

Page 00563 was previously released

Previously released - pages 413 and 414

Page 00564 was previously released

Previously released - pages 414 and 415

Page 00565 was previously released

Previously released - pages 415 and 416

Page 00566 was previously released

Previously released - page 416

Page 00567 was previously released

Previously released - pages 416 and 417

Page 00568 was previously released

Previously released - pages 417 and 418

Pages 00569 to 00570 are duplicates of
pages 00287 to 00288

Pages 00571 to 00573 are duplicates of
pages 00293 to 00295

Page 00574 is a duplicate of page
00281

Page 00575 was previously released

Previously released - page 215

Pages 00576 to 00577 are duplicates of
pages 00439 to 00440

Page 00578 is a duplicate of page
00300

Pages 00579 to 00580 are duplicates of
pages 00307 to 00308

Page 00581 was previously released

Previously released - pages 293 and
294

Page 00582 was previously released

Previously released - pages 294 and
295

Pages 00583 to 00584 are duplicates of pages 00056 to 00057

Pages 00585 to 00588 are duplicates of pages 00058 to 00061

Pages 00589 to 00598 are out of scope

Page 00599 was previously released

Released on pages 1282 and 1283

Page 00600 was previously released

Released on pages 1283 and 1284

Page 00601 was previously released

Previously released - page 6

Page 00602 was previously released

Previously released - pages 6 and 7

Page 00603 was previously released

Previously released - pages 7 and 8

Page 00604 was previously released

Previously released - page 8

Page 00605 was previously released

Previously released - pages 8 and 9

Pages 00606 to 00609 are duplicates of
pages 00403 to 00406

Pages 00610 to 00615 were previously released

Previously released - pages 413 to 416 in a different layout

Page 00616 was previously released

Previously released - page 402

From: Nadeau, JoAnne
Sent: August 24, 2021 02:21 PM
To: Wehbe, Suzanne
Subject: RE: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Thank you!

From: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Sent: August 24, 2021 2:17 PM
To: Nadeau, JoAnne <Joanne.Nadeau@cra-arc.gc.ca>
Subject: FW: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

I think she meant to include you.

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: August 24, 2021 2:11 PM
To: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>; Cousineau, Joanne <Joanne.Cousineau@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: August-24-21 10:06 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: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: 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: Tuesday, August 24, 2021 9:51 AM
To: CRA.O LPRAB_BMC Dist / DGPLAR_CGDG Dist O.ARC
<CRA_LPRAB_BMC_Dist_DGPLAR_CGDG_Dist_ARC@cra-arc.gc.ca>
Subject: FOR BMCINFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good morning BMCmembers,

00617

For your information, please see below.

Thanks!
Jen

From: Ethier, Edith <Edith.Ethier@cra-arc.gc.ca> **On Behalf Of** Laroche, Mireille
Sent: August 24, 2021 9:23 AM
To: CRA.F AMC-Dist_Members / CGA-Dist_MembresF.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>; Lepine, WayneHQ
<Wayne.Lepine2@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>
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.

We intend to update this document on a weekly basis, highlighting changes from week to week.

Should you require additional information, do not hesitate to contact Mr. Wayne Lepine, 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 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.

Nous avons l'intention de mettre à jour ce document sur une base hebdomadaire, en soulignant les changements de semaine en semaine.

Si de plus amples renseignements vous sont nécessaires, veuillez communiquer avec monsieur Wayne Lepine, Directeur général, 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

DISCLOSED
PURSUANT TO
THE ATIA
A-2021-134805

00619

Pages 00620 to 00621 were previously
released

Previously released - page 300

Page 00622 is a duplicate of page 00402

Pages 00623 to 00646 are out of scope

Pages 00647 to 00648 are duplicates of
pages 00034 to 00035

Pages 00649 to 00654 are duplicates of pages 00526 to 00531

Pages 00655 to 00659 are duplicates of pages 00521 to 00525

Page 00660 was previously released

Previously released - page 34

Page 00661 was previously released

Previously released - pages 34 and 35

Pages 00662 to 00667 are duplicates of pages 00526 to 00531

Pages 00668 to 00672 are duplicates of pages 00521 to 00525

From: Euler, Zachary
Sent: September 7, 2021 03:38 PM
To: Charron, Anne
Subject: RE: FOR BMC INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Thanks Anne!

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: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: September 7, 2021 3:29 PM
To: Euler, Zachary <Zachary.Euler@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Wehbe, Suzanne <Suzanne.Wehbe@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 7, 2021 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>

00673

Pages 00674 to 00675 were previously released

Previously released - pages 8, 9 and 34

Page 00676 was previously released

Previously released - page 400

Page 00677 was previously released

Previously released - pages 400 and 401

Page 00678 was previously released

Released on pages 1282 and 1283

Page 00679 was previously released

Previously released - page 5

Page 00680 was previously released

Previously released - pages 5 and 6

Page 00681 was previously released

Previously released - pages 6 and 7

Page 00682 was previously released

Previously released - page 7

Page 00683 was previously released

Previously released - pages 7 and 8

Page 00684 was previously released

Previously released - page 8

Page 00685 was previously released

Previously released - pages 8 and 9

Sent:

December 15, 2021 01:50 PM

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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A-2021-134805

00686

Page 00687 was previously released

Released on pages 1282 and 1283

Page 00688 was previously released

Previously released - pages 1283 and
1284

Page 00689 was previously released

Previously released - pages 5 and 6

Page 00690 was previously released

Previously released - page 6

Page 00691 was previously released

Previously released - pages 6 and 7

Page 00692 was previously released

Previously released - page 7

Page 00693 was previously released

Previously released - pages 7 and 8

Page 00694 was previously released

Previously released - pages 8 and 9

From: Charron, Anne
Sent: September 9, 2021 04:54 PM
To: 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: Copy of CRA implications_platform commitments rb.xlsx
Importance: High

Categorization: Unclassified

Hi Stephanie,

I read the email again and Sharmila asked us to fill in the "table below" rather than the attachment. You can find a Word document incorporating the table [here](#).

Thanks

Anne

From: Charron, Anne
Sent: September 9, 2021 4:40 PM
To: 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
Importance: High

Categorization: Unclassified

Hi Stephanie,

[Here's](#) the link to the document in G.

