ul style="list-style-type: none"> - Instaurer un impôt temporaire sur les bénéfices excédentaires de 15 % sur les recettes exceptionnelles des grandes entreprises pendant la pandémie (p. 41). - Remettre l'impôt des sociétés à 18 %, en maintenant le taux d'imposition actuel des petites entreprises (p. 122). - Éliminer les échappatoires fiscales en éliminant les actions au porteur (p. 40). - Veiller à ce que les entreprises de médias numériques paient les impôts des sociétés (p. 93). 	<ul style="list-style-type: none"> - Maintenir le taux d'imposition des petites entreprises à un maximum de 9 %. (p. 19) - Réduire la charge administrative des petites entreprises par l'élimination des déclarations fiscales et des formalités administratives redondantes. (p. 19) - Subventionner le déploiement de nouvelles technologies propres dans toutes les petites et moyennes entreprises. (p. 20) - Appliquer un impôt sur les sociétés aux entreprises transnationales de commerce électronique en percevant les taxes là où le produit ou le service est consommé. (p. 117) - Imposer une taxe sur les transactions financières de 0,5 % dans le secteur de la finance. (p. 118) - Faire passer le taux d'imposition fédéral des sociétés de 15 % à 21 %. (p. 118) - Prélever une surtaxe de 5 % sur les bénéfices des banques commerciales. (p. 118) - Mettre en place un impôt minimum mondial. (p. 118) - Interdire aux entreprises canadiennes de déduire le coût de la publicité sur des sites appartenant à des étrangers. (p. 118) - Éliminer la déduction de 50 % des frais de repas et de représentation des entreprises. (p. 118) 	<ul style="list-style-type: none"> - Imposer à un taux de 3 % les géants du numérique et rediriger ces taxes collectées vers un fonds pour les arts, la culture et aux médias du Québec (p. 14). 	<ul style="list-style-type: none"> - Réduire le taux d'imposition pour les entreprises à 10%.
Économie	Taxe de luxe et sainte taxe	<ul style="list-style-type: none"> - Instaurer une taxe sur les voitures, bateaux et avions de luxe, comme cela a été présenté dans le budget de 2021. (p.88) - Élaborer un cadre d'imposition pour les produits de vapotage. (p.89) - Augmenter les droits d'accise sur le tabac. (p.89) 	<ul style="list-style-type: none"> - Éliminer l'indexation de la taxe sur l'alcool (p. 21). 	<ul style="list-style-type: none"> - Instaurer une taxe sur les produits de luxe sur des articles comme les yachts et les jets privés (p. 41). 	<ul style="list-style-type: none"> - Crée une taxe spéciale de 10 % sur les boissons sucrées. (p. 75) - Appliquer une taxe sur les produits de luxe, tels que les avions et les voitures de luxe. (p. 119) 	<ul style="list-style-type: none"> - Réduire la taxe d'accise sur l'alcool selon le volume de production pour encourager les petits distilleurs québécois (p. 25). 	
Économie	Autre	<ul style="list-style-type: none"> - Ne plus accorder un statut d'organisme de bienfaisance à des organisations antiavortement. (p.5) 	<ul style="list-style-type: none"> - Protéger les fermes familiales en mettant fin au traitement fiscal injuste (p. 37). - Exiger que les entreprises de l'économie à la demande fassent des contributions équivalentes aux cotisations au RPC et à l'AE dans un nouveau compte d'épargne libre d'impôt pour les employés transférables (p. 46). - Accroître la participation des employés des entreprises canadiennes en établissant des fiduciés collectives des employés, qui permettent de réduire l'impôt sur les gains en capital et que les propriétaires d'entreprise peuvent vendre à leurs employés (p. 48). - Augmenter le quota des versements à des organismes de bienfaisance à 7,5 % (p. 21). - Encourager les employeurs à ajouter une protection de la santé mentale à leurs régimes d'avantages sociaux en offrant un crédit d'impôt sur 25 % du coût de cette protection additionnelle pendant les trois premières années (p. 69). - Réformer la coûteuse réglementation « direction et contrôle », assurant l'intégrité des dépenses sans exiger que les projets dans les pays en développement soient directement contrôlés par des organismes de bienfaisance canadiens. (p.120) - Mettre fin à la subvention aux médias de 600 millions de dollars, y compris le Crédit d'impôt pour la main-d'œuvre journalistique canadienne (p. 163) 		<ul style="list-style-type: none"> - Réformer la <i>Loi sur le revenu du Canada</i> afin de permettre aux travailleurs du secteur des arts et de la culture de bénéficier d'un plan d'étalement fiscal. (p. 114) - Crée une commission fiscale fédérale indépendante chargée d'analyser le système fiscal pour en vérifier l'équité et l'accessibilité. (p. 119) 		

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers le plan	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Économie	Appuyer la relance économique	<ul style="list-style-type: none"> – Offrir un crédit d'impôt aux petites entreprises afin qu'elles puissent investir dans l'amélioration de leur système de ventilation. (p.7) – Prolonger le Programme d'embauche pour la relance économique du Canada jusqu'au 31 mars 2022. (p.27) – Fournir à l'industrie du tourisme un soutien temporaire pour les salaires et les loyers pouvant aller jusqu'à 75 %. (p.27) – Prolonger le fonds d'indemnisation pour les productions audiovisuelles jusqu'au 31 décembre 2022. Pour être admissibles, les productions doivent être admissibles au crédit d'impôt pour production cinématographique ou magnétoscopique canadienne et faire une demande de plan de sécurité lié à la COVID-19. (p.31) 	<ul style="list-style-type: none"> – Créer un Plan de rétablissement du Canada, en payant jusqu'à 50 % du salaire des nouveaux employés pendant six mois après la fin de la SSUC (p. 20). – Offrir un crédit d'impôt pour la relance des PME de 25 % sur un montant maximal de 100 000 \$ pour que les Canadiens investissent dans une petite entreprise au cours des deux prochaines années (p. 21). – Lancer l'initiative Découvrir et soutenir le Canada avec un crédit d'impôt de 15 % pour les dépenses de vacances, jusqu'à concurrence de 1 000 \$ par personne au Canada en 2022 (p. 21). – Offrir un congé de la TPS d'un mois au cours duquel tous les achats effectués dans des magasins de détail seront exempts de la TPS. (p.55) 	<ul style="list-style-type: none"> – Maintenir les subventions salariales et les subventions au loyer pour les petites entreprises jusqu'à ce qu'elles puissent rouvrir complètement après la pandémie (p. 34). – Accorder une prime à l'embauche dans le cadre de laquelle le gouvernement paiera la partie de l'employeur de l'AE et du Régime de pensions du Canada (p. 34). 	<ul style="list-style-type: none"> – Réintroduire une Prestation canadienne d'urgence pour les étudiants rétroactive. (p. 54) 	<ul style="list-style-type: none"> - Obliger les partis fédéraux à rembourser les fonds qu'ils ont reçus de la Subvention salariale d'urgence du Canada (p. 16). - Protéger les entreprises et la capacité de production par développer une politique qui favorise une certaine autosuffisance dans les domaines essentiels (p. 24). 	<ul style="list-style-type: none"> - Supprimer progressivement tous les programmes de dépenses du COVID.
Économie	Encourager l'innovation	<ul style="list-style-type: none"> - Réformer le Programme de RS&DE pour réduire les formalités administratives et la nécessité de recourir à des consultants, reconstruire les dépenses admissibles, et faire en sorte que le programme soit plus généreux pour les entreprises qui prennent les plus grands risques, afin de promouvoir la productivité, les nouvelles inventions et la création de bons emplois.. (p.29) 	<ul style="list-style-type: none"> – Offrir l'accélérateur canadien d'investissement, un crédit d'impôt à l'investissement de 5 % pour des investissements de capitaux, la première tranche de 25 000 \$ étant remboursable pour les petites entreprises (p. 18). – Offrir un régime de brevets réduisant de moitié le taux d'imposition du revenu découlant des brevets sur les produits innovateurs conçus ici (p. 30). – Simplifier et accélérer le programme de RS&DE (p. 30) par: <ul style="list-style-type: none"> + Transférer l'administration du programme de l'ARC à ISDE; + Permettre à ISDE de délivrer un certificat de déductions admissibles qui serait ensuite accepté par l'ARC; + Faciliter l'admissibilité des développeurs de logiciels à la RS&DE; + Mettre fin au financement des entreprises de technologie étrangères et augmenter le financement des petites entreprises canadiennes. – Introduire l'utilisation d'actions accréditives pour rendre plus attrayants les investissements dans les petites entreprises technologiques en démarrage. (p. 31) – Exempter les nouvelles entreprises au Canada avec au moins deux tiers des employés canadiens du plan à imposer les options d'achat d'actions (p. 31). – Créer un crédit d'impôt pour l'achat d'une nouvelle entreprise canadienne (p. 31). 	<ul style="list-style-type: none"> – Rétablir le Fonds d'innovation pour le secteur automobile et verser des cotisations libres d'impôt aux constructeurs automobiles (p. 38). 	<ul style="list-style-type: none"> - Améliorer les crédits d'impôt en recherche et développement et offrir un crédit d'impôt pour l'automatisation dans le secteur manufacturier. 	<ul style="list-style-type: none"> - Éliminer les subventions et les crédits d'impôt accordés aux entreprises. 	
Économie	Déficits et budgétisation	<ul style="list-style-type: none"> - Adopter un budget axé sur la qualité de vie en appliquant ce cadre aux futurs budgets fédéraux pour que les dépenses visent avant tout à obtenir des résultats à long terme dont les gens bénéficient. (p.89) 	<ul style="list-style-type: none"> – Éliminer le déficit au cours des dix prochaines années (p. 168). 	<ul style="list-style-type: none"> – Suivre les mesures de durabilité fiscale du directeur parlementaire du budget (p. 121). – Financer les engagements en matière de dépenses en réformant le régime fiscal afin que les particuliers et les sociétés fortunés paient davantage d'impôt (p. 122). 	<ul style="list-style-type: none"> - Éliminer le déficit à la fin du premier mandat par la prudence budgétaire et la réduction des dépenses. 		

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers le plan	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Social	Logement	<ul style="list-style-type: none"> - Introduire un compte d'épargne libre d'impôt pour la première maison pour les Canadiens qui peuvent épargner jusqu'à 40 000 \$, les retraits étant libres d'impôt. (p. 13) - Doubler le crédit d'impôt pour l'achat d'une maison à 10 000 \$, en représentant un remise de 1 500 \$.(p. 14) - Introduire le crédit d'impôt pour la rénovation des maisons multigénérationnelles afin de soutenir l'ajout d'un appartenement secondaire. (p. 15) - Exiger que les propriétaires divulguent, dans leur déclaration de revenus, le loyer reçu avant et après une rénovation et imposera une surtaxe si l'augmentation est excessive. (p. 16) - Introduire une taxe anti-flip sur les propriétés détenues depuis moins de 12 mois. (p. 16) - Instaurer un impôt de 1 % par année sur les propriétés résidentielles vacantes appartenant à des non-résidents (annoncé pour commencer en janvier 2022). L'étendre pour inclure les terrains vacants appartenant à des étrangers dans les régions urbaines. (p. 17) - Revoir le traitement fiscal des grandes propriétaires et des spéculateurs qui amassent des grands portefeuilles de logements canadiens. (p. 17) 	<ul style="list-style-type: none"> - Mettre en place un crédit d'impôt pour la mobilité dans la construction qui permettra aux travailleurs de soustraire jusqu'à 4 000 \$ par année des dépenses de déplacement temporaire (p. 46). - Encourager les Canadiens à investir dans les logements locatifs en élargissant la capacité de reporter l'impôt sur les gains en capital quand ils vendent une propriété locative et réinvestissent dans des logements locatifs (p. 59). - Empêcher l'imposition des gains en capital des Canadiens sur la vente de la résidence principale (p. 61). 	<ul style="list-style-type: none"> - Imposer une taxe de 20 % aux acheteurs étrangers sur la vente de maisons à des particuliers qui ne sont pas des résidents permanents (p. 122). - Renoncer à la partie fédérale de la TPS/TVH sur la construction de nouveaux logements locatifs abordables (p. 11). - Doubler le crédit d'impôt pour l'achat d'une maison à 10 000 \$, en représentant un remise de 1 500 \$ (p. 12). 	<ul style="list-style-type: none"> - Affecter 1 % de la TPS au logement et aux autres infrastructures municipales. (p. 39) - Augmenter la taxe sur les « maisons vides » pour les propriétaires étrangers qui laissent des immeubles vacants. (p. 45 et p. 119) - Éliminer les échappatoires des paradis fiscaux qui permettent aux investisseurs étrangers de dissimuler le nom des propriétaires bénéficiaires de biens immobiliers au Canada. (p. 46 et p. 119) - Rétablir les incitatifs fiscaux pour la construction de logements locatifs spécialisés. (p. 47) - Offrir des crédits d'impôt pour les dons de terrains et d'immeubles à des fiducies foncières communautaires. (p. 47) - Supprimer la TPS « présumée » lorsqu'un promoteur disposant de logements en copropriété vides les met sur le marché en tant que logements locatifs. (p. 47) - Faire passer le crédit d'impôt pour la rénovation domiciliaire de 10 000 \$ par ménage à 10 000 \$ par personne. (p. 60) 	<ul style="list-style-type: none"> - Mettre en place une taxe sur des pratiques de spéculation immobilière (p. 19). 	
Social	Emplois, abordabilité et pauvreté	<ul style="list-style-type: none"> - Augmenter le crédit d'impôt pour fournitures scolaires remboursable à 25 % et élargir les critères d'admissibilité. (p.8) - Continuer à étendre l'Allocation canadienne pour les travailleurs, faire en sorte que les Canadiens admissibles soient automatiquement inscrits, et que les prestations soient fournies chaque trimestre. (p.25) - Créer une nouvelle prestation d'AE pour les travailleurs autonomes dans le cadre du régime fiscal, afin de fournir une aide comparable à celle de l'AE pouvant s'étendre sur 26 semaines. (p.25) - Établir une nouvelle définition de l'emploi aux termes de la Loi de l'impôt sur le revenu, de sorte que le travail sur les plateformes numériques puisse être inclus dans le calcul pour l'AE et le RPC. (p.25) - Prolonger de deux ans la déduction pour dépenses de bureau à domicile, soit jusqu'à 500 \$. (p.26) - Créer un crédit d'impôt pour la mobilité de la main d'oeuvre pour permettre aux travailleurs des secteurs du bâtiment et de la construction de déduire jusqu'à 4 000 \$ de frais admissibles. (p.28) - Créer un crédit d'impôt pour prolongation de la carrière afin que des travailleurs de 65 ans et plus pour réduire leurs impôts. (p.28) 	<ul style="list-style-type: none"> - Doubler le crédit d'impôt pour la création d'emplois d'apprentis au cours des trois prochaines années (p. 47). - Doubler l'Allocation canadienne pour les travailleurs jusqu'à concurrence de 2 800 \$ pour les particuliers et de 5 000 \$ pour les familles et l'allouer comme un dépôt direct trimestriel au lieu d'un remboursement d'impôt à la fin de l'année (p. 45). - Doubler le supplément pour invalidité de l'Allocation canadienne pour les travailleurs à 1 500 \$ (p. 45). - Simplifier la déduction pour l'utilisation de la résidence pour le travail afin d'offrir plus d'avantages fiscaux majeurs aux personnes qui démarrent une entreprise à la maison (p. 25). - Permettre aux nouveaux parents de démarrer une entreprise à la maison sans perdre leur revenu de congé parental (p. 25). 	<ul style="list-style-type: none"> - Élargir les programmes de sécurité du revenu afin d'établir un revenu minimum garanti (p. 72). - Instaurer l'étalement de l'impôt sur le revenu pour les artistes et les travailleurs culturels (p. 94). 	<ul style="list-style-type: none"> - Instaurer un revenu de subsistance garanti exhaustif et équitable pour chaque personne au Canada (p. 53), notamment les personnes handicapées. (p. 94) - Crée des mesures incitatives pour que les employeurs embauchent de nouveaux arrivants et des demandeurs d'asile. (p. 103) 	<ul style="list-style-type: none"> - Suspendre la Prestation canadienne de la relance économique et la réactiver selon l'intensité des futures vagues de COVID-19 et qu'elle demeure en vigueur pour les secteurs pour qui la relance demeure lente (p. 11). - Désenclaver les régions en améliorant les infrastructures de voyage et offrant de crédits d'impôt pour les diplômés et les immigrants qui choisiront de s'installer hors des grands centres urbains (p. 28). - Faire permanent la déduction d'impôt pour télétravail (p. 28). 	

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers le plan	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Social	Travail de soins, la santé et la retraite	<ul style="list-style-type: none"> - Offrir aux professionnels de la santé un incitatif fiscal leur permettant de déduire jusqu'à 15 000 \$ de leur revenu lorsqu'ils établissent un cabinet dans une communauté rurale ou éloignée. (p.18) - Rendre le crédit canadien pour aidant naturel remboursable et libre d'impôt pour permettre aux aidants de recevoir jusqu'à 1 250 \$ par année. (p.18) - Doubler le crédit d'impôt pour l'accessibilité des logements, qui passe à 1 500 \$, afin de permettre aux personnes âgées de rester chez elles. (p.20) - Élargir le crédit d'impôt pour frais médicaux afin d'inclure les frais remboursés à une mère porteuse pour ses dépenses liées à la FIV. (p.44) 	<ul style="list-style-type: none"> - Convertir la déduction pour frais de garde d'enfants en un crédit d'impôt remboursable couvrant jusqu'à 75 % des coûts de garde d'enfants pour les familles à faible revenu. (p. 51). - Crée la prestation canadienne pour soins aux aînés, donnant 200 \$ par mois, par ménage, à tout Canadien qui vit avec un parent âgé de plus de 70 ans et qui en prend soin (p. 157). - Augmenter le montant maximal qu'un parent peut réclamer au titre du crédit d'impôt pour frais d'adoption à 20 000 \$, et rendre le crédit remboursable (p. 52). - Augmenter l'allocation canadienne pour enfants de 500 \$ par mois par enfant pendant la première année, et de 250 \$ par mois, par enfant, pendant la deuxième année pour les femmes vivant dans des refuges, afin de les aider à faire la transition vers un logement à long terme (p. 94). - Augmenter la limite du crédit d'impôt pour l'accessibilité domiciliaire à 10 000 \$ par personne (p. 157). - Permettre aux aînés et à leurs aidants naturels de demander le crédit d'impôt pour frais médicaux pour les soins à domicile (p. 157). - Augmenter l'allocation canadienne pour enfants en permettant que les prestations soient versées à partir du septième mois de la grossesse plutôt qu'à la naissance. (p. 52) 	<ul style="list-style-type: none"> - Rendre remboursable le crédit d'impôt canadien pour aidant naturel (p. 69). 	<ul style="list-style-type: none"> - Éliminer la TPS sur tous les coûts de construction liés aux places en garderie. (p. 57) - Transformer le crédit d'impôt pour les aidants en un crédit d'impôt remboursable. (p. 60) - Introduire un crédit d'impôt remboursable égal au montant de la perte de pension qu'un individu subit en cas de défaillance du régime de retraite. (p. 69) 	<ul style="list-style-type: none"> - Soutenir les soins à domicile par un crédit d'impôt. (p. 9) - Valoriser les travailleurs d'expérience à l'aide d'un crédit d'impôt pour les 65 ans et plus souhaitant rester sur le marché du travail (p. 11). 	<ul style="list-style-type: none"> - Remplacer le transfert canadien en matière de santé par des points d'impôt de valeur équivalente pour les provinces. - Rétablir la juste pension d'invalidité non imposable pour les anciens combattants militaires.
Social	Affaires autochtones et du Nord	<ul style="list-style-type: none"> - Continuer de faire progresser les priorités des communautés autochtones visant à récupérer la compétence exclusive dans des domaines tels que la fiscalité. (p.69). 	<ul style="list-style-type: none"> - Doubler la déduction pour résidence pour le Nord et augmenter le montant de base dans la zone intermédiaire pour qu'il corresponde à celui de la zone Nord (p. 129). - Ajouter à ces zones la péninsule nord de Terre-Neuve, de nouvelles parties du nord de la Saskatchewan et de nouvelles parties du nord-ouest de la Colombie-Britannique (p. 129). 	<ul style="list-style-type: none"> - Augmenter le crédit d'impôt pour les pompiers volontaires afin de s'assurer que les collectivités rurales et du Nord sont plus en sécurité (p. 95). - Mettre en place un crédit d'impôt pour les diplômés qui travaillent dans les collectivités rurales et du Nord désignées (p. 96). 		<ul style="list-style-type: none"> - Abolir la Loi sur les Indiens avant son 150e anniversaire en 2026 (p. 17). - Mettre de la pression sur le gouvernement fédéral pour qu'il réalise les appels à l'action de la Commission de Vérité et Réconciliation (p. 17). 	
Environnement	Changement climatique, émissions de carbone et déchets	<ul style="list-style-type: none"> - Mettre au point des crédits d'impôt supplémentaires pour une gamme de solutions d'énergie renouvelable et d'entreposage dans des batteries. (p.52) - Doubler le crédit d'impôt pour l'exploration minière des mines vertes. (p.54) - Instaurer un crédit d'impôt à l'investissement pouvant aller jusqu'à 30 % pour un éventail de technologies propres, y compris les technologies à faible émission de carbone et les technologies carboneutres. (p.55) - Mettre en place un "droit de réparation" en instaurant un nouveau crédit d'impôt de 15% pour couvrir le coût des réparations d'électroménagers effectuées par les techniciens jusqu'à 500 \$. (p.62) - Éliminer les actions accrédiatives pour les projets de pétrole, de gaz et de charbon afin de contribuer à promouvoir la croissance propre. (p.88) - Convertir à l'électricité la flotte fédérale de véhicules légers d'ici 2030. (p. 53) 	<ul style="list-style-type: none"> - Abolir le filet de sécurité de la taxe sur le carbone pour les consommateurs et mettre en œuvre un nouveau plan de tarification du carbone, commençant à 20 \$ la tonne et augmentant jusqu'à un plafond de 50 \$ la tonne (p. 82). - Instaurer un crédit d'impôt pour accélérer le déploiement de la technologie de capture, d'utilisation et de stockage du carbone dans le secteur énergétique et d'autres industries, en incluant une prime de départ pour les installations qui adoptent la technologie avant 2030 (p. 85). - Offrir un allègement fiscal pour les cinq premières installations qui utilisent une nouvelle technologie qui permet de réduire considérablement les émissions et dont la mise en application est coûteuse (p. 86). - Réduire les émissions en étudiant la possibilité d'imposer de nouvelles taxes aux grands voyageurs, aux véhicules de luxe non électriques et aux résidences secondaires afin de décourager les activités qui nuisent à l'environnement (p. 87). - Exiger que des édifices du gouvernement fédéral offrent des stations de charge électrique d'ici 2025. (p. 83) 	<ul style="list-style-type: none"> - Renoncer à la taxe de vente fédérale sur tous les achats de véhicules à émission zéro (VEZ) et offrir des incitatifs supplémentaires jusqu'à concurrence de 15 000 \$ par famille pour les VEZ fabriqués au Canada (p. 52). - Éliminer les subventions pour les combustibles fossiles, mettre en place des budgets de carbone et modifier le mandat de la Banque du Canada pour qu'il soit axé sur la contribution à l'objectif zéro émission nette (p. 45). - Assurer que les bâtiments fédéraux utilisent des énergies renouvelables et convertir à l'électricité la flotte fédérale d'ici 2025. (p. 48) 	<ul style="list-style-type: none"> - Cesser toutes les subventions destinées au secteur des énergies fossiles. (p. 6) - Encourager les investissements verts et la création d'emplois verts en taxant davantage les biens et services non écoresponsables. (p. 7) - À partir de 2022 et jusqu'en 2030, augmenter annuellement la taxe sur le carbone de 25 \$ la tonne. (p. 8) - Promouvoir des pratiques d'achat écologiques. (p. 8) - Créer des dégrèvements de taxe ou des dérogations pour les initiatives de recyclage (p. 8) - Adopter un ajustement à la frontière pour le carbone afin que les entreprises canadiennes payant des taxes sur le carbone n'aient pas de désavantage concurrentiel. (p. 8) - Offrir des incitatifs pour accroître la séquestration du carbone. (p. 24) - Ajuster les pratiques d'approvisionnement fédérales de façon à soutenir la transition vers des produits et des emballages réutilisables. (p. 31) - Abolir la taxe de vente fédérale sur tous les véhicules électriques et à émission nulle, qu'ils soient neufs ou d'occasion. (p. 41) - Multiplier les bornes de recharge électriques, y compris dans tous les parcs de stationnement associés à des installations fédérales. (p. 41) 	<ul style="list-style-type: none"> - Imposer des critères environnementaux rigoureux dans l'octroi de contrats publics (p. 22). - Introduire une péréquation verte afin d'imposer le principe du pollueur-payeur et de récompenser les efforts contre les changements climatiques (p. 22). - Proposer que la TPS cesse d'être perçue sur les factures d'Hydro-Québec des ménages (p. 22). - Proposer que la flotte de véhicules du gouvernement fédéral soit composée à 100 % de véhicules zéro émission (p. 22). 	<ul style="list-style-type: none"> - Abolir la taxe sur le carbone et permettre aux gouvernements provinciaux d'adopter des objectifs de réduction des émissions. - Supprimer les subventions aux technologies vertes.

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Environnement	Changement climatique, émissions de carbone et déchets (a continué)				<ul style="list-style-type: none"> - Abolir la taxe de vente sur les transports collectifs ruraux et interurbains, comme pour les transports en commun urbains. (p. 42) - Éliminer toutes les subventions aux combustibles fossiles, y compris les paiements et les déductions fiscales. (p. 119) 		
Général	Secteur public	<ul style="list-style-type: none"> - Modifier le Code canadien du travail afin: + d'offrir à tous les travailleurs sous réglementation fédérale 10 jours de congé de maladie payé. (p.7) + Inclure la santé mentale en tant qu'élément spécifique des normes de santé et de sécurité au travail, et en exigeant des employeurs sous réglementation fédérale qu'ils prennent des mesures préventives visant à résoudre les problèmes de stress et les risques de blessures sur les lieux de travail. (p.5) + Mettre en place le « droit de se déconnecter » pour les travailleurs sous réglementation fédérale. (p.26) + Prévoir jusqu'à 5 jours de congés payés de plus pour les employés sous réglementation fédérale qui vivent une situation de fausse couche ou de mort à la naissance. (p.26) + Interdire le recours à des travailleurs de remplacement lorsqu'un employeur dans un secteur sous réglementation fédérale met ses employés en lock-out. (p.26) - Fournir des tampons et des serviettes hygiéniques gratuitement dans les milieux de travail sous réglementation fédérale. (p.42) - Augmenter la diversité dans la fonction publique en créant une Bourse de la diversité et des autres programmes. (p.43) - Renforcer les pratiques d'approvisionnement fédérales afin de prioriser les produits réutilisables et recyclables. (p.61) - Renforcer davantage les politiques d'approvisionnement fédéral pour intégrer les principes de ESG. (p.89) 	<ul style="list-style-type: none"> - Nommer un ministre responsable de la réduction de la papierasse, créer un bureau des meilleures pratiques de réglementation avec des membres du monde des affaires, améliorer l'analyse de rentabilité des propositions de réglementation, corriger le processus d'étude d'impact et établir un processus de certification rapide (p. 27). - Donner aux travailleurs une place à la table en exigeant que les employeurs sous réglementation fédérale ayant plus de 1 000 employés ou 100 millions de dollars de revenu annuel aient une représentation du personnel à leur conseil d'administration (p. 47). - Exiger que les entreprises sous réglementation fédérale et les organismes fédéraux exécutent des plans de recrutement officiels favorisant les femmes qualifiées pour les postes de haute direction (p. 141). - Tranférer le plus d'emplois possible dans la fonction publique fédérale vers le travail à distance afin de réduire les dépenses de bureau tout en améliorant la qualité de vie des fonctionnaires. Des espaces de bureau flexibles pourraient permettre aux fonctionnaires de travailler sur place, au besoin (p. 168). 	<ul style="list-style-type: none"> - Établir une garantie de service dans le cadre de laquelle les ministères du gouvernement doivent établir et publier des « normes de service contraignantes » pour les programmes tels que l'assurance-emploi, le soutien aux anciens combattants, les services aux Autochtones, les centres d'appels de l'Agence du revenu du Canada; les ministères seraient tenus responsables de l'atteinte de ces objectifs (p. 20). - Remplacer le système de paye Phénix qui a échoué et réduire la pratique inefficace et coûteuse de la sous-traitance du travail du gouvernement (p. 32). - Légitérer pour 10 jours de maladie payés dans le Code canadien du travail pour les milieux de travail sous réglementation fédérale (p. 32). - Moderniser le Code canadien du travail afin d'offrir 10 jours de congé payés pour les victimes de violence familiale (p. 103). - Accorder la priorité à l'équité salariale fondée sur le sexe (p. 103). - Examiner les règles d'équité en matière d'emploi existantes afin de combler l'écart salarial racisé, de renforcer les lois sur le travail et d'assurer une embauche équitable dans la fonction publique fédérale et dans les industries réglementées par le gouvernement fédéral (p. 107). - Améliorer le plan d'action pour les langues officielles afin d'améliorer l'accès aux services dans la langue de son choix (p. 109). 	<ul style="list-style-type: none"> - Entreprendre une rénovation écologique de tous les immeubles du gouvernement fédéral, y compris ceux des organismes gouvernementaux. (p. 10) - Élaborer une stratégie « Achetons propre » pour accroître les achats gouvernementaux de technologies canadiennes à faible émission de carbone. (p. 21) - Exiger que tous les emballages plastiques contiennent au moins 50 % de contenu recyclé en modifiant les pratiques d'approvisionnement fédérales. (p. 31) - Introduire une taxe internationale sur les carburants d'aviation et de transport maritime, destinée au Fonds mondial pour le climat. (p. 42) - Financier en partie l'éducation postsecondaire universelle avec la réorientation des crédits d'impôt pour frais de scolarité. (p. 54) - Éliminer la discrimination systémique dans la fonction publique fédérale. (p. 84) - Soutenir les 23 recommandations du rapport Au lendemain de la Purge afin d'éliminer la discrimination dans les lieux de travail. (p. 89) - Exiger des installations accessibles dans tous les édifices fédéraux, y compris des toilettes non génrées, des vestiaires, etc., tout en réaffirmant le droit des personnes transgenres, non binaires et bispirituelles d'utiliser les installations auxquelles elles s'identifient. (p. 90) - Adopter une loi sur l'équité salariale, comme le recommande le Groupe de travail sur l'équité salariale. (p. 93) - Veiller à ce que les critères pour les nouvelles nominations aux conseils et organismes publics incluent l'égalité des chances pour les femmes. (p. 93) - Renforcer les mesures de protection des dénonciateurs pour les employés de la fonction publique. (p. 112) - Garantir l'accès aux services fédéraux dans les deux langues officielles dans chaque province. (p. 117) 	<ul style="list-style-type: none"> - Déposer un protocole de gestion d'éventuelles menaces pandémiques (p. 10). - Mettre fin au copinage fédéral (p. 16) par: <ul style="list-style-type: none"> + Augmenter les pouvoirs du commissaire aux conflits d'intérêts et à l'éthique + Créer un Commissariat à l'intégrité de l'État pour protéger les lanceurs d'alerte - Autoriser Québec à conduire lui-même toutes ses relations internationales, incluant la conclusion de traités (p. 19). - Décentraliser la fonction publique fédérale afin de créer des pôles d'emplois en région (p. 28). - Proposer que le gouvernement fédéral donne l'exemple recours aux curriculum vitae anonymes au sein de sa fonction publique afin de lutter contre la discrimination à l'embauche (p. 18). 	
Général	Politiques de vaccination	<ul style="list-style-type: none"> - Veiller à ce que tous les travailleurs de la fonction publique fédérale soient vaccinés. (p.2) 	<ul style="list-style-type: none"> - S'opposer aux vaccins obligatoires pour les fonctionnaires fédéraux et mis en place plutôt un régime de tests rapides réguliers. 	<ul style="list-style-type: none"> - Mettre en place un système de vaccination obligatoire pour les fonctionnaires fédéraux d'ici septembre. Les employés fédéraux non vaccinés seront disciplinés conformément à leurs conventions collectives. 	<ul style="list-style-type: none"> - Éviter la politisation de la vaccination en axant les plans de vaccination sur l'éducation et la sensibilisation. 	<ul style="list-style-type: none"> - Proposer d'établir un mécanisme de vérification des preuves vaccinales mondiales en fonction des vaccins reconnus par les autorités de santé publique (p. 10). - Établir une stratégie pour la production vaccinale qui permet l'autonomie nationale sans compromettre l'accès rapide aux médicaments comme le vaccin COVID-19 (p. 11). 	<ul style="list-style-type: none"> - S'opposer à la vaccination obligatoire, aux tests réguliers, aux passeports vaccinaux, et aux confinements, en soulignant le consentement éclairé.

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Monitoring of Political Party Positions on Policy Issues Relevant to CRA (Updated 16 September 2021)

Notes

- Only the platform commitments that impact CRA business/activities are captured below.
- Information is sourced from political party websites, news media, and social media using tools including NewsDesk and Google Advanced Search. Results are cross-walked with PCO's platform tracking documents for consistency.
- Criteria for Party commitments tracked include: Must have HoC representation, at least 4% of the number of valid votes cast for the most recent general election, or 4% of current national support.

Sector	Topic	Liberal Party of Canada (LPC) Link to Plan	Conservative Party of Canada (CPC) Link to Plan	New Democratic Party of Canada (NDP) Link to Plan	Green Party of Canada (GPC) Link to Plan	Bloc Québécois (BQ) Link to Plan	People's Party of Canada (PPC) Link to Plan
General	CRA Specific	<ul style="list-style-type: none"> - Establish the Canada Financial Crimes Agency bringing resources of the RCMP, FINTRAC, and the CRA. (p.30) 	<ul style="list-style-type: none"> - Reforming the CRA (p.22) by: <ul style="list-style-type: none"> + Upgrade the office of the Taxpayers' Ombudsperson to an officer of Parliament; + Measure and report on the tax gap by type of taxation and reason for the shortfall (similar to the UK model); + Impose a legal duty of care on CRA; + Review Canada's tax system to improve competitiveness, bring down rates and simplify the rules (p.26); + Revise CRA's penalties so first-time errors receive minor fines; + Create a "welcome to CRA" program for new small businesses; and + Allow businesses with revenues < \$60,000 to use cash accounting. 	<ul style="list-style-type: none"> - Invest \$100M in staff and resources for the CRA. (NDP News) 			<ul style="list-style-type: none"> - Eliminate targeted tax measures that serve no compelling public policy purpose, and end politicization of taxes.
General	Tax Avoidance	<ul style="list-style-type: none"> - Significantly increase resources of the CRA to combat aggressive tax planning and tax avoidance, up to \$1B per year. (p.75) - Modernize general anti-avoidance rule regime. (p.75) 	<ul style="list-style-type: none"> - Increase CRA funding to \$750M/year for stronger enforcement against tax evasion and avoidance. (p. 157) 	<ul style="list-style-type: none"> - Boost compliance funding to CRA's enforcement section for international and corporate taxes. (p.40) 	<ul style="list-style-type: none"> - End offshore tax evasion by taxing hidden offshore heavens. (p.99) - Increase CRA funding to target offshore tax heavens increasing tax revenue. (p.99) 	<ul style="list-style-type: none"> - Continue efforts to end tax avoidance (p. 16). 	
Economic	Personal - Income Tax Rates	<ul style="list-style-type: none"> - Create a minimum tax rule so those who qualify for the top bracket pay at least 15% tax. (p.75) 		<ul style="list-style-type: none"> - Increase the capital gains inclusion rate to 75%. (p.39/114) - Boost the top marginal tax rate to 35% for those earning \$210,000+ a year. (p.39/114) - Enact a 1% wealth tax on people with more than \$10M in wealth. (p.39/114) 	<ul style="list-style-type: none"> - Create a 1% wealth tax on net family wealth over \$20M. (p.99) - Close stock options tax loopholes that benefit the wealthy. (p.99) - Have CRA focus on identifying those with vast wealth rather than random audits. (p.99) - Close capital gains tax loopholes. (p.99) 	<ul style="list-style-type: none"> - Impose an additional tax on the rich (p. 16). 	<ul style="list-style-type: none"> - Decrease personal income tax. - Abolish capital gains tax.
Economic	Personal - Disability Tax Credit	<ul style="list-style-type: none"> - Comprehensive review of access to the Disability Tax Credit. (p.5) 	<ul style="list-style-type: none"> - Make it easier to qualify for the Disability Tax Credit. (p.136) 		<ul style="list-style-type: none"> - Convert the DTC to a refundable credit. (p.76) - Redesign the CPP disability benefit test to incorporate the DTC definition of disability and permit employment. (p.76) 		
Economic	Personal - Single Tax Return		<ul style="list-style-type: none"> - Work with Québec to create a single income tax return for Québec taxpayers while protecting CRA jobs in the régions. (p.137) 			<ul style="list-style-type: none"> - Entrust Québec with its own single tax return administered by Québec (p. 29). 	
Economic	Business Income Tax	<ul style="list-style-type: none"> - Reform the Broadcasting Act to ensure that foreign web giants pay their fair share by requiring them to pay taxes on the revenue generated here. (p.28) - Raise corporate income tax rate of financial institutions with earnings more than \$1 billion to 18%, and introduce a temporary Canada Recovery Dividend. (p.75) - Work with international partners to implement a global corporate minimum tax. (p.75) 	<ul style="list-style-type: none"> - Introduce a Digital Services Tax of 3% of gross revenues in Canada. (p.25/155/157) - Work with international partners to prevent multinational tax avoidance. (pg.157) - Decline to support the creation of a global minimum tax rate. (pg. 157) 	<ul style="list-style-type: none"> - Introduce a temporary excess profit tax of 15% on large corporate windfalls earned during the pandemic. (p.39) - Return the corporate income tax to 18%, while maintaining the current small business tax rate. (114) - Close tax loopholes by eliminating bearer shares. (p.40) - Ensure digital media companies pay corporate taxes. (p.87) 	<ul style="list-style-type: none"> - Hold the small business tax rate at no more than 9%. (p.17) - Reduce the paperwork burden on small businesses by eliminating duplicative tax filings and red tape. (p.17) - Subsidize the implementation of new clean technologies across all SMEs. (p.17) - Apply a corporate tax on transnational e-commerce companies by collecting taxes where the product / service is consumed. (p.98) 	<ul style="list-style-type: none"> - Impose a 3% tax on digital giants and redirect these collected taxes to a fund for Québec arts and culture (p. 14). 	<ul style="list-style-type: none"> - Reduce corporate income tax rate to 10%.

