

# THE CANADIAN TAXPAYER

Editor: Arthur B.C. Drache, C.M., Q.C.

Pages 129-136

September 8, 2017 – Vol. xxxix No. 17

## Summertime Provincial Political Activities

It may be the political doldrums in federal politics as far as Ottawa is concerned but there was plenty of activity at the provincial level in the final week of July and early August.

On August 4th in British Columbia, to the surprise of almost everybody including her closest colleagues, former Premier Christy Clark stepped down as leader of the B.C. Liberal Party and said she would leave politics. The announcement comes just 10 days after NDP Leader John Horgan was sworn in as Premier of British Columbia, having formed a historic alliance with the Green Party following a tumultuous provincial election. Clark had initially said she would stay as Leader of the Opposition but obviously had a change of mind.

The decision gave Horgan a bit of a boost in that he has one less opposition vote to worry about in the next few months.

**Ontario:** On the last day of July, Ontario's Premier had to shuffle a few members of her cabinet as her

Environment Minister announced his resignation, a move she insisted should not be interpreted as evidence of declining Liberal fortunes.

Environment Minister Glen Murray, who implemented Ontario's ambitious cap-and trade program aimed at reducing greenhouse gas emissions, said he is leaving his cabinet position immediately to become executive director of the Pembina Institute, an environmental think tank, effective September 5th. He will resign his Toronto Centre seat on September 1st.

Chris Ballard, who had been serving as Ontario's Housing Minister, was made Environment Minister, and former Toronto councilor Peter Milczyn was promoted to cabinet to take over at Housing.

Murray's announcement came as a surprise, as he had indicated just months ago that he would run again in next year's provincial election.

He described the move to Pembina as an opportunity to dedicate the rest of his life to fighting climate change. A former mayor of Winnipeg, Murray was first elected to the Ontario Legislature in 2007 and served as Minister of Research and Innovation and Minister of Training, Colleges and Universities under then-Premier Dalton McGuinty.

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ISSN 0225-0608

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Published Twice Monthly  
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We acknowledge the financial support of the Government of Canada, through the Publications Assistance Program (PAP), toward our mailing costs.

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Wynne announced that Francophone Affairs will become a standalone Ministry. Marie-France Lalonde, the Corrections Minister, who is already responsible for the file, will become the Minister of Francophone Affairs.

**Newfoundland and Labrador:** Arguably the biggest blockbuster on July 31 came from Newfoundland and Labrador. Finance Minister Cathy Bennett resigned from cabinet, prompting a major cabinet shuffle.

Bennett was the Minister of Finance, named to the post after Dwight Ball's election as Premier in December 2015.

She was also president of the Treasury Board and the Minister Responsible for the Status of Women, the Human Resources Secretariat, the Public Service Commission, the office of the Chief Information Officer, and the Newfoundland and Labrador Liquor Corporation.

Former House Speaker Tom Osborne replaces Bennett as Minister of Finance. He will also be responsible for the Human Resources Secretariat and the Chief Information Officer.

Osborne was a long-time member of the Progressive Conservative Party and served in cabinet with Danny Williams's government. He left the party in 2012 and sat as an independent before joining the Liberals in 2013.

Also announced in the shuffle is the appointment of Gerry Byrne to the Fisheries and Land Resources portfolio. Al Hawkins takes over the Advanced Education Skills and Labour post from Byrne.

Siobhan Coady will remain as Minister of Natural Resources and take over Bennett's role as Minister for the Status of Women.

Perry Trimper, formerly the Minister Responsible for Francophone Affairs, Climate Change, Government Purchasing Agency, and WorkplaceNL, has had all of his cabinet duties removed. There is speculation that he might be named Speaker when the Legislature is recalled.

Lisa Dempster, MHA for Cartwright-L'Anse au Clair, was named Minister of Children, Seniors and Social Development, Minister Responsible for the Newfoundland and Labrador Housing Corporation, and Minister Responsible for the Status of Persons with Disabilities. This is her first time in the cabinet.

Other moves included:

- Steve Crocker, Transportation and Works;
- Sherry Gambin-Walsh, Service NL, Minister Responsible for WorkplaceNL and Minister Responsible for the Government Purchasing Agency;
- Eddie Joyce, Municipal Affairs and Environment and Minister Responsible for the Office of Climate Change; and
- Christopher Mitchelmore, Minister of Tourism, Culture, Industry, and Innovation and Minister Responsible for Francophone Affairs.