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 9, 2021 3:54 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Cc: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>; Euler, Zachary <Zachary.Euler@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
Importance: High

Hi Anne,

00695

Page 00696 was previously released

Previously released - pages 1283 and
1284

Page 00697 was previously released

Previously released - pages 5 and 6

Page 00698 was previously released

Previously released - page 6

Page 00699 was previously released

Previously released - pages 6 and 7

Page 00700 was previously released

Previously released - page 7

Page 00701 was previously released

Previously released - pages 7 and 8

Page 00702 was previously released

Previously released - page 8

Page 00703 was previously released

Previously released - pages 8 and 9

From: Dolan, Eric
Sent: September 9, 2021 12:41 PM
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 les résumés d'articles possiblement pertinents. Ces articles n'expriment en aucun cas les opinions de l'envoyeur ou de l'ARC. Le format des articles peut être partiel.

Title of Article:	Federal Liberals willing to penalize anti-abortion groups, not Catholic Church
Author:	Teresa Wright (Opinion Piece)
Source:	Saltwire
Date Article Released:	September 7, 2021
Summary:	If re-elected prime minister, Liberal Leader Justin Trudeau pledged to revoke charity status for anti-abortion organizations that “provide dishonest counselling to women” about their rights to abortion and the reproductive health services available to them during their pregnancy. The Liberal platform specifically mentions “crisis pregnancy centres” as culprits that could be targeted by this new measure.
	 2021-09-07 Federal Liberals ...

Title of Article:	Don't believe for a second the issue of abortion is closed for debate
Author:	Max Fawcett
Source:	Canada's National Observer
Date Article Released:	September 3, 2021
Summary:	It's not often that events in Texas impact elections in Canada, but the new anti-abortion law that just came into effect in the Lone Star State is no ordinary event. It seems drawn straight from the pages of The Handmaid's Tale, given that it bans abortions after just six weeks of pregnancy and allows private citizens to sue abortion providers and anyone else who helps a woman get an abortion and potentially receive a bounty of up to \$10,000.

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2021-09-03 Draft
believe for all

00705

Pages 00706 to 00708 excluded from disclosure pursuant to 68(a) of the ATIA

Publicly available at
<https://www.saltwire.com/atlantic-canada/opinion/teresa-wright-federal-liberals-willing-to-penalize-anti-abortion-groups-not-catholic-church-100631269/>

Pages 00709 to 00710 excluded from disclosure pursuant to 68(a) of the ATIA

Publicly available at
<https://www.nationalobserver.com/2021/09/03/opinion/dont-believe-abortion-issue-closed-debate>

Page 00711 was previously released

Previously released - page 209

Page 00712 was previously released

Previously released - pages 209 and 210

Pages 00713 to 00718 are duplicates of pages 00526 to 00531

Pages 00719 to 00723 are duplicates of pages 00521 to 00525

From: Wehbe, Suzanne
Sent: September 10, 2021 04:05 PM
To: Ainslie, Camille; McKellips, Jonathan; Mohan, Sangeeta; Boulerice, Céline; Kelly, RobertJ; Nadeau, JoAnne; Okoh, Ofonmbuk; Kamuanga, Emily
Subject: FW: For Information: Electoral Platforms
Attachments: Electoral platforms and charities issues_2021-09-10_JN.pdf

Categorization: Unclassified

FYI – I'm sharing with you this beautiful and thorough work prepared by JoAnne Nadeau.

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

Pages 00725 to 00730 are duplicates of pages 00056 to 00061

From: Okoh, Ofonmbuk
Sent: September 10, 2021 04:07 PM
To: Wehbe, Suzanne
Cc: Nadeau, JoAnne
Subject: RE: For Information: Electoral Platforms

Categorization: Unclassified

Way to go JoAnne!!!

Thank you/Merci.

Ofon Okoh.

From: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Sent: September 10, 2021 4:05 PM
To: Ainslie, Camille <Camille.Ainslie@cra-arc.gc.ca>; McKellips, Jonathan <Jonathan.McKellips@cra-arc.gc.ca>; Mohan, Sangeeta <Sangeeta.Mohan@cra-arc.gc.ca>; Boularice, Céline <Celine.Boularice@cra-arc.gc.ca>; Kelly, RobertJ <Robert.Kelly2@cra-arc.gc.ca>; Nadeau, JoAnne <Joanne.Nadeau@cra-arc.gc.ca>; Okoh, Ofonmbuk <Ofonmbuk.Okoh@cra-arc.gc.ca>; Kamuanga, Emily <Emily.Kamuanga@cra-arc.gc.ca>
Subject: FW: For Information: Electoral Platforms

Categorization: Unclassified

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

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- Implement recommendations from Antisemitism and Islamophobia summits
- End private for-profit long-term care and bring long-term care homes under the public umbrella

Page 00732 was previously released

Previously released - page 60

From: McKellips, Jonathan
Sent: September 10, 2021 04:08 PM
To: Wehbe, Suzanne; Ainslie, Camille; Mohan, Sangeeta; Boularice, Céline; Kelly, RobertJ; Nadeau, JoAnne; Okoh, Ofonmbuk; Kamuanga, Emily
Subject: RE: For Information: Electoral Platforms

Categorization: Unclassified

Very nice!

From: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>
Sent: September 10, 2021 4:05 PM
To: Ainslie, Camille <Camille.Ainslie@cra-arc.gc.ca>; McKellips, Jonathan <Jonathan.McKellips@cra-arc.gc.ca>; Mohan, Sangeeta <Sangeeta.Mohan@cra-arc.gc.ca>; Boularice, Céline <Celine.Boularice@cra-arc.gc.ca>; Kelly, RobertJ <Robert.Kelly2@cra-arc.gc.ca>; Nadeau, JoAnne <Joanne.Nadeau@cra-arc.gc.ca>; Okoh, Ofonmbuk <Ofonmbuk.Okoh@cra-arc.gc.ca>; Kamuanga, Emily <Emily.Kamuanga@cra-arc.gc.ca>
Subject: FW: For Information: Electoral Platforms

Categorization: Unclassified

FYI – I'm sharing with you this beautiful and thorough work prepared by JoAnne Nadeau.

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

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- 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: Khare, Sharmila
Sent: September 10, 2021 09:03 AM
To: Shaughnessy, Melissa; Amberg, Sophie; Poitras, Stephane; Speakman, Michael
Cc: Charron, Anne; 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: Copy of CRA implications_platform commitments rb.xlsx

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



Government
of Canada

Gouvernement
du Canada

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>
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 SIIIB is looking for. If you have any questions please don't hesitate.