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Economic	Business Income Tax (Continued)				<ul style="list-style-type: none"> - Impose a financial transactions tax of 0.5% in the finance sector. (p.98) - Increase the federal corporate tax rate from 15% to 21%. (p.98) - Charge a 5 per cent surtax on commercial bank profits. (p.98) - Implement a global minimum tax. (p.98) - Prohibit Canadian businesses from deducting the cost of advertising on foreign-owned sites. (p.98) - Eliminate the 50 per cent corporate meals and entertainment expense deduction. (p.98) 		
Economic	Luxury and Sin Taxes	<ul style="list-style-type: none"> - Implement a luxury tax on new cars, private aircraft and pleasure boats as outlined in Budget 2021. (p.75) - Implement a tax on vaping products. (p.75) - Increase tobacco excise duties. (p.75) 	<ul style="list-style-type: none"> - Eliminate the escalator tax on alcohol. (p.20) 	<ul style="list-style-type: none"> - Enact a luxury goods tax on items like yachts and private jets. (p.39) 	<ul style="list-style-type: none"> - Creating a special tax of 10% on sugary drinks. (p.60) - Apply a tax on luxury goods, such as planes, and luxury cars. (p.99) 	<ul style="list-style-type: none"> - Reduce the excise tax on alcohol based on production volume in order to encourage small Quebec distilleries (p. 25). 	
Economic	Other	<ul style="list-style-type: none"> - Withdrawal of charity status to anti-abortion organizations (p.4). 	<ul style="list-style-type: none"> - Protect family farms by ending unfair tax treatments (p.35) - Require gig companies to contribute the equivalent of CPP and EI premiums to a new tax-free, portable Employee Savings Accounts. (p.42) - Increase employee ownership of Canadian companies by establishing Employee Ownership Trusts, which provide reduced capital gains tax for business owners to sell to their employees. (p.44) - Increase disbursement quota for charitable foundations to 7.5%. (p.21) - Offer employers a tax credit of 25% of the cost of additional mental health coverage for the first three years after adding it to employee benefit plans. (p.65) - Reform onerous "Direction and Control" regulation, ensuring accountability for spending without requiring projects in developing countries to be directly controlled by Canadian charities. (p.113) - End the \$600 million media bailout, which includes the Canadian Journalism labour tax credit (p. 155). 		<ul style="list-style-type: none"> - Reform the Canada Revenue Act to allow arts and culture workers to benefit from a tax averaging plan. (p.95) - Establish an arm's length Federal Tax Commission to analyze the tax system for fairness and accessibility. (p.99) 		
Economic	Supporting Economic Recovery	<ul style="list-style-type: none"> - Introduce a tax credit for small businesses to make invest in better ventilation. (p.6) - Extend the Canada Recovery Hiring Program to March 31, 2022. (p.24) - Provide the tourism industry with temp. wage and rent support up to 75%. (p.24) - Extend the Compensation Fund for audiovisual productions to December 31, 2022. To be eligible, productions need to qualify for the Canadian Film or Video Production Tax Credit. (p.27) 	<ul style="list-style-type: none"> - Create a Canada Job Surge Plan, paying up to 50% of the salary of new hires for 6 months following the end of CEWS. (p.17/20) - Rebuild Main Street Tax Credit of 25% up to \$100,000 that Canadians invest in small business over the next two years. (p.17/21) - Launch the Explore and Support Canada initiative with a 15% tax credit for vacation expenses up to \$1,000 per vacation in Canada in 2022. (p.20) - Implement a month-long GST holiday with all purchases made at retail stores to be tax-free for the duration. (p.51) 	<ul style="list-style-type: none"> - Continue wage and rent subsidies for small businesses until they can fully reopen from the pandemic. (p.34) - Establish a hiring bonus in which the government will pay the employer portion of EI and Canada Pension Plan. (p.36) - Create a hiring bonus to cover employer share of employment insurance and Canada Pension Plan premiums. (p.34) 	<ul style="list-style-type: none"> - Reinstate a retroactive CESB. (p.44) 	<ul style="list-style-type: none"> - Require federal parties to repay the funds they received from the Canada Emergency Wage Subsidy (p. 16). - Protect businesses and production capacity by developing a policy that promotes self-sufficiency in key areas (p. 24). 	<ul style="list-style-type: none"> - Phase out all COVID spending programs.

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Economic	Fueling Innovation	<ul style="list-style-type: none"> - Reform SR&ED program to reduce red tap and the need for consultants, better align eligible expense, and make the program more generous for companies who take on biggest risks, promote productivity, new inventions, and the creation of good jobs. (p.26) 	<ul style="list-style-type: none"> - Introduce the Canada Investment Accelerator, 5% tax credit for capital investment made in 2022- 2023, with the first \$25,000 refundable for small business. (p.17/21/25) - Introduce a "patent box" regime to cut the tax rate in half on income earned from patents on innovative products developed in Canada. (p.28) - Streamline and accelerate the SR&ED program (p. 29) by: <ul style="list-style-type: none"> + Moving administration from CRA to ISED; + Allowing ISED to issue a certificate of allowable deductions which would then be accepted by CRA; + Making it easier for software developers to qualify for SR&ED; and + Ending funding to foreign tech companies and increase funding for Canadian small businesses. - Introduce the use of flow-through shares to make investment in small tech start-ups more attractive. (p.29) - Exempt Canadian-controlled start-ups with at least 2/3 of their employees in Canada from taxation of stock options. (p.29) - Create a tax credit for buying from a Canadian start-up. (p.30) 	<ul style="list-style-type: none"> - Restore the Automotive Innovation Fund and make contributions to automakers tax-free (p.36) 		<ul style="list-style-type: none"> - Improve research and development tax credits and offer a tax credit for automation in the manufacturing sector. 	<ul style="list-style-type: none"> - Eliminate corporate subsidies and tax credits for corporations.
Economic	Deficits & Budgeting	<ul style="list-style-type: none"> - Adopt qualify of life budgeting and apply this framework to future federal budgets to ensure spending begins from perspective of how to achieve long-term outcomes that benefit people. (p.76) 	<ul style="list-style-type: none"> - Eliminate the deficit in the next decade. (pg. 160) 	<ul style="list-style-type: none"> - Follow the Parliamentary Budget Officer's fiscal sustainability measures. (p.113) - Finance spending commitments by reforming the tax system so wealthy individuals and corporations pay more. (p.114) 			<ul style="list-style-type: none"> - Eliminate the deficit by the end of a first mandate through fiscal prudence and spending cuts.
Social	Housing	<ul style="list-style-type: none"> - Introduce a tax-free First Home Savings Account for Canadians under 40 to save up to \$40,000, withdrawals tax-free. (P.12) - Double the first-time home buyers tax credit to \$10,000 representing a \$1,500 rebate. (p.12) - Introduce a new Multigenerational Home Renovation 15% tax credit to support adding a secondary unit. (p.13) - Require landlords to disclose, on their tax filings, the rent they receive pre- and post-renovations, and implement a surtax for excessive increases. (p.14) - Establish an anti-flipping tax on residential properties held less than 12 months. (p.14) - Extend the national tax of 1% on non-resident, non-Canadian owners of vacant housing (announced to begin January 2022) to include foreign-owned vacant land within large urban areas. (p.15) - Review tax treatment of large corporate owners of rental housing. (p.15) 	<ul style="list-style-type: none"> - Introduce a Construction Mobility Tax Credit of up to \$4,000 for temporary relocation costs for construction workers. (p.42/43) - Encourage investment in rental housing by extending the ability to defer capital gains tax when selling rental property and reinvesting in rental housing. (p.55) - Prevent the imposition of tax on Canadians' capital gains on the sale of their principal residence. (p.57) 	<ul style="list-style-type: none"> - Enact a 20% Foreign Buyer's Tax on the sale of homes to individuals who aren't permanent residents. (p.12/114) - Waive the federal portion of the GST/HST on the construction of new affordable rental units. (p.11) - Double the first-time home buyers tax credit to \$10,000 representing a \$1,500 rebate. (p. 12) 	<ul style="list-style-type: none"> - Allocate 1% of GST to housing and other municipal infrastructure. (p.33) - Increase "empty home" tax on vacant property owned by foreigners. (p.38 & p.99) - Close tax haven loopholes that allow foreign investors to hide the names of beneficial owners of properties in Canada. (p.38 & p.99) - Restore tax incentives for building purpose-built rental housing. (p.39) - Provide tax credits for gifts of land/buildings, to community land trusts. (p.39) - Remove the "deemed" GST whenever a developer with empty condo units places them on the market as rentals. (p.39) - Change the Home Renovation Tax Credit from \$10,000 per household to per person. (p.48) 	<ul style="list-style-type: none"> - Implement a tax on real estate speculation practices (p. 19). 	

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Social	Jobs, Affordability & Poverty	<ul style="list-style-type: none"> - Increase the refundable Eligible Educator School Supply Tax Credit to 25% and expand eligibility criteria. (p.7) - Continue to expand the Canada Workers Benefit, automatically enrolling those who qualify with benefits delivered quarterly. (p.23) - Introduce a new EI benefit for self-employed, delivered through the tax system, that would provide unemployment assistance comparable to EI, up to 26 weeks. (p.23) - Establish new provisions in the Income Tax Act to ensure digital platform work counts towards EI and CPP. (p.23) - Extend the Home Expenses deduction for an additional 2 years, to claim up to \$500. (p.23) - Introduce a new Labour Mobility Tax Credit to allow building and construction workers to deduct up to \$4,000 in Eligible expenses. (p.25) - Introduce a Career Extension Tax Credit to let workers aged 65 and over reduce their taxes. (p.25) 	<ul style="list-style-type: none"> - Double the Apprenticeship Job Creation Tax Credit for the next three years. (p. 24/43) - Double the Canada Workers benefit to \$2,800 for individuals or \$5,000 for families and pay it as a quarterly direct deposit rather than a tax refund at year-end. (p.41/150) - Double the disability supplement of Canada Workers Benefit to \$1,500. (p. 41/135) - Simplify the business-use-of-home deduction to provide more significant tax advantages for starting home businesses. (p.24) - Allow new parents to start home-based businesses without facing any loss of parental leave income (p.24). 	<ul style="list-style-type: none"> - Expand income security programs to build toward a guaranteed livable income. (p.66) - Enact income tax averaging for artists and cultural workers. (p.88) 	<ul style="list-style-type: none"> - Create a comprehensive and equitable Guaranteed Livable Income for every person in Canada (p.43), including for people with disabilities. (p.76) - Create incentives for employers to hire newcomers and refugee claimants. (p.84) 	<ul style="list-style-type: none"> - Suspend the Canadian Recovery Benefit and reactivate it depending on the intensity of future waves of COVID-19 and ensure that it remain in effect for sectors where recovery remains slow (p. 11). - Opening up regions by improving travel infrastructure and offering tax credits for graduates and immigrants who choose to settle outside major urban centres (p. 28). - Make the telework tax deduction permanent (p. 28). 	
Social	Care Work, Health & Retirement	<ul style="list-style-type: none"> - Offer a tax incentive to health professionals to deduct up to \$15,000 in income when setting up a practice in rural or remote communities. (p.4) - Expand the Canada Caregiver Credit into a refundable, tax-free benefit, allowing caregivers to receive up to \$1,250 per year. (p.16) - Double the Home Accessibility Tax Credit to \$1,500 to keep seniors in their own homes. (p.18) - Expand the Medical Expense Tax Credit to include costs that have been reimbursed to a surrogate mother for her IVF expenses. (p.38) 	<ul style="list-style-type: none"> - Convert the Child Care Expense deduction into a refundable tax credit covering up to 75% of the cost for lower income families. (p. 23/47) - Introduce the Seniors Care Benefit, paying \$200/month/household to any Canadian who is caring for a parent over the age of 70 (p. 25/149). - Increase the claim under the Adoption Expense Tax Credit to \$20,000 and making the credit refundable. (p. 48) - Expand the Canada Child Benefit by \$500/month/child for the first year and \$250/month/child for the second year for women with children living in shelters to help them transition to long-term housing. (p. 88) - Expand the Canada Child Benefit by allowing benefits to begin at the 7th month of pregnancy rather than at childbirth. (p. 47) - Increase the Home Accessibility tax credit for Seniors to \$10,000 per person. (p.149) - Allow seniors and their caregivers to claim Medical Expense Tax Credit for home care. (p.149) 	<ul style="list-style-type: none"> - Make the Canada Caregiver Tax Credit refundable. (p.64) 	<ul style="list-style-type: none"> - Eliminate GST on all construction costs related to child care spaces. (p.47) - Make the Caregiver Tax Credit a refundable tax credit. (p.48) - Introduce a refundable tax credit equal to the amount of pension loss an individual incurs when a pension fails. (p.55) 	<ul style="list-style-type: none"> - Support home care with a tax credit (p. 9) - Value experienced workers with the help of a tax credit for workers 65+ who want to remain in the workforce. (p. 11) 	<ul style="list-style-type: none"> - Replace the Canada Health Transfer by giving tax points of equivalent value to provinces. - Reinstate the tax-free fair disability pension for military veterans.
Social	Indigenous and Northern affairs	<ul style="list-style-type: none"> - Continue to advance the priorities of Indigenous communities to reclaim full jurisdiction in areas such as tax. (p.59). 	<ul style="list-style-type: none"> - Double the residency deduction for the North and boost the basic amount in the intermediate zone to match the Northern zone. (p.121) - Add the Northern Peninsula of Newfoundland, new parts of northern Saskatchewan and new parts of northwestern B.C. to these zones. (p.121) 	<ul style="list-style-type: none"> - Expand the Volunteer Firefighters Tax Credit to ensure rural and Northern communities are safer. (p. 89). - Introduce a tax credit for graduates who work in designated rural and Northern communities (p. 90). 		<ul style="list-style-type: none"> - Abolish the Indian Act before its 150th anniversary in 2026 (p. 17). - Put pressure on the federal government to achieve the calls to action of the Truth and Reconciliation Commission. (p. 17) 	

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Sector	Topic	Liberal Party of Canada (LPC) Link to Plan	Conservative Party of Canada (CPC) Link to Plan	New Democratic Party of Canada (NDP) Link to Plan	Green Party of Canada (GPC) Link to Plan	Bloc Québécois (BQ) Link to Plan	People's Party of Canada (PPC) Link to Plan
Environment	Climate Change, Carbon Emissions & Waste	<ul style="list-style-type: none"> - Develop additional investment tax credits for a range of renewable energy and battery storage solutions. (p.44) - Double the Mineral Exploration Tax Credit for green mining. (p.46) - Develop an investment tax credit of up to 30% for a range of clean technologies including low carbon and net-zero technologies. (p.47) - Implement a "right to repair" by introducing a 15% tax credit to cover home appliance repairs of up to \$500. (p.52) - Eliminate flow through shares for oil, gas, and coal projects to help promote clean growth. (p.75) - Electrify the entire federal fleet of light duty vehicles by 2030. (p. 46) 	<ul style="list-style-type: none"> - Replace the consumer carbon tax backstop and implement a new carbon pricing scheme, starting at \$20/tonne and increasing to a cap of \$50/tonne. (p.78) - Introduce a tax credit to rapidly accelerate the deployment of carbon-capture, utilization and storage technology in the energy sector and other industries with early mover bonus for facilities with tech in place by 2030. (p.33/80) - Provide tax relief to the first five facilities that use new technology that provides meaningful emissions reductions and has a high cost to build. (p.81) - Cut emissions by studying the potential for introducing new taxes on frequent flyers, non-electric luxury vehicles and luxury second homes to deter activities that hurt the environment. (p.83) - Require federal government buildings to have charging stations by 2025. (p.78) 	<ul style="list-style-type: none"> - Waive the federal sales tax on all zero-emissions vehicle (ZEV) purchases and provide additional incentives of up to \$15,000 per family for ZEVs made in Canada. (p.49) - Eliminate fossil fuel subsidies, put in place carbon budgets and change the mandate of the Bank of Canada to focus on contributing to net zero. (p.43) - Ensure that federal buildings use renewable energy, and electrify the federal vehicle fleet by 2025. (p.46) 	<ul style="list-style-type: none"> - End all fossil fuel subsidies. (p.5) - Incentivize green investment / jobs by raising taxes on environmentally harmful goods and services. (p.6-7) - Increase carbon taxes by \$25 / tonne each year from 2022 to 2030. (p.7) - Promote green procurement practices. (p.7) - Create tax rebates / waivers on recycling initiatives. (p.7) - Enact a Carbon Border Adjustment to ensure Canadian companies paying carbon taxes are not placed at a competitive disadvantage. (p.8) - Provide incentives to promote carbon sequestration (p.21) - Adjust federal procurement practices to support the shift to reusable products and packaging. (p.27) - Exempt new and used electric and zero-emission vehicles from federal sales tax. (p.35) - Expand charging stations for electric vehicles, including all federal facility parking lots. (p. 35) - Exempt rural and intercity public transport from sales taxes, just like urban transit. (p.35) - Eliminate all fossil fuel subsidies, including payments and tax write-offs. (p.100) 	<ul style="list-style-type: none"> - Impose strict environmental criteria in the awarding of public contracts (p. 22). - Introduce green equalization to impose the polluter pays principle and reward efforts to combat climate change (p. 22). - Propose that GST no longer be collected on household Hydro-Québec bills. (p. 22) - Propose that the federal government fleet be 100% composed of zero-emission vehicles. (p. 22) 	<ul style="list-style-type: none"> - Abolish the carbon tax, and allow provincial governments to adopt emission reduction targets. - Abolish subsidies for green technology.
General	Public Sector	<ul style="list-style-type: none"> - Amend the Canada Labour Code to: <ul style="list-style-type: none"> + provide all federally regulated workers with 10 days of paid sick leave. (p.6) + include mental health as an element of occupational health and safety, and require federally-regulated employers to take preventative steps to address workplace stress and injury. (p.5) + implement the 'right to disconnect' for federally-regulated workers. (p.24) + Provide up to 5 new paid leave days for federally employees who experience a miscarriage or still birth. (p.24) + Prohibit the use of replacement workers when a federal union employer has locked out employees. (p.24) - Provide free tampons and pads in federally regulated workplaces. (p.37) - Improve diversity in the public service by creating the Diversity Fellowship and other programs. (p.37) - Strengthen federal procurement practices to prioritize reusable and recyclable products. (p.52) - Further strengthen federal procurement policies to integrate ESG principles. (p.76) 	<ul style="list-style-type: none"> - Appoint a Minister Responsible for Red Tape Reduction, create an Office of Regulatory Best Practice, from Industry Councils, improve cost-benefit analysis of regulatory proposals, fix the impact assessment process, and create a fast track certification process (p.26) - Require large federally-regulated employers (over 1,000 employees or \$100M in annual revenue) to include workers on their board of directors. (p. 43) - Requiring federally regulated corporations and federally mandated organizations to implement formal recruitment plans to seek out qualified female candidates for senior leadership positions. (p.133) - Move as many jobs in the federal public service to remote work as possible, in order to reduce office expenses and improve the quality of life of public servants. Flexible office space could allow public servants to work on-site when appropriate (p. 160). 	<ul style="list-style-type: none"> - Establish a Service Guarantee in which government departments must establish and publish "binding service standards" for programs such as Employment Insurance, veterans support, Indigenous services, passports and Canada Revenue Agency call centres; Ministers would be held responsible for these targets. (p.20) - Replace the failed Phoenix pay system and reduce the inefficient and costly practice of contracting out government work (p.32) - Legislate 10 paid sick days in the Canada Labour Code for federally regulated workplaces. (p.32) - Update the Canada Labour Code to provide 10 days of paid leave for people dealing with family and domestic violence. (p.95) - Prioritize gender-based pay equity. (p.95) - Review existing employment equity rules in order to close the racialized wage gap, strengthen labour laws and ensure equitable hiring in the federal public service and in federally regulated industries. (p.100) - Enhance the Action Plan for Official Languages to improve access to services in the language of choice (p. 101). 	<ul style="list-style-type: none"> - Undertake a green retrofit of all federal government buildings (p.9) - Implement a national Buy Clean strategy to increase government procurement of Canadian low-carbon technologies. (p.18) - Require 50% recycled content in plastic packaging by adjusting federal procurement practices. (p.27) - Introduce an international tax for aviation and shipping fuels earmarked for the Global Climate Fund. (p.35) - Post-secondary education partially financed by redirecting tuition tax credits. (p.44) - Dismantle systemic discrimination in the federal civil service. (p.68) - Support the 23 recommendations outlined in the LGBT Purge Fund's report to address discrimination in federal workplaces. (p.72) - Require accessible facilities in all federal buildings, gender-neutral washrooms, and reaffirm the right of individuals to use the facilities with which they identify. (p.73) - Pass pay equity legislation, as recommended by the Pay Equity Task Force. (p.75) - Ensure that the criteria for new appointments to public boards and agencies include equal opportunity for women. (p.75) 	<ul style="list-style-type: none"> - Create a potential pandemic threat management protocol. (p. 10) - End federal cronyism (p. 16) by: <ul style="list-style-type: none"> + Increasing the powers of the Conflict of Interest and Ethics Commissioner + Creating an Office of the Government Integrity Commissioner to protect whistleblowers - Authorize Québec to conduct its own international relations, including the signing of treaties (p. 19). - Decentralize the federal public service to create regional employment hubs (p. 28). - Propose that the federal government lead the way in using anonymous resumes in its public service to combat hiring discrimination. (p. 18). 	

2021 FEDERAL ELECTION: CURRENT POLICY POSITIONS

Sector	Topic	Liberal Party of Canada (LPC) Link to Plan	Conservative Party of Canada (CPC) Link to Plan	New Democratic Party of Canada (NDP) Link to Plan	Green Party of Canada (GPC) Link to Plan	Bloc Québécois (BQ) Link to Plan	People's Party of Canada (PPC) Link to Plan
General	Public Sector (Continued)				<ul style="list-style-type: none"> - Strengthen whistle-blower protections for public service employees. (p.92) - Guarantee access to federal services in both official languages in every province. (p.97) 		
General	Vaccination Policies	<ul style="list-style-type: none"> - Ensure vaccination across the federal public service. (p.2) 	<ul style="list-style-type: none"> - Oppose mandatory vaccines for federal public servants and implement a regular rapid testing regime instead. 	<ul style="list-style-type: none"> - Implement a mandatory vaccine system by September, with unvaccinated federal employees to be disciplined under their collective agreements. 	<ul style="list-style-type: none"> - Avoiding politicization of vaccination by focusing vaccination plans on education and awareness. 	<ul style="list-style-type: none"> - Propose to establish a global vaccine evidence verification mechanism based on vaccines recognized by public health authorities. (p. 10) - Establish a protectionist strategy for vaccine production that allows for national self-sufficiency without compromising rapid access to drugs such as the COVID-19 vaccine (p. 11). 	<ul style="list-style-type: none"> - Oppose vaccine and testing mandates, vaccine passports, and lockdowns, while emphasizing informed consent.

DISCLOSED TO PURSUANT TO
A-2021-134805

Page 00078 was previously released

Released on pages 92 and 93

Page 00079 was previously released

Released on pages 93 and 94

Page 00080 was previously released

Released on pages 94 and 95

Page 00081 was previously released

Released on pages 84 and 85

Page 00082 was previously released

Released on pages 85 and 86

Page 00083 was previously released

Released on page 86

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Sent: October 5, 2021 04:24 PM
To: Khare, Sharmila
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC); Jones, Stephanie
Subject: RE: Platform commitment - sexual health

Categorization: Unclassified

Thanks Sharmila! I replied to Health Canada (below) with those names. Much appreciated.

Kim C
343-549-5520

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: October 5, 2021 4:23 PM
To: 'Moriarty, Cindy (HC/SC)' <cindy.moriarty@hc-sc.gc.ca>
Cc: MacFarlane, Devon (HC/SC) <devon.macfarlane@hc-sc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>; Schermann, Janet <Janet.Schermann@cra-arc.gc.ca>
Subject: RE: Platform commitment - sexual health

Categorization: Unclassified

Hi Cindy,

Tony asked me to reply to you on his behalf. We have two CRA contacts for you:

Charities item:

Claire Arjang - Claire.Arjang@cra-arc.gc.ca
Manager, Regulatory Affairs Section
Legislative Policy Directorate
Legislative Policy and Regulatory Affairs Branch, CRA

Medical Expenses Tax Credit:

Janet Schermann - Janet.Schermann@cra-arc.gc.ca
Manager, Individual Income Tax Legislative Amendments Section
Legislative Policy Directorate
Legislative Policy and Regulatory Affairs Branch, CRA

I've copied them both on this email. Thanks again for reaching out!

Kimberly Chabot
Chief of Directorate Services | Chef des services à la direction
Director General's Office | Bureau du Directeur général
Charities Directorate | Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch | Direction générale de la politique législative et des affaires réglementaires
Canada Revenue Agency | Agence du revenu du Canada
☎ 343-549-5520 (mobile)
[DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#)

From: Moriarty, Cindy (HC/SC) <cindy.moriarty@hc-sc.gc.ca>
Sent: October 5, 2021 9:36 AM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: MacFarlane, Devon (HC/SC) <devon.macfarlane@hc-sc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: RE: Platform commitment - sexual health

Thanks Tony. Appreciate it

C

From: Chabot, Kimberly <Kimberly.Chabot@cra-arc.gc.ca> **On Behalf Of** Manconi, Tony
Sent: 2021-10-05 9:33 AM
To: Moriarty, Cindy (HC/SC) <cindy.moriarty@hc-sc.gc.ca>
Cc: MacFarlane, Devon (HC/SC) <devon.macfarlane@hc-sc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: RE: Platform commitment - sexual health

Categorization: Unclassified

Hi Cindy,

Thanks for reaching out. I'm connecting with some colleagues on this and will be in touch soon.

Thank you,

Tony Manconi
Cell: (613) 293-4108

From: Moriarty, Cindy (HC/SC) <cindy.moriarty@hc-sc.gc.ca>
Sent: October 1, 2021 9:27 AM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: MacFarlane, Devon (HC/SC) <devon.macfarlane@hc-sc.gc.ca>
Subject: Platform commitment - sexual health

Hi Tony,

00085

I am reaching out to find a contact person who can assist us with the implementation of platform commitments on sexual and reproductive health. I am responsible for sexual and reproductive health at Health Canada (new commitments from Budget 2021) and we are now turning our attention to implementation plans for the new platform commitments. I've listed the commitments to provide you with context. I would be grateful if you could identify a lead that can work with us going forward to ensure that our efforts are coordinated. I've copied Devon MacFarlane, manager of our unit who will follow up. I've highlighted the relevant commitment for CRA below. There are also tax related commitments for which we will be working with Finance. Please let me know if CRA should also be part of these discussions.

Thank you so much. Please don't hesitate to reach out with any questions.

- Establish regulations under the CHA governing accessibility for sexual and reproductive health services so that no matter where someone lives, they have access to these services.
- Failure on the part of a province to meet this standard would result in an automatic penalty applied against federal health transfers.
- Up to \$10M for a portal that provides accurate, judgement-free, and evidence-based information on sexual and reproductive health, with a section that counters misinformation about abortion.
- Up to \$10M to youth-led grassroots organizations that respond to the unique sexual and reproductive health needs of young people.
- **No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counselling to women about their rights and about the options available to them at all stages of the pregnancy.**
- Ensure the cost of in-vitro fertilization (IVF) becomes an eligible expenditure under the Assisted Human Reproduction Act (AHRA)
- Expand the Medical Expenses Tax Credit to include costs that have been reimbursed to a surrogate mother for her IVF expenses
- Move forward on providing adoptive parents an additional 15 weeks of leave to make sure they get the same level of support to care for their children as other parents
- Create a \$25 million Menstrual Equity Fund for women's shelters, not-for-profits, charities, community-based organizations, and youth-led organizations to make menstrual products available to vulnerable people.
- Provide free tampons and pads in federally regulated workplaces

Cindy Moriarty

Director General/Directrice Générale
Health Programs & Strategic Initiatives/Programmes de santé et initiatives stratégiques
Strategic Policy Branch/Direction générale de la politique stratégique

She/elle

*Located on the traditional, unceded territory of the Algonquin Nation
Situé sur le territoire traditionnel et non-cédé de la nation algonquine
Cell 613-818-7752*

NEW/NOUVEAU: cindy.moriarty@hc-sc.gc.ca

00086

From: Moriarty, Cindy (HC/SC) <cindy.moriarty@hc-sc.gc.ca>
Sent: October 5, 2021 05:34 PM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Cc: MacFarlane, Devon (HC/SC); Manconi, Tony; Arjang, Claire; Schermann, Janet
Subject: RE: Platform commitment - sexual health

Categories: Kim

Awesome. Thanks so much. We'll be in touch to set up a meeting

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: 2021-10-05 4:23 PM
To: Moriarty, Cindy (HC/SC) <cindy.moriarty@hc-sc.gc.ca>
Cc: MacFarlane, Devon (HC/SC) <devon.macfarlane@hc-sc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>; Schermann, Janet <Janet.Schermann@cra-arc.gc.ca>
Subject: RE: Platform commitment - sexual health

Categorization: Unclassified

Hi Cindy,

Tony asked me to reply to you on his behalf. We have two CRA contacts for you:

Charities item:

Claire Arjang - Claire.Arjang@cra-arc.gc.ca
Manager, Regulatory Affairs Section
Legislative Policy Directorate
Legislative Policy and Regulatory Affairs Branch, CRA

Medical Expenses Tax Credit:

Janet Schermann - Janet.Schermann@cra-arc.gc.ca
Manager, Individual Income Tax Legislative Amendments Section
Legislative Policy Directorate
Legislative Policy and Regulatory Affairs Branch, CRA

I've copied them both on this email. Thanks again for reaching out!

Kimberly Chabot

Chief of Directorate Services | Chef des services à la direction
Director General's Office | Bureau du Directeur général
Charities Directorate | Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch | Direction générale de la politique législative et des affaires réglementaires

Page 00088 was previously released

Previously released - page 85

Page 00089 is a duplicate of page 00086

Page 00090 was previously released

Previously released - pages 85 and 86

Page 00091 was previously released

Previously released - page 86

From: Khare, Sharmila
Sent: October 5, 2021 09:47 AM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Cc: Jones, Stephanie
Subject: FW: Platform commitment - sexual health

Categories: Kim

The CRA contacts would be as follows:

- Claire Arjang – Charities item
- Janet Schemann – METC

They would be the lead for both items for the CRA. You can pass their contact information along to Health Canada.

Sharmila

Sharmila Khare
Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca



Government
of Canada

Gouvernement
du Canada

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: October-01-21 4:44 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: FW: Platform commitment - sexual health

Hi Sharmila,

Tony received an email from Health Canada (at the bottom of this chain). Please have a look – would your area be able to connect with LPD next week on this, to determine the best way forward?

Thanks!
Kim C
343-549-5520

From: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>
Sent: October 1, 2021 3:24 PM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>

00092

Cc: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Subject: RE: Platform commitment - sexual health

Hi Kim –

21(1)(b)

Thanks!

Jen

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: October 1, 2021 12:56 PM
To: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>;
Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Subject: FW: Platform commitment - sexual health

Categorization: Unclassified

Hi Jen,

Thanks,
Kim C
343-549-5520

From: Moriarty, Cindy (HC/SC) <cindy.moriarty@hc-sc.gc.ca>
Sent: October 1, 2021 9:27 AM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: MacFarlane, Devon (HC/SC) <devon.macfarlane@hc-sc.gc.ca>
Subject: Platform commitment - sexual health

00093

Page 00094 was previously released

Previously released - pages 85 and 86

Page 00095 was previously released

Previously released - page 86

Page 00096 was previously released

Released on pages 102 and 103

Page 00097 was previously released

Released on pages 103 and 104

Page 00098 was previously released

Released on pages 104 and 105

Page 00099 was previously released

Released on pages 105 and 106

Page 00100 was previously released

Released on page 106

From: Manconi, Tony
Sent: October 21, 2021 02:28 PM
To: Lee, Michelle
Cc: Barnett, Kimberly; Chapados, Alexandre; Hasudungan, Ronald; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC); Baribault, Stéphane
Subject: RE: FOR APPROVAL - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS protected

Categories: Kim, Danielle

Categorization: Unclassified

I like it. Thanks

We may get push back as to why we did not suggest sending this to Finance from the onset.

Lets see what happens.

Tony Manconi

Cell: (613) 293-4108

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: October 21, 2021 2:26 PM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: Barnett, Kimberly <Kimberly.Barnett@cra-arc.gc.ca>; Chapados, Alexandre <Alexandre.Chapados@cra-arc.gc.ca>; Hasudungan, Ronald <Ronald.Hasudungan@cra-arc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Subject: RE: FOR APPROVAL - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS / protected

Categorization: Unclassified

Hi Tony,

Thank you for your thoughts. After consideration, we agree that the 1st paragraph of our proposed response is fulsome enough that it responds to all questions posed and therefore we are recommending to delete the 2nd and 3rd paragraphs.

Question from protected

In the Liberal Forward for Everyone platform the party committed to no longer providing charitable status to anti-abortion organizations.

Can you please tell me what is the status of this commitment?

Has your department been given any sort of timeline to implement this commitment?

Do you have a list of charities that would potentially be impacted by this change and could you share it?

Proposed response

[New] The Canada Revenue Agency (CRA) administers the legislative provisions under the Income Tax Act. However, any legislative changes to the Act are the responsibility of the Department of Finance Canada. As a result, the CRA cannot comment on any potential legislative changes.

What do you think?

Michelle

From: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Sent: October 21, 2021 1:51 PM
To: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; Barnett, Kimberly <Kimberly.Barnett@cra-arc.gc.ca>; Chapados, Alexandre <Alexandre.Chapados@cra-arc.gc.ca>; Hasudungan, Ronald <Ronald.Hasudungan@cra-arc.gc.ca>
Subject: RE: FOR APPROVAL - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS / protected

Categorization: Unclassified

Hi Michelle,

I agree that we do not provide our views. I am ok with the first para about this being a finance led issue.

As to the second question, they are asking for the list of charities that would be impacted, so there again, I would either not respond or say that we can't tell until we know what the leg will be.

Thanks

Tony Manconi

Cell: (613) 293-4108

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: October 21, 2021 1:40 PM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; Barnett, Kimberly <Kimberly.Barnett@cra-arc.gc.ca>; Chapados, Alexandre <Alexandre.Chapados@cra-arc.gc.ca>; Hasudungan, Ronald <Ronald.Hasudungan@cra-arc.gc.ca>
Subject: FOR APPROVAL - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS /
protected

Categorization: Unclassified

Good afternoon Tony,

This is due in ACO by EOD today.

We've prepared a proposed response to this media enquiry for your review and approval (Director approved).

Note that we consulted with PPLD on this response. PPLD's recommendation was that we should not opine on this issue at all, as it will lead to follow-up questions that we will not be able to address, and that we should refer the reporter to the Finance.

Thank you,

Michelle

Question from protected

In the Liberal Forward for Everyone platform the party committed to no longer providing charitable status to anti-abortion organizations.

Can you please tell me what is the status of this commitment?

Has your department been given any sort of timeline to implement this commitment?

Do you have a list of charities that would potentially be impacted by this change and could you share it?

Proposed response

[New] The Canada Revenue Agency (CRA) administers the legislative provisions under the Income Tax Act. However, any legislative changes to the Act are the responsibility of the Department of Finance Canada. As a result, the CRA cannot comment on any potential legislative changes.

The CRA categorizes registered charities using category and sub-category codes, which are assigned to each charity at the time of registration in order to identify their primary purposes and activities in a general manner. The purpose of these codes is to help the public obtain a more accurate picture of a charity's programs, and help researchers compile information, which is relevant and useful for both the public and the charitable sector. A charity's category and sub-category codes can be seen by consulting the CRA's List of charities. For reference, please find attached our list of category and sub-category codes.

However, with respect to identifying or classifying charities that are anti-abortion organizations, the CRA does not have a category or sub-category code that specifically identifies those types of organizations.

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: October 20, 2021 10:26 AM
To: Conrod, Mark <Mark.Conrod@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>;
Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; LPRAB-ACO Issues/DGPLAR Enjeux-BSC <ZLPRABACOG@cra-arc.gc.ca>
Subject: RE: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS / protected

Categorization: Unclassified

Good morning Mark,

We anticipate providing a proposed response to ACO by EOD tomorrow October 21st.

I trust this is satisfactory!

Michelle

From: Conrod, Mark <Mark.Conrod@cra-arc.gc.ca>
Sent: October 20, 2021 10:22 AM
To: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>;
Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; LPRAB-ACO Issues/DGPLAR Enjeux-BSC <ZLPRABACOG@cra-arc.gc.ca>
Subject: FW: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS / protected

Categorization: Unclassified

Hi Michelle,

Can you please provide an ETA to respond to this inquiry?

Thanks,
Mark

From: Beaudry, Chantal <Chantal.Beaudry@cra-arc.gc.ca>
Sent: October 20, 2021 10:14 AM
To: CRA.O LPRAB-ISSUES/DGPLAR-ENJEUX.O.ARC <CRA.OLPRAB-ISSUES/DGPLAR-ENJEUXO.ARC@cra-arc.gc.ca>
Cc: Boudreau, Odette <Odette.Boudreau@cra-arc.gc.ca>; CRA.O PAB-MSOD-OD-MR / RMSM-DO-DSMO-DGAP O.ARC <CRA.OPAB-MSOD-OD-MR/RMSM-DO-DSMO-DGAP0.ARC@cra-arc.gc.ca>
Subject: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS / (protected

Good morning LPRAB,

The proposed response is a little older; Connolly 2018-01-15. Let us know if the experts have any input and if the proposed Branch deadline could be met.

Thank you,

FOR ACTION

LEVEL: 3 Moderate (Branch IM + PAB AC)

protected

Reporter's deadline: Oct 25, EOD
Branch's deadline: Oct 24, EOD

Publishing timeline: Unknown

Interview request?

No

Question

In the Liberal Forward for Everyone platform the party committed to no longer providing charitable status to anti-abortion organizations.

Can you please tell me what is the status of this commitment?

Has your department been given any sort of timeline to implement this commitment?

Do you have a list of charities that would potentially be impacted by this change and could you share it?

Status

Working with LPRAB on a response

Proposed response

The confidentiality provisions of the Income Tax Act prevent the Canada Revenue Agency (CRA) from commenting on specific cases. However, we can provide you with the following information. The CRA can only determine whether an activity of a charity is acceptable after it has fully considered the facts of a particular case based on common law. According to the common law, the promotion of health can be charitable. To be charitable, a purpose that promotes health must, as a general rule, directly prevent or relieve a physical or mental health condition by providing effective health care services or products to the public in a manner that meets applicable quality and safety requirements. For more information, see Guidance CG-021, Promotion of health and charitable registration.

If the CRA identifies that a charity is not complying with the requirements of the Act, the charity could be subject to a number of compliance actions, up to and including revocation. We encourage the public to report suspected non-compliance by registered charities to the National Leads Centre.

Note that the CRA cannot provide any feedback and/or update on leads received, or subsequent actions taken. CRA's actions can only made public when they result in a charity being:

- revoked
- annulled
- suspended

The CRA posts such cases in its List of charities. This provides transparency to Canadians regarding the decisions of the CRA with respect to charities.

From: Lee, Michelle
Sent: October 21, 2021 02:36 PM
To: Conrod, Mark; LPRAB-ACO Issues/DGPLAR Enjeux-BSC
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC); Manconi, Tony; Chapados, Alexandre; Barnett, Kimberly; Hasudungan, Ronald
Subject: RE: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS protected

Categories: Information

Categorization: Unclassified

Hi Mark,

We've prepared a proposed response to this media enquiry, which has been approved by DG.

Thank you,
Michelle

Question from protected

In the Liberal Forward for Everyone platform the party committed to no longer providing charitable status to anti-abortion organizations.

Can you please tell me what is the status of this commitment?

Has your department been given any sort of timeline to implement this commitment?

Do you have a list of charities that would potentially be impacted by this change and could you share it?

Proposed response

[New] The Canada Revenue Agency (CRA) administers the legislative provisions under the Income Tax Act. However, any legislative changes to the Act are the responsibility of the Department of Finance Canada. As a result, the CRA cannot comment on any potential legislative changes.