**Saskatchewan:** Out West, a big surprise was Brad Wall's announcement that he is retiring from politics after a decade as Premier of Saskatchewan. He made

the announcement in an online video on the morning of August 10th, saying it's time for renewal for the Saskatchewan Party and the province.

Wall says he will stay on until his successor is chosen.

Wall and his Saskatchewan Party have won three consecutive provincial elections, the last in 2016. The 51-year-old routinely places high in opinion polls ranking the country's most popular premiers. When he leaves, it will mean that there are four comparatively new premiers in the Western provinces.

The chance to become a Premier has generated immediate interest. Social Services Minister Tina Beaudry-Mellor said she couldn't watch the race to replace Wall as Saskatchewan Party Leader from the sidelines.

"I am leaning in. All the way in," Beaudry-Mellor said.

Beaudry-Mellor won office just 16 months ago in the April 2016 election. She was a long-time political studies instructor at the University of Regina and a former chairwoman of the group Equal Voice, which advocates for women in politics.

Wall's office outlined rules for any cabinet ministers wanting to enter the leadership race. His office said Wall had advised all ministers that they will be required to leave cabinet immediately if they decide to run.

Wall wants to ensure no candidate has any advantage by virtue of being in cabinet, the email added. He also said running a leadership campaign may not allow a minister sufficient time to perform ministerial duties, and being outside cabinet allows candidates to openly express their views on all issues.

Member of Parliament Brad Trost, who represents a Saskatoon-area riding, has said he's considering whether to enter the leadership contest. Trost was first elected as an MP in June 2004 and recently ran to become leader of the federal Conservatives. He lost to Regina MP Andrew Scheer.

The new leader/premier will be chosen in January.

**Nova Scotia:** Finance and Treasury Board Minister Karen Casey will deliver the 2017-2018 provincial budget on Tuesday, September 26. This is the second budget of the year because days after the first one, an election was called.<sup>1</sup>

**Manitoba:** Manitoba Premier Brian Pallister has announced a minor cabinet shuffle which makes

Indigenous and Northern Relations a stand-alone department. Indigenous Relations was previously lumped in with Municipal Affairs.

Gimli MLA Jeff Wharton is the new Minister of Municipal Relations, while his predecessor Eileen Clarke is now solely responsible for Indigenous Relations.

A few other cabinet ministers switched portfolios with Francophone Relations Minister Rochelle Squires, now responsible for Sustainable Development, while Cathy Cox is the new Minister of Sport, Culture and Heritage.

Ron Schuler becomes the new Minister of Infrastructure and Blaine Pedersen goes to the Department of Growth, Enterprise and Trade.

Mr. Pallister says he decided to split up municipal and Indigenous relations "because of the enormous importance of each to ensuring our province's full prosperity and quality of life".

"This fine-tuning of our cabinet team will allow our government to focus more effectively on the priorities of Manitobans," Mr. Pallister said in a statement on Thursday. "This is the right team for the next phase of our mandate."

There are now 14 ministers in cabinet, including the Premier.

## Making Canada Fair Again: Politics and the Consultation Paper on Tax Planning Using Private Corporations

*David H. Sohmer*

In a recent CNN special report, Fareed Zakaria stated that "(T)he Trump vote is in large part an act of class rebellion, a working class revolt against know-it-all elites who run the country".

In the September 10, 2015 issue of *McLeans*, Kevin Milligan, an outside economic adviser to Liberal Leader Justin Trudeau, stated that ".....the deft policy action required here is to try to accommodate the needs of corner-shop small businesses without helping multi-millionaires further reduce their taxes.... The parliament we elect in October will have to grapple with these issues and find a balance between helping small business without further advantaging the tax-planning top earners."

<sup>1</sup> See page 76 of the current volume of *The Canadian Taxpayer*.

On February 23, 2017, the Department of Finance released the **2017 Report on Federal Tax Expenditures: Concepts, Estimates and Evaluations** (the “Tax Expenditure Report”). The media release accompanying the report states that “the Government of Canada’s commitment to fairness to the middle class includes ensuring a modern and efficient tax system that is simple and properly targeted”. In keeping with this commitment, on July 18, 2017, the Department of Finance issued a Consultation Paper titled “**Tax Planning Using Private Corporations**” (the “Consultation Paper”). It proposes certain measures which it contends will “help business grow, create jobs and support their communities” by “taking steps to address tax planning strategies and close loopholes that are only available to some — often the very wealthy or the highest earners — at the expense of others.”