00734

Page 00735 was previously released

Previously released - page 5

Page 00736 was previously released

Previously released - pages 5 and 6

Page 00737 was previously released

Previously released - page 6

Page 00738 was previously released

Previously released - pages 6 and 7

Page 00739 was previously released

Previously released - pages 7 and 8

Page 00740 was previously released

Previously released - page 8

Page 00741 was previously released

Previously released - pages 8 and 9

From: Jones, Stephanie
Sent: September 10, 2021 09:03 AM
To: Charron, Anne
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Categorization: Unclassified

Hi, Anne.

I added some bullets to the Word document for the 3 charities-related items. Hopefully, I hit at least some of the points we discussed yesterday!

Just a note that Claire Arjang contacted me last night about this spreadsheet, and I let her know that we had also been tasked by ACO. Claire would like to be kept in the loop on our responses, so once we're ready to send up, I will share them with her as an FYI. I can let Sharmila know about that at my bilat with her today.

Thanks,

Stephanie Jones

613-402-0679

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: September 9, 2021 4:54 PM
To: 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
Importance: High

Categorization: Unclassified

Hi Stephanie,

I read the email again and Sharmila asked us to fill in the "table below" rather than the attachment. You can find a Word document incorporating the table [here](#).

Thanks

Anne

From: Charron, Anne
Sent: September 9, 2021 4:40 PM
To: 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
Importance: High

Categorization: Unclassified

Hi Stephanie,

Here's the link to the document in G.

Anne

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 9, 2021 3:54 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Cc: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>; Euler, Zachary <Zachary.Euler@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
Importance: High

Hi Anne,

Could you, in consultation with Stephanie (particularly on the DQ item since presumably this could be done through the Income Tax Regulations and more generally on all the items as there could be a legislative component), complete the table below. It would be nice to have something to review by Monday, Sept. 13th at noon.

Happy to discuss with both of you.

Thanks!

Sharmila

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>
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,

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Page 00748 was previously released

Previously released - pages 7 and 8

Page 00749 was previously released

Previously released - page 8

Page 00750 was previously released

Previously released - pages 8 and 9

From: Khare, Sharmila
Sent: September 10, 2021 10:06 AM
To: Charron, Anne; 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: Copy of CRA implications_platform commitments rb.xlsx

Some more details.
Sharmila

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 / 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

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Page 00758 was previously released

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Previously released - page 4

Page 00760 was previously released

Previously released - pages 4 and 5

Page 00761 was previously released

Previously released - pages 5 and 6

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Page 00763 was previously released

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Previously released - pages 209 and 210

Pages 00778 to 00781 are duplicates of pages 00526 to 00529

Pages 00782 to 00783 are duplicates of pages 00530 to 00531

Pages 00784 to 00788 are duplicates of pages 00521 to 00525

Page 00789 was previously released

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Previously released - pages 258 and 259

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Previously released - page 63

Pages 00793 to 00798 are duplicates of pages 00056 to 00061

Page 00799 is a duplicate of page 00195

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Page 00802 was previously released

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Page 00804 was previously released

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Previously released - page 7

From: Khare, Sharmila
Sent: September 13, 2021 01:03 PM
To: Charron, Anne; Jones, Stephanie
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Great work! I have shared with the other directors. We should have their input by the morning.
Sharmila

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: September-13-21 11:42 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: 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

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 BMCFEEDBACK: 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

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Page 00812 was previously released

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Page 00813 was previously released

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Page 00814 was previously released

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Page 00815 was previously released

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Page 00816 was previously released

Previously released - page 215

Page 00817 was previously released

Previously released - page 287

Page 00818 was previously released

Previously released - pages 287 and 288

Page 00819 was previously released

Previously released - pages 293 and 294

Page 00820 was previously released

Previously released - pages 294 and 295

Page 00821 was previously released

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Page 00822 was previously released

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Page 00823 was previously released

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2021 FEDERAL ELECTION: CURRENT POLICY POSITIONS

Monitoring of Political Party Positions on Policy Issues Relevant to CRA (Updated 9 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 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' 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"> - 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 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"> - 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%.

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
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"> - Reinintroduce 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.

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
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). 	

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
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) 	

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
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

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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). 	

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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 9 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.
- 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)			
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 <i>Loi sur la radiodiffusion</i> 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). - Travailier 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"> - 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. 		

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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) - Rétablissement 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) - Créer 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). 	

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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). - Créer 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 carbonées. (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: <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) - 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 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 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 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). - 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. 94) - 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 genreées, 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 en recourant au 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). 	

From: Khare, Sharmila
Sent: September 13, 2021 10:17 AM
To: Jones, Stephanie
Cc: Charron, Anne
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

I do see this on the latest tracker (circulated this morning). I suggest adding something on the RJO. Thanks for catching this Stephanie!

Sharmila

From: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Sent: September-13-21 8:44 AM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@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, Sharmila.

One of Conservative Party's platform commitments (p.155) is to:

- End Trudeau's \$600 million media bailout. While we support Canadian media outlets, they should not be directly receiving tax dollars. Government funding of "approved" media undermines press freedom, a vital part of a free society.

I don't see that commitment captured on the document here, but it could have implications for the Directorate if this includes walking back legislation around RJO. Should we add that commitment?

Thanks,

Stephanie Jones

613-402-0679

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 9, 2021 3:54 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Cc: Wehbe, Suzanne <Suzanne.Wehbe@cra-arc.gc.ca>; Euler, Zachary <Zachary.Euler@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
Importance: High

Hi Anne,

Could you, in consultation with Stephanie (particularly on the DQ item since presumably this could be done through the Income Tax Regulations and more generally on all the items as there could be a

Page 00837 was previously released

Released on pages 1283 and 1284

Page 00838 was previously released

Previously released - pages 5 and 6

Page 00839 was previously released

Previously released - page 6

Page 00840 was previously released

Previously released - pages 6 and 7

Page 00841 was previously released

Previously released - page 7

Page 00842 was previously released

Previously released - pages 7 and 8

Page 00843 was previously released

Previously released - page 8

Page 00844 was previously released

Previously released - pages 8 and 9

Page 00845 is a duplicate of page 00194

Pages 00846 to 00851 are duplicates of pages 00056 to 00061

Page 00852 was previously released

Previously released - page 220

Page 00853 was previously released

Previously released - pages 36 and 37

Page 00854 was previously released

Previously released - page 37

Page 00855 is a duplicate of page 00825

Page 00856 is a duplicate of page 00824

Pages 00857 to 00866 are duplicates of pages 00826 to 00835

Page 00867 was previously released

Previously released - pages 560 and 561

Page 00868 was previously released

Previously released - pages 561 and 562

From: Jones, Stephanie
Sent: September 13, 2021 11:12 AM
To: Charron, Anne
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

Categorization: Unclassified

Hi, Anne.