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: October 20, 2021 10:26 AM
To: Conrod, Mark <Mark.Conrod@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; LPRAB-ACO Issues/DGPLAR Enjeux-BSC <ZLPRABACOG@cra-arc.gc.ca>
Subject: RE: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS/ protected

Categorization: Unclassified

Good morning Mark,

We anticipate providing a proposed response to ACO by EOD tomorrow October 21st.

I trust this is satisfactory!

Michelle

From: Conrod, Mark <Mark.Conrod@cra-arc.gc.ca>
Sent: October 20, 2021 10:22 AM
To: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>;
Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; LPRAB-ACO Issues/DGPLAR Enjeux-BSC <ZLPRABACOG@cra-arc.gc.ca>
Subject: FW: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS/
protected

Categorization: Unclassified

Hi Michelle,

Can you please provide an ETA to respond to this inquiry?

Thanks,
Mark

From: Beaudry, Chantal <Chantal.Beaudry@cra-arc.gc.ca>
Sent: October 20, 2021 10:14 AM
To: CRA.O LPRAB-ISSUES/DGPLAR-ENJEUX.O.ARC <CRA.OLPRAB-ISSUES/DGPLAR-ENJEUXO.ARC@cra-arc.gc.ca>
Cc: Boudreau, Odette <Odette.Boudreau@cra-arc.gc.ca>; CRA.O PAB-MSOD-OD-MR / RMSM-DO-DSMO-DGAP.O.ARC <CRA.OPAB-MSOD-OD-MR/RMSM-DO-DSMO-DGAP0.ARC@cra-arc.gc.ca>
Subject: FOR ACTION - MEDIA INQUIRY -ANTI-ABORTION AND CHARITABLE STATUS
protected

Good morning LPRAB,

The proposed response is a little older; Connolly 2018-01-15. Let us know if the experts have any input and if the proposed Branch deadline could be met.

Thank you,

Page 00109 was previously released

Previously released - pages 105 and 106

Page 00110 was previously released

Previously released - page 106

From: 19(1)
Sent: November 6, 2021 07:47 AM
To: 19(1) Manconi, Tony; Williams, Danielle
Cc:
Subject: RE: Questions from the 24(1)
Attachments: Questions for Tony Manconi 2021 11 04 (00620905xE0E23).docx

Importance: High

Categories: Charlene, Danielle

ATTENTION

This email originated from outside of the Government of Canada. **Do not click links or open attachments unless you recognize the sender and believe the content is safe.** For more information regarding reporting suspicious emails, please visit the KnowHow webpage: [Suspicious emails - how to report](#)

Ce courriel provient de l'extérieur du Gouvernement du Canada. **Ne cliquez pas sur les liens et n'ouvrez pas les pièces jointes, à moins de connaître l'expéditeur et croire que le contenu est sécuritaire.** Pour de plus amples renseignements sur la façon de signaler les courriels suspects, veuillez consulter la page Web SavoirFaire: [Courriels suspects – Comment signaler](#)

Hello Tony,

In hindsight, I am not sure that the attendees who sent in the questions for you have given me permission to pass along their names and contact information to you as the regulator notwithstanding that I know that you would never use that information against the attendees. However, sensitivity about privacy issues is a real concern that charities have and I need to be more cognisant of that reality. As such, I am attaching a list of questions with no identifying information for you to answer and would ask that you double delete the email and attachment below that 19(1) sent you yesterday.

In order to have the attendees questions answered, I suggest that you cut and paste the question from the attached word document with your answer and send it to 19(1) and I and we would then forward it to the attendee with a note to say that if they have any further follow up questions that they can reach out to you directly at your email address that we would give them but with no need to copy our office.

I am sorry about this change in procedure but I think this way there will be better protection of attendees' privacy, which is my responsibility to oversee. I will be taking the same precautionary steps with 19(1) as well.

Best regards,

19(1)

00111

19(1)

From: 19(1)

Sent: November-05-21 3:39 PM

To: Tony Manconi (Tony.Manconi@cra-arc.gc.ca) <Tony.Manconi@cra-arc.gc.ca>; Williams, Danielle <Danielle.Williams@cra-arc.gc.ca>

Cc: 19(1)

Subject: Questions from the 24(1)

Hello Tony,

Below are questions that came in as you were speaking yesterday. I've included the name of the attendee and their email address just in case you'd like to get back to any of them.

I trust this information is helpful.

Kind regards,

19(1)

00112

QUESTIONS FOR TONY MANCONI 24(1)

THURSDAY, NOVEMBER 4, 2021

First Name	Last Name	Email	City	Questions
				<p>Does that pastor question hold for non-incorporated charities?</p> <p>Would the fact that a director cannot be a paid employee - can a non-director chair a directors meeting? Such as a minister serving as chair of a meeting regarding the business matters of the church?</p>
				<p>The CRA website says as of Oct 8 2021, subscription service is unavailable -- do you know when it will be back up?</p>
				<p>Is the CRA considering exceptions for trusts within the charitable sector, to the new proposed trust tax reporting rules?</p> <p>Does the CRA have a plan to be able to file the GST 59 online (self-assessment of HST on imported services)? Currently this form can only be paper-filed.</p> <p>Thank you to CRA for an excellent job around CEWS - the ability to file online, and super quick turn-around times for paying out support - thank you very much!</p>

First Name	Last Name	Email	City	Questions
				We have had ongoing issues with trying to access our information online - we can login but once we get in that is where the issues start. We have been unable to access any mail, so if we have to be compliant with something we can't get that information. CRA is working on it - wonder if we are the only ones with this issue. It took 3 hours to final our last CEWS Claims. O. Santin Diocese of London
				Can a charity invest in a NPO as a social investment that furthers the charitable purposes? How can our Chartered Rights not be absolute?
				How can our Charity follow up the status of an application for a Public Foundation when the professional helping us has not provided progress reports or results after 2 years ? Can a Ontario or Federally registered Non-Profit Amalgamate with a United States Non-Profit(501c)
				Now that Canada Emergency Rent Subsidy (CERS) has come to an end, is there another Government Subsidy coming up for churches?

First Name	Last Name	Email	City	Questions
				<p>Under what circumstances would CRA audit the information affecting two fiscal years at the same time in one audit?</p> <p>Our charity has a large property, largely used for charitable activities, and a small amount of the property is used to generate rental income. The rental income is our largest source of revenue, and the funds are used in charitable activity. We are being audited. Is it because we have such large rental income?</p>
				Can a charity request digital scans of all hard copy documents maintained in our file with CRA?
				Any insights around not for profit organizations and reviews by CRA? Many NPOs have accumulated very significant reserves.
				We believe that we are registered as a religious order with CRA but cannot find the supporting documentation in our records. How does one go about confirming such registration aside from contacting CRA directly? Does NOT having on-hand evidence of this registration impact our ability to continue our claim as a religious order and our ability to offer the Clergy Residence Deduction to qualifying members of the order?
				any idea of timing of when bill looking at direction and control / qualified donees will pass?

First Name	Last Name	Email	City	Questions
				Any considerations to a charity in Canada where they are required to pay a fee to an international charity (as a IP consideration) and the fee is charged based on percentage of revenues
				The Prime Minister has said that he will be seeking to remove the charitable registration status of Crisis Pregnancy Centres and related charities. Please comment on this, in particular if he is able to do this.
				Complaints from Public. Our groups are being attacked by our opposition which has stated its purpose to encourage CRA to take charitable status away. How does the CRA ensure that complaints are not frivolous?
				can the pastor be ex-officio and non-voting member of Board?
				can a charity make gift to a NFP which is not a charity
				what job opportunities exist at charities directorate and how does one apply?
				can we submit one pdf file when filing the T3010, because the current CRA represent a client service makes you complete each line item separately if you do not have Efile software

First Name	Last Name	Email	City	Questions
				The most recent Liberal platform included a promise to no longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres). Can you advise if the CRA has been tasked with implementing this part of the platform and can you explain the process of implementing such a mandate within the CRA and the timelines for the implementation of a mandate like this. Furthermore, if you are familiar with this mandate, can you advise if the scope of the reach of this mandate will extend to churches or other charities that teach or hold to a pro-life position.
				Can a Lead Pastor be Church Board member and Chair whilst being an employee?
				The newsletter sign-up option is off line. Can we email Tony to be added?

From: Manconi, Tony
Sent: November 8, 2021 02:13 PM
To: Lee, Michelle
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC); Baribault, Stéphane; Barnett, Kimberly; Chapados, Alexandre; Hasudungan, Ronald
Subject: RF: FOR APPROVAL - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

Approved. Thanks Michelle.

Tony Manconi

Cell: (613) 293-4108

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: November 8, 2021 1:48 PM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; Barnett, Kimberly <Kimberly.Barnett@cra-arc.gc.ca>; Chapados, Alexandre <Alexandre.Chapados@cra-arc.gc.ca>; Hasudungan, Ronald <Ronald.Hasudungan@cra-arc.gc.ca>
Subject: FOR APPROVAL - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

Hi Tony,

This is due in ACO by 3pm today (deadline provided by PAB-Media Relations).

We've prepared a proposed response to this media enquiry for your review and approval.

Note that on October 21, we received a similar enquiry (Liberal platform and anti-abortions organizations – **protected**) and therefore are recommending that we utilise the same response. See email attached.

Note to DGO: at the time of responding to the October 21st enquiry, we consulted with PPLD and they recommended that not opine on this issue.

Thank you,

Michelle

Question from

The Liberal platform promised to revoke charitable status from anti-abortion groups. A few questions:

1) What is the status of this plan?

- 2) Would this plan include churches or temples or other houses of worship?
- 3) What sorts of organizations would this include?
- 4) How will the Liberal government determine if a group engages in "dishonest counselling?"

Proposed response

[New] The Canada Revenue Agency (CRA) administers the legislative provisions under the Income Tax Act. However, any legislative changes to the Act are the responsibility of the Department of Finance Canada. As a result, the CRA cannot comment on any potential legislative changes.

From: Lee, Michelle
Sent: November 8, 2021 1:17 PM
To: Conrod, Mark <Mark.Conrod@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>;
Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; LPRAB-ACO Issues/DGPLAR Enjeux-BSC <ZLPRABACOG@cra-arc.gc.ca>
Subject: RE: FOR ACTION - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

Hi Mark,

Yes we believe the deadline is feasible. We are aiming to have a proposed response to ACO by 3pm today.

Thank you,
Michelle

From: Conrod, Mark <Mark.Conrod@cra-arc.gc.ca>
Sent: November 8, 2021 1:14 PM
To: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>;
Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; LPRAB-ACO Issues/DGPLAR Enjeux-BSC <ZLPRABACOG@cra-arc.gc.ca>
Subject: FW: FOR ACTION - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

Hi Michelle,

Can Charities please advise if you can respond to this inquiry, and if the requested 4pm deadline is feasible?

Thank you,
Mark

From: Doody, Christopher <Christopher.Doody@cra-arc.gc.ca>
Sent: November 8, 2021 12:37 PM

To: CRA.O LPRAB-ISSUES/DGPLAR-ENJEUX.O.ARC<CRA.OLPRAB-ISSUES/DGPLAR-ENJEUXO.ARC@cra-arc.gc.ca>
Cc: CRA.O PAB-MSOD-OD-MR / RMSM-DO-DSMO-DGAP O.ARC<CRA.OPAB-MSOD-OD-MR/RMSM-DO-DSMO-DGAPO.ARC@cra-arc.gc.ca>; Boudreau, Odette <Odette.Boudreau@cra-arc.gc.ca>; Wudel, Stefanie <Stefanie.Wudel@cra-arc.gc.ca>
Subject: FOR ACTION - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

LPRAB – Are you able to respond to this media call? I suspect it's for FIN, as it's asking about proposed changes to legislation, but wanted to confirm first. We will be letting the reporter know that his deadline is unlikely to be met, but if we are redirecting this call to FIN, it would be helpful to know sooner. Thanks!

FOR ACTION

LEVEL: 3 Moderate (Branch IM + PAB Director + AIM)

19(1)

Reporter's deadline: November 8, 16:00 ET

Branch's deadline: TBD

Publishing timeline: Unknown

Interview request?

No

Question

The Liberal platform promised to revoke charitable status from anti-abortion groups. A few questions:

- 1) What is the status of this plan?
- 2) Would this plan include churches or temples or other houses of worship?
- 3) What sorts of organizations would this include?
- 4) How will the Liberal government determine if a group engages in "dishonest counselling?"

Status

Working with LPRAB on a response.

Proposed response

From: Lee, Michelle
Sent: November 8, 2021 02:24 PM
To: Conrod, Mark; LPRAB-ACO Issues/DGPLAR Enjeux-BSC
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC); Manconi, Tony; Chapados, Alexandre; Hasudungan, Ronald; Barnett, Kimberly
Subject: RE: FOR ACTION - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

Categories: Information, Kim

Hi Mark,

We've prepared a proposed response to this media enquiry, which has been approved by DG.

Thank you,
Michelle

Question from 19(1)

The Liberal platform promised to revoke charitable status from anti-abortion groups. A few questions:

- 1) What is the status of this plan?
- 2) Would this plan include churches or temples or other houses of worship?
- 3) What sorts of organizations would this include?
- 4) How will the Liberal government determine if a group engages in "dishonest counselling?"

Proposed response

protected 2021-10-21] The Canada Revenue Agency (CRA) administers the legislative provisions under the Income Tax Act. However, any legislative changes to the Act are the responsibility of the Department of Finance Canada. As a result, the CRA cannot comment on any potential legislative changes.

From: Lee, Michelle
Sent: November 8, 2021 1:17 PM
To: Conrod, Mark <Mark.Conrod@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; LPRAB-ACO Issues/DGPLAR Enjeux-BSC <ZLPRABACOG@cra-arc.gc.ca>
Subject: RE: FOR ACTION - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

Hi Mark,

Yes we believe the deadline is feasible. We are aiming to have a proposed response to ACO by 3pm today.

Thank you,
Michelle

From: Conrod, Mark <Mark.Conrod@cra-arc.gc.ca>
Sent: November 8, 2021 1:14 PM
To: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>;
Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; LPRAB-ACO Issues/DGPLAR Enjeux-BSC <ZLPRABACOG@cra-arc.gc.ca>
Subject: FW: FOR ACTION - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

Hi Michelle,

Can Charities please advise if you can respond to this inquiry, and if the requested 4pm deadline is feasible?

Thank you,
Mark

From: Doody, Christopher <Christopher.Doody@cra-arc.gc.ca>
Sent: November 8, 2021 12:37 PM
To: CRA.O LPRAB-ISSUES/DGPLAR-ENJEUX.O.ARC <CRA.OLPRAB-ISSUES/DGPLAR-ENJEUXO.ARC@cra-arc.gc.ca>
Cc: CRA.O PAB-MSOD-OD-MR / RMSM-DO-DSMO-DGAP.O.ARC <CRA.OPAB-MSOD-OD-MR/RMSM-DO-DSMO-DGAPO.ARC@cra-arc.gc.ca>; Boudreau, Odette <Odette.Boudreau@cra-arc.gc.ca>; Wudel, Stefanie <Stefanie.Wudel@cra-arc.gc.ca>
Subject: FOR ACTION - MEDIA INQUIRY - ANTI-ABORTION GROUPS / 24(1) / 19(1)

LPRAB – Are you able to respond to this media call? I suspect it's for FIN, as it's asking about proposed changes to legislation, but wanted to confirm first. We will be letting the reporter know that his deadline is unlikely to be met, but if we are redirecting this call to FIN, it would be helpful to know sooner. Thanks!

FOR ACTION

LEVEL: 3 Moderate (Branch IM + PAB Director + AIM)

19(1)

Reporter's deadline: November 8, 16:00 ET
Branch's deadline: TBD

Publishing timeline: Unknown

Interview request?

No

Question

The Liberal platform promised to revoke charitable status from anti-abortion groups. A few questions:

- 1) What is the status of this plan?
- 2) Would this plan include churches or temples or other houses of worship?
- 3) What sorts of organizations would this include?
- 4) How will the Liberal government determine if a group engages in "dishonest counselling?"

Status

Working with LPRAB on a response.

Proposed response

From: Lee, Michelle
Sent: November 9, 2021 03:32 PM
To: Manconi, Tony; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Cc: Baribault, Stéphane; Khare, Sharmila
Subject: Media attention - Pregnancy crisis centres

Categories: Information, Kim

Article

[Group campaigns against Liberal promise to deny charitable status to pregnancy crisis centres](#),
National Post, November 9, 2021

Summary of article

- A socially conservative lobby group is campaigning against the Liberal vow to deny anti-abortion organizations' charitable status
- Not only pregnancy crisis centres but churches and camps as well
- It's not clear if the Liberals would revoke charitable status, or prevent organizations in the future from seeking charitable status
- Campaign Life Coalition has launched a petition against the Liberal promise
- Department of Finance: Re-stated the promise in the Liberal platform to National Post and said "information on this will be released in due course."

Potential impacts on the Charities Directorate

- We've already received two (2) media enquiries and one question for the public 19(1)
- As confirmed in the article, the Department of Finance will be issuing further information
- The IM Team is monitoring public interest and media attention
- The IM Team is prepared to respond to further enquiries by referring to the Department of Finance

From: Baribault, Stéphane
Sent: December 1, 2021 04:20 PM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Subject: RE: Questions from the 24(1)
Attachments: Questions for Tony Manconi 2021 11 04 (00620905xE0E23).docx

Categories: Charlene

Categorization: Unclassified

Hi Charlene,

Please see attached our responses to the questions from the 24(1)

I also answered some questions that were not for the Charities Directorate.

Thanks

Stéphane

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: November 29, 2021 11:22 AM
To: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: RE: Questions from the 24(1)
Importance: High

Categorization: Unclassified

Hi Stéphane,

Checking to see the status of this item. In preparation for Tony to review upon his return next week, could the completed responses to the attached questions be in DGO by EOD Thursday December 2nd?

If the responses to the attached questions were all ready provided to Tony, please disregard.

Thanks,
-Charlene

From: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Sent: November 16, 2021 1:59 PM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: RE: Questions from the 24(1)

Categorization: Unclassified

00125

Hi Charlene,

For sure, it's on my list of things to review.

Thanks

Stéphane

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)<Generic-Generique.LPCHDGOG@cra-arc.gc.ca>

Sent: November 16, 2021 1:54 PM

To: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>

Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)<Generic-Generique.LPCHDGOG@cra-arc.gc.ca>

Subject: FW: Questions from the [REDACTED]

Importance: High

Categorization: Unclassified

Hi Stéphane,

We're also following-up on this item for a status update and to see if Tony would be receiving the responses for the attached questions from the [REDACTED] by EOD tomorrow, November 17?

24(1)

Thanks,
-Charlene

From: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>

Sent: November 8, 2021 2:24 PM

To: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>

Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)<Generic-Generique.LPCHDGOG@cra-arc.gc.ca>

Subject: FW: Questions from the [REDACTED]

Importance: High

Categorization: Unclassified

Hi Stephane.

I received a number of questions from the [REDACTED]. Can I ask you to help me get the responses to the questions by coordinating with other areas of the program for the responses.

Thanks

Tony Manconi

00126

Cell: (613) 293-4108

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

00127

First Name	Last Name	Email	City	Questions	CRA Response
				<p>Does that pastor question hold for non-incorporated charities?</p> <p>Would the fact that a director cannot be a paid employee - can a non-director chair a directors meeting? Such as a minister serving as chair of a meeting regarding the business matters of the church?</p>	<p>Provincial law determines the circumstances under which a registered charity's directors / trustees can receive compensation. In general, a registered charity cannot pay its directors / trustees simply for occupying their positions. However, some provinces permit a charity to have governing documents allowing for reasonable compensation for services that directors / trustees provide to the charity (for example, the director is an employee). Directors/Trustees - Canada.ca</p>
				<p>The CRA website says as of Oct 8 2021, subscription service is unavailable -- do you know when it will be back up?</p>	We will restore services as soon as possible
				<p>Is the CRA considering exceptions for trusts within the charitable sector, to the new proposed trust tax reporting rules?</p> <p>Does the CRA have a plan to be able to file the GST 59 online (self-assessment of HST on imported services)? Currently this form can only be paper-filed.</p> <p>Thank you to CRA for an excellent job around CEWS - the ability to file online, and super quick turn-around times for paying out support - thank you very much!</p>	Not charities

First Name	Last Name	Email	City	Questions	CRA Response
				<p>We have had ongoing issues with trying to access our information online - we can login but once we get in that is where the issues start. We have been unable to access any mail, so if we have to be compliant with something we can't get that information. CRA is working on it - wonder if we are the only ones with this issue. It took 3 hours to final our last CEWS Claims. O. Santin Diocese of London</p>	<p>The Charities Directorate is not aware of other organisation with a similar issue. If you need help in the future, do not hesitate to contact a client service representatives at 1-800-267-2384</p>
				<p>Can a charity invest in a NPO as a social investment that furthers the charitable purposes?</p> <p>How can our Chartered Rights not be absolute?</p>	<p>a) <u>What is a related business?</u> - <u>Canada.ca</u> paragraph 14 and 15 is related to investments. "Charity law dictates that a charity's assets be managed so as to obtain the best return within the bounds of prudent investment principles. As long as a charity manages its investments prudently, this function would generally be regarded as a necessary administrative function and not a business activity." Unable to comment on if this would further a purpose – would need more information on the exact activity and purpose.</p> <p>b) No comment</p>

First Name	Last Name	Email	City	Questions	CRA Response
				<p>How can our Charity follow up the status of an application for a Public Foundation when the professional helping us has not provided progress reports or results after 2 years ?</p> <p>Can a Ontario or Federally registered Non-Profit Amalgamate with a United States Non-Profit(501c)</p>	<p>a) Please contact a client service representatives at 1-800-267-2384</p> <p>b) Non-profits not under the umbrella of the charities directorate. We cannot comment on the feasibility of this scenario.</p>
				<p>Now that Canada Emergency Rent Subsidy (CERS) has come to an end, is there another Government Subsidy coming up for churches?</p>	<p>The new proposed legislation extends the CRHP and replaces the CEWS and CERS. For more information, please consult the following webpage Canada Emergency Rent Subsidy (CERS) - Canada.ca or call 1-800-959-5525</p>
				<p>Under what circumstances would CRA audit the information affecting two fiscal years at the same time in one audit?</p> <p>Our charity has a large property, largely used for charitable activities, and a small amount of the property is used to generate rental income. The rental income is our largest source of revenue, and the funds are used in charitable activity. We are being audited. Is it because we have such large rental income?</p>	
				<p>Can a charity request digital scans of all hard copy documents maintained in our file with CRA?</p>	<p>The organization can make a public document request here : Request for registered charity information - Canada.ca</p>

First Name	Last Name	Email	City	Questions	CRA Response
				Any insights around not for profit organizations and reviews by CRA? Many NPOs have accumulated very significant reserves.	NPOs not dealt with by the charities directorate
				We believe that we are registered as a religious order with CRA but cannot find the supporting documentation in our records. How does one go about confirming such registration aside from contacting CRA directly? Does NOT having on-hand evidence of this registration impact our ability to continuing our claim as a religious order and our ability to offer the Clergy Residence Deduction to qualifying members of the order?	Registered charity status can be verified online here: List of charities and other qualified donees - Canada.ca The organization can make a public document request to get a copy of governing documents etc that the charities directorate has in the organization's file with the CRA : Request for registered charity information - Canada.ca
				any idea of timing of when bill looking at direction and control / qualified donees will pass?	This is a Department of Finance question. Bill S216 was presented recently. I don't have more information.
				Any considerations to a charity in Canada where they are required to pay a fee to an international charity (as a IP consideration) and the fee is charged based on percentage of revenues	Guideline for this situation is in CG-002 Appendix C Canadian registered charities carrying on activities outside Canada - Canada.ca
				The Prime Minister has said that he will be seeking to remove the charitable registration status of Crisis Pregnancy Centres and related charities. Please comment on this, in particular if he is able to do this.	No comments. Finance

First Name	Last Name	Email	City	Questions	CRA Response
				Complaints from Public. Our groups are being attacked by our opposition which has stated its purpose to encourage CRA to take charitable status away. How does the CRA ensure that complaints are not frivolous?	Every leads are analysed to confirm the validity before any actions are taken.
				can the pastor be ex-officio and non-voting member of Board?	Not really sure what this means – might be related to their incorporation? Check with the registry in which they are incorporated
				can a charity make gift to a NFP which is not a charity	No - Charitable activities - Canada.ca
				What job opportunities exist at charities directorate and how does one apply?	Job opportunities at the CRA - Canada.ca
				can we submit one pdf file when filing the T3010, because the current CRA represent a client service makes you complete each line item separately if you do not have Efile software	T3010 through online services can only be complete currently in the way it is presented online
				The most recent Liberal platform included a promise to no longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres). Can you advise if the CRA has been tasked with implementing this part of the platform and can you explain the process of implementing such a mandate within the CRA and the timelines for the implementation of a mandate like this. Furthermore, if you are familiar with this mandate, can you advise if the scope of the reach of this mandate will	No comments. Finance

First Name	Last Name	Email	City	Questions	CRA Response
				extend to churches or other charities that teach or hold to a pro-life position.	
				Can a Lead Pastor be Church Board member and Chair whilst being an employee?	Provincial law determines the circumstances under which a registered charity's directors / trustees can receive compensation. In general, a registered charity cannot pay its directors / trustees simply for occupying their positions. However, some provinces permit a charity to have governing documents allowing for reasonable compensation for services that directors / trustees provide to the charity (for example, the director is an employee). Directors/Trustees - Canada.ca
				The newsletter sign-up option is off line. Can we email Tony to be added?	We will restore services as soon as possible

From: Lee, Michelle
Sent: December 3, 2021 09:52 AM
To: DGO-LPRA CHAR /BDG-DGPLAR DOB (CRA/ARC)
Cc: Baribault, Stéphane
Subject: MinMail of interest - 24(1)
Attachments: 24(1)Letter Re Charitable Status_Nov 24 2021.pdf
Categories: Kim

Good morning DGO,

I would like to bring to your attention a letter addressed to the Ministers of Finance and National Revenue 24(1) regarding charitable status and pro-life organizations.

In their letter, 24(1) with the Liberal electoral campaign promising to remove the charitable status for anti-abortion organizations (ie crisis pregnancy centres) and 24(1)

Given this letter is addressed to the Minister of Finance and the concerns and request raised in the incoming are the responsibility of the Department of Finance, the Minister of National Revenue will not be responding; however I wanted to ensure you were aware of the letter seeing as it is from a registered charity.

Should you have any questions, don't hesitate to contact me.

Thank you,

Michelle

Pages 00135 to 00137 excluded from disclosure pursuant to 68(a) of the ATIA

Publicly available at
https://www.cccc.org/news_blogs/legal/2021/11/29/cccc-asks-for-clarity-on-charitable-status/

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Sent: December 6, 2021 03:45 PM
To: Lee, Michelle; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Cc: Baribault, Stéphane
Subject: RE: MinMail of interest 24(1)

If that's standard procedure, that should be fine. Thanks for confirming.

Kim C
343-549-5520

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: December 6, 2021 3:44 PM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Cc: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Subject: RE: MinMail of interest 24(1)

Hi Kim,

In situations where the incoming is also addressed to the correct minister, the CRA doesn't usually provide a generic response; however, of course as the respective program, we could decide to prepare a generic response saying "since you also wrote to the Minister of Finance, we will let them respond".

My recommendation is to not respond; however given the incoming is from a registered charity, I will defer that decision to DGO.

Don't hesitate to call if you would like to discuss further.

Michelle

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: December 6, 2021 12:08 PM
To: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Cc: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Subject: RE: MinMail of interest 24(1)

Thanks Michelle. In cases like this, do we usually at least send a generic response advising that it's the responsibility of the other Minister, since it was addressed to our Minister as well?

Kim C
343-549-5520

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: December 3, 2021 9:52 AM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Cc: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Subject: MinMail of interest 24(1)

Good morning DGO,

I would like to bring to your attention a letter addressed to the Ministers of Finance and National Revenue from the registered charity 24(1) regarding charitable status and pro-life organizations.

In their letter, 24(1) with the Liberal electoral campaign promising to remove the charitable status for anti-abortion organizations (ie crisis pregnancy centres) and 24(1)

Given this letter is addressed to the Minister of Finance and the concerns and request raised in the incoming are the responsibility of the Department of Finance, the Minister of National Revenue will not be responding; however I wanted to ensure you were aware of the letter seeing as it is from a registered charity.

Should you have any questions, don't hesitate to contact me.

Thank you,

Michelle

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Sent: December 6, 2021 12:07 PM
To: Manconi, Tony
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC)
Subject: [FYI only] FW: MinMail of interest 24(1)
Attachments: 24(1)Letter Re Charitable Status_Nov 24 2021.pdf

Categories: Kim

Hey Tony,
This is an FYI only about a Minmail re: crisis pregnancy centres / pro-life orgs, from the 24(1)
Thanks,
Kim C
343-549-5520

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: December 3, 2021 9:52 AM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Cc: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Subject: MinMail of interest 24(1)

Good morning DGO,

I would like to bring to your attention a letter addressed to the Ministers of Finance and National Revenue from the registered charity 24(1) regarding charitable status and pro-life organizations.

In their letter, 24(1) with the Liberal electoral campaign promising to remove the charitable status for anti-abortion organizations (ie crisis pregnancy centres) and 24(1)

Given this letter is addressed to the Minister of Finance and the concerns and request raised in the incoming are the responsibility of the Department of Finance, the Minister of National Revenue will not be responding; however I wanted to ensure you were aware of the letter seeing as it is from a registered charity.

Should you have any questions, don't hesitate to contact me.

Thank you,

Michelle

00140

Pages 00141 to 00143 are duplicates of
pages 00135 to 00137

Page 00144 was previously released

Previously released - pages 121 and
122

Page 00145 was previously released

Previously released - pages 122 and
123

Page 00146 was previously released

Previously released - page 123

Page 00147 was previously released

Previously released - pages 107 and
108

Page 00148 was previously released

Previously released - pages 108 and
109

Page 00149 was previously released

Previously released - pages 109 and
110

From: [Prime Minister | Premier Ministre](#)
Sent: October 14, 2021 07:48 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

On behalf of Prime Minister Justin Trudeau, I would like to acknowledge receipt of your email.

Thank you for writing to the Prime Minister. You may be assured that your comments have been carefully reviewed. I have taken the liberty of forwarding a copy of your email to the Honourable Diane Lebouthillier, Minister of National Revenue, so that she may be made aware of your correspondence.

Once again, thank you for writing.

B. Funes
Executive Correspondence Officer/Agent de correspondance
Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1) Received : 05 Oct 2021 12:05:04 PM >>>

>>> Subject : PM Web Site Comments - Families, Children and Social Development >>>

Subject/Sujet : Families, Children and Social Development
Date : 2021/10/05 4:05:00 PM
First Name/Prénom : 19(1)
Last Name/Nom : 19(1)
E-Mail/Adresse électronique : 19(1)
Address/Adresse : 19(1)
City/Ville : 19(1)
Province : 19(1)
Postal Code/Code postal : 19(1)
Telephone/Téléphone : 19(1)
Comments/Commentaires : To the Liberal federal government/ Prime Minister Justin Trudeau,

Regarding the proposal to remove charitable tax status for Pregnancy Care Centres

19(1) Women who wish to terminate their pregnancy have every opportunity to do so. Pregnancy Care centres exist to support those who choose to keep their babies. By cutting tax write offs, the general public is less likely to donate to this charity. Please do not take away resources from an already vulnerable population.

thank you,

00150

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

From: [Prime Minister | Premier Ministre](#)
Sent: November 8, 2021 08:38 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

On behalf of Prime Minister Justin Trudeau, I would like to acknowledge receipt of your correspondence.

Please be assured that your comments have been carefully reviewed. In your correspondence, you raise an issue that falls within the portfolio of the Honourable Diane Lebouthillier, Minister of National Revenue. I have therefore taken the liberty of forwarding your email to Minister Lebouthillier for information and consideration.

Thank you for taking the time to write.

C. Chaar
Executive Correspondence Officer/Agent de correspondance
Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1) Received : 29 Oct 2021 12:21:53 PM >>>

>>> Subject : CPC's >>>

Hello Mr. Prime Minister,
We know that part of your election platform was to take away the charitable status of the Crisis Pregnancy Centers.
We want you to know that we are 500% against this.
Please do not do this!

19(1)

00152

From: [Prime Minister | Premier Ministre](#)
Sent: November 17, 2021 11:17 AM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

On behalf of Prime Minister Justin Trudeau, I would like to acknowledge receipt of your correspondence.

Please be assured that your comments have been carefully reviewed. I have taken the liberty of forwarding your email to the Honourable Diane Lebouthillier, Minister of National Revenue, so that she may be made aware of your comments.

Thank you for writing to the Prime Minister.

H. Clancy
Executive Correspondence Officer
/Agente de correspondance
Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1) Received : 06 Nov 2021 11:10:17 AM >>>

>>> Subject : PM Web Site Comments - Health >>>

Subject/Sujet : Health
Date : 2021/11/06 3:10:13 PM
First Name/Prénom : 19(1)
Last Name/Nom : 19(1)
E-Mail/Adresse électronique : 19(1)
Address/Adresse : 19(1)
City/Ville : 19(1)
Province : 19(1)
Postal Code/Code postal : 19(1)
Telephone/Téléphone : 19(1)
Comments/Commentaires : Dear Prime Minister:

Please retain the tax charitable status for all pregnancy crisis centres across Canada. I have been quite aware of them in the local communities where I have lived, and they are very important for helping young women in crisis situations with their pregnancy and children. This is crucially important.

19(1)

00153

From: [Prime Minister | Premier Ministre](#)
Sent: November 22, 2021 08:06 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

On behalf of Prime Minister Justin Trudeau, I would like to acknowledge receipt of your email.

Thank you for writing to the Prime Minister. You may be assured that your comments have been carefully reviewed. I have taken the liberty of forwarding a copy of your email to the Honourable Diane Lebouthillier, Minister of National Revenue, so that she may be made aware of your correspondence.

Once again, thank you for writing.

B. Funes
Executive Correspondence Officer/Agent de correspondance
Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1) Received : 09 Nov 2021 11:26:16 PM
>>>

>>> Subject : Please stop the slander against Pregnancy Care Centres >>>>

To Mr. Trudeau,
I would urge you not to remove charitable status from Pregnancy Care Centres across Canada. I can't imagine the stress this would put on them and their much needed services in our communities across the country.

Thank you for your time,

19(1)

From: [Prime Minister | Premier Ministre](#)
Sent: November 23, 2021 09:14 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1)

On behalf of Prime Minister Justin Trudeau, I would like to acknowledge receipt of your correspondence.

Please be assured that your comments have been carefully reviewed. In your correspondence, you raise an issue that falls within the portfolio of the Honourable Diane Lebouthillier, Minister of National Revenue. I have therefore taken the liberty of forwarding your email to Minister Lebouthillier for information and consideration.

Thank you for taking the time to write.

J.P. Vachon
Manager/Gestionnaire
Executive Correspondence Services
Services de la correspondance
de la haute direction

>>> From : 19(1) Received : 22 Nov 2021 11:57:20 PM >>>

>>> Subject : charitable status >>>

Dear Prime Minister Trudeau,

I strongly object to taking away charitable tax status from pregnancy centres & other pro-life organizations in our country! These centres have a legal & constitutional right to exist. They are helping to meet women's physical, emotional, legal & spiritual needs & many women are seeking them for support.

Show me proof that they are providing "dishonest counseling to women" or "spreading misinformation about abortion".

I find it very interesting that China is encouraging their citizens to have up to 3 children & also discouraging abortion unless it affects the life of the mother. China is doing the right thing for the wrong reasons & Canada is doing the wrong thing for the wrong reasons!! Truly sad!!

Sincerely,

19(1)

00155

From: [Prime Minister | Premier Ministre](#)
Sent: November 25, 2021 12:26 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

I would like to acknowledge receipt of your email sent to Prime Minister Justin Trudeau.

Please be assured that your comments have been carefully reviewed. I have taken the liberty of forwarding your email to the Honourable Diane Lebouthillier, Minister of National Revenue, so that she may be made aware of your views.

Thank you for writing to the Prime Minister.

H. Clancy
Executive Correspondence Officer
/Agente de correspondance
Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1) Received : 12 Nov 2021 10:25:04 AM >>>

>>> Subject : Plea for moms and babies ?? >>>>

Please advocate for continuing charitable status of pregnancy centres!
Why would you take that away? It seems heartless.

19(1)

00156

From: [CIMS_OPER](#)
Sent: November 29, 2021 08:53 AM
To: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: FROM : Privy Council Office - Bureau du conseil privé [Mail # : 228507 Folder # : 1137982 Tracking # : 13280007E]
Attachments: Reply.doc.docx; PDF.pdf

Attention : Diane Lebouthillier, P.C., M.P., Minister of National Revenue

The attached correspondence addressed to the Prime Minister is forwarded to your office for action or information as appropriate.

La correspondance ci-jointe adressée au Premier Ministre vous est transmise pour suite à donner ou pour information.

Correspondent / Correspondant :

19(1)



Keywords / Mots-clés : Revoke Charitable Status - CON

Folder Number / Numéro de dossier: 1137982

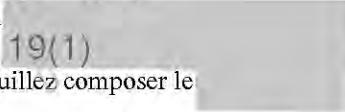
Tracking Number / Numéro de suivi: 13280007E

Date on Document / Date du document: 24 Nov 2021

Date Rec'd (by PCO) / Date de récept.: 24 Nov 2021

For additional information, please call

19(1)



Pour de plus amples informations, veuillez composer le

Date of this E-Mail / Date de la transmission : Mon 29 Nov 2021 8:53:25 AM

From: [Prime Minister | Premier Ministre](#)
Sent: December 1, 2021 06:26 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

On behalf of Prime Minister Justin Trudeau, I would like to acknowledge receipt of your correspondence.

Please be assured that your comments have been carefully reviewed. In your correspondence, you raise an issue that falls within the portfolio of the Honourable Diane Lebouthillier, Minister of National Revenue. I have therefore taken the liberty of forwarding your email to Minister Lebouthillier for information and consideration.

Thank you for taking the time to write.

C. Chaar
Executive Correspondence Officer/Agent de correspondance
Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1)

Received : 20 Nov 2021 12:34:29 AM

>>>

>>> Subject : Request for information >>>

Dear Prime Minister Trudeau,

I am in no way connected to any anti-abortion Crisis Pregnancy Centre but noticed in your platform that you plan to remove funding stating that they spread misinformation about abortion that endangers vulnerable women - but I haven't noticed any statement by the government of specific incidences at Centres that show actual offences which have somehow prevented or undermined the ability of a woman to get an abortion if she so chooses. It's important for me to hear more than sweeping allegations or statements that allude to offences and which brush all such Centres in Canada as being guilty of misleading women or possibly even preventing or hindering a woman's freedom to access abortion. Was it a rogue employee that provided misinformation or the entire chain of facilities that have misinformation at the centre of their policies? If they didn't force anyone against their will (holding them in a cell so they were prevented from getting an abortion) and if they are only offering a set of information and/or services for women who may be seeking an alternative to abortion - but not hindering or preventing them, then I would prefer a society with freedom of choice and services for each side of the issue rather than a cancel-culture approach to an opposing view from the government's favoured position. We used to be a country that had a strong mosaic identity and we actually fostered and encouraged a sense that all people with diverse political opinions and religious views were welcome in this country. Freedom of choice on both sides and services for both sides is more 'just' than taking action to remove the voice of all who think differently from the government.