The stated objectives of growing the economy and achieving fairness for the middle class and the measures proposed to achieve these objectives raise several related issues. Is attacking the wealthy primarily a measure intended to secure a middle class voting base or is it primarily an economic measure intended to grow the economy and create jobs? Is there evidence that the proposed steps will grow the economy and create jobs? To what extent will the proposed steps actually achieve fairness for the middle class?

The principal tax planning strategy addressed by the Consultation Paper is holding a passive investment portfolio inside a private corporation. Doing so “may be financially advantageous for owners of private corporations compared to other investors. This is mainly due to the fact that corporate income tax rates, which are generally much lower than personal rates, facilitate the accumulation of earnings that can be invested in a passive portfolio.” The government proposes to apply an additional non-refundable tax on passive income funded using income taxed at the general rate. Capital gains would continue to be eligible for the 50-percent inclusion rate but the non-taxable portion would no longer be credited to the capital dividend account where the source capital of the investment is income taxed at corporate income tax rates.

The other tax planning strategies addressed are the sprinkling of income using private corporations and the conversion of a private corporation’s regular income into lower-taxed capital gains.

The avowed purpose of the proposals is not to raise the revenues required by the government to finance spending

but to achieve social and economic policy objectives. The amount of revenue raised in achieving such policy objectives as well as what the government intends to do with such revenue should be major factors in determining whether implementing each measure is warranted.<sup>1</sup>

Openness and transparency would dictate that at the very least the government should provide an estimate of the amount by which a particular tax planning strategy benefits the wealthy at the expense of others before implementing a remedial measure. While the Consultation Paper estimates the additional revenue from preventing income splitting to be \$250 million per year, it does not provide estimates of the additional revenues resulting from the measure neutralizing the benefits from holding passive investments inside a private corporation — the additional revenues will only be provided once the government has made a decision on the final design of the new tax rules. No estimates are provided with respect to the proposed measure to prevent surplus income from being converted into capital gains because information is not currently available.

Openness and transparency would also dictate that evidence be provided that the measures will help the economy grow and create jobs. The Consultation Paper contains platitudes but no evidence.

In a letter included in the Consultation Paper, the Finance Minister states that “when it comes to paying taxes...there is a sense that some may be getting a better deal than others”. The Tax Expenditure Report indicates that the measures in the Consultation Paper are intended to address the middle class’s perceptions rather than the facts. The third largest tax expenditure by value in 2015 was the partial inclusion of capital gains (\$11.6 billion). The fourth largest was the non-taxation of capital gains on principal residences (\$6.2 billion).

Warren Buffet noted that he pays a lower share of his income to the government than his secretary because of the low rate on capital gains and because capital gains are only taxed on realization. Furthermore, most members of the middle class hold mutual funds and stocks in RPPs, RRSPs and TFSAs, and so do not benefit from the partial inclusion of capital gains. It is self-evident that the wealthy can afford more expensive housing and so disproportionately benefit from the non-

<sup>1</sup> An example of why decisions should be informed is the case of doctors. They receive both fees and tax benefits from the state. If their tax benefits are reduced then they will attempt to compensate for the reduction by negotiating higher fees.

taxation of capital gains on principal residences.<sup>2</sup> The employee stock option deduction (\$685 million) and the lifetime capital gains exemption (\$1.4 billion) are other examples of tax expenditures which benefit the wealthy disproportionately. The \$250 million in additional revenue from preventing income splitting is insignificant compared to the value of these tax expenditures. While the Consultation Paper does not provide estimates of the additional revenue from the measures neutralizing the benefits from holding passive investments inside a private corporation and preventing surplus from being converted into capital gains, it is reasonable to assume that the amount will not be significant in comparison to these tax expenditures either.

The foregoing indicates that the objectives of the proposals are primarily political: to preserve the Liberal middle class base and to add to it by poaching more middle class voters from the NDP than the number of professionals who may defect to the Conservatives. Whether openness and transparency are more important to the Canadian middle class than to its American counterpart remains to be seen.

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<sup>2</sup> The non-taxation of imputed rent from owner-occupied property also benefits the wealthy disproportionately. Imputed rent is how much it would cost to rent out an owner-occupied property: the more expensive the property the higher the imputed rent. \$1 million invested at 3% will provide the investor with \$30k of taxable interest – the same amount invested in an owner-occupied property will produce \$30k of non-taxable rental value. Imputed rent contributed \$4 billion to Canadian GDP in 2015 (per Professor Trevor Tombe in *Huffington Post* -3/02/2016). This does not include owner-occupied property situated outside Canada such as seasonal residences in Florida, most of which are owned by the wealthy.