I added something re: journalism. Can you take a look [here](#)?

Thanks,

Stephanie Jones

Manager, Legislative Agenda and Operational Issues
Legislative Policy and Regulatory Affairs Branch
Canada Revenue Agency | Government of Canada
Stephanie.Jones@cra-arc.gc.ca | Tel: 613-670-7407 | Cell: 613-402-0679

Gestionnaire, Programme législatif et enjeux opérationnels
Direction générale de la politique législative et des affaires réglementaires
Agence du revenu du Canada | Gouvernement du Canada
Stephanie.Jones@cra-arc.gc.ca | Tél.: 613-670-7407 | Téléphone cellulaire : 613-402-0679

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: September 9, 2021 4:54 PM
To: 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
Importance: High

Categorization: Unclassified

Hi Stephanie,

I read the email again and Sharmila asked us to fill in the “table below” rather than the attachment. You can find a Word document incorporating the table [here](#).

Thanks

Anne

Page 00870 was previously released

Previously released - page 695

Page 00871 was previously released

Released on pages 1283 and 1284

Page 00872 was previously released

Previously released - pages 5 and 6

Page 00873 was previously released

Previously released - page 6

Page 00874 was previously released

Previously released - pages 6 and 7

Page 00875 was previously released

Previously released - pages 7 and 8

Page 00876 was previously released

Previously released - page 8

Page 00877 was previously released

Previously released - pages 8 and 9

Page 00878 is a duplicate of page 00199

Page 00879 was previously released

Previously released - pages 4 and 5

Page 00880 was previously released

Previously released - page 5

Page 00881 was previously released

Previously released - page 6

Page 00882 was previously released

Previously released - pages 6 and 7

Page 00883 was previously released

Previously released - page 7

Page 00884 was previously released

Previously released - pages 7 and 8

Page 00885 was previously released

Previously released - page 8

Page 00886 was previously released

Previously released - pages 8 and 9

Page 00887 was previously released

Previously released - pages 11 and 12

Page 00888 was previously released

Previously released - page 5

Page 00889 was previously released

Previously released - pages 5 and 6

Page 00890 was previously released

Previously released - page 6

Page 00891 was previously released

Previously released - pages 6 and 7

Page 00892 was previously released

Previously released - pages 7 and 8

Page 00893 was previously released

Previously released - page 8

Page 00894 was previously released

Previously released - pages 8 and 9

Page 00895 was previously released

Previously released - page 560

Page 00896 was previously released

Previously released - pages 560 and 561

Page 00897 was previously released

Previously released - pages 561 and 562

Page 00898 was previously released

Previously released - pages 413 and 414

Page 00899 was previously released

Previously released - pages 414 and 415

Page 00900 was previously released

Previously released - pages 415 and 416

Page 00901 was previously released

Previously released - page 416

Page 00902 was previously released

Previously released - pages 416 and 417

Page 00903 was previously released

Previously released - pages 417 and 418

Page 00904 is a duplicate of page 00301

Page 00905 was previously released

Previously released - pages 293 and 294

Page 00906 was previously released

Previously released - pages 294 and 295

Page 00907 was previously released

Previously released - page 295

Pages 00908 to 00913 are duplicates of pages 00056 to 00061

Page 00914 was previously released

Previously released - page 293

Page 00915 was previously released

Previously released - pages 293 and 294

Page 00916 was previously released

Previously released - pages 294 and 295

Page 00917 was previously released

Previously released - page 271

Page 00918 was previously released

Previously released - pages 11 and 12

Page 00919 was previously released

Previously released - pages 5 and 12

Page 00920 was previously released

Previously released - pages 5 and 6

Page 00921 was previously released

Previously released - page 6

Page 00922 was previously released

Previously released - pages 6 and 7

Page 00923 was previously released

Previously released - page 7

Page 00924 was previously released

Previously released - pages 7 and 8

Page 00925 was previously released

Previously released - pages 8 and 9

Page 00926 is a duplicate of page 00046

Page 00927 was previously released

Previously released - pages 11 and 12

Page 00928 was previously released

Previously released - page 5

Page 00929 was previously released

Previously released - pages 5 and 6

Page 00930 was previously released

Previously released - page 6

Page 00931 was previously released

Previously released - pages 6 and 7

Page 00932 was previously released

Previously released - pages 7 and 8

Page 00933 was previously released

Previously released - page 8

Page 00934 was previously released

Previously released - pages 8 and 9

Page 00935 was previously released

Previously released - page 271

Page 00936 was previously released

Previously released - pages 11 and 12

Page 00937 was previously released

Previously released - page 12

Page 00938 was previously released

Previously released - pages 5 and 6

Page 00939 was previously released

Previously released - page 6

Page 00940 was previously released

Previously released - pages 6 and 7

Page 00941 was previously released

Previously released - page 7

Page 00942 was previously released

Previously released - pages 7 and 8

Page 00943 was previously released

Previously released - page 8

Page 00944 is a duplicate of page 00009

Page 00945 was previously released

Previously released - page 218

Page 00946 was previously released

Previously released - pages 218 and 219

Pages 00947 to 00958 are duplicates of pages 00066 to 00077

Pages 00959 to 00960 are duplicates of
pages 00220 to 00221

Pages 00961 to 00972 are duplicates of pages 00066 to 00077

Page 00973 was previously released

Previously released - pages 64 and 65

Page 00974 was previously released

Previously released - page 65

Pages 00975 to 00980 are duplicates of pages 00066 to 00071

Pages 00981 to 00986 are duplicates of pages 00072 to 00077

Page 00987 was previously released

Previously released - pages 218 and 219

Page 00988 was previously released

Previously released - page 219

Pages 00989 to 01000 are duplicates of pages 00066 to 00077

Page 01001 was previously released

Previously released - pages 92 and 93

Page 01002 was previously released

Previously released - pages 85 and 86

Page 01003 was previously released

Previously released - page 86

Page 01004 was previously released

Previously released - page 498

Page 01005 was previously released

Previously released - pages 92, 93 and
498

Page 01006 was previously released

Previously released - pages 85, 86 and
93

Page 01007 was previously released

Previously released - page 86

Pages 01008 to 01010 are duplicates of
pages 00084 to 00086

Page 01011 was previously released

Previously released - page 536

Page 01012 was previously released

Previously released - pages 84, 85 and
536

Page 01013 was previously released

Previously released - pages 85 and 86

Page 01014 was previously released

Previously released - page 86

Pages 01015 to 01021 are out of scope

Page 01022 was previously released

Previously released - page 439

Page 01023 was previously released

Previously released - pages 439 and 440

Page 01024 was previously released

Previously released - page 440

Sent:

December 15, 2021 01:50 PM

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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A-2021-134805

01025

Pages 01026 to 01027 were previously
released

Previously released - page 198

Page 01028 was previously released

Previously released - page 303

Page 01029 was previously released

Previously released - pages 303 and 304

Page 01030 was previously released

Previously released - page 307

Page 01031 was previously released

Previously released - pages 307 and 308

Page 01032 is a duplicate of page 00344

Page 01033 was previously released

Previously released - page 340

Page 01034 was previously released

Previously released - pages 340 and 341

Page 01035 was previously released

Previously released - page 341

Page 01036 was previously released

Previously released - page 334

Page 01037 was previously released

Previously released - pages 334 and 335

Page 01038 was previously released

Previously released - page 335

Pages 01039 to 01042 are duplicates of
pages 00336 to 00339

Pages 01043 to 01047 are out of scope

Page 01048 is a duplicate of page 00452

From: Khare, Sharmila
Sent: November 9, 2021 04:18 PM
To: Charron, Anne; MacDougall, Anne; Jones, Stephanie; Euler, Zachary; Wehbe, Suzanne
Subject: FW: Media attention - Pregnancycrisis centres

FYI

From: Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>
Sent: November-09-21 3:32 PM
To: Manconi, Tony <Tony.Manconi@cra-arc.gc.ca>; DGO-LPRABCHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Cc: Baribault, Stéphane <Stephane.Baribault@cra-arc.gc.ca>; Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: Media attention - Pregnancy crisis centres

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 (Terrance Carter)
- 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

Page 01050 is a duplicate of page 00475

Page 01051 was previously released

Previously released - page 243

Page 01052 was previously released

Previously released - pages 243 and 244

Page 01053 was previously released

Previously released - pages 213 and 214

Pages 01054 to 01055 are duplicates of
pages 00229 to 00230

Page 01056 was previously released

Previously released - pages 213 and 214

Pages 01057 to 01058 are duplicates of
pages 00229 to 00230

Pages 01059 to 01060 are duplicates of
pages 00245 to 00246

Page 01061 is a duplicate of page 00466

Pages 01062 to 01063 are duplicates of
pages 00229 to 00230

Pages 01064 to 01069 are out of scope

Pages 01070 to 01071 are duplicates of
pages 00213 to 00214

Pages 01072 to 01073 were previously
released

Previously released - page 215

Pages 01074 to 01178 are out of scope

Pages 01179 to 01239 are out of scope

Page 01240 was previously released

Released on pages 1345 and 1346

Page 01241 was previously released

Released on page 1346

Page 01242 was previously released

Previously released - page 229

Page 01243 was previously released

Previously released - page 323

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.

Page 01245 was previously released

Previously released - pages 1346 and
1347

Page 01246 is a duplicate of page 00260

Pages 01247 to 01248 are duplicates of
pages 00332 to 00333

Pages 01249 to 01250 are duplicates of
pages 00261 to 00262

Pages 01251 to 01252 are duplicates of
pages 00332 to 00333

Pages 01253 to 01254 were previously
released

Previously released - pages 267 and 268

Page 01255 was previously released

Previously released - page 268

Page 01256 is a duplicate of page 00310

From: Khare, Sharmila
Sent: November 26, 2021 04:04 PM
To: 'Langdon, Blaine'; Scott, Andre
Cc: Jones, Stephanie; Arjang, Claire
Subject: RE: Additional meeting
Attachments: Notes on platform comittment following consultation clean.docx

Categorization: Protected A

Password to follow. The input is not DG approved but it reflects input from the Charities Directorate. Once the DG returns, we will share a final version.

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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A-2021-134805

Pages 01259 to 01260 are duplicates of
pages 00233 to 00234

Page 01261 was previously released

Previously released - page 267

Page 01262 was previously released

Previously released - pages 267 and 268

Page 01263 was previously released

Previously released - page 191

Page 01264 was previously released

Previously released - pages 191 and 192

Page 01265 was previously released

Previously released - pages 233 and 234

Page 01266 was previously released

Previously released - page 234

Page 01267 was previously released

Previously released - page 191

Page 01268 was previously released

Previously released - pages 191 and 192

Page 01269 was previously released

Previously released - pages 233 and 234

Page 01270 was previously released

Previously released - page 234

Page 01271 was previously released

Previously released - page 473

Page 01272 was previously released

Previously released - pages 473 and 474

Pages 01273 to 01274 are duplicates of
pages 00469 to 00470

Page 01275 was previously released

Previously released - pages 436 and 437

Page 01276 was previously released

Previously released - page 437

Page 01277 was previously released

Previously released - pages 437 and 438

Page 01278 is a duplicate of page 00462

Pages 01279 to 01281 are duplicates of
pages 00135 to 00137

Sent: December 15, 2021 01:51 PM
To: Jones, Stephanie
Subject: RE: FOR BMC FEEDBACK: Electoral platform commitments implementation considerations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

If Sha

From: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Sent: September 9, 2021 4:09 PM
To: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>; Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: RE: FOR BMCFEEDBACK: Electoral platform commitments implementationconsiderations | Considérations relatives à la mise en œuvre des engagements des plateformes électorales

I'm free until 4:30 today. Tomorrow might be tricky, since Anne's at PDV in the morning and I'll be there in the afternoon.

Stephanie Jones
613-402-0679

From: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Sent: September 9, 2021 4:07 PM
To: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Subject: RE: FOR BMCFEEDBACK: Electoral platform commitments implementationconsiderations | Considérations relatives à la mise en œuvre des engagementsdes plateformes électorales

I'm looking at it now – happy to discuss at any time.