19(1) over my lifetime have found that many doctors of medicine will get a different diagnosis when evaluating the symptoms of the same condition as with politicians and issues, and religious denominations about doctrines, or even lawyers and judges over the same case, but open dialogue and the personal freedom to evaluate the information available that may guide one's choices in the middle of strong opposing voices is important to a sense of personal well-being.

Kind regards,

19(1)

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

From: [Prime Minister | Premier Ministre](#)
Sent: December 3, 2021 02:32 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

I would like to acknowledge receipt of your email sent to Prime Minister Justin Trudeau.

Please be assured that your comments have been carefully reviewed.

I have taken the liberty of forwarding your email to the Honourable Diane Lebouthillier, Minister of National Revenue, so that she may be made aware of your correspondence.

Thank you for writing.

A. Noël
Executive Correspondence Officer/Agente de correspondance
Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1) Received : 22 Nov 2021 10:25:11 PM >>>

>>> Subject : Pro Life Pregnancy Counselling Services. >>>>

19(1) I am writing to demand that 24(1) and other pro life organizations, which help women facing crisis pregnancies not lose their tax exempt status, just because pro abortion activists claim that they are providing false information to women. Has it not occurred to you that those in the abortion industry have a financial interest in talking as many women into having abortions as possible? If anyone is lying, it is these pro abortion counsellors, who act as high pressure sales agents for the abortion industry.

As you well know, women seeking help from 24(1) are usually looking for alternatives to abortion or are at least ambivalent. If you are truly pro choice as opposed to being pro abortion, you should want women facing crisis pregnancies to be aware of all the alternatives to abortion, so that they can make an informed choice.

Yours Sincerely

19(1)

00160

From: [Prime Minister | Premier Ministre](#)
Sent: December 3, 2021 02:45 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

On behalf of Prime Minister Justin Trudeau, I would like to acknowledge receipt of your email.

Thank you for writing to the Prime Minister. You may be assured that your comments have been carefully reviewed. I have taken the liberty of forwarding a copy of your email to the Honourable Diane Lebouthillier, Minister of National Revenue, so that she may be made aware of your views.

Once again, thank you for writing.

B. Funes
Executive Correspondence Officer/Agent de correspondance
Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1) Received : 23 Nov 2021 10:40:13 AM >>>

>>> Subject : Pregnancy Centres >>>

Dear Prime Minister,

This is to ask you to re-consider your proposal to end the charitable status to pro-life pregnancy centres. I have volunteered at the 24(1) in the past and if you have never visited there, I recommend it to you. The staff welcome their visitors and provide whatever help they may need. There are no lies, no coercion, only whatever help the Mom desires.

Why would you want to stop such help for these women?

Sincerely,

19(1)

00161

From: [MO - MP ENQUIRIES / DEMANDES DE RENSEIGNEMENTS DE DÉPUTÉ \(CRA/ARC\)](#)
Sent: November 25, 2021 03:56 PM
To: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Cc: [Henri, Jessica](#)
Subject: FW: Letter - Clarity Re Charitable Status
Attachments: 24(1) Letter Re Charitable Status_Nov 24 2021.pdf; image001.jpg

Categorization: Protected B | Catégorisation : Protégé B

FYA – MinMail.

Merci / Thank you,

JH

Gestionnaire de cas | Case Manager

Cabinet du ministre du Revenu national | Office of the Minister of National Revenue

THIS MAY CONTAIN INFORMATION PROTECTED BY SUBSECTION 241(1) OF THE INCOME TAX ACT, SUBSECTION 295(2) OF THE EXCISE TAX ACT, SUBSECTION 211(2) OF THE EXCISE ACT, 2001 OR SECTIONS 7 AND 8 OF THE PRIVACY ACT. THIS INFORMATION CAN ONLY BE USED OR DISCLOSED FOR A PURPOSE AUTHORIZED BY LAW. THUS IT MAY BE USED OR DISCLOSED FOR THE PURPOSES OF ADMINISTERING THE ACTS LISTED ABOVE, OR DISCLOSED TO THE TAXPAYER OR AN AUTHORIZED REPRESENTATIVE OF THE TAXPAYER SUBJECT TO THE CONDITIONS OF THE APPROPRIATE ACT LISTED ABOVE AND APPLICABLE POLICIES. UNAUTHORIZED USE OR DISCLOSURE OF THE INFORMATION CONTAINED WITHIN THIS DOCUMENT MAY RESULT IN CRIMINAL PROSECUTION, CIVIL CLAIMS, OR DISCIPLINARY ACTION.

CETTE PAGE PEUT CONTENIR DES RENSEIGNEMENTS PROTÉGÉS CONFORMÉMENT AU PARAGRAPHE 241(1) DE LA LOI DE L'IMPÔT SUR LE REVENU, AU PARAGRAPHE 295(2) DE LA LOI SUR LA TAXE D'ACCISE, AU PARAGRAPHE 211(2) DE LA LOI DE 2001 SUR L'ACCISE ET AUX ARTICLES 7 ET 8 DE LA LOI SUR LA PROTECTION DES RENSEIGNEMENTS PERSONNELS. LES RENSEIGNEMENTS NE PEUVENT ÊTRE UTILISÉS OU DIVULGÉS QU'À DES FINS AUTORISÉES PAR LA LOI. PAR CONSÉQUENT, ILS PEUVENT ÊTRE UTILISÉS OU DIVULGÉS AUX FINS DE L'APPLICATION DES LOIS MENTIONNÉES CI-DESSUS, OU DIVULGÉS AU CONTRIBUABLE OU AU REPRÉSENTANT AUTORISÉ DU CONTRIBUABLE, SOUS RÉSERVE DES CONDITIONS ÉNONCÉES DANS LA LOI PERTINENTE INDICUÉE CI-DESSUS ET DES POLITIQUES APPLICABLES. L'UTILISATION OU LA DIVULGATION NON AUTORISÉE DES RENSEIGNEMENTS CONTENUS DANS LE PRÉSENT DOCUMENT PEUT ENTRAINER DES POURSUITES CRIMINELLES OU CIVILES, OU DES MESURES DISCIPLINAIRES.

De : 19(1)

Envoyé : 24 novembre 2021 17:11

À : Freeland, Chrystia - M.P. <Chrystia.Freeland@parl.gc.ca>; Lebouthillier, Diane - Députée <Diane.Lebouthillier@parl.gc.ca>

Objet : Letter - Clarity Re Charitable Status

Dear Hon. Minister Freeland and Hon. Minister Lebouthillier,

Congratulations on the beginning of a new Parliamentary Session and thank you for serving in your capacities as Cabinet Ministers. We are grateful for your willingness to serve the public in these important roles and pray for all of our political leaders on a regular basis.

Please find attached a letter from the 24(1) asking for clarity about charitable status for certain organizations.

Thank you for your time and attention to this matter.

Yours truly,

19(1)

00162

 Image removed by sender.

24(1)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

24(1)

[REDACTED]

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

From: [Prime Minister | Premier Ministre](#)
Sent: November 29, 2021 03:36 PM
To: 19(1)
Cc: [Min.Mail / Courier.Min \(CRA/ARC\)](#)
Subject: Office of the Prime Minister / Cabinet du Premier ministre

Dear 19(1) :

I would like to acknowledge receipt of your correspondence sent to Prime Minister Justin Trudeau.

Please be assured that your comments have been carefully reviewed. In your correspondence, you raise an issue that falls within the portfolio of the Honourable Diane Lebouthillier, Minister of National Revenue. I have therefore taken the liberty of forwarding your email to Minister Lebouthillier so that she may be made aware of your comments.

Thank you for taking the time to write.

M. Ibrahim
Executive Correspondence Officer/Agent de correspondance

Executive Correspondence Services/
Services de la correspondance de la haute direction

>>> From : 19(1) Received : 13 Nov 2021 04:34:20 PM >>>

>>> Subject : Do not remove charitable status from Crisis Pregnancy Centres >>>

I am writing to you in regards to the Liberal election promise that said: "A re-elected Liberal government will... no longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy."

If the Liberal government does this scores of Crisis Pregnancy Centres and hundreds of pro-life community service organizations across this country will be at risk of closure. Without charitable status, they will be literally taxed out of existence. That will deal an enormous blow to the thousands of women these entities support both before and after childbirth.

Over 30,000 individuals accessed help last year from 80 Pregnancy Care Centres. Over 7,000 clients received material supplies such as diapers, formula, and clothing. Over 600 women requested and received post-abortion support.

Crisis Pregnancy Centres make an invaluable contribution to Canadian society and must not have their charitable status removed.

19(1)

Sincerely,

19(1)

00164

19(1)

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

00165

Pages 00166 to 00168 are duplicates of
pages 00135 to 00137

MEMO FOR FILE 2021-013508
MINISTERIAL CORRESPONDENCE

Date: November 16, 2021

Representative

Taxpayer

19(1)

Account #:

Telephone #:

19(1) sent correspondence to the Prime Minister of Canada, the Right Honourable Justin Trudeau, about the removal of the charitable status for the Crisis Pregnancy Centres.

19(1) correspondence was transferred to the Honourable Diane Lebouthillier, Minister of National Revenue, for consideration.

In the correspondence, 19(1) express they are support the removal of the charitable status for the Crisis Pregnancy Centres.

No actual question is posed to the CRA, the writers are expressing their opinion, and there is not an expectation of a reply. Consequently, no further actions are required. Please close this folder administratively.

Thank you,

Nathalie Fournier
Ministerial Correspondence Officer
Charities Directorate

**APPROVED BY MICHELLE LEE, MANAGER, CHARITIES DIRECTORATE,
613-668-5415**

00169

Page 00170 is a duplicate of page 00169

MEMO FOR FILE 2021-013699
MINISTERIAL CORRESPONDENCE

Date: November 18, 2021

Representative

Taxpayer

19(1)

Account #:

Telephone #:

19(1) sent correspondence to the Prime Minister of Canada, the Right Honourable Justin Trudeau, about the removal of the charitable status for the Crisis Pregnancy Centres. 19(1) correspondence was transferred to the Honourable Diane Lebouthillier, Minister of National Revenue, for consideration.

In the correspondence, 19(1) expresses that he is against the removal of the charitable status for the Crisis Pregnancy Centres.

No actual question is posed to the CRA, the writer is expressing his opinion, and there is not an expectation of a reply. Consequently, no further actions are required. Please close this folder administratively.

Thank you,

Nathalie Fournier
Ministerial Correspondence Officer
Charities Directorate

**APPROVED BY MICHELLE LEE, MANAGER, CHARITIES DIRECTORATE,
613-668-5415**

Page 00172 is a duplicate of page 00171

MEMO FOR FILE 2021-013819
MINISTERIAL CORRESPONDENCE

Date: November 25, 2021

Representative

Taxpayer

19(1)

Account #:

Telephone #:

19(1) sent correspondence to the Prime Minister of Canada, the Right Honourable Justin Trudeau, about the removal of the charitable status for the Crisis Pregnancy Centres. 19(1) correspondence was transferred to the Honourable Diane Lebouthillier, Minister of National Revenue, for consideration.

In the correspondence, 19(1) urges not to remove the charitable status for the Crisis Pregnancy Centres.

No actual question is posed to the CRA, the writer is expressing an opinion, and there is not an expectation of a reply. Consequently, no further actions are required. Please close this folder administratively.

Thank you,

Nathalie Fournier
Ministerial Correspondence Officer
Charities Directorate

**APPROVED BY MICHELLE LEE, MANAGER, CHARITIES DIRECTORATE,
613-668-5415**

Page 00174 is a duplicate of page 00173

MEMO FOR FILE 2021-013861
MINISTERIAL CORRESPONDENCE

Date: December 3, 2021

Representative

Taxpayer

19(1)

Account #:

Telephone #:

19(1) sent correspondence to the Prime Minister of Canada, the Right Honourable Justin Trudeau, about the removal of the charitable status for the Crisis Pregnancy Centres and other pro-life organizations. 19(1) correspondence was transferred to the Honourable Diane Lebouthillier, Minister of National Revenue, for consideration.

In the correspondence, 19(1) expresses their opinion and urges not to remove the charitable status for the Crisis Pregnancy Centres.

The Canada Revenue Agency (CRA) administers the legislative provisions under the Income Tax Act. However, any legislative changes to the Act are the responsibility of the Department of Finance Canada. As a result, the CRA cannot comment on any potential legislative changes.

Any proposed Federal Government plan, which would be a change to the Income Tax Act, is the responsibility of the Department of Finance Canada.

The Canada Revenue Agency has nothing to respond to, no questions are posed, the writer is expressing their opinion, and no actions are required. Therefore please close this folder administratively.

Thank you,

Nathalie Fournier
Ministerial Correspondence Officer
Charities Directorate

**APPROVED BY MICHELLE LEE, MANAGER, CHARITIES DIRECTORATE,
613-668-5415**

Page 00176 is a duplicate of page 00175

MEMO FOR FILE 2021-013927
MINISTERIAL CORRESPONDENCE

Date: November 29, 2021

Representative

Taxpayer

19(1)

Account #:

Telephone #:

19(1) sent correspondence to the Prime Minister of Canada, the Right Honourable Justin Trudeau, about the removal of the charitable status for the Crisis Pregnancy Centres. 19(1) correspondence was transferred to the Honourable Diane Lebouthillier, Minister of National Revenue, for consideration.

In the correspondence, 19(1) urges not to remove the charitable status for the Crisis Pregnancy Centres.

No actual question is posed to the CRA, the writer is expressing her opinion, and there is not an expectation of a reply. Consequently, no further actions are required. Please close this folder administratively.

Thank you,

Nathalie Fournier
Ministerial Correspondence Officer
Charities Directorate

**APPROVED BY MICHELLE LEE, MANAGER, CHARITIES DIRECTORATE,
613-668-5415**

Page 00178 is a duplicate of page 00177

MEMO FOR FILE 2021-013978
MINISTERIAL CORRESPONDENCE

Date: December 10, 2021

Representative

Taxpayer

19(1)

Account #:

Telephone #:

19(1)

, a Canadian registered charity, sent a letter to the Honourable Chrystia Freeland, Minister of Finance and to the Honourable Diane Lebouthillier, Minister of National Revenue, regarding the removal of the charitable status for pro-life organizations.

In the correspondence, the 24(1) urges the ministers of National Revenue and Finance to not remove the charitable status for pro-life organizations and requests that the government consult with pro-life organizations before making any decisions or changes.

The Canada Revenue Agency (CRA) administers the legislative provisions under the Income Tax Act. However, any legislative changes to the Act are the responsibility of the Department of Finance Canada. As a result, the CRA cannot comment on any potential legislative changes.

Any proposed Federal Government plan, which would be a change to the Income Tax Act, is the responsibility of the Department of Finance Canada. The Minister of Finance received a copy of the correspondence.

The CRA has nothing to respond to and no actions are required. Therefore please close this folder administratively. This approach has been approved by the Director General of the Charities Directorate at the CRA.

Thank you,

Nathalie Fournier
Ministerial Correspondence Officer
Charities Directorate

**APPROVED BY MICHELLE LEE, MANAGER, CHARITIES DIRECTORATE,
613-668-5415**

Page 00180 is a duplicate of page 00179

MEMO FOR FILE 2021-014018
MINISTERIAL CORRESPONDENCE

Date: December 1, 2021

Representative

Taxpayer

19(1)

Account #:

Telephone #:

19(1) sent correspondence to the Prime Minister of Canada, the Right Honourable Justin Trudeau, about the removal of the charitable status for the Crisis Pregnancy Centres. 19(1) correspondence was transferred to the Honourable Diane Lebouthillier, Minister of National Revenue, for consideration.

In the correspondence, 19(1) expresses his opinion and urges not to remove the charitable status for the Crisis Pregnancy Centres.

No actual question is posed to the CRA, the writer is expressing his opinion, and there is no expectation of a reply. Consequently, no further actions are required. Please close this folder administratively.

Thank you,

Nathalie Fournier
Ministerial Correspondence Officer
Charities Directorate

**APPROVED BY MICHELLE LEE, MANAGER, CHARITIES DIRECTORATE,
613-668-5415**

Page 00182 is a duplicate of page 00181

MEMO FOR FILE 2021-012873
MINISTERIAL CORRESPONDENCE

Date: December 2, 2021

Representative

Taxpayer

19(1)

Account #:

Telephone #:

19(1) sent correspondence to the Prime Minister of Canada, the Right Honourable Justin Trudeau, regarding Pregnancy Care Centres. 19(1) correspondence was transferred to the Honourable Diane Lebouthillier, Minister of National Revenue, for consideration.

19(1) simply provides an opinion regarding the removal of charitable status for Pregnancy Care Centres. No actual question is posed and there is no expectation of a reply.

Please close this folder administratively.

Thank you,

Nathalie Fournier
Ministerial Correspondence Officer
Charities Directorate

**APPROVED BY MICHELLE LEE, MANAGER, CHARITIES DIRECTORATE,
613-668-5415**

Page 00184 is a duplicate of page 00183

Page 00185 was previously released

Previously released - pages 138 and
139

Page 00186 was previously released

Previously released - page 139

Prime Minister Justin Trudeau,
80 Wellington Street,
Ottawa, ON.
K1A 0A2

Dear Hon. Justin Trudeau and staff,

Re. Charity status for Pro-life Centres especially Crisis Pregnancy Centres

I am writing you to express my deepest concerns about the possibility of pro-life organizations, including crisis pregnancy centres, losing their charitable tax status. Crisis pregnancy centres support pregnant women in need with desperately needed material goods, from diapers and baby clothes to helping them pay bills. They give personal support, including listening to their concerns, giving them a helping hand and accessing social assistance or other community supports that might be available.

My understanding of charity is people helping others in need. A vulnerable woman who is struggling with a new pregnancy needs caring people to hear her story and to support her along her journey.

Since before Canada was a nation there have been charities that have supported the less fortunate. It is only right and just to continue giving charitable tax status to groups and organizations that support people in our country who need help even if those groups and organizations might not be aligned with the political views of the Liberal government.

Yours sincerely,

19(1)

19(1)

19(1)

SMHU / UTC

2021-11-24

LP

Page 00189 was previously released

Released on pages 196 and 197

October 6, 2021

DMC

Tuesday Sharmila will be on leave.

Vaccination announcement at 11:00. If people are concerned, Agency will have some guidance for us. Best approach would be note questions, and send them to Sharmila. Will be some questions and answers to come.

Health Canada reached out to DG on platform commitments – given Claire Ajang on anti-abortion issue. Claire will likely reach out to Stephanie. PDS – we want to be thinking about this. 21(1)(b)

We should have an officer up to speed. Michael Lezner reached out to DG about SHRCC grant. Stephanie has received a time sensitive request for CIS – not a normal one – change to RJO reporting return. Want a document readily at hand to easily explain why we are changing the form.

Didn't have CDMC this week – did have DG bilat last week, but briefed each manager on issues of relevance to them.

Zach – wanted to talk about FPT. Getting ready for meeting on November 4. Have had some discussions and building the agenda. Wanted to follow up on certain items – feels it's underutilized. Representative from BC on social sector – and similar NS office. Topics for exploration – to broach at FPT – include jurisdictional issues – will bring up with Finance on Oct 21 at bilat with Finance.

From: [Khare, Sharmila](#)
Sent: November 29, 2021 09:17 AM
To: [Manconi, Tony](#)
Cc: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#); [Jones, Stephanie](#); [Charron, Anne](#)
Subject: For Approval: Platform Commitment
Attachments: Notes on platform comittment following consultation clean.docx

Categorization: Protected B

For your approval is our response to questions from Finance Canada (see below) on the platform commitment. The document has been shared with all divisions and there is agreement with the recommendation.

Password to follow.

Thanks.

Sharmila

Sharmila Khare

Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca



Government
of Canada

Gouvernement
du Canada

From: Scott, Andre <Andre.Scott@fin.gc.ca>
Sent: October 20, 2021 4:50 PM
To: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Cc: Wirag, Jennifer <jennifer.wirag@cra-arc.gc.ca>
Subject: Additional meeting

Good afternoon Claire,

Could you schedule one last meeting for me on Nov 10th for Finance/CRA on the reproduction options proposal.

21(1)(b)



At this meeting we would discuss the preferred approach, providing areas like Compliance the ability to have its viewpoints heard.

10 am is pretty clear on our calendar but please let me know!

André Scott

Economist | Economiste

Charities | Organismes de bienfaisance

Tax Policy Branch | Direction de la politique de l'impôt

Department of Finance Canada | Ministère des Finances

Andre.Scott@fin.gc.ca / Phone : 343-571-3674

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PURSUANT TO
THE ATIA
A-2021-134805

Page 00193 was previously released

Released on pages 213 and 214

From: [Khare, Sharmila](#)
Sent: September 13, 2021 10:22 AM
To: [CRA.O LPRAB-CHAR-PPLD / DGPLAR-DOB-DPPL.O.ARC](#)
Subject: For Information: Electoral Platforms / Pour information: Plateformes électorales
Attachments: Electoral platforms and charities issues_2021-09-10_JN.pdf

Categorization: Unclassified

FYI - Here is a document BISP prepared to summarize election platforms (in English only).

PVI - Voici un sommaire des plateformes électorales (en anglais seulement).

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation

Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca



Government
of Canada

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du Canada

DISCLOSED PURSUANT OF THE ATIA
A-2021-134805

From: [Khare, Sharmila](#)
Sent: September 13, 2021 01:03 PM
To: [Shaughnessy, Melissa](#); [Poitras, Stephane](#); [Amberg, Sophie](#)
Cc: [McEvoy, Maureen](#); [Charron, Anne](#); [Jones, Stephanie](#)
Subject: For Review: Platform Commitment Implications
Attachments: Platform Commitment Implications.docx; image003.jpg

Importance: High

Categorization: Protected B

In following-up on my e-mails from last week, I am sharing a document for your review. Please let us know by 9:30 a.m. September 14, 2021 (tomorrow morning) if you have any comments/edits to suggest. SIIB is looking for us to provide “implications bullets” if/as applicable (e.g., considerations such as our ability to implement, IT considerations, risks, whether or not a legislative change is required, etc.). This is supposed to be quite high level.

If you have any questions, let us know.

Thanks!

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et
des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca

gov-fip-red-300dpi-e

From: [Charron, Anne](#)
Sent: November 16, 2021 03:01 PM
To: [MacDougall, Anne](#)
Subject: FW: Comments for review

Categorization: Protected B

Hi Anne,

I accepted all of Sharmila's changes and made a couple of my own, including switching around the paragraph we discussed. Please have a look and let me know what you think.

Thanks

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 16, 2021 2:13 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Cc: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: Comments for review

Categorization: Protected B

Thanks Anne and Anne,
I have a few comments/suggested changes. Please review and let me know if you wish to discuss!
I would like to get this to Compliance and ADM.
Sharmila

From: Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>
Sent: November-10-21 5:46 PM
To: Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>
Cc: MacDougall, Anne <[Anne.MacDougall2@cra-arc.gc.ca](#)>; Jones, Stephanie <[Stephanie.Jones@cra-arc.gc.ca](#)>
Subject: Comments for review

Categorization: Protected B

Hi Sharmila,

Please see [here](#) for comments on the commitment, for your review.

Anne

Anne Charron
Manager / Gestionnaire
Policy Development Section /
Section de l'élaboration des politiques
Policy, Planning, and Legislation Division /
Division de la politique, de la planification, et de la législation
Charities Directorate / Direction des organismes de bienfaisance
Canada Revenue Agency / Agence du revenu du Canada

613-670-9663 / 613-668-7384 (mobile)

Anne.Charron2@cra-arc.gc.ca

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PURSUANT TO
THE ATIA
A-2021-134805

Subject: FW: CRA/FIN
Location: Microsoft Teams Meeting

Start: Wed 2021-10-20 02:30 PM
End: Wed 2021-10-20 03:30 PM
Show Time As: Tentative

Recurrence: (none)

Meeting Status: Not yet responded

Organizer: Arjang, Claire

As discussed.

-----Original Appointment-----

From: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Sent: October 18, 2021 3:35 PM
To: Arjang, Claire; Charron, Anne; Jones, Stephanie; Gray, Renee; Au, Belinda; Khare, Sharmila; Wirag, Jennifer; Scott, Andre; Langdon, Blaine
Subject: FW: CRA/FIN
When: October 20, 2021 02:30 PM-03:30 PM (UTC-05:00) Eastern Time (US & Canada).
Where: Microsoft Teams Meeting

-----Original Appointment-----

From: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Sent: October-15-21 1:28 PM
To: Arjang, Claire; Jones, Stephanie; Charron, Anne; Gray, Renee; Au, Belinda; Khare, Sharmila; Wirag, Jennifer; Scott, Andre; Langdon, Blaine
Subject: CRA/FIN
When: October-20-21 02:30 PM-03:30 PM (UTC-05:00) Eastern Time (US & Canada).
Where: Microsoft Teams Meeting

Sexual health platform commitment

Microsoft Teams meeting

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Phone Conference ID: 682 479 244#

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[Learn More](#) | [Meeting options](#)

From: [Charron, Anne](#)
Sent: September 13, 2021 11:42 AM
To: [Khare, Sharmila](#)
Cc: [Jones, Stephanie](#)
Subject: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Attachments: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi Sharmila,

Please see [here](#) for our notes on the implementation of platform commitments.

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 10, 2021 10:06 AM
To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Speakman, Michael <Michael.Speakman@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Just sharing a little bit of additional background I received.
Sharmila

From: Khare, Sharmila
Sent: September-10-21 9:03 AM
To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Speakman, Michael <Michael.Speakman@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: FW: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Just a heads up that we will be pulling something together and may run a draft by you on Monday as there are compliance considerations in terms of our ability to implement and, particularly for the anti-abortion item, considerations at registration.

Thanks – we will be in touch when we have a draft – I wanted to provide a heads-up as the turnaround time will be short.

Sharmila

Sharmila Khare

Page 00200 was previously released

Previously released - pages 4 and 5

Page 00201 was previously released

Previously released - pages 5 and 6

Page 00202 was previously released

Previously released - page 6

Page 00203 was previously released

Previously released - pages 6 and 7

Page 00204 was previously released

Previously released - page 7

Page 00205 was previously released

Previously released - pages 7 and 8

Page 00206 was previously released

Previously released - pages 8 and 9

Page 00207 was previously released

Released on pages 209 and 210

Page 00208 was previously released

Released on page 210

From: [Charron, Anne](#)
Sent: September 10, 2021 01:11 PM
To: [Belovska, Nevena](#); [Dandashe, Yusuf](#); [Gagnon, Guy](#); [Lagacy, Samantha](#); [MacDougall, Anne](#); [Stepanian, Ara](#)
Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales
Attachments: Surveillance des positions FR 2021-09-02.pdf; Platform Tracker EN 2021-09-02.pdf

Fyi

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 10, 2021 10:29 AM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>; Euler, Zachary <Zachary.Euler@cra-arc.gc.ca>
Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

FYI

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <[Generic-Generique.LPCHDGOG@cra-arc.gc.ca](#)>
Sent: September-07-21 3:10 PM
To: CRA.F LPRAB-CDMC / DGPLAR-CGDOB F.ARC <[CRA.FLPRAB-CDMC/DGPLAR-CGDOBF.ARC@cra-arc.gc.ca](#)>
Cc: Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>
Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

FYI/PVI

Kim C
343-549-5520

From: Fraser, Jennifer E. <[Jennifer.Fraser2@cra-arc.gc.ca](#)>
Sent: September 7, 2021 3:08 PM
To: CRA.O LPRAB_BMC Dist / DGPLAR_CGDG Dist O.ARC <[CRA_LPRAB_BMC_Dist_DGPLAR_CGDG_Dist_ARC@cra-arc.gc.ca](#)>
Cc: CRA.O LPRAB_BMC Assistants / DGPLAR_CGDG Adjoints O.ARC <[CRA_LPRAB_BMC_Assistants_DGPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca](#)>
Subject: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good afternoon BMC –

As attached, please find SIIB's updated electoral platform commitment tracker, for your information.

Thanks!
Jen

00209

From: Ethier, Edith <Edith.Ethier@cra-arc.gc.ca> **On Behalf Of** Laroche, Mireille
Subject: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

English VersionLa version française suit***

The Service, Innovation and Integration Branch (SIIIB) is monitoring the 2021 federal election and tracking political party commitments relevant to the Canada Revenue Agency (CRA). SIIIB has compiled these platform commitments into the attached document for your information and reference.

This document is up-to-date as of September 2, 2021 with highlighted changes from last week's distribution. We encourage you to disseminate the platform tracker within your Branch. We intend to continue to provide weekly updates.

Should you require additional information, do not hesitate to contact Mr. Ryan Boudreau, a/Director General, Policy, Planning, Partnerships and Reporting Directorate, at (613) 404-5722.

Mireille Laroche
Assistant Commissioner, Chief Data Officer and Chief Service Officer
Service, Innovation and Integration Branch

Version françaiseThe English version precedes***

La Direction générale du service, de l'innovation et de l'intégration (DGSII) surveille l'élection fédérale de 2021 et suit les engagements des partis politiques pertinentes pour l'Agence du revenu du Canada (ARC). La DGSII a rassemblé les engagements de ces plateformes dans le document ci-joint pour votre information et référence.

Ce document est à jour au 2 septembre 2021 et les changements de la semaine passée sont surlignés. Nous vous encourageons à diffuser le suivi de la plateforme au sein de votre direction générale. Nous avons l'intention de continuer de fournir des mises à jour hebdomadaires.

Si de plus amples renseignements vous sont nécessaires, veuillez communiquer avec monsieur Ryan Boudreau, Directeur général p.i., Direction des politiques, de la planification, des partenariats et des rapports au (613) 404-5722.

Mireille Laroche
Sous-commissaire,
Dirigeante principale des données et Dirigeante principale des services
Direction générale du service, de l'innovation et de l'intégration

Page 00211 was previously released

Released on pages 1345 and 1346

Page 00212 was previously released

Released on pages 1346 and 1347

From: [Khare, Sharmila](#)
Sent: November 17, 2021 02:13 PM
To: [Charron, Anne](#); [MacDougall, Anne](#)
Cc: [Jones, Stephanie](#)
Subject: FW: For Comment: Platform Commitment

Categorization: Protected B

FYI

From: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Sent: November-17-21 11:52 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: RE: For Comment: Platform Commitment

Categorization: Protected B

Hi Sharmila,

I have no additional comments but strongly support the need of a clear identification of the activity determined as offside.

Thanks

Stéphane

From: Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>
Sent: November 16, 2021 4:25 PM
To: Shaughnessy, Melissa <[Melissa.Shaughnessy@cra-arc.gc.ca](#)>; Poitras, Stephane <[Stephane.Poitras@cra-arc.gc.ca](#)>; Baribault, Stéphane <[Stephane.Baribault@cra-arc.gc.ca](#)>; Amberg, Sophie <[Sophie.Amberg@cra-arc.gc.ca](#)>
Cc: Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>; MacDougall, Anne <[Anne.MacDougall2@cra-arc.gc.ca](#)>
Subject: For Comment: Platform Commitment

Categorization: Protected B

The Department of Finance has asked for our views 21(1)(b) regarding the Liberal Platform commitment. Please review the attached and let us know if you have any comments. If you could provide views by November 19, 2021, that would be much appreciated. PDS will role up the comments for DGO review. This is not for wide distribution. If you do engage your staff, please make sure they have Secret clearance.

Password to follow.

Thanks!

Sharmila

Sharmila Khare
Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation

00213

Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et
des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca
gov-fip-red-300dpi-e

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

From: [Khare, Sharmila](#)
Sent: November 17, 2021 02:17 PM
To: [Charron, Anne](#); [MacDougall, Anne](#)
Cc: [Jones, Stephanie](#)
Subject: FW: For Comment: Platform Commitment

Categorization: Protected B

FYI

From: Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>
Sent: November-17-21 11:35 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: RE: For Comment: Platform Commitment

Categorization: Protected B

Hi Sharmila, looks good from an ADM perspective

From: Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>
Sent: November 16, 2021 4:25 PM
To: Shaughnessy, Melissa <[Melissa.Shaughnessy@cra-arc.gc.ca](#)>; Poitras, Stephane <[Stephane.Poitras@cra-arc.gc.ca](#)>; Baribault, Stéphane <[Stephane.Baribault@cra-arc.gc.ca](#)>; Amberg, Sophie <[Sophie.Amberg@cra-arc.gc.ca](#)>
Cc: Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>; MacDougall, Anne <[Anne.MacDougall2@cra-arc.gc.ca](#)>
Subject: For Comment: Platform Commitment

Categorization: Protected B

The Department of Finance has asked for our views 21(1)(b) regarding the Liberal Platform commitment. Please review the attached and let us know if you have any comments. If you could provide views by November 19, 2021, that would be much appreciated. PDS will role up the comments for DGO review. This is not for wide distribution. If you do engage your staff, please make sure they have Secret clearance.

Password to follow.

Thanks!

Sharmila

Sharmila Khare
Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca
gov-fip-red-300dpi-e

From: [Charron, Anne](#)
Sent: November 23, 2021 04:07 PM
To: [MacDougall, Anne](#)
Subject: FW: For Comment: Platform Commitment

Categorization: Protected B

fyi

From: Charron, Anne
Sent: November 23, 2021 4:06 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: RE: For Comment: Platform Commitment

Categorization: Protected B

Hi Sharmila,

Both Anne M and I have looked through the directorate feedback, and you can find a revised document [here](#).

From: Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>
Sent: November 16, 2021 4:25 PM
To: Shaughnessy, Melissa <[Melissa.Shaughnessy@cra-arc.gc.ca](#)>; Poitras, Stephane <[Stephane.Poitras@cra-arc.gc.ca](#)>; Baribault, Stéphane <[Stephane.Baribault@cra-arc.gc.ca](#)>; Amberg, Sophie <[Sophie.Amberg@cra-arc.gc.ca](#)>
Cc: Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>; MacDougall, Anne <[Anne.MacDougall2@cra-arc.gc.ca](#)>
Subject: For Comment: Platform Commitment

Categorization: Protected B

The Department of Finance has asked for our views 211(b) regarding the Liberal Platform commitment. Please review the attached and let us know if you have any comments. If you could provide views by November 19, 2021, that would be much appreciated. PDS will role up the comments for DGO review. This is not for wide distribution. If you do engage your staff, please make sure they have Secret clearance.

Password to follow.

Thanks!

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca

DISCLOSED
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A-2021-134805

From: [Charron, Anne](#)
Sent: September 20, 2021 01:36 PM
To: [Belovska, Nevena](#); [Dandashe, Yusuf](#); [Gagnon, Guy](#); [Legacy, Samantha](#); [MacDougall, Anne](#); [Stepanian, Ara](#)
Subject: FW: FOR INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales
Attachments: Surveillance des positions FR 2021-09-16.pdf; Platform Tracker EN 2021-09-16.pdf

Fyi

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 20, 2021 12:58 PM
To: CRA.O LPRAB-CHAR-PPLD / DGPLAR-DOB-DPPL O.ARC
<CRA_LPRAB_CHAR_PPLD_DGPLAR_DOB_DPPL_ARC@cra-arc.gc.ca>
Subject: FW: FOR INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

FYI/PVI

From: Laroche, Mireille <[Mireille.Laroche@cra-arc.gc.ca](#)>
Subject: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

English VersionLa version française suit***

The Service, Innovation and Integration Branch (SIIB) is monitoring the 2021 federal election and tracking political party commitments relevant to the Canada Revenue Agency (CRA). SIIB has compiled these platform commitments into the attached document for your information and reference.

This document is up-to-date as of September 16, 2021 and will be the last iteration of the platform tracker prior to the election. There is no significant change from last week's version to highlight. We ask you to disseminate it within your Branch.

Should you require additional information, do not hesitate to contact Mr. Ryan Boudreau, Acting Director General, Policy, Planning, Partnerships and Reporting Directorate, at (613) 617-4138.

Mireille Laroche
Assistant Commissioner, Chief Data Officer and Chief Service Officer
Service, Innovation and Integration Branch

Version françaiseThe English version precedes***

La Direction générale du service, de l'innovation et de l'intégration (DGSII) surveille l'élection fédérale de 2021 et suit les engagements des partis politiques pertinents pour l'Agence du revenu du Canada (ARC). La DGSII a rassemblé les

engagements de ces plateformes dans le document ci-joint pour votre information et référence.

Ce document est à jour au 16 septembre 2021 et ce sera la dernière itération du suivi de la plateforme avant l'élection. Il n'y a aucun changement significatif à souligner par rapport à la version de la semaine dernière. Nous vous demandons de la diffuser au sein de votre direction générale.

Si de plus amples renseignements vous sont nécessaires, veuillez communiquer avec monsieur Ryan Boudreau, Directeur général par intérim, Direction des politiques, de la planification, des partenariats et des rapports au (613) 617-4138.

Mireille Laroche
Sous-commissaire,
Dirigeante principale des données et Dirigeante principale des services
Direction générale du service, de l'innovation et de l'intégration

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TO
THE ATIA
A-2021-134805

From: [Charron, Anne](#)
Sent: September 13, 2021 10:24 AM
To: [Belovska, Nevena](#); [Dandashe, Yusuf](#); [Gagnon, Guy](#); [Lagacy, Samantha](#); [MacDougall, Anne](#); [Stepanian, Ara](#)
Subject: FW: FYI - FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales
Attachments: Platform Tracker EN 2021-09-09.pdf; Surveillance des positions FR 2021-09-09.pdf

Fyi

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 13, 2021 10:10 AM
To: CRA.B LPRAB-PPLD-DMAT / GPLAR-DPPL-CDGDZ B.ARC <CRA.BLPRAB-PPLD-DMAT/DGPLAR-DPPL-CDGDZB.ARC@cra-arc.gc.ca>
Subject: FW: FYI - FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

This can be shared with your sections. Merci!

Sharmila

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <[Generic-Generique.LPCHDGOG@cra-arc.gc.ca](#)>
Sent: September-13-21 9:53 AM
To: Blair, Brandi <[Brandi.Blair@cra-arc.gc.ca](#)>; Shaughnessy, Melissa <[Melissa.Shaughnessy@cra-arc.gc.ca](#)>; Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>; Amberg, Sophie <[Sophie.Amberg@cra-arc.gc.ca](#)>; Poitras, Stephane <[Stephane.Poitras@cra-arc.gc.ca](#)>; Baribault, Stéphane <[Stephane.Baribault@cra-arc.gc.ca](#)>
Cc: Manconi, Tony <[Tony.Manconi@cra-arc.gc.ca](#)>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <[Generic-Generique.LPCHDGOG@cra-arc.gc.ca](#)>
Subject: FYI - FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

FYI/PVI

From: Fraser, Jennifer E. <[Jennifer.Fraser2@cra-arc.gc.ca](#)>
Sent: September 13, 2021 9:50 AM
To: CRA.O LPRAB_BMC Dist / GPLAR_CGDG Dist O.ARC <[CRA_LPRAB_BMC_Dist_GPLAR_CGDG_Dist_ARC@cra-arc.gc.ca](#)>
Cc: CRA.O LPRAB_BMC Assistants / GPLAR_CGDG Adjoints O.ARC <[CRA_LPRAB_BMC_Assistants_GPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca](#)>
Subject: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good morning BMC members,

For your information, as attached/below, please find SIIB's updated platform commitment tracker.

Thanks!
Jen

00220

Page 00221 was previously released

Previously released - pages 27 and 28

Page 00222 was previously released

Previously released - page 28

Page 00223 was previously released

Previously released - page 124

Pages 00224 to 00227 are out of scope

out of scope

21(1)(b)

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A-2021-134805

November XX, 2021

Comments on platform commitment regarding anti-abortion organizations

- The 2021 Liberal Party platform included a commitment to:

No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy.