From: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>
Sent: September 9, 2021 4:06 PM
To: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Cc: Charron, Anne <Anne.Charron2@cra-arc.gc.ca>
Subject: RE: FOR BMCFEEDBACK: Electoral platform commitments implementationconsiderations | Considérations relatives à la mise en œuvre des engagementsdes plateformes électorales

Hi, Sharmila.

I'd like to discuss with you and Anne. This is all new for me. ☺

Thanks,

Stephanie Jones
613-402-0679

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September 9, 2021 3:54 PM

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

Hi Anne,

Could you, in consultation with Stephanie (particularly on the DQ item since presumably this could be done through the Income Tax Regulations and more generally on all the items as there could be a legislative component), complete the table below. It would be nice to have something to review by Monday, Sept. 13th at noon.

Happy to discuss with both of you.

Thanks!

Sharmila

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>
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>

Page 01284 was previously released

Previously released - page 5

Page 01285 was previously released

Previously released - pages 5 and 6

Page 01286 was previously released

Previously released - pages 6 and 7

Page 01287 was previously released

Previously released - page 7

Page 01288 was previously released

Previously released - pages 7 and 8

Page 01289 was previously released

Previously released - page 8

Page 01290 was previously released

Previously released - pages 8 and 9

Page 01291 was previously released

Previously released - page 484

Page 01292 was previously released

Previously released - pages 484 and 485

Pages 01293 to 01294 were previously
released

Previously released - page 462

Pages 01295 to 01297 are duplicates of
pages 00135 to 00137

From: [Amberg, Sophie](#)
Sent: November 16, 2021 04:35 PM
To: 17
Subject: For Comment by Nov 19: Platform Commitment

Categorization: Protected B

Hi,

As per below, please insert any comments you have by November 19 in the document [saved here](#)..... password to follow in separate email. Please keep distribution limited.

Thanks,

S

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-flo-red-300dpi-e

From: [Amberg, Sophie](#)
Sent: September 20, 2021 04:25 PM
To: 17
Subject: 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

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September 20, 2021 9:37 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>; Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>; Keech, Robbie <Robbie.Keech@cra-arc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: FW: FOR 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 20, 2021 9:11 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 INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good morning BMC –

For your information, please find attached, SIIB'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 (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.

Page 01300 was previously released

Previously released - pages 64 and 65

From: [Amberg, Sophie](#)
Sent: September 7, 2021 03:19 PM

To:

17

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.... Updated tracker of general interest.

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September 7, 2021 3:10 PM
To: CRA.F LPRAB-CDMC / DGPLAR-CGDOB F.ARC <CRA.FLPRAB-CDMC/DGPLAR-CGDOB.F.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.

01301

Page 01302 was previously released

Previously released - pages 34 and 35

From: [Amberg, Sophie](#)
Sent: November 18, 2021 08:48 AM
To: 17
Subject: FW: For Comment: Platform Commitment - FYA - comments included for review
Attachments: Notes on commitment for SK.docx

Importance: High

Categorization: Protected B

Fyi.....

From: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>
Sent: November 18, 2021 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,

This is another secret finance request. As you'll see it's an issue that is pertinent to your team in terms of tangential connections to some ongoing audit work. Could you/Kelly please review and share any compliance comments/considerations we should flag for our colleagues, noting the due date below (again, if you need more time, just let me know)?

Note that I'm not sharing this one beyond you and Kelly, and it's not to be discussed beyond the 3 of us.

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,

01303

Page 01304 was previously released

Previously released - pages 213 and 214

From: [Amberg. Sophie](#)
Sent: September 13, 2021 10:00 AM
To: 17
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/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_DGPLAR_CGDG_Dist_ARC@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>
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

01305

Page 01306 was previously released

Previously released - page 37

Pages 01307 to 01312 are duplicates of
pages 00004 to 00009

Page 01313 is a duplicate of page 00260

Page 01314 was previously released

Previously released - pages 287 and 288

From: [REDACTED]
Sent: September 13, 2021 04:25 PM
To: [Amberg, Sophie](#)
Cc: [REDACTED]
Subject: RE: For Review by EOD today Sep 14: Platform Commitment Implications

Categorization: Protected B

Nothing to add to the comments already made.

From: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>

Sent: September 13, 2021 4:03 PM

To: [REDACTED]

17

Cc: [REDACTED]

Subject: RE: For Review by EOD today Sep 14: Platform Commitment Implications

Categorization: Protected B

21(1)(b)

From: 17

Sent: September 13, 2021 2:39 PM

To: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>;

17

Subject: RE: For Review by EOD today Sep 14: Platform Commitment Implications

Categorization: Protected B

21(1)(b)

From: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>

Sent: September 13, 2021 2:23 PM

17

Subject: RE: For Review by EOD today Sep 14: Platform Commitment Implications

Categorization: Protected B

21(1)(b)

From: 17

Sent: September 13, 2021 1:57 PM

To: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>;

17

Subject: RE: For Review by EOD today Sep 14: Platform Commitment Implications

Categorization: Protected B

21(1)(b)

From: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>

Sent: September 13, 2021 1:40 PM

17

Subject: For Review by EOD today Sep 14: Platform Commitment Implications

Importance: High

Categorization: Protected B

21(1)(b)

Thoughts, comments? We have to respond to them by first thing tomorrow morning so a response by EOD would be ideal.

Thx

Sophie

Page 01317 was previously released

Previously released - page 195

Page 01318 is a duplicate of page 00195

From: [Khare, Sharmila](#)
Sent: September 10, 2021 10:06 AM
To: [Shaughnessy, Melissa](#); [Amberg, Sophie](#); [Poitras, Stephane](#); [Speakman, Michael](#)
Cc: [Charron, Anne](#); [Jones, Stephanie](#)
Subject: RE: 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

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>

Page 01320 was previously released

Previously released - page 5

Page 01321 was previously released

Previously released - pages 5 and 6

Page 01322 was previously released

Previously released - page 6

Page 01323 was previously released

Previously released - pages 6 and 7

Page 01324 was previously released

Previously released - pages 7 and 8

Page 01325 was previously released

Previously released - page 8

Page 01326 was previously released

Previously released - pages 8 and 9

Page 01327 was previously released

Previously released - pages 11 and 12

Page 01328 was previously released

Previously released - page 5

Page 01329 was previously released

Previously released - pages 5 and 6

Page 01330 was previously released

Previously released - pages 6 and 7

Page 01331 was previously released

Previously released - page 7

Page 01332 was previously released

Previously released - pages 7 and 8

Page 01333 was previously released

Previously released - page 8

Page 01334 is a duplicate of page 00009

Page 01335 was previously released

Released on pages 1346 and 1346

Page 01336 was previously released

Released on pages 1346 and 1347

From: 17
Sent: November 18, 2021 08:47 AM
To: 17
Subject: FW: For Comment by Nov 19: Platform Commitment
Attachments: 2021 RAD Feedback_PPLD_platform commitment.docx

Categorization: Protected B

Hello,

Can you please also review and provide me with any feedback on the attached by Friday noon.