21(1)(b)

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THE
A-2021-134805

Page 00230 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

Comments on platform commitment regarding anti-abortion organizations

- The 2021 Liberal Party platform included a commitment to:

No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy.

21(1)(b)

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THE ATIA
A-2021-134805

Page 00232 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

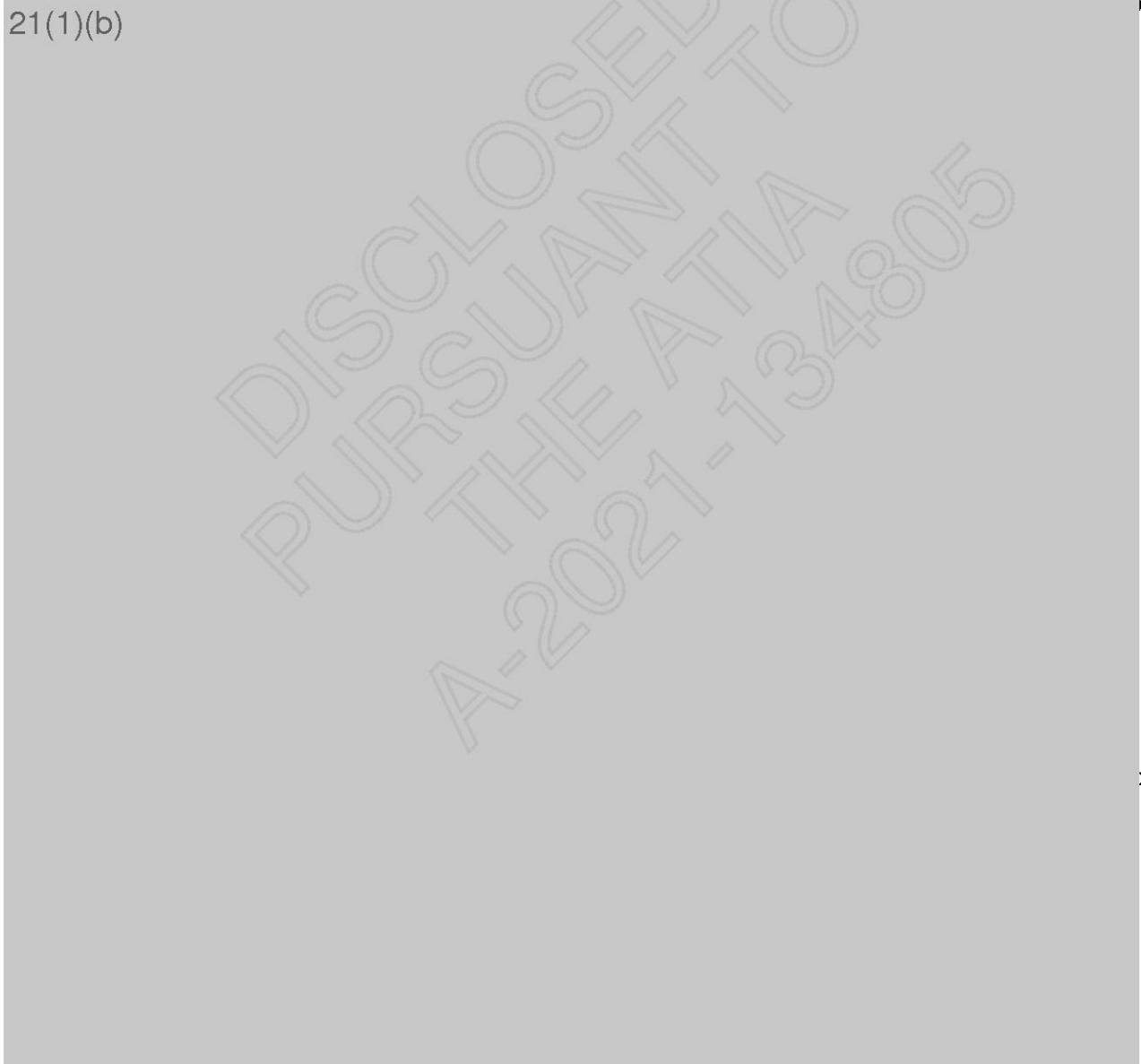
November 26, 2021

Comments on platform commitment regarding anti-abortion organizations

- The 2021 Liberal Party platform included a commitment to:

No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy.

21(1)(b)



Page 00234 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

November 26, 2021

Comments on platform commitment regarding anti-abortion organizations

- The 2021 Liberal Party platform included a commitment to:

No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy.

21(1)(b)



Page 00236 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

PROTECTED B

November XX, 2021

Comments on platform commitment regarding anti-abortion organizations

- The 2021 Liberal Party platform included a commitment to:

No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy.

21(1)(b)

00237

Page 00238 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

Pages 00239 to 00241 are out of scope

Page 00242 was previously released

Previously released - pages 196 and
197

From: [MacDougall, Anne](#)
Sent: November 16, 2021 03:09 PM
To: [Charron, Anne](#)
Subject: RE: Comments for review

Categorization: Protected B

Hi Anne:
Just one comment – I will call you.
A

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: November 16, 2021 3:01 PM
To: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>
Subject: FW: Comments for review

Categorization: Protected B

Hi Anne,

I accepted all of Sharmila's changes and made a couple of my own, including switching around the paragraph we discussed. Please have a look and let me know what you think.

Thanks

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 16, 2021 2:13 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Cc: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: Comments for review

Categorization: Protected B

Thanks Anne and Anne,
I have a few comments/suggested changes. Please review and let me know if you wish to discuss!
I would like to get this to Compliance and ADM.
Sharmila

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: November-10-21 5:46 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: Comments for review

Categorization: Protected B

Hi Sharmila,

Please see [here](#) for comments on the commitment, for your review.

Anne

*Anne Charron
Manager / Gestionnaire
Policy Development Section /
Section de l'élaboration des politiques
Policy, Planning, and Legislation Division /
Division de la politique, de la planification, et de la législation
Charities Directorate / Direction des organismes de bienfaisance
Canada Revenue Agency / Agence du revenu du Canada
613-670-9663 / 613-668-7384 (mobile)*
Anne.Charron2@cra-arc.gc.ca

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

From: [Khare, Sharmila](#)
Sent: November 16, 2021 04:34 PM
To: [Charron, Anne](#)
Cc: [MacDougall, Anne](#)
Subject: RE: Comments for review

Categorization: Protected B

Great work! That was one complicated and important set of thoughts to express around dishonesty!
Sharmila

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: November-16-21 3:37 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>
Subject: RE: Comments for review

Categorization: Protected B

Hi Sharmila,

We accepted your changes, made a major change to the paragraph with the sentence you flagged in your comment, and made a few minor edits to better explain or format the content – for your review.

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 16, 2021 2:13 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Cc: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: Comments for review

Categorization: Protected B

Thanks Anne and Anne,
I have a few comments/suggested changes. Please review and let me know if you wish to discuss!
I would like to get this to Compliance and ADM.
Sharmila

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: November-10-21 5:46 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: Comments for review

Categorization: Protected B

Hi Sharmila,

Please see [here](#) for comments on the commitment, for your review.

Anne

*Anne Charron
Manager / Gestionnaire
Policy Development Section /
Section de l'élaboration des politiques
Policy, Planning, and Legislation Division /
Division de la politique, de la planification, et de la législation
Charities Directorate / Direction des organismes de bienfaisance
Canada Revenue Agency / Agence du revenu du Canada
613-670-9663 / 613-668-7384 (mobile)
Anne.Charron2@cra-arc.gc.ca*

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

Page 00247 was previously released

Previously released - pages 245 and
246

Page 00248 was previously released

Previously released - page 246

Page 00249 was previously released

Released on pages 1282 and 1283

Page 00250 was previously released

Released on pages 1283 and 1284

Page 00251 was previously released

Previously released - pages 5 and 6

Page 00252 was previously released

Previously released - page 6

Page 00253 was previously released

Previously released - pages 6 and 7

Page 00254 was previously released

Previously released - page 7

Pages 00255 to 00256 were previously released

Previously released - pages 7 and 8

From: [Euler, Zachary](#)
Sent: September 10, 2021 11:58 AM
To: [Khare, Sharmila](#); [Charron, Anne](#); [Jones, Stephanie](#); [Wehbe, Suzanne](#)
Subject: RE: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Thanks!

Zachary Euler
Manager, External Relations and Training Section / Gestionnaire, Section des relations externes et formation
Charities Directorate / Directions des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch / Direction générale de la politique législative et des affaires réglementaires
Canada Revenue Agency / Agence du revenu du Canada
(343) 550-6487
Zachary.Euler@cra-arc.gc.ca

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 10, 2021 11:53 AM
To: Euler, Zachary <Zachary.Euler@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Subject: RE: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Yes, you can share.
Sharmila

From: Euler, Zachary <Zachary.Euler@cra-arc.gc.ca>
Sent: September-10-21 11:52 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Subject: RE: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Just to confirm, this is ok to distribute to our teams, correct?

Zachary Euler
Manager, External Relations and Training Section / Gestionnaire, Section des relations externes et formation
Charities Directorate / Directions des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch / Direction générale de la politique législative et des affaires réglementaires
Canada Revenue Agency / Agence du revenu du Canada
(343) 550-6487
Zachary.Euler@cra-arc.gc.ca

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 10, 2021 10:29 AM

00257

To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>; Euler, Zachary <Zachary.Euler@cra-arc.gc.ca>

Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

FYI

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>

Sent: September-07-21 3:10 PM

To: CRA.F LPRAB-CDMC / DGPLAR-CGDOB F.ARC <CRA.FLPRAB-CDMC/DGPLAR-CGDOBF.ARC@cra-arc.gc.ca>

Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>

Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

FYI/PVI

Kim C
343-549-5520

From: Fraser, Jennifer E. <Jennifer.Fraser2@cra-arc.gc.ca>

Sent: September 7, 2021 3:08 PM

To: CRA.O LPRAB_BMC Dist / DGPLAR_CGDG Dist O.ARC
<CRA_LPRAB_BMC_Dist_DGPLAR_CGDG_Dist_ARC@cra-arc.gc.ca>

Cc: CRA.O LPRAB_BMC Assistants / DGPLAR_CGDG Adjoints O.ARC
<CRA_LPRAB_BMC_Assistants_DGPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca>

Subject: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good afternoon BMC –

As attached, please find SIIB's updated electoral platform commitment tracker, for your information.

Thanks!
Jen

From: Ethier, Edith <Edith.Ethier@cra-arc.gc.ca> **On Behalf Of** Laroche, Mireille

Subject: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

English VersionLa version française suit***

The Service, Innovation and Integration Branch (SIIB) is monitoring the 2021 federal election and tracking political party commitments relevant to the Canada Revenue Agency (CRA). SIIB has compiled these platform commitments into the attached document for your information and reference.

This document is up-to-date as of September 2, 2021 with highlighted changes from last week's distribution. We encourage you to disseminate the platform tracker within your Branch. We intend to continue to provide weekly updates.

00258

Should you require additional information, do not hesitate to contact Mr. Ryan Boudreau, a/Director General, Policy, Planning, Partnerships and Reporting Directorate, at (613) 404-5722.

Mireille Laroche
Assistant Commissioner, Chief Data Officer and Chief Service Officer
Service, Innovation and Integration Branch

Version françaiseThe English version precedes***

La Direction générale du service, de l'innovation et de l'intégration (DGSII) surveille l'élection fédérale de 2021 et suit les engagements des partis politiques pertinentes pour l'Agence du revenu du Canada (ARC). La DGSII a rassemblé les engagements de ces plateformes dans le document ci-joint pour votre information et référence.

Ce document est à jour au 2 septembre 2021 et les changements de la semaine passée sont surlignés. Nous vous encourageons à diffuser le suivi de la plateforme au sein de votre direction générale. Nous avons l'intention de continuer de fournir des mises à jour hebdomadaires.

Si de plus amples renseignements vous sont nécessaires, veuillez communiquer avec monsieur Ryan Boudreau, Directeur général p.i., Direction des politiques, de la planification, des partenariats et des rapports au (613) 404-5722.

Mireille Laroche
Sous-commissaire,
Dirigeante principale des données et Dirigeante principale des services
Direction générale du service, de l'innovation et de l'intégration

From: [Amberg, Sophie](#)
Sent: November 19, 2021 05:24 PM
To: [Khare, Sharmila](#)
Cc: [Charron, Anne](#); [MacDougall, Anne](#); [Shaughnessy, Melissa](#)
Subject: RE: For Comment: Platform Commitment
Attachments: 2021 RAD Feedback_PPLD_platform commitment.docx

Categorization: Protected B

Please find RAD's input in the attached. Thanks for the opportunity to comment.
Sophie

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 16, 2021 4:25 PM
To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>
Subject: For Comment: Platform Commitment

Categorization: Protected B

The Department of Finance has asked for our views 21(1)(b) : regarding the Liberal Platform commitment. Please review the attached and let us know if you have any comments. If you could provide views by November 19, 2021, that would be much appreciated. PDS will role up the comments for DGO review. This is not for wide distribution. If you do engage your staff, please make sure they have Secret clearance.

Password to follow.

Thanks!

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et
des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca

gov-fip-red-300dpi-e

From: [Khare, Sharmila](#)
Sent: November 19, 2021 05:45 PM
To: [Amberg, Sophie](#)
Cc: [Charron, Anne](#); [MacDougall, Anne](#); [Shaughnessy, Melissa](#)
Subject: Re: For Comment: Platform Commitment
Attachments: 2021 RAD Feedback_PPLD_platform commitment.docx

Most appreciated. Thanks Sophie.
Sharmila

On Nov 19, 2021, at 5:23 PM, Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca> wrote:

Categorization: Protected B

Please find RAD's input in the attached. Thanks for the opportunity to comment.
Sophie

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 16, 2021 4:25 PM
To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>
Subject: For Comment: Platform Commitment

Categorization: Protected B

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Password to follow.

Thanks!

Sharmila

Sharmila Khare
Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique
législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca
gov-fip-red-300dpi-e

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

Page 00263 was previously released

Released on pages 267 and 268

Page 00264 was previously released

Released on page 268

Page 00265 was previously released

Released on pages 267 and 268

Page 00266 was previously released

Released on page 268

From: [Khare, Sharmila](#)
Sent: November 26, 2021 04:05 PM
To: [Charron, Anne](#)
Subject: RE: For Comment: Platform Commitment

Categorization: Protected B

Thanks for bringing it all together Anne.
Sharmila

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: November-26-21 2:42 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: RE: For Comment: Platform Commitment

Categorization: Protected B

Hi Sharmila,

You can find a clean watermarked version of the platform commitment material at this [link](#). Sorry for the delay, but I was having IT problems that I was able to temporarily resolve.

Please let me know if you need anything else.

Thanks,

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 26, 2021 10:55 AM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Subject: RE: For Comment: Platform Commitment

Categorization: Protected B

Looks great. One small suggestion for your consideration. Happy to discuss. If you could send a clean version back to me with a draft watermark, I would appreciate it.

Thanks!
Sharmila

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: November-23-21 4:06 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: RE: For Comment: Platform Commitment

Categorization: Protected B

Hi Sharmila,

Both Anne M and I have looked through the directorate feedback, and you can find a revised document [here](#).

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>

Sent: November 16, 2021 4:25 PM

To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>

Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>

Subject: For Comment: Platform Commitment

Categorization: Protected B

The Department of Finance has asked for our views on 21(1)(b) regarding the Liberal Platform commitment. Please review the attached and let us know if you have any comments. If you could provide views by November 19, 2021, that would be much appreciated. PDS will role up the comments for DGO review. This is not for wide distribution. If you do engage your staff, please make sure they have Secret clearance.

Password to follow.

Thanks!

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation

Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca

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Page 00269 was previously released

Previously released - page 267

Page 00270 was previously released

Previously released - page 268

From: [Khare, Sharmila](#)
Sent: September 14, 2021 11:30 AM
To: [Jones, Stephanie](#)
Cc: [Charron, Anne](#)
Subject: RE: For Review: FOR BMC FEEDBACK: Electoral platform
commitments implementation considerations | Considérations
relatives à la mise en œuvre des engagements des plateformes
électorales

I agree 100 per cent with you!

Sharmila

From: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Sent: September-14-21 11:28 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Subject: RE: For Review: FOR BMC FEEDBACK: Electoral platform commitments implementation
considerations | Considérations relatives à la mise en œuvre des engagements des plateformes
électorales

Hi, Sharmila.

I'm not sure why DGO is asking this? OPI is at the branch level here, not directorate. We're staying high level, as will other directorates as they complete this exercise. For example, I know that LPD has also commented on the journalism item, and noted the impact to RJO legislation.

Stephanie Jones
613-402-0679

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September 14, 2021 11:20 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: Re: For Review: FOR BMC FEEDBACK: Electoral platform commitments implementation
considerations | Considérations relatives à la mise en œuvre des engagements des plateformes
électorales

Hi Sharmila,

Thank you for the attached. For the items where a response was provided would the Charities Directorate be considered the OPI for each of them or would LPD be OPI for any of them?

Thanks,
-Charlene

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 14, 2021 9:43 AM

Page 00272 was previously released

Previously released - pages 11 and 12

Page 00273 was previously released

Previously released - pages 5 and 12

Page 00274 was previously released

Previously released - pages 5 and 6

Page 00275 was previously released

Previously released - page 6

Page 00276 was previously released

Previously released - pages 6 and 7

Page 00277 was previously released

Previously released - paged 6 and 7

Page 00278 was previously released

Previously released - page 8

Page 00279 was previously released

Previously released - pages 8 and 9

Page 00280 was previously released

Previously released - page 215

From: [Khare, Sharmila](#)
Sent: September 13, 2021 03:28 PM
To: [Poitras, Stephane](#)
Cc: [Charron, Anne](#); [Jones, Stephanie](#)
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

Thanks Stephane!
Sharmila

From: Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>
Sent: September-13-21 2:07 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

Hi Sharmila,

All good from an ADM perspective.

From: Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>
Sent: September-13-21 1:03 PM
To: Shaughnessy, Melissa <[Melissa.Shaughnessy@cra-arc.gc.ca](#)>; Poitras, Stephane <[Stephane.Poitras@cra-arc.gc.ca](#)>; Amberg, Sophie <[Sophie.Amberg@cra-arc.gc.ca](#)>
Cc: McEvoy, Maureen <[Maureen.McEvoy@cra-arc.gc.ca](#)>; Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>; Jones, Stephanie <[Stephanie.Jones@cra-arc.gc.ca](#)>
Subject: For Review: Platform Commitment Implications
Importance: High

Categorization: Protected B

In following-up on my e-mails from last week, I am sharing a document for your review. Please let us know by 9:30 a.m. September 14, 2021 (tomorrow morning) if you have any comments/edits to suggest. SIIB is looking for us to provide “implications bullets” if/as applicable (e.g., considerations such as our ability to implement, IT considerations, risks, whether or not a legislative change is required, etc.). This is supposed to be quite high level.

If you have any questions, let us know.

Thanks!

Sharmila

Sharmila Khare
Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires

Page 00282 was previously released

Previously released - page 215

Page 00283 was previously released

Released on pages 287 and 288

Page 00284 was previously released

Released on page 288

Page 00285 was previously released

Released on pages 287 and 288

Page 00286 was previously released

Released on page 288

From: [Jones, Stephanie](#)
Sent: September 13, 2021 04:38 PM
To: [Khare, Sharmila](#)
Cc: [Charron, Anne](#)
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

I added RAD's feedback to the document [here](#).

Stephanie Jones

613-402-0679

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 13, 2021 4:29 PM
To: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

Thanks Sophie. We appreciate your feedback!
Sharmila

From: Amberg, Sophie <[Sophie.Amberg@cra-arc.gc.ca](#)>
Sent: September-13-21 4:26 PM
To: Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>
Cc: McEvoy, Maureen <[Maureen.McEvoy@cra-arc.gc.ca](#)>; Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>; Jones, Stephanie <[Stephanie.Jones@cra-arc.gc.ca](#)>; Shaughnessy, Melissa <[Melissa.Shaughnessy@cra-arc.gc.ca](#)>; Poitras, Stephane <[Stephane.Poitras@cra-arc.gc.ca](#)>
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

Hi,
Here is RAD's input....

21(1)(b)



21(1)(b)

Thanks,

S

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>

Sent: September 13, 2021 1:03 PM

To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>

Cc: McEvoy, Maureen <Maureen.McEvoy@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>

Subject: For Review: Platform Commitment Implications

Importance: High

Categorization: Protected B

In following-up on my e-mails from last week, I am sharing a document for your review. Please let us know by 9:30 a.m. September 14, 2021 (tomorrow morning) if you have any comments/edits to suggest. SIIB is looking for us to provide "implications bullets" if/as applicable (e.g., considerations such as our ability to implement, IT considerations, risks, whether or not a legislative change is required, etc.). This is supposed to be quite high level.

If you have any questions, let us know.

Thanks!

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation

Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca

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Page 00289 was previously released

Released on pages 293 and 294

Page 00290 was previously released

Released on pages 294 and 295

Page 00291 was previously released

Released on pages 293 and 294

Page 00292 was previously released

Released on pages 294 and 295

From: [Khare, Sharmila](#)
Sent: September 14, 2021 09:47 AM
To: [Charron, Anne](#)
Cc: [Jones, Stephanie](#)
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

Thank you both for the updates. I will let you know if we receive any feedback from DGO.
Sharmila

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: September-14-21 9:24 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

I added Melissa's first comment to the table.

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 14, 2021 9:02 AM
To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Cc: McEvoy, Maureen <Maureen.McEvoy@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

Thanks Melissa for your comments – we will incorporate the first one. With respect to your second comment, there are no plans at this stage to look at the other party platforms as part of the SIIB exercise. For your reference, I have attached a summary piece we prepared for DGO with all the platforms.

Sharmila

From: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>
Sent: September-13-21 7:37 PM
To: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>; Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: McEvoy, Maureen <Maureen.McEvoy@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

Thanks Sharmila, for the opportunity to review and comment at this stage.

Two broad comments to share, but not required for inclusion in the paper:

21(1)(b)

From: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Sent: September 13, 2021 4:26 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: McEvoy, Maureen <Maureen.McEvoy@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>
Subject: RE: For Review: Platform Commitment Implications

Categorization: Protected B

Hi,

Here is RAD's input....

Thanks,

S

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 13, 2021 1:03 PM
To: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>; Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Cc: McEvoy, Maureen <Maureen.McEvoy@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: For Review: Platform Commitment Implications
Importance: High

Categorization: Protected B

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If you have any questions, let us know.

Thanks!

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation

Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca

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DISCLOSED TO
PURSUANT TO
THE ATIA
A-2021-134805

Page 00296 was previously released

Previously released - pages 293 and
294

Page 00297 was previously released

Previously released - pages 294 and
295

Page 00298 was previously released

Previously released - page 295

Page 00299 was previously released

Released on page 300

From: [Charron, Anne](#)
Sent: September 1, 2021 03:29 PM
To: [Jones, Stephanie](#)
Subject: RE: Platform

Categorization: Unclassified

Thanks Stephanie – that clarifies things.

From: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Sent: September 1, 2021 3:28 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Subject: RE: Platform

Categorization: Unclassified

Hi, Anne.

21(1)(b)

Thanks,

Stephanie Jones
613-402-0679

From: Jones, Stephanie
Sent: September 1, 2021 3:11 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Euler, Zachary <Zachary.Euler@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Cc: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: Platform

Categorization: Unclassified

Stephanie Jones
613-402-0679

00300

From: [Lagacy, Samantha](#)
Sent: September 14, 2021 01:51 PM
To: [Khare, Sharmila](#); [Charron, Anne](#)
Subject: RE: Religion Guidance

Categorization: Unclassified

Thank you for this Sharmila. A lot of interesting points made in this post.

Samantha Lagacy

Policy Development Section / Section de l'élaboration de la politique
Charities Directorate / Direction des organismes de bienfaisance
Canada Revenue Agency / Agence du revenu du Canada
(613)670-0835

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 14, 2021 1:46 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Lagacy, Samantha <Samantha.Lagacy@cra-arc.gc.ca>
Subject: Religion Guidance

Categorization: Unclassified

<https://www.canadiancharitylaw.ca/blog/liberal-party-platform-includes-commitment-to-stop-providing-anti-abortion-groups-with-charity-status/>

A blogpost to note in future briefings.
Sharmila

Sharmila Khare

Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca



Government
of Canada
Gouvernement
du Canada

00301

Page 00302 is a duplicate of page
00301

From: [Jones, Stephanie](#)
Sent: October 20, 2021 01:49 PM
To: [Charron, Anne](#)
Subject: RE: Seeking input

Hi, Anne.

Can we chat? I wonder if we can just say that the CRA cannot comment on the status of an election platform commitment. The proposed response is not answering the question(s), so why don't we just say that we are not in a position to respond at this time or something?

Stephanie Jones

613-402-0679

From: Hasudungan, Ronald <Ronald.Hasudungan@cra-arc.gc.ca>
Sent: October 20, 2021 1:43 PM
To: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Chapados, Alexandre <Alexandre.Chapados@cra-arc.gc.ca>; Barnett, Kimberly <Kimberly.Barnett@cra-arc.gc.ca>
Subject: Seeking input

Good afternoon,

We have received a media inquiry about anti-abortion and charitable status. The PAB-MR has prepared proposed response to this inquiry and requesting the IM team to review. Before we start responding to the request, we would like to seek whether PPLD have additional information about this commitment, and to clarify, as we think that the only way we could prevent anti-abortion groups from being registered would be through legislation.

We would appreciate if we could have your feedback by end of day today, if all possible.

Thank you!

Ron

Question

In the Liberal Forward for Everyone platform the party committed to no longer providing charitable status to anti-abortion organizations.

Can you please tell me what is the status of this commitment?

Has your department been given any sort of timeline to implement this commitment?

Do you have a list of charities that would potentially be impacted by this change and could you share it?

Proposed response

The confidentiality provisions of the Income Tax Act prevent the Canada Revenue Agency (CRA) from commenting on specific cases. However, we can provide you with the following information. The CRA can only determine whether an activity of a charity is acceptable after it has fully considered the facts of a particular case based on common law. According to the common law, the promotion of health can be charitable. To be charitable, a purpose that promotes health must, as a general rule, directly prevent or relieve a physical or mental health condition by providing effective health care services or products to the public in a manner that

meets applicable quality and safety requirements. For more information, see Guidance CG-021, Promotion of health and charitable registration.

If the CRA identifies that a charity is not complying with the requirements of the Act, the charity could be subject to a number of compliance actions, up to and including revocation. We encourage the public to report suspected non-compliance by registered charities to the National Leads Centre.

Note that the CRA cannot provide any feedback and/or update on leads received, or subsequent actions taken. CRA's actions can only be made public when they result in a charity being:

- revoked
- annulled
- suspended

The CRA posts such cases in its List of charities. This provides transparency to Canadians regarding the decisions of the CRA with respect to charities.

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A-2021-134805

Page 00305 was previously released

Released on pages 307 and 308

Page 00306 was previously released

Released on page 308

From: [Hasudungan, Ronald](#)
Sent: October 20, 2021 02:20 PM
To: [Jones, Stephanie](#)
Cc: [Charron, Anne](#); [Chapados, Alexandre](#); [Barnett, Kimberly](#)
Subject: RE: Seeking input

Thank you Stephanie for your feedback and recommendation. We appreciate it!

Ron

From: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Sent: October 20, 2021 2:13 PM
To: Hasudungan, Ronald <Ronald.Hasudungan@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Chapados, Alexandre <Alexandre.Chapados@cra-arc.gc.ca>; Barnett, Kimberly <Kimberly.Barnett@cra-arc.gc.ca>
Subject: RE: Seeking input

Hi, Ron.

I would actually suggest that we don't opine on this issue at all at this time. Can we politely decline to answer? What's been drafted does not really answer the reporter's questions, so if we respond in this way I think we can expect a follow-up.

As this is a party commitment, we could refer the reporter to the Department of Finance, but I am quite sure they will also not be in a position to comment. Things might become clearer on this matter once the Government is in place and minister mandate letters are issued, and then we could potentially be better able to respond to such questions.

Thanks,

Stephanie Jones
613-402-0679

From: Hasudungan, Ronald <[Ronald.Hasudungan@cra-arc.gc.ca](#)>
Sent: October 20, 2021 1:43 PM
To: Jones, Stephanie <[Stephanie.Jones@cra-arc.gc.ca](#)>
Cc: Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>; Chapados, Alexandre <[Alexandre.Chapados@cra-arc.gc.ca](#)>; Barnett, Kimberly <[Kimberly.Barnett@cra-arc.gc.ca](#)>
Subject: Seeking input

Good afternoon,

We have received a media inquiry about anti-abortion and charitable status. The PAB-MR has prepared proposed response to this inquiry and requesting the IM team to review. Before we start responding to the request, we would like to seek whether PPLD have additional information about this commitment, and to clarify, as we think that the only way we could prevent anti-abortion groups from being registered would be through legislation.

We would appreciate if we could have your feedback by end of day today, if all possible.

Thank you!
Ron

00307

Question

In the Liberal Forward for Everyone platform the party committed to no longer providing charitable status to anti-abortion organizations.

Can you please tell me what is the status of this commitment?

Has your department been given any sort of timeline to implement this commitment?

Do you have a list of charities that would potentially be impacted by this change and could you share it?

Proposed response

The confidentiality provisions of the Income Tax Act prevent the Canada Revenue Agency (CRA) from commenting on specific cases. However, we can provide you with the following information. The CRA can only determine whether an activity of a charity is acceptable after it has fully considered the facts of a particular case based on common law. According to the common law, the promotion of health can be charitable. To be charitable, a purpose that promotes health must, as a general rule, directly prevent or relieve a physical or mental health condition by providing effective health care services or products to the public in a manner that meets applicable quality and safety requirements. For more information, see Guidance CG-021, Promotion of health and charitable registration.

If the CRA identifies that a charity is not complying with the requirements of the Act, the charity could be subject to a number of compliance actions, up to and including revocation. We encourage the public to report suspected non-compliance by registered charities to the National Leads Centre.

Note that the CRA cannot provide any feedback and/or update on leads received, or subsequent actions taken. CRA's actions can only be made public when they result in a charity being:

- revoked
- annulled
- suspended

The CRA posts such cases in its List of charities. This provides transparency to Canadians regarding the decisions of the CRA with respect to charities.

Page 00309 was previously released

Previously released - page 301

From: [Charron, Anne](#)
Sent: November 23, 2021 11:45 AM
To: [MacDougall, Anne](#)
Subject: Revised text for you to look over

Categorization: Protected B

Hi Anne,

As discussed, [here](#) are the revisions I'm proposing.

Thanks

Anne

*Anne Charron
Manager / Gestionnaire
Policy Development Section /
Section de l'élaboration des politiques
Policy, Planning, and Legislation Division /
Division de la politique, de la planification, et de la législation
Charities Directorate / Direction des organismes de bienfaisance
Canada Revenue Agency / Agence du revenu du Canada
613-670-9663 / 613-668-7384 (mobile)
Anne.Charron2@cra-arc.gc.ca*

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00310

Page 00311 was previously released

Previously released - pages 307 and
308

Page 00312 was previously released

Released on page 1025

21(1)(b)

*Anne Charron
Manager / Gestionnaire
Policy Development Section /
Section de l'élaboration des politiques
Policy, Planning, and Legislation Division /
Division de la politique, de la planification, et de la législation
Charities Directorate / Direction des organismes de bienfaisance
Canada Revenue Agency / Agence du revenu du Canada
613-670-9663 / 613-668-7384 (mobile)
Anne.Charron2@cra-arc.gc.ca*

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Page 00314 was previously released

Released on pages 1346 and 1347

Page 00315 was previously released

Released on pages 1345 and 1346

Page 00316 was previously released

Released on pages 1346 and 1347

Pages 00317 to 00319 are duplicates of
pages 00213 to 00215

From: [Charron, Anne](#)
Sent: November 23, 2021 04:07 PM
To: [MacDougall, Anne](#)
Subject: FW: For Comment: Platform Commitment

Categorization: Protected B

fyi

From: Charron, Anne
Sent: November 23, 2021 4:06 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: RE: For Comment: Platform Commitment

Categorization: Protected B

Hi Sharmila,

Both Anne M and I have looked through the directorate feedback, and you can find a revised document [here](#).

From: Khare, Sharmila <[Sharmila.Khare@cra-arc.gc.ca](#)>
Sent: November 16, 2021 4:25 PM
To: Shaughnessy, Melissa <[Melissa.Shaughnessy@cra-arc.gc.ca](#)>; Poitras, Stephane <[Stephane.Poitras@cra-arc.gc.ca](#)>; Baribault, Stéphane <[Stephane.Baribault@cra-arc.gc.ca](#)>; Amberg, Sophie <[Sophie.Amberg@cra-arc.gc.ca](#)>
Cc: Charron, Anne <[Anne.Charron2@cra-arc.gc.ca](#)>; MacDougall, Anne <[Anne.MacDougall2@cra-arc.gc.ca](#)>
Subject: For Comment: Platform Commitment

Categorization: Protected B

The Department of Finance has asked for our views 21(1)(b) regarding the Liberal Platform commitment. Please review the attached and let us know if you have any comments. If you could provide views by November 19, 2021, that would be much appreciated. PDS will role up the comments for DGO review. This is not for wide distribution. If you do engage your staff, please make sure they have Secret clearance.

Password to follow.

Thanks!

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca

Page 00321 was previously released

Previously released - page 214

Page 00322 is a duplicate of page 00229

Page 00323 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

Pages 00324 to 00325 are duplicates of
pages 00229 to 00230

Page 00326 was previously released

Previously released - pages 245 and
246

Page 00327 was previously released

Previously released - page 246

From: [MacDougall, Anne](#)
Sent: November 16, 2021 03:08 PM
To: [Charron, Anne](#)
Subject: RE: Comments for review

Categorization: Protected B

Hi Anne:
Just one comment – I will call you.
A

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: November 16, 2021 3:01 PM
To: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>
Subject: FW: Comments for review

Categorization: Protected B

Hi Anne,

I accepted all of Sharmila's changes and made a couple of my own, including switching around the paragraph we discussed. Please have a look and let me know what you think.

Thanks

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 16, 2021 2:13 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Cc: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: Comments for review

Categorization: Protected B

Thanks Anne and Anne,
I have a few comments/suggested changes. Please review and let me know if you wish to discuss!
I would like to get this to Compliance and ADM.
Sharmila

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: November-10-21 5:46 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: Comments for review

Categorization: Protected B

Hi Sharmila,

Please see [here](#) for comments on the commitment, for your review.

Page 00329 was previously released

Previously released - page 246

Page 00330 is a duplicate of page
00260

Page 00331 is a duplicate of page
00310

PROTECTED B

November XX, 2021

Comments on platform commitment regarding anti-abortion organizations

- The 2021 Liberal Party platform included a commitment to:

No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy.

21(1)(b)

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00332

Page 00333 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

From: [Au, Belinda](#)
Sent: October 21, 2021 10:36 AM
To: [Jones, Stephanie](#); [Gray, Renee](#)
Subject: 2nd Meeting with Finance - Liberal Platform - Charity Status of Anti-Abortion Organizations
Attachments: October 20 2021 Meeting with Finance Re Anti-Abortion Charities.docx

Hi Stephanie and Renee,

21(1)(b)

Thank you,
Belinda

From: Au, Belinda
Sent: October 15, 2021 12:05 PM
To: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Cc: Gray, Renee <Renee.Gray@cra-arc.gc.ca>
Subject: Meeting with Finance - Liberal Platform - Charity Status of Anti-Abortion Clinics

Hi Stephanie,

21(1)(b)

Please feel free to let me know if you have any questions.

Thank you,
Belinda

-----Original Appointment-----

From: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Sent: October 15, 2021 9:59 AM
To: Arjang, Claire; Scott, Andre; Charron, Anne; Au, Belinda; Wirag, Jennifer; Khare, Sharmila
Subject: CRA/FIN
When: October 15, 2021 11:00 AM-12:00 PM (UTC-05:00) Eastern Time (US & Canada).
Where: Microsoft Teams Meeting

Microsoft Teams meeting

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Phone Conference ID: 725 995 474#

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Date: October 20, 2021 (2:30 pm to 3:45 pm)

Subject: To Continue the Discussions on the Liberal's Platform on Anti-abortion
Organizations and their Charitable Status

Attendees:

LAD: Claire Arjang, Jennifer Wirag

PPLD: Stephanie Jones, Anne Charron, Anne MacDougall, Belinda Au, Sharmila Khare

Department of Finance: Andre Scott; Blaine Langdon

Absent: Renee Gray

21(1)(b)

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A-2021-134805

00336

Pages 00337 to 00338 exempted from
disclosure pursuant to 21(1)(b) of the
ATIA

21(1)(b)

...

André Scott
Economist | Economiste
Charities | Organismes de bienfaisance
Tax Policy Branch | Direction de la politique de l'impôt
Department of Finance Canada | Ministère des Finances
Andre.Scott@fin.gc.ca / Phone : 343-571-3674

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2021-134805

00339

From: [Jones, Stephanie](#)
Sent: October 21, 2021 07:52 AM
To: [Charron, Anne](#); [Khare, Sharmila](#)
Cc: [MacDougal, Anne](#); [Au, Belinda](#)
Subject: FW: Additional meeting

Categorization: Protected A

FYI.

Stephanie Jones

613-402-0679

From: Jones, Stephanie
Sent: October 21, 2021 7:51 AM
To: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Cc: Wirag, Jennifer <jennifer.wirag@cra-arc.gc.ca>
Subject: RE: Additional meeting

Categorization: Protected A

Hi, Claire.

Yes, please - November 10th and the same players.

Thanks,

Stephanie Jones

613-402-0679

From: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Sent: October 21, 2021 7:50 AM
To: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Cc: Wirag, Jennifer <jennifer.wirag@cra-arc.gc.ca>
Subject: FW: Additional meeting

Categorization: Protected A

Hi Stephanie,

My computer shut down on me before the end of yesterday's meeting so I didn't catch the tail end of the conversation. Andre sent a request for a follow up meeting for 10am on November 10th and asked that we come prepared with a definitive position on:

21(1)(b)



Can we go ahead and set up the meeting for the 10th? Same players?

Thanks!

Claire Arjang

Regulatory Affairs Section, Legislative Amendments Division
Legislative Policy & Regulatory Affairs Branch



[Chat with me on Teams](#)

From: Scott, Andre <Andre.Scott@fin.gc.ca>

Sent: October 20, 2021 4:50 PM

To: Arjang, Claire <[Cra-arc.gc.ca](mailto:Claire.Arjang@cra-arc.gc.ca)>

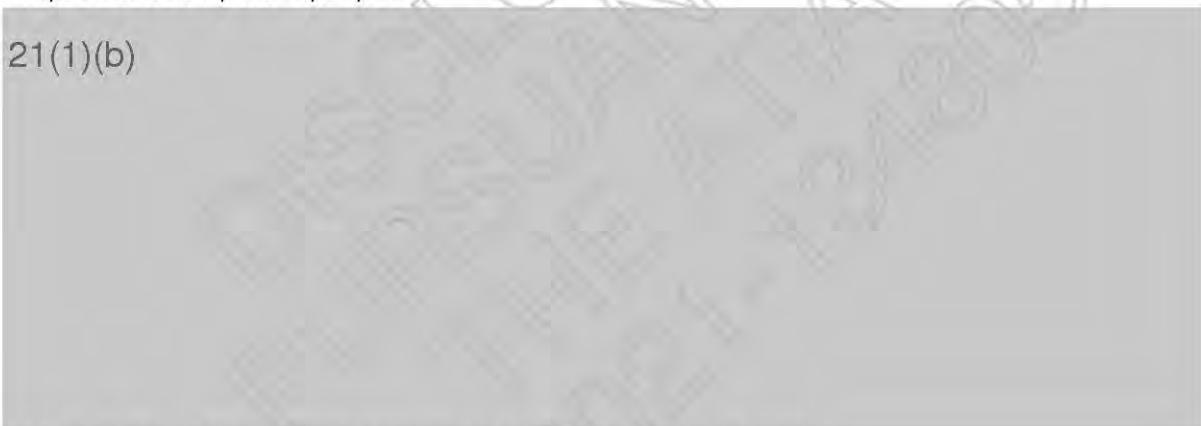
Cc: Wirag, Jennifer <jennifer.wirag@cra-arc.gc.ca>

Subject: Additional meeting

Good afternoon Claire,

Could you schedule one last meeting for me on Nov 10th for Finance/CRA on the reproduction options proposal.

21(1)(b)



10 am is pretty clear on our calendar but please let me know!

André Scott

Economist | Economiste

Charities | Organismes de bienfaisance

Tax Policy Branch | Direction de la politique de l'impôt

Department of Finance Canada | Ministère des Finances

Andre.Scott@fin.gc.ca / Phone : 343-571-3674

00341

Page 00342 was previously released

Previously released - pages 439 and
440

Page 00343 was previously released

Previously released - page 440

From: [Au, Belinda](#)
Sent: October 20, 2021 03:49 PM
To: [Jones, Stephanie](#); [Gray, Renee](#)
Subject: Notes from Meeting Re: Anti-Abortion Organizations - RE: CRA/FIN

Hi Stephanie and Renee,

I will try to share my notes from the meeting below with Finance (re: anti-abortion organizations) as soon as possible. Unfortunately, my MS Teams was lagging badly again for about 10 minutes towards the end of the meeting (where I think I probably missed the most important points) and I had to leave and re-join.

Thank you,
Belinda

-----Original Appointment-----

From: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Sent: October 15, 2021 1:28 PM
To: Arjang, Claire; Jones, Stephanie; Charron, Anne; Gray, Renee; Au, Belinda; Khare, Sharmila; Wirag, Jennifer; Scott, Andre; Langdon, Blaine
Subject: CRA/FIN
When: October 20, 2021 02:30 PM-03:30 PM (UTC-05:00) Eastern Time (US & Canada).
Where: Microsoft Teams Meeting

Sexual health platform commitment

Microsoft Teams meeting

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Pages 00345 to 00350 are out of scope

Pages 00351 to 00356 are duplicates of pages 00345 to 00350

FEDERAL ELECTION CAMPAIGN 2021: PARTY PLATFORMS AND THE CHARITIES DIRECTORATE

ISSUE	 blocquebecois.org	 conservative.ca	 greenparty.ca	 liberal.ca	 ndp.ca	 peoplepartyofcanada.ca
Disbursement quota (DQ)		Increase the DQ for charitable foundations to 7.5% per year . (Source, p 21)				
Direction & Control (D&C)		<ul style="list-style-type: none"> Reform (D&C) regulation; ensure accountability for spending without requiring projects in developing countries to be directly controlled by Canadian charities. Transfer administrative and control functions to local people and organizations. (Source, p 113) 				
Funding to charities	<ul style="list-style-type: none"> Ensure the sustainability and predictability of cultural programs, and cultural and tourism subsidies, while the sector suffers the consequences of the pandemic over the next few years. Ensure that written and regional media are included. Demand that the amounts collected in taxes from digital giants be redirected to a fund dedicated to the arts and to Quebec culture, as well as to media. (Source, p 14) Create a special additional tax on large fortunes. (Source, p 16) (Per PPLD: May result in less funding to charities.) 	<ul style="list-style-type: none"> Create a Canada Job Surge Plan - paying at least 25% and up to 50% of the salary of net new hires for six months following the end of CEWS. The government will pay at least 25% of the salary of a net new hire, with the subsidy increasing up to a maximum of 50% based on how long the new hire has been unemployed. The salary maximum will be the same as for CEWS. (Source, p 20) Introduce the Canada Mental Health Action Plan to create a pilot program - \$150 million over three years in grants to non-profits and charities delivering mental health and wellness programming. (Source, p 65) • 	<ul style="list-style-type: none"> Provide a \$100 million top-up to the Safe Return to Class Fund for ventilation improvement projects across Canada, as well as \$10 million for First Nations to improve indoor air quality in on-reserve schools. Provide \$100 million to the Canada Healthy Communities Initiative with \$70 million of this funding directed to a new pillar focused on increasing air quality and indoor ventilation. Introduce a tax credit for small businesses to make it easier for them to invest in better ventilation. (Source, p 6) Extend the Canada Recovery Hiring Program to March 31, 2022 (Source, p 24) • Increase annual financing by an estimated \$560 million to the Canada Small Business Financing Program and expand borrower eligibility to include non-profit and charitable social enterprises. (Source, p 25) Establish a Canada Advanced Research Projects Agency (CARPA) as a public-private bridge for research with initial funding of \$2 billion. 	<ul style="list-style-type: none"> Create at least 500,000 units of quality, affordable housing in the next ten years, with half of that done within five years. This will be achieved by partnering with provinces and municipalities, and build capacity for social, community, and affordable housing providers. (Source, p 11) Save not-for-profit child care centres that are at risk of closure with relief fund to re-open spaces that were lost during COVID-19. (Source, p 29) Small businesses wage and rent subsidies continue until small businesses are able to fully reopen. (Source, p 34) Put in place a long-term hiring bonus to pay the employer portion of EI and CPP for new or rehired staff. (Source, p 34) Universal pharmacare to save businesses approximately \$600 per employee with extended health benefits every year. (Source, p 34) 		

Commented [WS1]: I deleted 'per year' because it is not mentioned in the source

Commented [WS3]: I suggest putting it under a new issue "programs"

Commented [WS2]: I suggest we rename it 'programs and funding' or we split its content into 2 different issues: issue 1 Programs, issue 2 Funding to charities and nonprofits

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Commented [WS4]: (does this include charities?) Should we add:

Devote \$3 billion of infrastructure funding over the next three years to renovate Long-Term Care Homes in all provinces and territories across Canada. – page 150

Commented [WS5]: I suggest we put it under a new issue 'Programs' for example

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Commented [WS6]: Can we put the emphasis on non-profits by saying "Expand borrower eligibility for the Canada Small Business Financing Program to include non-profit and charitable social enterprises"

And also put under 'programs'

Commented [WS7]: I am not sure if this directly apply to our program. I suggest either put it under other or remove it.

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				<p>(Source, p 27)</p> <ul style="list-style-type: none"> • Launch a new Arts and Culture Recovery Program that will match ticket sales for performing arts, live theatres, and other cultural venues to compensate for reduced capacity. • Extend COVID-related insurance coverage for media production stoppages. • Implement a COVID-19 transitional support program to provide emergency relief to out-of-work artists, craftsmen, creators, and authors who are primarily self-employed or independent contractors. <p>(Source, p 27)</p> <ul style="list-style-type: none"> • Create a \$25 million Menstrual Equity Fund for organizations, including charities, to make menstrual products available to vulnerable women. • Implement a New Black-led Philanthropic Endowment Fund of \$200 million, administered by Black Canadians to support Black-led and Black-serving community organizations. • Support the production of news in underserved communities with \$50 million over five years through the Local Journalism Initiative. • Increase funding to multicultural community programs. • [2] 		
Compliance	<ul style="list-style-type: none"> • Pass a Foreign Agents Registry Act requiring individuals and companies acting as agents of designated foreign principals (country, corporation, entity or individual) in a political or quasi-political capacity including lobbying, policy development, advertising, and grassroots mobilization to register. Requirements for disclosure would include the amount of payment, the nature of the relationship, and the activities performed. <p>(Source, p 70)</p>			<ul style="list-style-type: none"> • Establish the Canada Financial Crimes Agency, a nation-wide agency whose sole purpose is to investigate highly complex crimes. Funding of \$200 million over four years. New federal powers. Will bring together, under one roof, existing law enforcement resources of the RCMP, the intelligence capabilities of the Financial Transactions and Reports Analysis Centre (FINTRAC), and the CRA. <p>(Source, p 30)</p>	<ul style="list-style-type: none"> • Fight money laundering by working with the provinces to create a public beneficial ownership registry to increase transparency about who owns properties, and require reporting of suspicious transactions in order to help find and stop money laundering. <p>(Source, p 12)</p> <ul style="list-style-type: none"> • Increase compliance funding to CRA's enforcement section dealing with international and corporate taxation. <p>(Source, p 40) (Per PPLD:</p>	<p>Commented [WS8]: I agree with Sharmila's comment: Not sure about this one.</p> <p>Commented [WS9]: Should we remove since it applies on artists and not art organizations? And place the first bullet under 'programs'</p> <p>Formatted: Indent: Left: 0.02 cm, No bullets or numbering</p> <p>Commented [WS10]: Should we add: Provide up to \$10 million over 3 years to youth-led grassroots organizations that respond to the unique sexual and reproductive health needs of young people. – page 4</p> <p>Commit \$1 billion in loans and grants to develop and scale up rent-to-own projects with private, not-for profit, and co-op partners. – page 12</p> <p>Provide \$40 million over 4 years starting in 2021- 2022 for capacity funding to Canadian LGBTQ2 service organizations. – page 38</p> <p>Commented [WS12]: I agree with Sharmila's comment: Not sure about relevance to CD.</p>

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	<ul style="list-style-type: none"> Make it an offence for any entity that has spent more than \$100,000 in a calendar year on political activity of any kind (federal, provincial, or municipal) to receive foreign donations of any amount. (Source, p 95) Amend the Elections Act to: Prohibit any entity that receives more than 2.5% of its total donations from foreign sources during the year before the writ period from advertising during the writ period or during the pre-election period, and create a positive obligation to trace all funds expended by an entity during a writ period to Canadian sources. (Source, p 95) Provide more funding to the CRA, increasing to \$750 million per year, to fund stronger enforcement of taxation for multinational firms, taxation of large corporations, international taxation, and other tax evasion. (Source, p 157) 		<p>Significantly increase the resources of the CRA, up to \$1 billion per year, to combat aggressive tax planning and tax avoidance. (Source, p 75)</p>	<p>The effect of this on the Directorate's work may be tangential.)</p> <ul style="list-style-type: none"> Develop national care standards for home care and long-term care, regulated by the same principles as the Canada Health Act. (Source, p 56) 	
Registration and Revocation Rules Applicable to Charities			<ul style="list-style-type: none"> No longer provide charity status to <u>anti-abortion</u> organizations such as Crisis Pregnancy Centres. (Source, p 4) <p><u>Listed Terrorist Entities</u> - allow the CRA to immediately revoke the registration of a charity or other qualified donee upon its listing as a terrorist entity under the Criminal Code. (Budget 2021, Annex 6)</p> <p><u>Ineligible Individuals</u> - Amend the "ineligible individual" definition so that it includes an individual who: <ul style="list-style-type: none"> is, or is a member of, a listed terrorist entity; or in respect of a listed terrorist entity, was, during a period in which the entity supported or engaged in terrorist activities, <ul style="list-style-type: none"> a director, trustee, officer or like official of the entity; or an individual that controlled or managed, directly or indirectly, in any manner whatever, the entity. The existing rule that requires the CRA to only consider circumstances occurring within the preceding five-year period would not apply in relation </p>	<ul style="list-style-type: none"> Develop national care standards for home care and long-term care, regulated by the same principles as the Canada Health Act. (Source, p 56) 	

Commented [WS13]: Delete as duplicated below

Commented [WS11]: Maybe put them under a separate issue 'Impact of other legislations on charities' or something like that

Commented [WS14]: Please move this up to the third line below Direction and control line, because it has a direct implication on registration process

Commented [WS15]: Why did we include the Budget in the document?

UNCLASSIFIED

				<p>to this measure. (Budget 2021, Annex 6)</p> <p>False Statements - allow the CRA to suspend the authority of a registered charity to issue official donation receipts for one year or to revoke its registration where a false statement amounting to culpable conduct was made for the purpose of maintaining its registration. (Budget 2021, Annex 6)</p>			
Other				<ul style="list-style-type: none"> • Appoint a Minister Responsible for Red Tape Reduction tasked with introducing and passing at least one red tape reduction bill per year, eliminating unneeded or counterproductive red tape. (Source, p 26) • Require large federally-regulated employers (over 1,000 employees or \$100M in annual revenue) to include workers on their board of directors. (Source, p 43) • Requiring federally regulated corporations and federally mandated organizations to implement formal recruitment plans to seek out qualified female candidates for senior leadership positions. (Source, p 133) • Move as many jobs in the federal public service to remote work as possible, in order to reduce office expenses and improve the quality of life of public servants. Flexible office space could allow public servants to work on-site when appropriate (Source, p 160) • 	<ul style="list-style-type: none"> • Require those that have purchased the rights to build broadband actually do so. Canada's large national carriers will be required to accelerate the roll-out of wireless and high-speed internet in rural and northern Canada by progressively meeting broadband access milestones between now and 2025. (Source, p 29) • Present a National Action Plan on Combating Hate by 2022 as part of a renewed Anti-Racism Strategy. It will include recommendations from the Antisemitism and Islamophobia summits and specific action on combatting hate crimes in Canada, including possible amendments to the Criminal Code, training and tools for public safety agencies, and investments to support digital literacy and prevent radicalization to violence (Source, p 65). • 	<ul style="list-style-type: none"> • Declare high-speed internet an essential service and making sure that every Canadian has access to affordable, reliable high-speed broadband within four years. This will include taking the first steps to create a Crown corporation to ensure the delivery of quality, affordable telecom services to every community. (Source, p 18) • Put in place a Service Guarantee that will make departments responsible for establishing and publishing binding service standards for programs like Employment Insurance, veterans support, Indigenous services, passports, Canada Revenue Agency call centres, and other services. Ministers will be held responsible for delivering on these targets. (Source, p 20) • End private, for-profit long-term care and bring long-term care homes (LTCHs) under the public umbrella. (Source, p 56) • Work in collaboration with non-profits to increase the reporting of hate crimes. (Source, p 99) • Prioritize the collection of race-based data on health, employment, policing and more with the goal of improving outcomes for racialized 	

Commented [WS16]: Not sure to include this

Commented [WS19]: I like the note. Maybe make it in a different color (blue?)

Formatted: Font: (Default) Arial, 8 pt

Formatted: Indent: Left: 1.27 cm, No bullets or numbering, Tab stops: Not at 0.32 cm

Commented [WS17]: Under a new issue 'public service'

Commented [WS20]: Should we include :

Improve the quality and availability of long-term care homes and beds. – page 6

Commented [WS18]: Should we add:

Encourage faith-based and other community organizations to expand their provision of palliative and long-term care. – page 147

Commented [WS21]: Move it up under the third line as it relate to registration process

UNCLASSIFIED

					<p>communities. Work with the provinces to improve race-based data collection, and develop reporting and accountability mechanisms alongside racialized and Indigenous communities. (Source, p 100)</p> <p>(Per PPLD: This may affect data collection on charities.)</p> <ul style="list-style-type: none">• 2	
--	--	--	--	--	--	--

Formatted: Indent: Left: 0.05 cm, No bullets or numbering

Commented [WS22]: Should we add:

Expand the Volunteer Firefighters Tax Credit – page 89

DISCLOSED
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THE ATIA
A-2021-134805

00361

Pages 00362 to 00367 are duplicates of pages 00056 to 00061

Pages 00368 to 00372 are duplicates of pages 00357 to 00361

Pages 00373 to 00378 are duplicates of pages 00056 to 00061

Page 00379 was previously released

Previously released - page 63

Pages 00380 to 00385 are duplicates of pages 00056 to 00061

Page 00386 is a duplicate of page
00194

Pages 00387 to 00392 are duplicates of pages 00056 to 00061

Page 00393 is a duplicate of page 00056

Pages 00394 to 00398 are duplicates of pages 00057 to 00061

Page 00399 is a duplicate of page
00194

From: [Nadeau, JoAnne](#)
Sent: September 8, 2021 01:10 PM
To: [Khare, Sharmila](#); [Wehbe, Suzanne](#)
Subject: RE: [New Post] 21(1)(b)

Categorization: Unclassified

Hot off the press! Thank you, Sharmila.
I was watching their site, and this is the first article on the election.

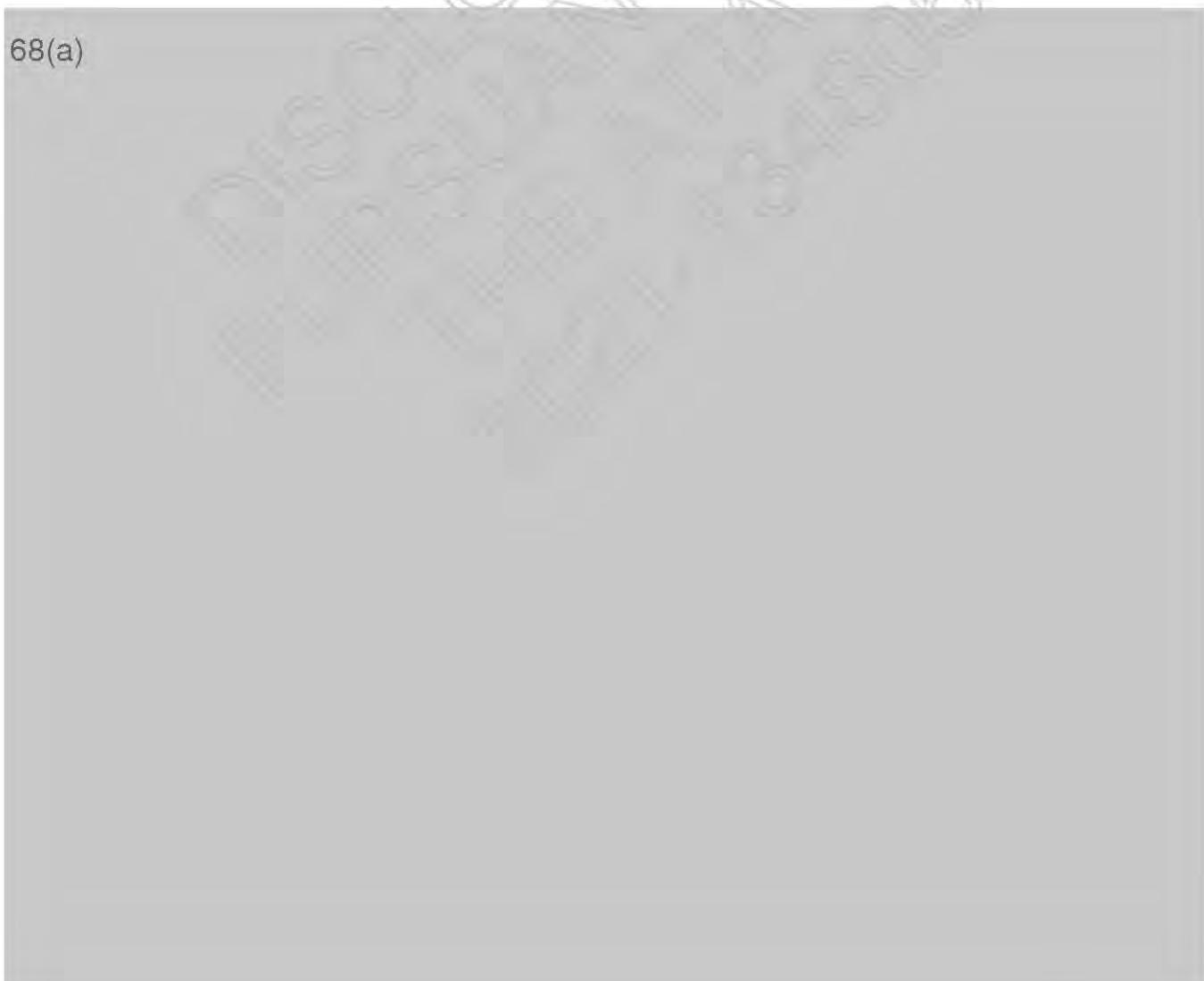
Regards,
JoAnne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 8, 2021 12:42 PM
To: Nadeau, JoAnne <Joanne.Nadeau@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Subject: FW: [New Post] 21(1)(b)

Categorization: Unclassified

This references a party platform.
Sharmila

68(a)



Page 00401 excluded from disclosure
pursuant to 68(a) of the ATIA

Publicly available at
https://www.cccc.org/news_blogs/intersection/2021/09/08/charitable-status-at-issue-in-the-2021-federal-election/

From: [Nadeau, JoAnne](#)
Sent: September 2, 2021 09:10 AM
To: [Wehbe, Suzanne](#)
Cc: [Ainslie, Camille](#)
Subject: RE: Platform

Categorization: Unclassified

Thank you, Suzanne.
I had noted the page 4 item and was still working my way through the platform when I left. I will continue today.

Regards,
JoAnne

From: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Sent: September 1, 2021 4:12 PM
To: Nadeau, JoAnne <Joanne.Nadeau@cra-arc.gc.ca>
Cc: Ainslie, Camille <Camille.Ainslie@cra-arc.gc.ca>
Subject: FW: Platform

Categorization: Unclassified

FYI

From: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Sent: September 1, 2021 3:11 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Euler, Zachary <Zachary.Euler@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Cc: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: Platform

Categorization: Unclassified

21(1)(b)



Stephanie Jones
613-402-0679

00402

Conservative Party of Canada

(CPC)

[Link to Plan](#)

- Reforming the CRA (p.22) by:
 - + Upgrade the office of the Taxpayers' Ombudsperson to an officer of Parliament;
 - + Measure and report on the tax gap by type of taxation and reason for the shortfall (similar to the UK model);
 - + Impose a legal duty of care on CRA;
 - + Review Canada's tax system to improve competitiveness, bring down rates and simplify the rules (p.26);
 - + Revise CRA's penalties so first-time errors receive minor fines;
 - + Create a "welcome to CRA" program for new small businesses; and
 - + Allow businesses with revenues < \$60,000 to use cash accounting.
- Increase CRA funding to \$750M/year for stronger enforcement against tax evasion and avoidance. (p. 157)
- Make it easier to qualify for the Disability Tax Credit. (p.136)
- Work with Québec to create a single income tax return for Québec taxpayers while protecting CRA jobs in the regions. (p.137)
- Introduce a Digital Services Tax of 3% of gross revenues in Canada. (p.25/155/157)
- Work with international partners to prevent multinational tax avoidance. (pg.157)
- Protect family farms by ending unfair tax treatments (p.35)
- Require gig companies to contribute the equivalent of CPP and EI premiums to a new tax-free, portable Employee Savings Accounts. (p.42)
- Increase employee ownership of Canadian companies by establishing Employee Ownership Trusts, which provide reduced capital gains tax for business owners to sell to their employees. (p.44)
- Increase disbursement quota for charitable foundations to 7.5%. (p.21)

<ul style="list-style-type: none"> - Offer employers a tax credit of 25% of the cost of additional mental health coverage for the first three years after adding it to employee benefit plans. (p.65)
<ul style="list-style-type: none"> - Reform onerous "Direction and Control" regulation, ensuring accountability for spending without requiring projects in developing countries to be directly controlled by Canadian charities. (p.113)
<ul style="list-style-type: none"> - Create a Canada Job Surge Plan, paying up to 50% of the salary of new hires for 6 months following the end of CEWS. (p.17/20)
<ul style="list-style-type: none"> - Rebuild Main Street Tax Credit of 25% up to \$100,000 that Canadians invest in small business over the next two years. (p.17/21)
<ul style="list-style-type: none"> - Launch the Explore and Support Canada initiative with a 15% tax credit for vacation expenses up to \$1,000 per vacation in Canada in 2022. (p.20)
<ul style="list-style-type: none"> - Implement a month-long GST holiday with all purchases made at retail stores to be tax-free for the duration. (p.51)
<ul style="list-style-type: none"> '- Introduce the Canada Investment Accelerator, 5% tax credit for capital investment made in 2022- 2023, with the first \$25,000 refundable for small business. (p.17/21/25)
<ul style="list-style-type: none"> - Introduce a "patent box" regime to cut the tax rate in half on income earned from patents on innovative products developed in Canada. (p.28)
<ul style="list-style-type: none"> - Streamline and accelerate the SR&ED program (p. 29) by: <ul style="list-style-type: none"> + Moving administration from CRA to ISED; + Allowing ISED to issue a certificate of allowable deductions which would then be accepted by CRA; + Making it easier for software developers to qualify for SR&ED; and + Ending funding to foreign tech companies and increase funding for Canadian small businesses. - Introduce the use of flow-through shares to make investment in small tech start-ups more attractive. (p.29) - Exempt Canadian-controlled start-ups with at least 2/3 of their employees in Canada from taxation of stock options. (p.29) - Create a tax credit for buying from a Canadian start-up. (p.30)
<ul style="list-style-type: none"> '- Introduce a Construction Mobility Tax Credit of up to \$4,000 for temporary relocation costs for construction workers. (p.42/43)
<ul style="list-style-type: none"> - Encourage investment in rental housing by extending the ability to defer capital gains tax when selling rental property and reinvesting in rental housing. (p.55)
<ul style="list-style-type: none"> - Double the Apprenticeship Job Creation Tax Credit for the next three years. (p. 24/43)

<ul style="list-style-type: none"> - Double the Canada Workers benefit to \$2,800 for individuals or \$5,000 for families and pay it as a quarterly direct deposit rather than a tax refund at year-end. (g.41/150) - Double the disability supplement of Canada Workers Benefit to \$1,500. (p. 41/135) - Simplify the business-use-of-home deduction to provide more significant tax advantages for starting home businesses. (p.24) - Convert the Child Care Expense deduction into a refundable tax credit covering up to 75% of the cost for lower income families. (p. 23/47)
<ul style="list-style-type: none"> - Introduce the Seniors Care Benefit, paying \$200/month/household to any Canadian who is caring for a parent over the age of 70 (p. 25/149).
<ul style="list-style-type: none"> - Increase the claim under the Adoption Expense Tax Credit to \$20,000 and making the credit refundable. (p. 48)
<ul style="list-style-type: none"> - Expand the Canada Child Benefit by \$500/month/child for the first year and \$250/month/child for the second year for women with children living in shelters to help them transition to long-term housing. (p.88)
<ul style="list-style-type: none"> - Increase the Home Accessibility tax credit for Seniors to \$10,000 per person. (p.149) - Allow seniors and their caregivers to claim Medical Expense Tax Credit for home care. (p.149) - Double the residency deduction for the North and boost the basic amount in the intermediate zone to match the Northern zone. (p.121) - Add the Northern Peninsula of Newfoundland, new parts of northern Saskatchewan and new parts of northwestern B.C. to these zones. (p.121)
<ul style="list-style-type: none"> - Introduce a tax credit to rapidly accelerate the deployment of carbon-capture, utilization and storage technology in the energy sector and other industries with early mover bonus for facilities with tech in place by 2030. (p.33/80)
<ul style="list-style-type: none"> - Provide tax relief to the first five facilities that use new technology that provides meaningful emissions reductions and has a high cost to build. (p.81)
<ul style="list-style-type: none"> - Cut emissions by studying the potential for introducing new taxes on frequent flyers, non-electric luxury vehicles and luxury second homes to deter activities that hurt the environment. (p.83)
<ul style="list-style-type: none"> - Appoint a Minister Responsible for Red Tape Reduction, create an Office of Regulatory Best Practice, from Industry Councils, improve cost-benefit analysis of regulatory proposals, fix the impact assessment process, and create a fast track certification process (p.26)

- Requiring federally regulated corporations and federally mandated organizations to implement formal recruitment plans to seek out qualified female candidates for senior leadership positions. (p.133)
- Move as many jobs in the federal public service to remote work as possible, in order to reduce office expenses and improve the quality of life of public servants. Flexible office space could allow public servants to work on-site when appropriate (p. 160).

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A-2021-134805

Pages 00407 to 00412 were previously
released

Released on pages 413 to 416 in a
different layout

Platform Commitment Implications

Please review the attached/below list and 1) confirm if your Directorate would function as the OPI; and 2) confirm feedback and implications bullets, as well as provide any general comments for SIIB to ACO by EOD September 14th.

Instructions

For the platform commitments listed in this document, please provide 1-5 ***high-level CRA implications*** bullets in the "implications" column, which could include, for example:

- Ability to implement (e.g., staff up, adjust systems)
- Key dependencies (e.g., reliance on partners)
- Results tracking/Performance indicators (e.g., mechanism in place already or not, is the data available?)
- Significant privacy considerations
- Security considerations
- IT considerations
- Any significant risks
- Whether or not a legislative change is required
- Does the change make administration more complex?

Liberal commitments ([link to plan](#)):

<u>Commitment</u>	<u>Proposed OPI</u>	<u>Implications (to be completed by OPIs)</u>
Modernize general anti-avoidance rule regime (p.75)	LPRAB/CPB	
Create a minimum tax rule so those who qualify for the top bracket pay at least 15% tax. (p.75)	LPRAB/ABS	
Raise corporate income tax rate of financial institutions with earnings more than \$1 billion to 18%, and introduce a temporary Canada Recovery Dividend. (p.75)	LPRAB/ABS	
Work with international partners to implement a global corporate minimum tax. (p.75)	LPRAB/CPB	
Implement a luxury tax on new cars, private aircraft and pleasure boats as outlined in Budget 2021. (p.75)	LPRAB/ABS	
Implement a tax on vaping products. (p.75)	LPRAB	
Increase tobacco excise duties. (p.75)	LPRAB	

Commitment	Proposed OPI	Implications (to be completed by OPIs)
<p>No longer provide Withdrawal of charity status to anti-abortion organizations (p.4)</p> <p>Note: text of commitment reads:</p> <p>No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy</p>	LPRAB: Charities	21(1)(b)
Introduce a tax credit for small businesses to make investment in better ventilation. (p.6)	LPRAB/ABSB	
Introduce a tax-free First Home Savings Account for Canadians under 40 to save up to \$40,000, withdrawals tax-free. (P.12)	LPRAB/ABSB	
Introduce a new Multigenerational Home Renovation 15% tax credit to support adding a secondary unit. (p.13)	LPRAB/ABSB	
Establish an anti-flipping tax on residential properties held less than 12 months. (p.14)	LPRAB/ABSB	
Extend the national tax of 1% on non-resident, non-Canadian owners of vacant housing (announced to begin January 2022) to include foreign-owned vacant land within large urban areas. (p.15)	LPRAB/ABSB	
Review tax treatment of large corporate owners of rental housing. (p.15)	LPRAB	
Increase the refundable Eligible Educator School Supply Tax Credit to 25% and expand eligibility criteria. (p.7)	LPRAB/ABSB	
Establish new provisions in the Income Tax Act to ensure digital platform work counts towards EI and CPP. (p.23)	LPRAB	
Extend the Home Expenses deduction for an additional 2 years, to claim up to \$500. (p.23)	LPRAB	

<u>Commitment</u>	<u>Proposed OPI</u>	<u>Implications (to be completed by OPIs)</u>
Introduce a new Labour Mobility Tax Credit to allow building and construction workers to deduct up to \$4,000 in Eligible expenses. (p.25)	LPRAB	
Introduce a Career Extension Tax Credit to let workers aged 65 and over reduce their taxes. (p.25)	LPRAB/ABSB	
Offer a tax incentive to health professionals to deduct up to \$15,000 in income when setting up a practice in rural or remote communities. (p.4)	LPRAB/ABSB	
Expand the Canada Caregiver Credit into a refundable, tax-free benefit, allowing caregivers to receive up to \$1,250 per year. (p.16)	LPRAB/ABSB	
Double the Home Accessibility Tax Credit to \$1,500 to keep seniors in their own homes. (p.18)	LPRAB/ABSB	
Expand the Medical Expense Tax Credit to include costs that have been reimbursed to a surrogate mother for her IVF expenses. (p.38)	LPRAB/ABSB	
Continue to advance the priorities of Indigenous communities to reclaim full jurisdiction in areas such as tax. (p.59).	LPRAB/SIIB/ABSB	
Develop additional investment tax credits for range of renewable energy and battery storage solutions. (p.44)	LPRAB/ABSB	
Double the Mineral Exploration Tax Credit for green mining. (p.46)	LPRAB/ABSB	
Develop an investment tax credit of up to 30% for a range of clean technologies including low carbon and net-zero technologies. (p.47)	LPRAB/ABSB	
Implement a “right to repair” by Introducing a 15% tax credit to cover home appliance repairs of up to \$500. (p.52)	LPRAB/ABSB	
Eliminate flow through shares for oil, gas, and coal projects to help promote clean growth. (p.75)	LPRAB	

Conservative commitments (link to plan):

<u>Commitment</u>	<u>Proposed OPI</u>	<u>Implications (to be completed by OPIs)</u>
Introduce a Digital Services Tax of 3% of gross revenues in Canada. (p.25/155/157)	LPRAB/ABSB	
End [the] \$600 million media bailout. (p.155)	LPRAB/ABSB LPRAB: LPD (OPI), Charities	21(1)(b)

Commitment	Proposed OPI	Implications (to be completed by OPIs)
Work with international partners to prevent multinational tax avoidance. (pg.157)	LPRAB/CPB	
Protect family farms by ending unfair tax treatments (p.35)	LPRAB/ABSB	
Require gig companies to contribute the equivalent of CPP and EI premiums to a new tax-free, portable Employee Savings Accounts. (p.42)	LPRAB	
Increase employee ownership of Canadian companies by establishing Employee Ownership Trusts, which provide reduced capital gains tax for business owners to sell to their employees. (p.44)	LPRAB	
Increase disbursement quota for charitable foundations to 7.5%. (p.21)	LPRAB: <u>Charities</u>	21(1)(b)
Offer employers a tax credit of 25% of the cost of additional mental health coverage for the first three years after adding it to employee benefit plans. (p.65)	LPRAB/ABSB	
Reform onerous “Direction and Control” regulation, ensuring accountability for spending without requiring projects in developing countries to be directly controlled by Canadian charities. (p.113)	LPRAB: <u>Charities</u>	
Rebuild Main Street Tax Credit of 25% up to \$100,000 that Canadians invest in small business over the next two years. (p.17/21)	LPRAB/ABSB	
Launch the Explore and Support Canada initiative with a 15% tax credit for vacation	LPRAB/ABSB	

Pages 00417 to 00418 were previously
released

Previously released - page 7

Pages 00419 to 00420 are duplicates of
pages 00229 to 00230

PROTECTED B

November 10, 2021

Comments on platform commitment regarding anti-abortion organizations

- The 2021 Liberal Party platform included a commitment to:

No longer provide charity status to anti-abortion organizations (for example, Crisis Pregnancy Centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy.

21(1)(b)

00421

Page 00422 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

Pages 00423 to 00428 are duplicates of
pages 00233 to 00238

Page 00429 was previously released

Previously released - pages 413 and 414

Page 00430 was previously released

Previously released - pages 414 and 415

Page 00431 was previously released

Previously released - page 415

Page 00432 was previously released

Previously released - pages 415 and 416

Page 00433 was previously released

Previously released - pages 416 and 417

Page 00434 was previously released

Previously released - pages 417 and 418

Page 00435 was previously released

Previously released - page 418

From: [Ainslie, Camille](#)
Sent: December 3, 2021 02:18 PM
To: [Wehbe, Suzanne](#)
Subject: RE: c-3 or C-6 (anti-abortion)

Categorization: Unclassified

Hi Suzanne:

There is no Bill C-6, the bills currently before Parliament are listed here:
<https://www.parl.ca/legisinfo/en/bills>

Bill C-3 does not ban anti-abortion organizations from becoming registered charities, it does not mention charities at all. Rather, it proposes to bring about changes to the *Criminal Code of Canada* that are aimed at criminalizing certain activities, which anti-abortion and anti-vaccination organizations currently engage in. Some of these organizations might be registered charities, so if it is enacted, this Bill could render some of the activities that certain registered charities presently undertake criminal. The MediaZone article refers to these activities as offering “women alternatives to abortion through peaceful demonstrations, prayer and sidewalk counselling (...).” If charities undertake activities that are criminal offences, they may be operating contrary to public policy, and put their registration under the Act at risk.

The Bill summarizes that it proposes to change the Criminal Code to:

- “(a) create an offence of intimidating a person in order to impede them from obtaining health services, intimidating a health professional in order to impede them in the performance of their duties or intimidating a person who assists a health professional in order to impede the person in providing that assistance;**
- “(b) create an offence of obstructing or interfering with a person’s lawful access to a place at which health services are provided, subject to a defence of attending at the place for the purpose only of obtaining or communicating information; and**
- “(c) add the commission of an offence against a person who was providing health services and the commission of an offence that had the effect of impeding another person from obtaining health services as aggravating sentencing factors for any offence.**

It also amends the *Canada Labour Code* to, among other things,

- (a) repeal the personal leave that an employee may take to treat their illness or injury;**
- (b) provide that an employee may earn and take up to 10 days of medical leave of absence with pay in a calendar year; and**
- (c) authorize the Governor in Council to make regulations to modify, in certain circumstances, the provisions respecting medical leave of absence with pay.”**

Thanks,

Camille

From: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Sent: December 3, 2021 12:31 PM
To: Ainslie, Camille <Camille.Ainslie@cra-arc.gc.ca>
Subject: c-3 or C-6 (anti-abortion)

Categorization: Unclassified

Hi Camille,

The article in the mediazone refers to Bill C-3 that would ban anti-abortion organizations from charitable status. Could you check the bill if this is true?

I remember I heard it is C-6, but when I checked, I found this number does not exist.

Thanks!

Suzanne Wehbe

Phone: (343) 574-5986

From: Issues Management-LPRAB CHAR / Gestion des enjeux-DGPLAR DOB (CRA/ARC) <LPCCHIMAGEDG@cra-arc.gc.ca>
Sent: December 3, 2021 10:12 AM
Subject: MediaZone

Categorization: Unclassified

The following are summaries of articles of possible interest and do not in any way express the views of the sender or the CRA. Articles may not be in full format.

Voir ci-dessous des résumés d'articles possiblement pertinents. Ces articles n'expriment en aucun cas les opinions de l'expéditeur ou de l'ARC. Le format des articles peut être partiel.

Title of Article: Rally mobilizes support for pregnancy care centres

Author: Quinton Amundson

Source: The Catholic Register

Date Article Released: 2021-12-03

Summary: Organized by Campaign Life Coalition, roughly 100 people gathered to protest a Liberal campaign promise to “no longer provide charity status to anti-abortion organizations (for example, crisis pregnancy centres) that provide dishonest counseling to women about their rights and about the options available to them at all stages of the pregnancy.”

If this legislation is passed in the House of Commons, institutions like Butler’s will be plunged into severe financial uncertainty, and thus in a tough position to serve its many

dependent clients.

<< File: 2021-12-03 Rally mobilizes support for pregnancy care centres.docx >>

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A-2021-134805

00438

From: [Au, Belinda](#)
Sent: October 15, 2021 03:25 PM
To: [Gray, Renee](#); [Jones, Stephanie](#)
Subject: RE: Meeting with Finance - Liberal Platform - Charity Status of Anti-Abortion Clinics

No problem, Renee! Another interesting item to look at.

Thank you,
Belinda

From: Gray, Renee <Renee.Gray@cra-arc.gc.ca>
Sent: October 15, 2021 3:20 PM
To: Au, Belinda <Belinda.Au2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: Meeting with Finance - Liberal Platform - Charity Status of Anti-Abortion Clinics

Thank you for these notes, Belinda. I don't have anything to add.