Password to follow.

Leah

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: 17
Sent: November 18, 2021 10:53 AM
To: 17
Subject: RE: For Comment: Platform Commitment - FYA - comments included for review
Attachments: 2021 RAD Feedback_PPLD_platform commitment_ML comments.docx

Categorization: Protected B

I am also favouring the second option.

From: 17
Sent: November 18, 2021 8:50 AM
Subject: FW: For Comment: Platform Commitment - FYA - comments included for review
Importance: High

Categorization: Protected B

See comments from Compliance attached.

From: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Sent: November 18, 2021 8:48 AM
To: 17
Subject: FW: For Comment: Platform Commitment - FYA - comments included for review
Importance: High

Categorization: Protected B

Fyi.....

From: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>
Sent: November 18, 2021 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,

Thanks for the opportunity to comment. Please find ours attached. We fully agree 21(1)(b) is preferable.

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,

This is another secret finance request. As you'll see it's an issue that is pertinent to your team in terms of tangential connections to some ongoing audit work. Could you/Kelly please review and share any compliance comments/considerations we should flag for our colleagues, noting the due date below (again, if you need more time, just let me know)?

Note that I'm not sharing this one beyond you and Kelly, and it's not to be discussed beyond the 3 of us.

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

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-300dbi-e

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01340

Page 01341 was previously released

Released on page 1346

Page 01342 was previously released

Released on pages 1346 and 1347

From: 17
Sent: November 19, 2021 04:54 PM
To: [Amberg, Sophie](#)
Cc:
Subject: RE: For Comment by Nov 19: Platform Commitment

Categorization: Protected B

Hi Sophie,
21(1)(b)

Leah

From: Amberg, Sophie <Amberg,Sophie@cra-arc.gc.ca>
Sent: November 19, 2021 9:51 AM

17
Subject: RE: For Comment by Nov 19: Platform Commitment

Categorization: Protected B

Friendly reminder this is due today.
If I don't get anything by end of day I will respond with NIL.
Thx
S

From: Amberg, Sophie
Sent: November 16, 2021 4:35 PM

17
Subject: For Comment by Nov 19: Platform Commitment

Categorization: Protected B

Hi,
As per below, please insert any comments you have by November 19 in the document [saved here](#)..... password to follow in separate email. Please keep distribution limited.
Thanks,
S

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

21(1)(b)

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: 17
Sent: November 18, 2021 10:53 AM
To: 17
Subject: RE: For Comment: Platform Commitment - FYA - comments included for review
Attachments: 2021 RAD Feedback_PPLD_platform commitment_ML comments.docx

Categorization: Protected B

21(1)(b)

From: 17
Sent: November 18, 2021 8:50 AM
Subject: FW: For Comment: Platform Commitment - FYA - comments included for review
Importance: High

Categorization: Protected B

21(1)(b)

From: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Sent: November 18, 2021 8:48 AM
Subject: FW: For Comment: Platform Commitment - FYA - comments included for review
Importance: High

Categorization: Protected B

Fyi.....

From: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>
Sent: November 18, 2021 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

01345

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

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

21(1)(b)

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

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sharmila.khare@cra-arc.gc.ca
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01347

Pages 01348 to 01349 are out of scope

Page 01350 was previously released

Previously released - page 1341

Page 01351 was previously released

Previously released - pages 1341 and
1342

From: [Amberg, Sophie](#)
Sent: September 20, 2021 04:25 PM
To: 17
Subject: 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

From: DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Sent: September 20, 2021 9:37 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>; Lee, Michelle <Michellemcg.Lee@cra-arc.gc.ca>; Keech, Robbie <Robbie.Keech@cra-arc.gc.ca>; DGO-LPRAB CHAR /BDG-DGPLAR DOB (CRA/ARC) <Generic-Generique.LPCHDGOG@cra-arc.gc.ca>
Subject: FW: FOR 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 20, 2021 9:11 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 INFO: Electoral platform commitment tracking/Suivi des engagements des plateformes électorales

Good morning BMC –

For your information, please find attached, SIIB'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 (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.

Page 01353 was previously released

Previously released - pages 64 and 65

Pages 01354 to 01359 are duplicates of
pages 00004 to 00009

From: [Amberg, Sophie](#)
Sent: November 18, 2021 08:48 AM
To: 17
Subject: FW: For Comment: Platform Commitment - FYA - comments included for review
Attachments: Notes on commitment for SK.docx

Importance: High

Categorization: Protected B

Fyi.....

From: Shaughnessy, Melissa <Melissa.Shaughnessy@cra-arc.gc.ca>
Sent: November 18, 2021 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,

01360

Page 01361 was previously released

Previously released - page 1346

Page 01362 is a duplicate of page 01305

Page 01363 was previously released

Previously released - pages 36 and 37

Pages 01364 to 01365 are duplicates of
pages 01343 to 01344

Pages 01366 to 01367 are out of scope

From: [REDACTED]
Sent: September 13, 2021 04:13 PM
To: [Amberg, Sophie](#);

Cc: [REDACTED]
Subject: RE: For Review by EOD today Sep 14: Platform Commitment Implications

17

Categorization: Protected B

Thanks, Sophie. That sounds perfect.