Renee

From: Au, Belinda <[Belinda.Au2@cra-arc.gc.ca](#)>
Sent: October 15, 2021 12:06 PM
To: Jones, Stephanie <[Stephanie.Jones@cra-arc.gc.ca](#)>
Cc: Gray, Renee <[Renee.Gray@cra-arc.gc.ca](#)>
Subject: Meeting with Finance - Liberal Platform - Charity Status of Anti-Abortion Clinics

Hi Stephanie,

21(1)(b)



21(1)(b)

Please feel free to let me know if you have any questions.

Thank you,
Belinda

-----Original Appointment-----

From: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Sent: October 15, 2021 9:59 AM
To: Arjang, Claire; Scott, Andre; Charron, Anne; Au, Belinda; Wirag, Jennifer; Khare, Sharmila
Subject: CRA/FIN
When: October 15, 2021 11:00 AM-12:00 PM (UTC-05:00) Eastern Time (US & Canada).
Where: Microsoft Teams Meeting

Microsoft Teams meeting

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[Click here to join the meeting](#)

Or call in (audio only)

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Phone Conference ID: 725 995 474#

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[Learn More](#) | [Meeting options](#)

Pages 00441 to 00442 are duplicates of
pages 00218 to 00219

Page 00443 is a duplicate of page
00194

Pages 00444 to 00445 were previously released

Previously released - pages 218 and 219

Page 00446 was previously released

Released on page 481

D&C and Anti-Abortion Groups

October-21-21 2:31 PM

Anti-Abortion

- Claire's summary of what would be required

21(1)(b)

- Are we doing anything in this space? Do we have the necessary tools (is legislation helpful)?
 - o Questions re: pro-life groups

21(1)(b)

DISCLOSED
PURSUANT TO
THE
A-2021-134805

Page 00448 was previously released

Previously released - pages 213 and
214

Page 00449 is out of scope

Pages 00450 to 00451 are duplicates of
pages 00341 to 00342

From: [Amberg, Sophie](#)
Sent: November 9, 2021 01:50 PM
To: [Khare, Sharmila](#); [Lee, Michelle](#)
Subject: FW: Charities

Categorization: Unclassified

Fyi... ICYMI

From: ps.donotreply-newsdesk-infomedia-nepasrepondre.sp@ps-sp.gc.ca <ps.donotreply-newsdesk-infomedia-nepasrepondre.sp@ps-sp.gc.ca>

Sent: November 9, 2021 12:46 PM

To: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>

Subject: Charities

1/1 - [Group campaigns against Liberal promise to deny charitable status to pregnancy crisis centres](#)

National Post . com , Tyler Dawson - 2021-11-09 12:42

...Adam Aptowitzer, a **charity** and tax lawyer with Drache LLP, said the idea that religious organizations should lose charitable status comes up intermittently in Canada, and that parliamentarians have been loathe to actually tackle questions about what constitutes a **charity**. "I don't see how they could come along and say,...

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* Saved Search: [Link](#) | Recherche enregistrée: [Lien](#)

* Query: CHARITIES

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Page 00453 was previously released

Released on pages 1345 and 1346

Page 00454 was previously released

Released on page 1346 and 1347

Page 00455 is a duplicate of page
00215

Pages 00456 to 00457 are duplicates of
pages 00213 to 00214

Pages 00458 to 00459 were previously released

Previously released - pages 64 and 65

Pages 00460 to 00461 were previously released

Previously released - pages 218 and 219

From: [Baribault, Stéphane](#)
Sent: December 9, 2021 10:12 PM
To: [Khare, Sharmila](#)
Subject: FW: MinMail of interest - 24(1)
Attachments: 24(1) Letter Re Charitable Status_Nov 24 2021.pdf

Good evening Sharmila,

Here's the letter in question.

Thanks

Stéphane

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: December 3, 2021 9:52 AM
To: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Cc: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>
Subject: MinMail of interest - 24(1)

Good morning DGO,

I would like to bring to your attention a letter addressed to the Ministers of Finance and National Revenue from the registered charity 24(1) 21(1)(b) regarding charitable status and pro-life organizations.

In their letter, 24(1) with the Liberal electoral campaign promising to remove the charitable status for anti-abortion organizations (ie crisis pregnancy centres)

24(1)

Given this letter is addressed to the Minister of Finance and the concerns and request raised in the incoming are the responsibility of the Department of Finance, the Minister of National Revenue will not be responding; however I wanted to ensure you were aware of the letter seeing as it is from a registered charity.

Should you have any questions, don't hesitate to contact me.

Thank you,

Michelle

00462

Page 00463 was previously released

Previously released - pages 92 and 93

Page 00464 was previously released

Previously released - pages 85, 86 and
93

Page 00465 was previously released

Previously released - page 86

From: [Khare, Sharmila](#)
Sent: November 16, 2021 04:59 PM
To: [Jones, Stephanie](#)
Subject: Fwd: For Comment: Platform Commitment
Attachments: Notes on committment for SK.docx; image003.jpg

I meant to copy you!
Sharmila

Begin forwarded message:

From: "Khare, Sharmila" <Sharmila.Khare@cra-arc.gc.ca>
Date: November 16, 2021 at 4:24:52 PM EST
To: "Shaughnessy, Melissa" <Melissa.Shaughnessy@cra-arc.gc.ca>, "Poitras, Stephane" <Stephane.Poitras@cra-arc.gc.ca>, "Baribault, Stéphane" <Stephane.Baribault@cra-arc.gc.ca>, "Amberg, Sophie" <Sophie.Amberg@cra-arc.gc.ca>
Cc: "Charron, Anne" <Anne.Charron2@cra-arc.gc.ca>, "MacDougall, Anne" <Anne.MacDougall2@cra-arc.gc.ca>
Subject: For Comment: Platform Commitment

Categorization: Protected B

The Department of Finance has asked for our views 21(1)(b) regarding the Liberal Platform commitment. Please review the attached and let us know if you have any comments. If you could provide views by November 19, 2021, that would be much appreciated. PDS will role up the comments for DGO review. This is not for wide distribution. If you do engage your staff, please make sure they have Secret clearance.

Password to follow.

Thanks!

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation

Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca

gov-fip-red-300dpi-e

Page 00467 is a duplicate of page
00124

Meeting with Finance

October-15-21 11:01 AM

Andre
Claire, Jennifer
Anne C., Renee Gray

21(1)(b)

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

Pages 00469 to 00470 excluded from disclosure pursuant to 68(a) of the ATIA

Publicly available at
https://www.cccc.org/news_blogs/legal/2021/11/29/cccc-asks-for-clarity-on-charitable-status/

**Pages 00471 to 00472 exempted from
disclosure pursuant to 21(1)(b) of the
ATIA**

From: [Khare, Sharmila](#)
Sent: November 29, 2021 09:27 AM
To: [Manconi, Tony](#)
Cc: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#); [Jones, Stephanie](#); ['Charron, Anne'](#)
Subject: Password: For Approval: Platform Commitment

16(2)(c)

From: Khare, Sharmila
Sent: November 29, 2021 9:17 AM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Subject: For Approval: Platform Commitment

Categorization: Protected B

For your approval is our response to questions from Finance Canada (see below) on the platform commitment. The document has been shared with all divisions and there is agreement with the recommendation.

Password to follow.

Thanks.

Sharmila

Sharmila Khare
Director/Directrice
Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance
Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires
Canada Revenue Agency/Agence du revenu du Canada
sharmila.khare@cra-arc.gc.ca



Government of Canada
Gouvernement du Canada

From: Scott, Andre <Andre.Scott@fin.gc.ca>
Sent: October 20, 2021 4:50 PM
To: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Cc: Wirag, Jennifer <jennifer.wirag@cra-arc.gc.ca>
Subject: Additional meeting

Good afternoon Claire,

Could you schedule one last meeting for me on Nov 10th for Finance/CRA on the reproduction options proposal.

At the end of the meeting, Blaine had requested that CRA come back with 21(1)(b) either -

21(1)(b)

At this meeting we would discuss the preferred approach, providing areas like Compliance the ability to have its viewpoints heard.
10 am is pretty clear on our calendar but please let me know!

André Scott

Economist | Economiste
Charities | Organismes de bienfaisance
Tax Policy Branch | Direction de la politique de l'impôt
Department of Finance Canada | Ministère des Finances
Andre.Scott@fin.gc.ca / Phone : 343-571-3674

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

00474

From: [Charron, Anne](#)
Sent: November 10, 2021 05:47 PM
To: [Khare, Sharmila](#)
Cc: [MacDougal, Anne](#); [Jones, Stephanie](#)
Subject: Previous email

Categorization: Protected B

The password for the document in the previous email is **16(2)(c)**

*Anne Charron
Manager / Gestionnaire
Policy Development Section /
Section de l'élaboration des politiques
Policy, Planning, and Legislation Division /
Division de la politique, de la planification, et de la législation
Charities Directorate / Direction des organismes de bienfaisance
Canada Revenue Agency / Agence du revenu du Canada
613-670-9663 / 613-668-7384 (mobile)
Anne.Charron2@cra-arc.gc.ca*

*DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805*

Page 00476 was previously released

Released on pages 1257 and 1258

Pages 00477 to 00481 are out of scope

Pages 00482 to 00483 were previously released

Previously released - pages 245 and 246

From: [Manconi, Tony](#)
Sent: December 10, 2021 01:42 PM
To: [Khare, Sharmila](#)
Cc: [DGO-LPRAB CHAR /BDG-DGPLAR DOB \(CRA/ARC\)](#); [Jones, Stephanie](#); [Charron, Anne](#)
Subject: RE: For Approval: Platform Commitment

Categorization: Protected B

Hi Sharmila,
Looks good.

Thanks

Tony Manconi

Cell: (613) 293-4108

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 29, 2021 9:17 AM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Subject: For Approval: Platform Commitment

Categorization: Protected B

For your approval is our response to questions from Finance Canada (see below) on the platform commitment. The document has been shared with all divisions and there is agreement with the recommendation.

Password to follow.

Thanks.

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation

Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca



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du Canada

From: Scott, Andre <Andre.Scott@fin.gc.ca>

Sent: October 20, 2021 4:50 PM

To: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>

00484

Cc: Wirag, Jennifer <jennifer.wirag@cra-arc.gc.ca>

Subject: Additional meeting

Good afternoon Claire,

Could you schedule one last meeting for me on Nov 10th for Finance/CRA on the reproduction options proposal.

21(1)(b)

At this meeting we would discuss the preferred approach, providing areas like Compliance the ability to have its viewpoints heard.
10 am is pretty clear on our calendar but please let me know!

André Scott

Economist | Economiste

Charities | Organismes de bienfaisance

Tax Policy Branch | Direction de la politique de l'impôt

Department of Finance Canada | Ministère des Finances

Andre.Scott@fin.gc.ca / Phone : 343-571-3674

From: [Khare, Sharmila](#)
Sent: November 18, 2021 08:45 AM
To: [Shaughnessy, Melissa](#)
Subject: RE: For Comment: Platform Commitment - FYA - comments included for review

Categorization: Protected B

Thanks!
Sharmila

From: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>
Sent: November-18-21 8:21 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: Poitras, Stephane <Stephane.Poitras@cra-arc.gc.ca>; Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>; Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; MacDougall, Anne <Anne.MacDougall2@cra-arc.gc.ca>; Grieco, Maria <Maria.Grieco@cra-arc.gc.ca>
Subject: FW: For Comment: Platform Commitment - FYA - comments included for review
Importance: High

Categorization: Protected B

Hi Sharmila,

21(1)(b)

Melissa

From: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>
Sent: November 17, 2021 11:23 AM
To: Grieco, Maria <Maria.Grieco@cra-arc.gc.ca>
Subject: FW: For Comment: Platform Commitment - FYA

Categorization: Protected B

Hi Maria,

21(1)(b)

If you have questions or would like to touch base let me know. I have a tight schedule this week but can make time for this.

Thanks,
Melissa

Page 00487 was previously released

Previously released - page 268

Page 00488 was previously released

Previously released - page 216

Page 00489 is a duplicate of page
00260

Page 00490 was previously released

Previously released - pages 213 and
214

Page 00491 was previously released

Previously released - page 215

Pages 00492 to 00493 are duplicates of
pages 00267 to 00268

Pages 00494 to 00495 are duplicates of
pages 00267 to 00268

Pages 00496 to 00497 were previously released

Previously released - pages 267 and 268

From: [Annett, Tracy](#)
Sent: October 4, 2021 03:30 PM
To: [Khare, Sharmila](#)
Subject: RE: Platform commitment - sexual health

Sharmila

Thanks for reaching out.

Claire would be the leg lead for the Charities item.

Janet will lead for the Medical Expense Tax Credit.

Thanks.

Tracy

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: October 4, 2021 1:33 PM
To: Annett, Tracy <Tracy.Annett@cra-arc.gc.ca>
Subject: FW: Platform commitment - sexual health

Hi Tracy,

I hope all is well. I was wondering if you would have any views on how LAD will coordinate. In particular, the item related to charities (anti-abortion groups) and I also see an item on the Medical Expense Tax Credit. Happy to discuss via MS Teams if that is easier.

Thanks.

Sharmila

Sharmila Khare

Director/Directrice

Policy, Planning and Legislation Division/Division de la politique, planification et législation
Charities Directorate/Direction des organismes de bienfaisance

Legislative Policy and Regulatory Affairs Branch/ Direction générale de la Politique législative et
des affaires réglementaires

Canada Revenue Agency/Agence du revenu du Canada

sharmila.khare@cra-arc.gc.ca



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du Canada

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: October-01-21 4:44 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: FW: Platform commitment - sexual health

Hi Sharmila,

Tony received an email from Health Canada (at the bottom of this chain). Please have a look – would your area be able to connect with LPD next week on this, to determine the best way forward?

00498

Page 00499 was previously released

Previously released - pages 92 and 93

Page 00500 was previously released

Previously released - pages 93 and 94

Page 00501 was previously released

Previously released - pages 84 and 85

Page 00502 was previously released

Previously released - pages 85 and 86

Page 00503 was previously released

Previously released - page 86

Pages 00504 to 00509 are duplicates of pages 00056 to 00061

Page 00510 was previously released

Previously released - page 191

Page 00511 was previously released

Previously released - pages 191 and
192

Page 00512 is a duplicate of page
00195

Page 00513 was previously released

Previously released - pages 413 and 414

Page 00514 was previously released

Previously released - pages 414 and 415

Page 00515 was previously released

Previously released - page 415

Page 00516 was previously released

Previously released - page 416

Page 00517 was previously released

Previously released - pages 416 and 417

Page 00518 was previously released

Previously released - pages 417 and 418

From: [Khare, Sharmila](#)
Sent: September 10, 2021 10:29 AM
To: [Charron, Anne](#); [Jones, Stephanie](#); [Wehbe, Suzanne](#); [Euler, Zachary](#)
Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales
Attachments: Surveillance des positions FR 2021-09-02.pdf; Platform Tracker EN 2021-09-02.pdf

FYI

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September-07-21 3:10 PM
To: CRA.F LPRAB-CDMC / DGPLAR-CGDOB F.ARC <CRA.FLPRAB-CDMC/DGPLAR-CGDOBF.ARC@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

FYI/PVI

Kim C
343-549-5520

From: Fraser, Jennifer E. <[Jennifer.Fraser2@cra-arc.gc.ca](#)>
Sent: September 7, 2021 3:08 PM
To: CRA.O LPRAB_BMC Dist / DGPLAR_CGDG Dist O.ARC
<[CRA_LPRAB_BMC_Dist_DGPLAR_CGDG_Dist_ARC@cra-arc.gc.ca](#)>
Cc: CRA.O LPRAB_BMC Assistants / DGPLAR_CGDG Adjoints O.ARC
<[CRA_LPRAB_BMC_Assistants_DGPLAR_CGDG_Adjoints_ARC@cra-arc.gc.ca](#)>
Subject: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good afternoon BMC –

As attached, please find SIIB's updated electoral platform commitment tracker, for your information.

Thanks!
Jen

From: Ethier, Edith <[Edith.Ethier@cra-arc.gc.ca](#)> **On Behalf Of** Laroche, Mireille
Subject: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

English VersionLa version française suit***

The Service, Innovation and Integration Branch (SIIB) is monitoring the 2021 federal election and tracking political party commitments relevant to the Canada Revenue Agency (CRA). SIIB has compiled these platform commitments into the attached document for your information and reference.

00519

This document is up-to-date as of September 2, 2021 with highlighted changes from last week's distribution. We encourage you to disseminate the platform tracker within your Branch. We intend to continue to provide weekly updates.

Should you require additional information, do not hesitate to contact Mr. Ryan Boudreau, a/Director General, Policy, Planning, Partnerships and Reporting Directorate, at (613) 404-5722.

Mireille Laroche
Assistant Commissioner, Chief Data Officer and Chief Service Officer
Service, Innovation and Integration Branch

Version françaiseThe English version precedes***

La Direction générale du service, de l'innovation et de l'intégration (DGSII) surveille l'élection fédérale de 2021 et suit les engagements des partis politiques pertinentes pour l'Agence du revenu du Canada (ARC). La DGSII a rassemblé les engagements de ces plateformes dans le document ci-joint pour votre information et référence.

Ce document est à jour au 2 septembre 2021 et les changements de la semaine passée sont surlignés. Nous vous encourageons à diffuser le suivi de la plateforme au sein de votre direction générale. Nous avons l'intention de continuer de fournir des mises à jour hebdomadaires.

Si de plus amples renseignements vous sont nécessaires, veuillez communiquer avec monsieur Ryan Boudreau, Directeur général p.i., Direction des politiques, de la planification, des partenariats et des rapports au (613) 404-5722.

Mireille Laroche
Sous-commissaire,
Dirigeante principale des données et Dirigeante principale des services
Direction générale du service, de l'innovation et de l'intégration

2021 FEDERAL ELECTION: CURRENT POLICY POSITIONS

Monitoring of Political Party Positions on Policy Issues Relevant to CRA (Updated 2 September 2021)

Notes

- Only the platform commitments that impact CRA business/activities are captured below. **Highlighted commitments** represent those that are new this week.
- Information is sourced from political party websites, news media, and social media using tools including NewsDesk and Google Advanced Search. Results are cross-walked with PCO's platform tracking documents for consistency.
- Criteria for Party commitments tracked include: Must have HoC representation, at least 4% of the number of valid votes cast for the most recent general election, or 4% of current national support.

Sector	Topic	Liberal Party of Canada (LPC) Link to Plan	Conservative Party of Canada (CPC) Link to Plan	New Democratic Party of Canada (NDP) Link to Plan	Green Party of Canada (GPC) Link to Homepage	Bloc Québécois (BQ) Link to Plan	People's Party of Canada (PPC) Link to Plan
General	CRA Specific	<ul style="list-style-type: none"> - Establish the Canada Financial Crimes Agency bringing resources of the RCMP, FINTRAC, and the CRA. (p.30) 	<ul style="list-style-type: none"> - Reforming the CRA (p.22) by: <ul style="list-style-type: none"> + Upgrade the office of the Taxpayers' Ombudsman to an officer of Parliament; + Measure and report on the tax gap by type of taxation and reason for the shortfall (similar to the UK model); + Impose a legal duty of care on CRA; + Review Canada's tax system to improve competitiveness, bring down rates and simplify the rules (p.26); + Revise CRA's penalties so first-time errors receive minor fines; + Create a "welcome to CRA" program for new small businesses; and + Allow businesses with revenues <\$60,000 to use cash accounting. 	<ul style="list-style-type: none"> - Invest \$100M in staff and resources for the CRA. (NDP News) 			
General	Tax Avoidance	<ul style="list-style-type: none"> - Significantly increase resources of the CRA to combat aggressive tax planning and tax avoidance, up to \$1B per year. (p.75) - Modernize general anti-avoidance rule regime. (p.75) 	<ul style="list-style-type: none"> - Increase CRA funding to \$750M/year for stronger enforcement against tax evasion and avoidance. (p. 157) 	<ul style="list-style-type: none"> - Boost compliance funding to CRA's enforcement section for international and corporate taxes. (p.40) 		<ul style="list-style-type: none"> - Continue efforts to end tax avoidance (p. 16). 	
Economic	Personal - Income Tax Rates	<ul style="list-style-type: none"> - Create a minimum tax rule so those who qualify for the top bracket pay at least 15% tax. (p.75) 		<ul style="list-style-type: none"> - Increase the capital gains inclusion rate to 75%. (p.39/114) - Boost the top marginal tax rate to 35% for those earning \$210,000+ a year. (p.39/114) - Enact a 1% wealth tax on people with more than \$10M in wealth. (p.39/114) 	<ul style="list-style-type: none"> - Create a 1% wealth tax on wealth over \$20M. 	<ul style="list-style-type: none"> - Impose an additional tax on the rich (p. 16). 	<ul style="list-style-type: none"> - Decrease personal income tax. - Abolish capital gains tax.
Economic	Personal - Disability Tax Credit	<ul style="list-style-type: none"> - Comprehensive review of access to the Disability Tax Credit. (p.5) 	<ul style="list-style-type: none"> - Make it easier to qualify for the Disability Tax Credit. (p.136) 				
Economic	Personal - Single Tax Return		<ul style="list-style-type: none"> - Work with Québec to create a single income tax return for Québec taxpayers while protecting CRA jobs in the regions. (p.137) 			<ul style="list-style-type: none"> - Entrust Québec with its own single tax return administered by Québec (p. 29). 	
Economic	Business Income Tax	<ul style="list-style-type: none"> - Raise corporate income tax rate of financial institutions with earnings more than \$1 billion to 18%, and introduce a temporary Canada Recovery Dividend. (p.75) - Work with international partners to implement a global corporate minimum tax. (p.75) 	<ul style="list-style-type: none"> - Introduce a Digital Services Tax of 3% of gross revenues in Canada. (p.25/155/157) - Work with international partners to prevent multinational tax avoidance. (pg.157) - Decline to support the creation of a global minimum tax rate. (pg. 157) 	<ul style="list-style-type: none"> - Introduce a temporary excess profit tax of 15% on large corporate windfalls earned during the pandemic. (p.39) - Return the corporate income tax to 18%, while maintaining the current small business tax rate. (114) - Close tax loopholes by eliminating bearer shares. (p.40) - Ensure digital media companies pay corporate taxes. (p.87) 		<ul style="list-style-type: none"> - Impose a 3% tax on digital giants and redirect these collected taxes to a fund for Québec arts and culture (p. 14). 	<ul style="list-style-type: none"> - Reduce corporate income tax rate to 10%.

2021 FEDERAL ELECTION: CURRENT POLICY POSITIONS

Sector	Topic	Liberal Party of Canada (LPC) Link to Plan	Conservative Party of Canada (CPC) Link to Plan	New Democratic Party of Canada (NDP) Link to Plan	Green Party of Canada (GPC) Link to Homepage	Bloc Québécois (BQ) Link to Plan	People's Party of Canada (PPC) Link to Plan
Economic	Luxury and Sin Taxes	<ul style="list-style-type: none"> - Implement a luxury tax on new cars, private aircraft and pleasure boats as outlined in Budget 2021. (p.75) - Implement a tax on vaping products. (p. 75) - Increase tobacco excise duties. (p.75) 	<ul style="list-style-type: none"> - Eliminate the escalator tax on alcohol. (p.20) 	<ul style="list-style-type: none"> - Enact a luxury goods tax on items like yachts and private jets. (p.39) 		<ul style="list-style-type: none"> - Reduce the excise tax on alcohol based on production volume in order to encourage small Quebec distilleries (p. 25). 	
Economic	Other	<ul style="list-style-type: none"> - Withdrawal of charity status to anti-abortion organizations (p.4). 	<ul style="list-style-type: none"> - Protect family farms by ending unfair tax treatments (p.35) - Require gig companies to contribute the equivalent of CPP and EI premiums to a new tax-free, portable Employee Savings Accounts. (p.42) - Increase employee ownership of Canadian companies by establishing Employee Ownership Trusts, which provide reduced capital gains tax for business owners to sell to their employees. (p.44) - Increase disbursement quota for charitable foundations to 7.5%. (p.21) - Offer employers a tax credit of 25% of the cost of additional mental health coverage for the first three years after adding it to employee benefit plans. (p.65) - Reform onerous "Direction and Control" regulation, ensuring accountability for spending without requiring projects in developing countries to be directly controlled by Canadian charities. (p.113) - End the \$600 million media bailout, which includes the Canadian Journalism labour tax credit (p. 155). 				
Economic	Supporting Economic Recovery	<ul style="list-style-type: none"> - Introduce a tax credit for small businesses to make invest in better ventilation. (p.6) - Extend the Canada Recovery Hiring Program to March 31, 2022. (p.24) - Provide the tourism industry with temp. wage and rent support up to 75%. (p.24) - Extend the Compensation Fund for audiovisual productions to December 31, 2022. To be eligible, productions need to qualify for the Canadian Film or Video Production Tax Credit. (p.27) 	<ul style="list-style-type: none"> - Create a Canada Job Surge Plan, paying up to 50% of the salary of new hires for 6 months following the end of CEWS. (p.17/20) - Rebuild Main Street Tax Credit of 25% up to \$100,000 that Canadians invest in small business over the next two years. (p.17/21) - Launch the Explore and Support Canada initiative with a 15% tax credit for vacation expenses up to \$1,000 per vacation in Canada in 2022. (p.20) - Implement a month-long GST holiday with all purchases made at retail stores to be tax-free for the duration. (p.51) 	<ul style="list-style-type: none"> - Continue wage and rent subsidies for small businesses until they can fully reopen from the pandemic. (p.34) - Establish a hiring bonus in which the government will pay the employer portion of EI and Canada Pension Plan. (p.36) - Create a hiring bonus to cover employer share of employment insurance and Canada Pension Plan premiums. (p.34) 		<ul style="list-style-type: none"> - Require federal parties to repay the funds they received from the Canada Emergency Wage Subsidy (p. 16). - Protect businesses and production capacity by developing a policy that promotes self-sufficiency in key areas (p. 24). 	<ul style="list-style-type: none"> - Phase out all COVID spending programs.
Economic	Fueling Innovation	<ul style="list-style-type: none"> - Reform SR&ED program to reduce red tap and the need for consultants, better align eligible expense, and make the program more generous for companies who take on biggest risks, promote productivity, new inventions, and the creation of good jobs. (p.26) 	<ul style="list-style-type: none"> - Introduce the Canada Investment Accelerator, 5% tax credit for capital investment made in 2022- 2023, with the first \$25,000 refundable for small business. (p.17/21/25) - Introduce a "patent box" regime to cut the tax rate in half on income earned from patents on innovative products developed in Canada. (p.28) - Streamline and accelerate the SR&ED program (p. 29) by: <ul style="list-style-type: none"> + Moving administration from CRA to ISED; + Allowing ISED to issue a certificate of allowable deductions which would then be accepted by CRA; + Making it easier for software developers to qualify for SR&ED; and + Ending funding to foreign tech companies and increase funding for Canadian small businesses. - Introduce the use of flow-through shares to make investment in small tech start-ups more attractive. (p.29) - Exempt Canadian-controlled start-ups with at least 2/3 of their employees in Canada from taxation of stock options. (p.29) - Create a tax credit for buying from a Canadian start-up. (p.30) 	<ul style="list-style-type: none"> - Restore the Automotive Innovation Fund and make contributions to automakers tax-free (p.36) 		<ul style="list-style-type: none"> - Improve research and development tax credits and offer a tax credit for automation in the manufacturing sector. 	<ul style="list-style-type: none"> - Eliminate corporate subsidies and tax credits for corporations.

2021 FEDERAL ELECTION: CURRENT POLICY POSITIONS

Sector	Topic	Liberal Party of Canada (LPC) Link to Plan	Conservative Party of Canada (CPC) Link to Plan	New Democratic Party of Canada (NDP) Link to Plan	Green Party of Canada (GPC) Link to Homepage	Bloc Québécois (BQ) Link to Plan	People's Party of Canada (PPC) Link to Plan
Economic	Deficits & Budgeting	<ul style="list-style-type: none"> - Adopt qualify of life budgeting and apply this framework to future federal budgets to ensure spending begins from perspective of how to achieve long-term outcomes that benefit people. (p.76) 	<ul style="list-style-type: none"> - Eliminate the deficit in the next decade. (pg. 160) 	<ul style="list-style-type: none"> - Follow the Parliamentary Budget Officer's fiscal sustainability measures. (p.113) - Finance spending commitments by reforming the tax system so wealthy individuals and corporations pay more. (p.114) 			<ul style="list-style-type: none"> - Eliminate the deficit by the end of a first mandate through fiscal prudence and spending cuts.
Social	Housing	<ul style="list-style-type: none"> - Introduce a tax-free First Home Savings Account for Canadians under 40 to save up to \$40,000, withdrawals tax-free. (P.12) - Double the first-time home buyers tax credit to \$10,000 representing a \$1,500 rebate. (p.12) - Introduce a new Multigenerational Home Renovation 15% tax credit to support adding a secondary unit. (p.13) - Require landlords to disclose, on their tax filings, the rent they receive pre- and post-renovations, and implement a surtax for excessive increases. (p.14) - Establish an anti-flipping tax on residential properties held less than 12 months. (p.14) - Extend the national tax of 1% on non-resident, non-Canadian owners of vacant housing announced to begin January 2022 to include foreign-owned vacant land within large urban areas. (p.15) - Review tax treatment of large corporate owners of rental housing. (p.15) 	<ul style="list-style-type: none"> - Introduce a Construction Mobility Tax Credit of up to \$4,000 for temporary relocation costs for construction workers. (p.42/43) - Encourage investment in rental housing by extending the ability to defer capital gains tax when selling rental property and reinvesting in rental housing. (p.55) - Prevent the imposition of tax on Canadians' capital gains on the sale of their principal residence. (p.57) 	<ul style="list-style-type: none"> - Enact a 20% Foreign Buyer's Tax on the sale of homes to individuals who aren't permanent residents. (p.12/114) - Waive the federal portion of the GST/HST on the construction of new affordable rental units. (p.11) - Double the first-time home buyers tax credit to \$10,000 representing a \$1,500 rebate. (p.12) 	<ul style="list-style-type: none"> - Update definitions of affordable housing and enhance housing benefits accordingly. - Impose an "empty home" tax on both foreign property owners and corporate property owners. 	<ul style="list-style-type: none"> - Implement a tax on real estate speculation practices (p. 19). 	
Social	Jobs, Affordability & Poverty	<ul style="list-style-type: none"> - Increase the refundable Eligible Educator School Supply Tax Credit to 25% and expand eligibility criteria. (p.7) - Continue to expand the Canada Workers Benefit, automatically enrolling those who qualify with benefits delivered quarterly. (p.23) - Introduce a new EI benefit for self-employed, delivered through the tax system, that would provide unemployment assistance comparable to EI, up to 26 weeks. (p.23) - Establish new provisions in the Income Tax Act to ensure digital platform work counts towards EI and CPP. (p.23) - Extend the Home Expenses deduction for an additional 2 years, to claim up to \$500. (p.23) - Introduce a new Labour Mobility Tax Credit to allow building and construction workers to deduct up to \$4,000 in Eligible expenses. (p.25) - Introduce a Career Extension Tax Credit to let workers aged 65 and over reduce their taxes. (p.25) 	<ul style="list-style-type: none"> - Double the Apprenticeship Job Creation Tax Credit for the next three years. (p. 24/43) - Double the Canada Workers benefit to \$2,800 for individuals or \$5,000 for families and pay it as a quarterly direct deposit rather than a tax refund at year-end. (g.41/150) - Double the disability supplement of Canada Workers Benefit to \$1,500. (p. 41/135) - Simplify the business-use-of-home deduction to provide more significant tax advantages for starting home businesses. (p.24) - Allow new parents to start home-based businesses without facing any loss of parental leave income (p.24). 	<ul style="list-style-type: none"> - Expand income security programs to build toward a guaranteed livable income. (p.66) - Enact income tax averaging for artists and cultural workers. (p.88) 	<ul style="list-style-type: none"> - Adopt a region-specific guaranteed livable income to replace and consolidate current social supports, administered as a single and unconditional payment. - Use this system to help stop the underground economy and ensure proper taxation by eliminating concerns that poverty payments will be clawed back. 	<ul style="list-style-type: none"> - Suspend the Canadian Recovery Benefit and reactivate it depending on the intensity of future waves of COVID-19 and ensure that it remain in effect for sectors where recovery remains slow (p. 11). - Opening up regions by improving travel infrastructure and offering tax credits for graduates and immigrants who choose to settle outside major urban centres (p. 28). - Make the telework tax deduction permanent (p. 28). 	

2021 FEDERAL ELECTION: CURRENT POLICY POSITIONS

Sector	Topic	Liberal Party of Canada (LPC) Link to Plan	Conservative Party of Canada (CPC) Link to Plan	New Democratic Party of Canada (NDP) Link to Plan	Green Party of Canada (GPC) Link to Homepage	Bloc Québécois (BQ) Link to Plan	People's Party of Canada (PPC) Link to Plan
Social	Care Work, Health & Retirement	<ul style="list-style-type: none"> - Offer a tax incentive to health professionals to deduct up to \$15,000 in income when setting up a practice in rural or remote communities. (p. 4) - Expand the Canada Caregiver Credit into a refundable, tax-free benefit, allowing caregivers to receive up to \$1,250 per year. (p.16) - Double the Home Accessibility Tax Credit to \$1,500 to keep seniors in their own homes. (p.18) - Expand the Medical Expense Tax Credit to include costs that have been reimbursed to a surrogate mother for her IVF expenses. (p.38) 	<ul style="list-style-type: none"> - Convert the Child Care Expense deduction into a refundable tax credit covering up to 75% of the cost for lower income families. (p. 23/47) - Introduce the Seniors Care Benefit, paying \$200/month/household to any Canadian who is caring for a parent over the age of 70 (p. 25/149). - Increase the claim under the Adoption Expense Tax Credit to \$20,000 and making the credit refundable. (p. 48) - Expand the Canada Child Benefit by \$500/month/child for the first year and \$250/month/child for the second year for women with children living in shelters to help them transition to long-term housing. (p.88) - Increase the Home Accessibility tax credit for Seniors to \$10,000 per person. (p.149) - Allow seniors and their caregivers to claim Medical Expense Tax Credit for home care. (p.149) 	<ul style="list-style-type: none"> - Make the Canada Caregiver Tax Credit refundable. (p.64) 		<ul style="list-style-type: none"> - Support home care with a tax credit (p. 9) - Value experienced workers with the help of a tax credit for workers 65+ who want to remain in the workforce. (p. 11) 	<ul style="list-style-type: none"> - Replace the Canada Health Transfer by giving tax points of equivalent value to provinces. - Reinstate the tax-free fair disability pension for military veterans.
Social	Indigenous and Northern affairs	<ul style="list-style-type: none"> - Continue to advance the priorities of Indigenous communities to reclaim full jurisdiction in areas such as tax. (p.59) 	<ul style="list-style-type: none"> - Double the residency deduction for the North and boost the basic amount in the intermediate zone to match the Northern zone. (p.121) - Add the Northern Peninsula of Newfoundland, new parts of northern Saskatchewan and new parts of northwestern B.C. to these zones. (p.121) 	<ul style="list-style-type: none"> - Expand the Volunteer Firefighters Tax Credit to ensure rural and Northern communities are safer (p. 89). - Introduce a tax credit for graduates who work in designated rural and Northern communities (p. 90). 		<ul style="list-style-type: none"> - Abolish the Indian Act before its 150th anniversary in 2026 (p. 17). - Put pressure on the federal government to achieve the calls to action of the Truth and Reconciliation Commission. (p. 17) 	
Environment	Climate Change, Carbon Emissions & Waste	<ul style="list-style-type: none"> - Develop additional investment tax credits for range of renewable energy and battery storage solutions. (p.44) - Double the Mineral Exploration Tax Credit for green mining. (p.46) - Develop an investment tax credit of up to 30% for a range of clean technologies including low carbon and net-zero technologies. (p.47) - Implement a "right to repair" by introducing a 15% tax credit to cover home appliance repairs of up to \$500. (p.52) - Eliminate flow through shares for oil, gas, and coal projects to help promote clean growth. (p.75) - Electrify the entire federal fleet of light duty vehicles by 2030. (p. 46) 	<ul style="list-style-type: none"> - Replace the consumer carbon tax backstop and implement a new carbon pricing scheme, starting at \$20/tonne and increasing to a cap of \$50/tonne. (p.78) - Introduce a tax credit to rapidly accelerate the deployment of carbon-capture, utilization and storage technology in the energy sector and other industries with early mover bonus for facilities with tech in place by 2030. (p.33/80) - Provide tax relief to the first five facilities that use new technology that provides meaningful emissions reductions and has a high cost to build. (p.81) - Cut emissions by studying the potential for introducing new taxes on frequent flyers, non-electric luxury vehicles and luxury second homes to deter activities that hurt the environment. (p.83) - Require federal government buildings to have charging stations by 2025. (p.78) 	<ul style="list-style-type: none"> - Waive the federal sales tax on all zero-emissions vehicle (ZEV) purchases and provide additional incentives of up to \$15,000 per family for ZEVs made in Canada. (p.49) - Eliminate fossil fuel subsidies, put in place carbon budgets and change the mandate of the Bank of Canada to focus on contributing to net zero. (p.43) - Ensure that federal buildings use renewable energy, and electrify the federal vehicle fleet by 2025. (p.46) 	<ul style="list-style-type: none"> - Provide programs and investments to help natural gas based industries to transition to sustainable business. - Invest in reskilling of industrial trade workers to repurpose their training for the clean energy sector. - Plan a "Green Recovery" to build a clean energy economy. - Target 60% emissions reduction by 2030 	<ul style="list-style-type: none"> - Impose strict environmental criteria in the awarding of public contracts (p. 22). - Introduce green equalization to impose the polluter pays principle and reward efforts to combat climate change (p. 22). - Propose that GST no longer be collected on household Hydro-Québec bills. (p. 22) - Propose that the federal government fleet be 100% composed of zero-emission vehicles. (p. 22) 	<ul style="list-style-type: none"> - Abolish the carbon tax, and allow provincial governments to adopt emission reduction targets. - Abolish subsidies for green technology.

2021 FEDERAL ELECTION: CURRENT POLICY POSITIONS

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General	Public Sector	<ul style="list-style-type: none"> - Amend the Canada Labour Code to: <ul style="list-style-type: none"> + provide all federally regulated workers with 10 days of paid sick leave. (p.6) + include mental health as an element of occupational health and safety, and require federally-regulated employers to take preventative steps to address workplace stress and injury. (p.5) + implement the 'right to disconnect' for federally-regulated workers. (p.24) + Provide up to 5 new paid leave days for federally employees who experience a miscarriage or still birth. (p.24) + Prohibit the use of replacement workers when a federal union employer has locked out employees. (p.24) - Provide free tampons and pads in federally regulated workplaces. (p.37) - Improve diversity in the public service by creating the Diversity Fellowship and other programs. (p.37) - Strengthen federal procurement practices to prioritize reusable and recyclable products. (p.52) - Further strengthen federal procurement policies to integrate ESG principles. (p.76) 	<ul style="list-style-type: none"> - Appoint a Minister Responsible for Red Tape Reduction, create an Office of Regulatory Best Practice, from Industry Councils, improve cost-benefit analysis of regulatory proposals, fix the impact assessment process, and create a fast track certification process (p.26) - Require large federally-regulated employers (over 1,000 employees or \$100M in annual revenue) to include workers on their board of directors. (p. 43) - Requiring federally regulated corporations and federally mandated organizations to implement formal recruitment plans to seek out qualified female candidates for senior leadership positions. (p.133) - Move as many jobs in the federal public service to remote work as possible, in order to reduce office expenses and improve the quality of life of public servants. Flexible office space could allow public servants to work on-site when appropriate (p. 160). 	<ul style="list-style-type: none"> - Establish a Service Guarantee in which government departments must establish and publish "binding service standards" for programs such as Employment Insurance, veterans support, Indigenous services, passports and Canada Revenue Agency call centres; Ministers would be held responsible for these targets. (p.20) - Replace the failed Phoenix pay system and reduce the inefficient and costly practice of contracting out government work (p.32) - Legislate 10 paid sick days in the Canada Labour Code for federally regulated workplaces. (p.32) - Update the Canada Labour Code to provide 10 days of paid leave for people dealing with family and domestic violence. (p.95) - Prioritize gender-based pay equity. (p.95) - Review existing employment equity rules in order to close the racialized wage gap, strengthen labour laws and ensure equitable hiring in the federal public service and in federally regulated industries. (p.100) - Enhance the Action Plan for Official Languages to improve access to services in the language of choice (p. 101). 		<ul style="list-style-type: none"> - Create a potential pandemic threat management protocol. (p. 10) - End federal cronyism (p. 16) by: <ul style="list-style-type: none"> + Increasing the powers of the Conflict of Interest and Ethics Commissioner + Creating an Office of the Government Integrity Commissioner to protect whistleblowers - Authorize Québec to conduct its own international relations, including the signing of treaties (p. 19). - Decentralize the federal public service to create regional employment hubs (p. 28). - Propose that the federal government lead the way in using anonymous resumes in its public service to combat hiring discrimination. (p. 18). 	
General	Vaccination Policies	<ul style="list-style-type: none"> - Ensure vaccination across the federal public service. (p.2) 	<ul style="list-style-type: none"> - Oppose mandatory vaccines for federal public servants and implement a regular rapid testing regime instead. 	<ul style="list-style-type: none"> - Implement a mandatory vaccine system by September, with unvaccinated federal employees to be disciplined under their collective agreements. 	<ul style="list-style-type: none"> - Avoiding politicization of vaccination by focusing vaccination plans on education and awareness. 	<ul style="list-style-type: none"> - Propose to establish a global vaccine evidence verification mechanism based on vaccines recognized by public health authorities. (p. 10) - Establish a protectionist strategy for vaccine production that allows for national self-sufficiency without compromising rapid access to drugs such as the COVID-19 vaccine (p. 11). 	

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Surveillance des positions des partis politiques sur les questions de politique pertinentes pour l'Agence (mise à jour le 2 septembre 2021)

Remarques							
– Seuls les engagements de la plateforme qui ont une incidence sur les activités de l'Agence sont indiqués ci-dessous. Les engagements soulignés représentent ceux qui sont nouveaux cette semaine.							
Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers la page d'accueil	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Général	Spécifique à l'ARC	- Établir l'Agence canadienne des crimes financiers en unissant les ressources de la GRC, du CANAFE et de l'ARC. (p.34)	- Réformer l'ARC (p. 23) comme suit : + Promouvoir l'ombudsman des contribuables à un agent du Parlement; + Mesurer et rapporter l'écart fiscal par type d'imposition et raison du déficit; + Imposer un devoir de diligence à l'ARC; + Revoir le régime fiscal du Canada pour améliorer la compétitivité, faire baisser les taux et simplifier les règles (p. 28); + Revoir les pénalités de l'ARC pour que les premières erreurs ne fassent l'objet que d'amendes mineures; + Créer un programme « de bienvenue à l'ARC » pour les nouvelles petites entreprises; + Permettre aux entreprises gagnant moins de 60 000 \$ d'utiliser une comptabilité simple.	- Investir 100 millions de dollars dans le personnel et les ressources de l'ARC. (Nouvelles du NPD)			
Général	Évitement fiscal	- Augmenter considérablement les ressources de l'ARC pour lutter contre la planification fiscale agressive et l'évitement fiscal, jusqu'à 1 milliard de dollars par année (p.88). - Moderniser le régime général des règles anti-évitement. (p.88)	- Augmenter le financement de l'ARC à 750 millions de dollars par année pour renforcer l'application de la loi contre l'évasion fiscale et l'évitement fiscal (p. 165).	- Augmenter le financement de l'observation de la section de l'exécution de l'ARC touchant l'impôt international et les impôts des sociétés (p. 42).		- Continuer des efforts pour mettre fin à l'évitement fiscal des grandes entreprises dans les paradis fiscaux (p. 16).	
Économie	Taux d'imposition pour les particuliers	- Crée une règle fiscale minimale de sorte que tous ceux qui gagnent assez pour être inclus dans la tranche d'imposition supérieure paient au moins 15 % par année. (p.88)		- Augmenter le taux d'inclusion des gains en capital à 75 % (p. 122). - Augmenter le taux d'imposition marginal le plus élevé à 35 % pour ceux qui gagnent 210 000 \$ et plus par année (p. 122). - Adopter un impôt sur la fortune de 1 % pour les personnes dont la fortune est supérieure à 10 millions de dollars (p. 122).	- Crée un impôt sur la fortune de 1 % sur les fortunes de plus de 20 millions de dollars.	- Imposer un impôt supplémentaire sur les grandes fortunes (p. 16).	- Diminuer l'impôt sur le revenu des particuliers. - Abolir l'impôt sur les gains en capital.
Économie	Crédit d'impôt pour personnes handicapées	- Mener un examen complet de l'accès au crédit d'impôt pour personnes handicapées. (p.6)	- Faciliter l'admissibilité au crédit d'impôt pour personnes handicapées (p. 144).				
Économie	Déclaration de revenus unique des particuliers		- Travailler avec le Québec pour créer une déclaration de revenus unique pour les contribuables québécois tout en protégeant les emplois de l'CRA dans les régions (p. 145).			- Confier au Québec un propre rapport d'impôt unique géré par Québec (p. 29).	
Économie	Impôt sur le revenu d'une entreprise	- Augmenter à 18 % le taux d'imposition des entreprises des institutions financières dont les bénéfices dépassent 1 milliard de dollars. (p.88) - Collaborer avec nos partenaires internationaux pour mettre en place un impôt minimum mondial sur les grandes entreprises. (p.88)	- Mettre en place une taxe sur les services numériques de 3 % sur les recettes brutes au Canada (p. 165). - Travailler avec des partenaires internationaux en vue de lutter contre l'évasion fiscale (p. 165). - Refuser d'appuyer la création d'un taux d'imposition minimal global (p. 165).	- Instaurer un impôt temporaire sur les bénéfices excédentaires de 15 % sur les recettes exceptionnelles des grandes entreprises pendant la pandémie (p. 41). - Remettre l'impôt des sociétés à 18 %, en maintenant le taux d'imposition actuel des petites entreprises (p. 122). - Éliminer les échappatoires fiscales en éliminant les actions au porteur (p. 40). - Veiller à ce que les entreprises de médias numériques paient les impôts des sociétés (p. 93).		- Imposer à un taux de 3 % les géants du numérique et rediriger ces taxes collectées vers un fonds pour les arts, la culture et aux médias du Québec (p. 14).	- Réduire le taux d'imposition pour les entreprises à 10%.

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers la page d'accueil	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Économie	Taxe de luxe et sainte taxe	<ul style="list-style-type: none"> – Instaurer une taxe sur les voitures, bateaux et avions de luxe, comme cela a été présenté dans le budget de 2021. (p.88) – Élaborer un cadre d'imposition pour les produits de vapotage. (p.89) – Augmenter les droits d'accise sur le tabac. (p.89) 	<ul style="list-style-type: none"> – Éliminer l'indexation de la taxe sur l'alcool (p. 21). 	<ul style="list-style-type: none"> – Instaurer une taxe sur les produits de luxe sur des articles comme les yachts et les jets privés (p. 41). 		<ul style="list-style-type: none"> – Réduire la taxe d'accise sur l'alcool selon le volume de production pour encourager les petits distilleurs québécois (p. 25). 	
Économie	Autre		<ul style="list-style-type: none"> – Protéger les fermes familiales en mettant fin au traitement fiscal injuste (p. 37). – Exiger que les entreprises de l'économie à la demande fassent des contributions équivalentes aux cotisations au RPC et à l'AE dans un nouveau compte d'épargne libre d'impôt pour les employés transférables (p. 46). – Accroître la participation des employés des entreprises canadiennes en établissant des fiducies collectives des employés, qui permettent de réduire l'impôt sur les gains en capital et que les propriétaires d'entreprise peuvent vendre à leurs employés (p. 48). – Augmenter le quota des versements à des organismes de bienfaisance à 7,5 % (p. 21). – Encourager les employeurs à ajouter une protection de la santé mentale à leurs régimes d'avantages sociaux en offrant un crédit d'impôt sur 25 % du coût de cette protection additionnelle pendant les trois premières années (p. 69). – Réforme la coûteuse réglementation « direction et contrôle », assurant l'intégrité des dépenses sans exiger que les projets dans les pays en développement soient directement contrôlés par des organismes de bienfaisance canadiens. (p.120) – Mettre fin à la subvention aux médias de 600 millions de dollars, y compris le Crédit d'impôt pour la main-d'œuvre journalistique canadienne (p. 163) 				
Économie	Appuyer la relance économique	<ul style="list-style-type: none"> – Offrir un crédit d'impôt aux petites entreprises afin qu'elles puissent investir dans l'amélioration de leur système de ventilation. (p.7) – Prolonger le Programme d'embauche pour la relance économique du Canada jusqu'au 31 mars 2022. (p.27) – Fournir à l'industrie du tourisme un soutien temporaire pour les salaires et les loyers pouvant aller jusqu'à 75 %. (p.27) – Prolonger le fonds d'indemnisation pour les productions audiovisuelles jusqu'au 31 décembre 2022. Pour être admissibles, les productions doivent être admissibles au crédit d'impôt pour production cinématographique ou magnétoscopique canadienne et faire une demande de plan de sécurité lié à la COVID-19. (p.31) 	<ul style="list-style-type: none"> – Créer un Plan de rétablissement du Canada, en payant jusqu'à 50 % du salaire des nouveaux employés pendant six mois après la fin de la SSUC (p. 20). – Offrir un crédit d'impôt pour la relance des PME de 25 % sur un montant maximal de 100 000 \$ pour que les Canadiens investissent dans une petite entreprise au cours des deux prochaines années (p. 21). – Lancer l'Initiative Découvrir et soutenir le Canada avec un crédit d'impôt de 15 % pour les dépenses de vacances, jusqu'à concurrence de 1 000 \$ par personne au Canada en 2022 (p. 21). – Offrir un congé de la TPS d'un mois au cours duquel tous les achats effectués dans des magasins de détail seront exempts de la TPS. (p.55) 	<ul style="list-style-type: none"> – Maintenir les subventions salariales et les subventions au loyer pour les petites entreprises jusqu'à ce qu'elles puissent rouvrir complètement après la pandémie (p. 34). – Accorder une prime à l'embauche dans le cadre de laquelle le gouvernement paiera la partie de l'employeur de l'AE et du Régime de pensions du Canada (p. 34). 	<ul style="list-style-type: none"> – Obliger les partis fédéraux à rembourser les fonds qu'ils ont reçus de la Subvention salariale d'urgence du Canada (p. 16). – Protéger les entreprises et la capacité de production par développer une politique qui favorise une certaine autosuffisance dans les domaines essentiels (p. 24). 	<ul style="list-style-type: none"> – Supprimer progressivement tous les programmes de dépenses du COVID. 	

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers la page d'accueil	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Économie	Encourager l'innovation	<ul style="list-style-type: none"> - Réformer le Programme de RS&DE pour réduire les formalités administratives et la nécessité de recourir à des consultants, reconstruire les dépenses admissibles, et faire en sorte que le programme soit plus généreux pour les entreprises qui prennent les plus grands risques, afin de promouvoir la productivité, les nouvelles inventions et la création de bons emplois.. (p.29) 	<ul style="list-style-type: none"> - Offrir l'accélérateur canadien d'investissement, un crédit d'impôt à l'investissement de 5 % pour des investissements de capitaux, la première tranche de 25 000 \$ étant remboursable pour les petites entreprises (p. 18). - Offrir un régime de brevets réduisant de moitié le taux d'imposition du revenu découlant des brevets sur les produits innovateurs conçus ici (p. 30). - Simplifier et accélérer le programme de RS&DE (p. 30) par: <ul style="list-style-type: none"> + Transférer l'administration du programme de l'ARC à ISDE; + Permettre à ISDE de délivrer un certificat de déductions admissibles qui serait ensuite accepté par l'ARC; + Faciliter l'admissibilité des développeurs de logiciels à la RS&DE; + Mettre fin au financement des entreprises de technologie étrangères et augmenter le financement des petites entreprises canadiennes. - Introduire l'utilisation d'actions accréditives pour rendre plus attrayants les investissements dans les petites entreprises technologiques en démarrage. (p. 31) - Exempter les nouvelles entreprises au Canada avec au moins deux tiers des employés canadiens du plan à imposer les options d'achat d'actions (p. 31). - Crée un crédit d'impôt pour l'achat d'une nouvelle entreprise canadienne (p. 31). 	<ul style="list-style-type: none"> - Rétablir le Fonds d'innovation pour le secteur automobile et verser des cotisations libres d'impôt aux constructeurs automobiles (p. 38). 		<ul style="list-style-type: none"> - Améliorer les crédits d'impôt en recherche et développement et offrir un crédit d'impôt pour l'automatisation dans le secteur manufacturier. 	<ul style="list-style-type: none"> - Éliminer les subventions et les crédits d'impôt accordés aux entreprises.
Économie	Déficits et budgétisation	<ul style="list-style-type: none"> - Adopter un budget axé sur la qualité de vie en appliquant ce cadre aux futurs budgets fédéraux pour que les dépenses visent avant tout à obtenir des résultats à long terme dont les gens bénéficient. (p.89) 	<ul style="list-style-type: none"> - Éliminer le déficit au cours des dix prochaines années (p. 168). 	<ul style="list-style-type: none"> - Suivre les mesures de durabilité fiscale du directeur parlementaire du budget (p. 121). - Financer les engagements en matière de dépenses en réformant le régime fiscal afin que les particuliers et les sociétés fortunées paient davantage d'impôt (p. 122). 			<ul style="list-style-type: none"> - Éliminer le déficit à la fin du premier mandat par la prudence budgétaire et la réduction des dépenses.
Social	Logement	<ul style="list-style-type: none"> - Introduire un compte d'épargne libre d'impôt pour la première maison pour les Canadiens qui peuvent épargner jusqu'à 40 000 \$, les retraits étant libres d'impôt. (p. 13) - Doubler le crédit d'impôt pour l'achat d'une maison à 10 000 \$, en représentant une remise de 1 500 \$.(p. 14) - Introduire le crédit d'impôt pour la rénovation des maisons multigénérationnelles afin de soutenir l'ajout d'un appentis secondaire. (p. 15) - Exiger que les propriétaires divulguent, dans leur déclaration de revenus, le loyer reçu avant et après une rénovation et imposera une surtaxe si l'augmentation est excessive. (p. 16) - Introduire une taxe anti-flip sur les propriétés détenues depuis moins de 12 mois. (p. 16) - Instaurer un impôt de 1 % par année sur les propriétés résidentielles vacantes appartenant à des non-résidents (annoncé pour commencer en janvier 2022). L'étendre pour inclure les terrains vacants appartenant à des étrangers dans les régions urbaines. (p. 17) - Revoir le traitement fiscal des grandes propriétaires et des spéculateurs qui amassent des grands portefeuilles de logements canadiens. (p. 17) 	<ul style="list-style-type: none"> - Mettre en place un crédit d'impôt pour la mobilité dans la construction qui permettra aux travailleurs de soustraire jusqu'à 4 000 \$ par année des dépenses de déplacement temporaire (p. 46). - Encourager les Canadiens à investir dans les logements locatifs en élargissant la capacité de reporter l'impôt sur les gains en capital quand ils vendent une propriété locative et réinvestissent dans des logements locatifs (p. 59). - Empêcher l'imposition des gains en capital des Canadiens sur la vente de la résidence principale (p. 61). 	<ul style="list-style-type: none"> - Imposer une taxe de 20 % aux acheteurs étrangers sur la vente de maisons à des particuliers qui ne sont pas des résidents permanents (p. 122). - Renoncer à la partie fédérale de la TPS/TVH sur la construction de nouveaux logements locatifs abordables (p. 11). - Doubler le crédit d'impôt pour l'achat d'une maison à 10 000 \$, en représentant une remise de 1 500 \$ (p. 12). 	<ul style="list-style-type: none"> - Mettre à jour les définitions du logement abordable et améliorer les avantages liés au logement en conséquence. - Imposer un impôt sur les « résidences vacantes » aux propriétaires étrangers et aux propriétaires de biens immobiliers. 	<ul style="list-style-type: none"> - Mettre en place une taxe sur des pratiques de spéculation immobilière (p. 19). 	

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Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers la page d'accueil	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Social	Emplois, abordabilité et pauvreté	<ul style="list-style-type: none"> - Augmenter le crédit d'impôt pour fournitures scolaires remboursable à 25 % et élargir les critères d'admissibilité. (p.8) - Continuer à étendre l'Allocation canadienne pour les travailleurs, faire en sorte que les Canadiens admissibles soient automatiquement inscrits, et que les prestations soient fournies chaque trimestre. (p.25) - Créer une nouvelle prestation d'AE pour les travailleurs autonomes dans le cadre du régime fiscal, afin de fournir une aide comparable à celle de l'AE pouvant s'étendre sur 26 semaines. (p.25) - Établir une nouvelle définition de l'emploi aux termes de la Loi de l'impôt sur le revenu, de sorte que le travail sur les plateformes numériques puisse être inclus dans le calcul pour l'AE et le RPC. (p.25) - Prolonger de deux ans la déduction pour dépenses de bureau à domicile, soit jusqu'à 500 \$. (p.26) - Créer un crédit d'impôt pour la mobilité de la main d'œuvre pour permettre aux travailleurs des secteurs du bâtiment et de la construction de déduire jusqu'à 4 000 \$ de frais admissibles. (p.28) - Créer un crédit d'impôt pour prolongation de la carrière afin que des travailleurs de 65 ans et plus pour réduire leurs impôts. (p.28) 	<ul style="list-style-type: none"> - Doubler le crédit d'impôt pour la création d'emplois d'apprentis au cours des trois prochaines années (p. 47). - Doubler l'Allocation canadienne pour les travailleurs jusqu'à concurrence de 2 800 \$ pour les particuliers et de 5 000 \$ pour les familles et l'allouer comme un dépôt direct trimestriel au lieu d'un remboursement d'impôt à la fin de l'année (p. 45). - Doubler le supplément pour invalidité de l'Allocation canadienne pour les travailleurs à 1 500 \$ (p. 45). - Simplifier la déduction pour l'utilisation de la résidence pour le travail afin d'offrir plus d'avantages fiscaux majeurs aux personnes qui démarrent une entreprise à la maison (p. 25). - Permettre aux nouveaux parents de démarrer une entreprise à la maison sans perdre leur revenu de congé parental (p. 25). 	<ul style="list-style-type: none"> - Élargir les programmes de sécurité du revenu afin d'établir un revenu minimum garanti (p. 72). - Instaurer l'étalement de l'impôt sur le revenu pour les artistes et les travailleurs culturels (p. 94). 	<ul style="list-style-type: none"> - Adopter un revenu minimum garanti propre à la région pour remplacer et regrouper les programmes de soutien sociaux actuels, administré comme un paiement unique et inconditionnel. - Utiliser ce système pour aider à mettre fin à l'économie clandestine et assurer une fiscalité adéquate en éliminant les préoccupations liées à la récupération des paiements de lutte contre la pauvreté. 	<ul style="list-style-type: none"> - Suspender la Prestation canadienne de la relance économique et la réactiver selon l'intensité des futures vagues de COVID-19 et qu'elle demeure en vigueur pour les secteurs pour qui la relance demeure lente (p. 11). - Désenclaver les régions en améliorant les infrastructures de voyage et offrant de crédits d'impôt pour les diplômés et les immigrants qui choisiront de s'installer hors des grands centres urbains (p. 28). - Faire permanent la déduction d'impôt pour télétravail (p. 28). 	
Social	Travail de soins, la santé et la retraite	<ul style="list-style-type: none"> - Offrir aux professionnels de la santé un incitatif fiscal leur permettant de déduire jusqu'à 15 000 \$ de leur revenu lorsqu'ils établissent un cabinet dans une communauté rurale ou éloignée. (p.4) - Rendre le crédit canadien pour aidant naturel remboursable et libre d'impôt pour permettre aux aidants de recevoir jusqu'à 1 250 \$ par année. (p.18) - Doubler le crédit d'impôt pour l'accessibilité des logements, qui passe à 1 500 \$, afin de permettre aux personnes âgées de rester chez elles. (p.20) - Élargir le crédit d'impôt pour frais médicaux afin d'inclure les frais remboursés à une mère porteuse pour ses dépenses liées à la FIV. (p.44) 	<ul style="list-style-type: none"> - Convertir la déduction pour frais de garde d'enfants en un crédit d'impôt remboursable couvrant jusqu'à 75 % des coûts de garde d'enfants pour les familles à faible revenu (p. 51). - Crée la prestation canadienne pour soins aux aînés, donnant 200 \$ par mois, par ménage, à tout Canadien qui vit avec un parent âgé de plus de 70 ans et qui en prend soin (p. 157). - Augmenter le montant maximal qu'un parent peut réclamer au titre du crédit d'impôt pour frais d'adoption à 20 000 \$, et rendre le crédit remboursable (p. 52). - Augmenter l'allocation canadienne pour enfants de 500 \$ par mois par enfant pendant la première année, et de 250 \$ par mois, par enfant, pendant la deuxième année pour les femmes vivant dans des refuges, afin de les aider à faire la transition vers un logement à long terme (p. 94). - Augmenter la limite du crédit d'impôt pour l'accessibilité domiciliaire à 10 000 \$ par personne (p. 157). - Permettre aux aînés et à leurs aidants naturels de demander le crédit d'impôt pour frais médicaux pour les soins à domicile (p. 157). 	<ul style="list-style-type: none"> - Rendre remboursable le crédit d'impôt canadien pour aidant naturel (p. 69). 	<ul style="list-style-type: none"> - Soutenir les soins à domicile par un crédit d'impôt. (p. 9) - Valoriser les travailleurs d'expérience à l'aide d'un crédit d'impôt pour les 65 ans et plus souhaitant rester sur le marché du travail (p. 11). 	<ul style="list-style-type: none"> - Remplacer le transfert canadien en matière de santé par des points d'impôt de valeur équivalente pour les provinces. - Rétablir la juste pension d'invalidité non imposable pour les anciens combattants militaires. 	

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Social	Affaires autochtones et du Nord	<ul style="list-style-type: none"> – Continuer de faire progresser les priorités des communautés autochtones visant à récupérer la compétence exclusive dans des domaines tels que la fiscalité. (p.69). 	<ul style="list-style-type: none"> – Doubler la déduction pour résidence pour le Nord et augmenter le montant de base dans la zone intermédiaire pour qu'il corresponde à celui de la zone Nord (p. 129). – Ajouter à ces zones la péninsule nord de Terre-Neuve, de nouvelles parties du nord de la Saskatchewan et de nouvelles parties du nord-ouest de la Colombie-Britannique (p. 129). 	<ul style="list-style-type: none"> – Augmenter le crédit d'impôt pour les pompiers volontaires afin de s'assurer que les collectivités rurales et du Nord sont plus en sécurité (p. 95). – Mettre en place un crédit d'impôt pour les diplômés qui travaillent dans les collectivités rurales et du Nord désignées (p. 96). 		<ul style="list-style-type: none"> - Abolir la Loi sur les Indiens avant son 150e anniversaire en 2026 (p. 17). - Mettre de la pression sur le gouvernement fédéral pour qu'il réalise les appels à l'action de la Commission de Vérité et Réconciliation (p. 17). 	
Environnement	Changement climatique, émissions de carbone et déchets	<ul style="list-style-type: none"> - Mettre au point des crédits d'impôt supplémentaires pour une gamme de solutions d'énergie renouvelable et d'entreposage dans des batteries. (p.52) - Doubler le crédit d'impôt pour l'exploration minière des mines vertes. (p.54) - Instaurer un crédit d'impôt à l'investissement pouvant aller jusqu'à 30 % pour un éventail de technologies propres, y compris les technologies à faible émission de carbone et les technologies carboneutres. (p.55) - Mettre en place un "droit de réparation" en instaurant un nouveau crédit d'impôt de 15 % pour couvrir le coût des réparations d'électroménagers effectuées par les techniciens jusqu'à 500 \$. (p.62) - Éliminer les actions accréditives pour les projets de pétrole, de gaz et de charbon afin de contribuer à promouvoir la croissance propre. (p.88) - Convertir à l'électricité la flotte fédérale de véhicules légers d'ici 2030. (p. 53) 	<ul style="list-style-type: none"> – Abolir le filet de sécurité de la taxe sur le carbone pour les consommateurs et mettre en œuvre un nouveau plan de tarification du carbone, commençant à 20 \$ la tonne et augmentant jusqu'à un plafond de 50 \$ la tonne (p. 82). – Instaurer un crédit d'impôt pour accélérer le déploiement de la technologie de capture, d'utilisation et de stockage du carbone dans le secteur énergétique et d'autres industries, en incluant une prime de départ pour les installations qui adoptent la technologie avant 2030 (p. 85). – Offrir un allègement fiscal pour les cinq premières installations qui utilisent une nouvelle technologie qui permet de réduire considérablement les émissions et dont la mise en application est coûteuse (p. 86). – Réduire les émissions en étudiant la possibilité d'imposer de nouvelles taxes aux grands voyageurs, aux véhicules de luxe non électriques et aux résidences secondaires afin de décourager les activités qui nuisent à l'environnement (p. 87). – Exiger que des édifices du gouvernement fédéral offrent des stations de charge électrique d'ici 2025. (p. 83) 	<ul style="list-style-type: none"> – Renoncer à la taxe de vente fédérale sur tous les achats de véhicules à émission zéro (VEZ) et offrir des incitatifs supplémentaires jusqu'à concurrence de 15 000 \$ par famille pour les VEZ fabriqués au Canada (p. 52). – Éliminer les subventions pour les combustibles fossiles, mettre en place des budgets de carbone et modifier le mandat de la Banque du Canada pour qu'il soit axé sur la contribution à l'objectif zéro émission nette (p. 45). – Assurer que les bâtiments fédéraux utilisent des énergies renouvelables et convertir à l'électricité la flotte fédérale d'ici 2025. (p. 48) 	<ul style="list-style-type: none"> – Fournir des programmes et des investissements pour aider les industries exploitant le gaz naturel à faire la transition vers des activités durables. – Investir dans le renouvellement des compétences des travailleurs de l'industrie afin de réutiliser leur formation pour le secteur de l'énergie propre. – Planifier une « reprise verte » pour bâtir une économie d'énergie propre. – Objectif de réduction des émissions de 60 % d'ici 2030. 	<ul style="list-style-type: none"> - Imposer des critères environnementaux rigoureux dans l'octroi de contrats publics (p. 22). - Introduire une péréquation verte afin d'imposer le principe du pollueur-payeur et de récompenser les efforts contre les changements climatiques (p. 22). - Proposer que la TPS cesse d'être perçue sur les factures d'Hydro-Québec des ménages (p. 22). - Proposer que la flotte de véhicules du gouvernement fédéral soit composée à 100 % de véhicules zéro émission (p. 22). 	<ul style="list-style-type: none"> - Abolir la taxe sur le carbone et permettre aux gouvernements provinciaux d'adopter des objectifs de réduction des émissions. - Supprimer les subventions aux technologies vertes.
Général	Secteur public	<ul style="list-style-type: none"> - Modifier le Code canadien du travail afin: <ul style="list-style-type: none"> + d'offrir à tous les travailleurs sous réglementation fédérale 10 jours de congé de maladie payé. (p.7) + Inclure la santé mentale en tant qu'élément spécifique des normes de santé et de sécurité au travail, et en exigeant des employeurs sous réglementation fédérale qu'ils prennent des mesures préventives visant à résoudre les problèmes de stress et les risques de blessures sur les lieux de travail. (p.5) + Mettre en place le « droit de se déconnecter » pour les travailleurs sous réglementation fédérale. (p.26) + Prévoir jusqu'à 5 jours de congés payés de plus pour les employés sous réglementation fédérale qui vivent une situation de fausse couche ou de mort à la naissance. (p.26) + Interdire le recours à des travailleurs de remplacement lorsqu'un employeur dans un secteur sous réglementation fédérale met ses employés en lock-out. (p.26) - Fournir des tampons et des serviettes hygiéniques gratuitement dans les milieux de travail sous réglementation fédérale. (p.42) 	<ul style="list-style-type: none"> – Nommer un ministre responsable de la réduction de la paperasserie, créer un bureau des meilleures pratiques de réglementation avec des membres du monde des affaires, améliorer l'analyse de rentabilité des propositions de réglementation, corriger le processus d'étude d'impact et établir un processus de certification rapide (p. 27). – Donner aux travailleurs une place à la table en exigeant que les employeurs sous réglementation fédérale ayant plus de 1 000 employés ou 100 millions de dollars de revenu annuel aient une représentation du personnel à leur conseil d'administration (p. 47). – Exiger que les entreprises sous réglementation fédérale et les organismes fédéraux exécutent des plans de recrutement officiels favorisant les femmes qualifiées pour les postes de haute direction (p. 141). – Transférer le plus d'emplois possible dans la fonction publique fédérale vers le travail à distance afin de réduire les dépenses de bureau tout en améliorant la qualité de vie des fonctionnaires. Des espaces de bureau flexibles pourraient permettre aux fonctionnaires de travailler sur place, au besoin (p. 168). 	<ul style="list-style-type: none"> – Établir une garantie de service dans le cadre de laquelle les ministères du gouvernement doivent établir et publier des « normes de service contraintes » pour les programmes tels que l'assurance-emploi, le soutien aux anciens combattants, les services aux Autochtones, les centres d'appels de l'Agence du revenu du Canada; les ministres seraient tenus responsables de l'atteinte de ces objectifs (p. 20). – Remplacer le système de paye Phénix qui a échoué et réduire la pratique inefficace et coûteuse de la sous-traitance du travail du gouvernement (p. 32). – Légiférer pour 10 jours de maladie payés dans le Code canadien du travail pour les milieux de travail sous réglementation fédérale (p. 32). – Moderniser le Code canadien du travail afin d'offrir 10 jours de congé payés pour les victimes de violence familiale (p. 103). – Accorder la priorité à l'équité salariale fondée sur le sexe (p. 103). 		<ul style="list-style-type: none"> - Déposer un protocole de gestion d'éventuelles menaces pandémiques (p. 10). - Mettre fin au copinage fédéral (p. 16) par: <ul style="list-style-type: none"> + Augmenter les pouvoirs du commissaire aux conflits d'intérêts et à l'éthique + Créer un Commissariat à l'intégrité de l'État pour protéger les lanceurs d'alerte - Autoriser Québec à conduire lui-même toutes ses relations internationales, incluant la conclusion de traités (p. 19). - Décentraliser la fonction publique fédérale afin de créer des pôles d'emplois en région (p. 28). - Proposer que le gouvernement fédéral donne l'exemple en recourant au curriculum vitae anonyme au sein de sa fonction publique afin de lutter contre la discrimination à l'embauche (p. 18). 	

ÉLECTIONS FÉDÉRALES DE 2021 : POSITIONS ACTUELLES EN MATIÈRE DE POLITIQUE

Secteur	Sujet	Parti libéral du Canada (PLC) Lien vers le plan	Parti conservateur du Canada (PCC) Lien vers le plan	Nouveau Parti démocratique du Canada (NPD) Lien vers le plan	Parti vert du Canada (PVC) Lien vers la page d'accueil	Bloc Québécois (BQ) Lien vers le plan	Parti Populaire du Canada (PPC) Lien vers le plan
Général	Secteur public	<ul style="list-style-type: none"> - Augmenter la diversité dans la fonction publique en créant une Bourse de la diversité et des autres programmes. (p.43) - Renforcer les pratiques d'approvisionnement fédérales afin de prioriser les produits réutilisables et recyclables. (p.61) - Renforcer davantage les politiques d'approvisionnement fédéral pour intégrer les principes de ESG. (p.89) 		<ul style="list-style-type: none"> - Examiner les règles d'équité en matière d'emploi existantes afin de combler l'écart salarial racisé, de renforcer les lois sur le travail et d'assurer une embauche équitable dans la fonction publique fédérale et dans les industries réglementées par le gouvernement fédéral (p. 107). - Améliorer le plan d'action pour les langues officielles afin d'améliorer l'accès aux services dans la langue de son choix (p. 109). 			
Général	Politiques de vaccination	<ul style="list-style-type: none"> - Veiller à ce que tous les travailleurs de la fonction publique fédérale soient vaccinés. (p.2) 	<ul style="list-style-type: none"> - S'opposer aux vaccins obligatoires pour les fonctionnaires fédéraux et mis en place plutôt un régime de tests rapides réguliers. 	<ul style="list-style-type: none"> - Mettre en place un système de vaccination obligatoire pour les fonctionnaires fédéraux d'ici septembre. Les employés fédéraux non vaccinés seront disciplinés conformément à leurs conventions collectives. 	<ul style="list-style-type: none"> - Éviter la politisation de la vaccination en axant les plans de vaccination sur l'éducation et la sensibilisation. 	<ul style="list-style-type: none"> - Proposer d'établir un mécanisme de vérification des preuves vaccinales mondiales en fonction des vaccins reconnus par les autorités de santé publique (p. 10). - Établir une stratégie pour la production vaccinale qui permet l'autonomie nationale sans compromettre l'accès rapide aux médicaments comme le vaccin COVID-19 (p. 11). 	

Page 00532 is a duplicate of page
00215

Pages 00533 to 00534 are duplicates of
pages 00213 to 00214

Page 00535 is a duplicate of page
00223

From: [Khare, Sharmila](#)
Sent: October 5, 2021 04:30 PM
To: [Annett, Tracy](#)
Cc: [Jones, Stephanie](#)
Subject: FW: Platform commitment - sexual health

Categorization: Unclassified

Just FYI. Thanks for your help with this!
Sharmila

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: October-05-21 4:24 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: RE: Platform commitment - sexual health

Categorization: Unclassified

Thanks Sharmila! I replied to Health Canada (below) with those names. Much appreciated.

Kim C
343-549-5520

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: October 5, 2021 4:23 PM
To: 'Moriarty, Cindy (HC/SC)' <cindy.moriarty@hc-sc.gc.ca>
Cc: MacFarlane, Devon (HC/SC) <devon.macfarlane@hc-sc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>; Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>; Schermann, Janet <Janet.Schermann@cra-arc.gc.ca>
Subject: RE: Platform commitment - sexual health

Categorization: Unclassified

Hi Cindy,

Tony asked me to reply to you on his behalf. We have two CRA contacts for you:

Charities item:

Claire Arjang - Claire.Arjang@cra-arc.gc.ca
Manager, Regulatory Affairs Section
Legislative Policy Directorate
Legislative Policy and Regulatory Affairs Branch, CRA

Medical Expenses Tax Credit:

Janet Schermann - Janet.Schermann@cra-arc.gc.ca
Manager, Individual Income Tax Legislative Amendments Section
Legislative Policy Directorate
Legislative Policy and Regulatory Affairs Branch, CRA

Page 00537 was previously released

Previously released - pages 84 and 85

Page 00538 was previously released

Previously released - pages 85 and 86

Page 00539 was previously released

Previously released - pages 209 and
210

Page 00540 was previously released

Previously released - page 210

Pages 00541 to 00551 are duplicates of pages 00521 to 00531

Page 00552 is a duplicate of page
00466

Page 00553 is a duplicate of page
00344

Pages 00554 to 00555 are duplicates of
pages 00229 to 00230

Page 00556 was previously released

Previously released - pages 233 and 234

Page 00557 was previously released

Previously released - page 234

Pages 00558 to 00559 were previously released

Previously released - pages 1257 and 1258

From: [Jones, Stephanie](#)
Sent: September 13, 2021 11:45 AM
To: [Arjang, Claire](#)
Subject: RE: DUE MONDAY SEPTEMBER 13: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales
Attachments: Platform Commitment Implications.docx

Thanks, Claire.

FYI – attached is what we just shared with Sharmila, so it's not been approved or circulated to others in the Directorate for feedback.

Let me know if you have any Qs or concerns.

Thanks!

Stephanie Jones
613-402-0679

From: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Sent: September 13, 2021 10:57 AM
To: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Subject: FW: DUE MONDAY SEPTEMBER 13: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

As mentioned.

Claire Arjang
Regulatory Affairs Section, Legislative Amendments Division
Legislative Policy & Regulatory Affairs Branch



[Chat with me on Teams](#)

From: Skulski, Katharine <Katharine.Skulski@cra-arc.gc.ca>
Sent: September 10, 2021 9:26 AM
To: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Cc: Gallant, Jasmine <Jasmine.Gallant@cra-arc.gc.ca>; Foerstner, Tolly <Tolly.Foerstner@cra-arc.gc.ca>
Subject: RE: DUE MONDAY SEPTEMBER 13: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Hi Claire,

Thank you for catching this oversight.

I have added the implications in the attached.

00560

Thanks,
Katharine

From: Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Sent: September 9, 2021 5:55 PM
To: Skulski, Katharine <Katharine.Skulski@cra-arc.gc.ca>
Cc: Gallant, Jasmine <Jasmine.Gallant@cra-arc.gc.ca>
Subject: FW: DUE MONDAY SEPTEMBER 13: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales
Importance: High

Hi Katharine,

The Journalism related measure appears to have been overlooked in this workbook. I've added it to the bottom of the list on the Conservative tab. I was initially going to circulate it to my colleagues in LAD as well as Charities but given the proposed measure affects the entire Journalism program I wondered if your area might be best positioned to talk about the implications to the CRA if this measure goes through. Happy to redirect if you feel the response is better suited coming from elsewhere. Let me know if you want to discuss.

Thanks!

Claire Arjang
Regulatory Affairs Section, Legislative Amendments Division
Legislative Policy & Regulatory Affairs Branch



[Chat with me on Teams](#)

From: Gallant, Jasmine <Jasmine.Gallant@cra-arc.gc.ca>
Sent: September 9, 2021 3:28 PM
To: Mathews, Ken <Ken.Mathews@cra-arc.gc.ca>; Boucher, Mireille <Mireille.Boucher@cra-arc.gc.ca>; Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>; Schermann, Janet <Janet.Schermann@cra-arc.gc.ca>; Rystenbil, Cornelis <Cornelis.Rystenbil@cra-arc.gc.ca>
Cc: Foerstner, Tolly <Tolly.Foerstner@cra-arc.gc.ca>
Subject: DUE MONDAY SEPTEMBER 13: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales
Importance: High

Good afternoon everyone,

We have been asked by the ACO's office to review the attached spreadsheet, capturing Liberal and Conservative platform commitments, and provide any feedback concerning items for which LPRAB has been identified as an OPI.

May I please ask that you send me your sections related responses by **noon, on Monday, September 13, 2021**.

Thank you very much!

Jasmine

00561

Jasmine Gallant

Policy Analyst, Legislative Policy and Regulatory Affairs Branch /

Analyste des politiques, Direction générale de la politique législative et des affaires réglementaires

Canada Revenue Agency / Agence du revenu du Canada

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