From: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Sent: September 13, 2021 4:03 PM

17

Subject: RE: For Review by EOD today Sep 14: Platform Commitment Implications

Categorization: Protected B

21(1)(b)

From: S.
Sent: September 13, 2021 2:39 PM
To: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>;

17

Subject: RE: For Review by EOD today Sep 14: Platform Commitment Implications

Categorization: Protected B

21(1)(b)

From: Amberg, Sophie <Sophie.Amberg@cra-arc.gc.ca>
Sent: September 13, 2021 2:23 PM

17

01368

Page 01369 was previously released

Previously released - pages 1316 and
1317

Page 01370 is a duplicate of page 00195

Page 01371 was previously released

Previously released - pages 332 and 333

Page 01372 was previously released

Previously released - page 333

Page 01373 was previously released

Previously released - page 332

Page 01374 was previously released

Previously released - page 333

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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Page 01376 exempted from disclosure
pursuant to 21(1)(b) of the ATIA

Page 01377 is a duplicate of page 00403

Pages 01378 to 01380 are duplicates of
pages 00404 to 00406

Pages 01381 to 01386 were previously released

Previously released - pages 413 to 416

Pages 01387 to 01388 are duplicates of
pages 00322 to 00323

Pages 01389 to 01399 are duplicates of pages 00521 to 00531

Pages 01400 to 01411 are duplicates of pages 00824 to 00835

Pages 01412 to 01417 are duplicates of pages 00072 to 00077

Pages 01418 to 01423 are duplicates of pages 00066 to 00071

Pages 01424 to 01425 are duplicates of
pages 00334 to 00335

From: [Khare, Sharmila](#)
Sent: December 23, 2021 04:16 PM
To: [Olson, Stephanie](#)
Cc: [Chapados, Alexandre](#); [Lee, Michelle](#)
Subject: FW: Comments for review

Categorization: Unclassified

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November-15-21 3:43 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

Super! I saved V3 (just to remove my comments) and sent it to Stephanie.
Sharmila

\\Omega.dce-eir.net\natdfs\CRA\HQ\lpra\lpra_h34\GV1\PLCHAR\SPECIFIC\Policy_and_Guidance\Common_Law\Policy_Activities_Outside_Canada\Direction_and_Control_options_for_change\Observations_on_proposed_changes_to_d&c_2021-11-03_V3.docx

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

Page 01427 is a duplicate of page
01426

From: [Khare, Sharmila](#)
Sent: December 23, 2021 04:18 PM
To: [Olson, Stephanie](#)
Cc: [Chapados, Alexandre](#); [Lee, Michelle](#)
Subject: FW: For Review: 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

Importance: High

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: September-14-21 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

Page 01429 was previously released

Previously released - pages 11 and 12

Page 01430 was previously released

Previously released - pages 5 and 6

Page 01431 was previously released

Previously released - page 6

Page 01432 was previously released

Previously released - pages 6 and 7

Page 01433 was previously released

Previously released - page 7

Page 01434 was previously released

Previously released - pages 7 and 8

Page 01435 was previously released

Previously released - pages 8 and 9

Pages 01436 to 01437 are duplicates of
pages 00334 to 00335

Page 01438 was previously released

Previously released - pages 11 and 46

Page 01439 was previously released

Previously released - pages 11 and 12

Page 01440 was previously released

Previously released - page 5

Page 01441 was previously released

Previously released - pages 5 and 6

Page 01442 was previously released

Previously released - pages 6 and 7

Page 01443 was previously released

Previously released - page 7

Page 01444 was previously released

Previously released - pages 7 and 8

Page 01445 was previously released

Previously released - pages 8 and 9

Page 01446 was previously released

Previously released - pages 11 and 46

Page 01447 was previously released

Previously released - pages 11 and 12

Page 01448 was previously released

Previously released - page 5

Page 01449 was previously released

Previously released - pages 5 and 6

Page 01450 was previously released

Previously released - pages 6 and 7

Page 01451 was previously released

Previously released - page 7

Page 01452 was previously released

Previously released - pages 7 and 8

Page 01453 was previously released

Previously released - pages 8 and 9

Wirag, Jennifer

From: Arjang, Claire
Sent: October 15, 2021 11:31 AM
To: Scott, Andre
Cc: Wirag, Jennifer
Subject: Health Canada contacts

Categorization: Unclassified

Hi Andre,

As promised, here are the contacts from Health Canada (see below).

The FIN contacts at this meeting were:

Brooklyn Sutton
Daniel Robinson
Benjamin Mahon
Lesley Taylor

Brooklyn and Dan were flagged for the B2021 item. Lesley was flagged for the medical expenses tax credit issues.

From: Moriarty, Cindy (HC/SC) <cindy.moriarty@hc-sc.gc.ca>
Sent: Monday, September 27, 2021 10:34 AM
To: Roy, Jonathan <Jonathan.Roy@fin.gc.ca>
Cc: MacFarlane, Devon (HC/SC) <devon.macfarlane@hc-sc.gc.ca>
Subject: FW: Sexual and Reproductive Rights platform commitments

Hi Jonathon

Hope you are doing well and surviving the never-ending business. 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 and highlighted the one that relates to your department. I would be grateful if you could identify a lead that can work with us going forward. I've copied Devon MacFarlane, manager of our unit who will follow up.

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) – we may want to approach this through tax credit**
- **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

Wirag, Jennifer

From: Arjang, Claire
Sent: December 2, 2021 01:29 PM
To: Wirag, Jennifer
Subject: FW: Additional meeting

Categorization: Protected B

Pwd below. Doc to follow.

Claire Arjang

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



[Chat with me on Teams](#)

From: Khare, Sharmila <Sharmila.Khare@cra-arc.gc.ca>
Sent: November 26, 2021 4:05 PM
To: 'Langdon, Blaine' <Blaine.Langdon@fin.gc.ca>; 'Scott, Andre' <Andre.Scott@fin.gc.ca>
Cc: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Subject: RE: Additional meeting

Categorization: Protected B

16(2)(c)

From: Khare, Sharmila
Sent: November-26-21 4:04 PM
To: 'Langdon, Blaine' <Blaine.Langdon@fin.gc.ca>; Scott, Andre <Andre.Scott@fin.gc.ca>
Cc: Jones, Stephanie <Stephanie.Jones@cra-arc.gc.ca>; Arjang, Claire <Claire.Arjang@cra-arc.gc.ca>
Subject: RE: Additional meeting

Categorization: Protected A

Password to follow. The input is not DG approved but it reflects input from the Charities Directorate. Once the DG returns, we will share a final version.

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

**Pages 01458 to 01459 exempted from
disclosure pursuant to 21(1)(b) of the
ATIA**

Pages 01460 to 01461 are duplicates of
pages 00232 to 00233