## More New Judges Named

Jody Wilson-Raybould, Minister of Justice and Attorney General of Canada, announced several new judges or elevations in mid-August in four provinces.

- David E. Harris, a sole practitioner, is appointed a judge of the Superior Court of Justice in and for the Province of Ontario in Brampton. He replaces Madam Justice J.M. Fairburn, who was appointed to the Court of Appeal for Ontario on July 14, 2017.
- Janet Winteringham, Q.C., a partner with Winteringham MacKay Law Corporation, is appointed a judge of the Supreme Court of British Columbia in Vancouver.

She replaces Mr. Justice S.J. Kelleher, who elected to become a supernumerary judge effective May 10, 2017.

- The Honourable Claudine Roy, a judge of the Superior Court of Quebec, is appointed a judge of the Quebec Court of Appeal in Montreal. She fills a new position created as a result of the passage of Bill C-44.
- Gregory Moore, a partner at Joli-Cœur Lacasse s.e.n.c.r.l., is appointed a judge of the Superior Court of Quebec for the district of Montreal. He replaces Madam Justice Claudine Roy, who has been elevated to the Quebec Court of Appeal.
- The Honourable Lian M. Schwann, a judge of the Court of Queen's Bench for Saskatchewan, is appointed a judge of the Court of Appeal for Saskatchewan. She replaces Madam Justice J. Ryan-Froslic, who elected to become a supernumerary judge effective May 5, 2017.

After more than a year during which there were few judges appointed to provincial courts, the pace has picked up. Bios of those named can be found at the Department of Justice [website](#).

## More Change at Top of Justice Department

At the end of July, the Prime Minister announced still another change in personnel at the top of the Department of Justice.

François Daigle, currently Assistant Secretary to the Cabinet, Social Development Policy, Privy Council Office, became Associate Deputy Minister of Justice, effective July 31, 2017.

This follows changes we reported in issue #14, page 108 of *The Canadian Taxpayer* to the effect that the former Deputy Minister, William Pentney, had been appointed to the Federal Court and Nathalie Drouin who had been the Senior Associate Deputy Minister was elevated to Pentney's old job. Now Daigle succeeds Drouin.

Since August 2015 Daigle has been Assistant Secretary to the Cabinet, Social Development Policy, Privy Council Office which we note pre-dated the Trudeau administration by just a few months. But the job would have been high profile within the government given the role of social policy. Prior to that (2012-2015) he was Assistant Deputy Minister, Justice Canada which means he is returning "home".

## Start the Clock — New Case on Suing Tax Advisers

*Adam Aptowitz*

It is no secret that over the past few years there have been a number of circumstances which have led to lawsuits against tax lawyers and accountants. These have primarily been related to the proliferation of tax shelters but, as always, there are the usual negligence claims resulting from more typical work. One recent Ontario case is instructive in discussing the limitation period relating to such cases.

It is common amongst the various provinces that a civil lawsuit cannot be brought after a certain period of time. Typically, the time period does not begin until the underlying harm was discoverable but not necessarily known. This can be more difficult than one would imagine. For example, many sexual assault claims begin years after the incident(s) because memories have been suppressed. As a result, the time period may not start to run until years later when the memories of the assault(s) have resurfaced.

The start of the time period may also be delayed where the harm is being mitigated such that the actual amount of harm is unknown and may be nil. Obviously, if the harm is completely alleviated the timeline may never start running. A **recent tax case** dealing with a claim against an accountant for negligence discussed when the clock for such a claim may start running.<sup>1</sup>

The facts of the case are really rather mundane. In this case an accountant failed to file a claim for tax credits by the required deadline. As a result, the CRA, in its Notice of Assessment, denied tax credits that would have been available if the returns had been filed on time. The taxpayers suffered damages of \$550,000 in unpaid taxes, interest and penalties. The accountant recommended a tax lawyer to object to the assessments and file the appropriate Notice of Objection. After the Objection was considered the CRA confirmed the original assessment. By then the time period to sue the accountant for negligence — as counted from the original Notice of Assessment — had elapsed. It was then that the unfortunate taxpayer commenced an action against the accountant and his accounting firm.

The accountant's defence stated that it had been over two years since the original Notice of Assessment and therefore the limitation period to bring an action against the accountant had elapsed. That it had been two years since the Notice of Assessment was agreed upon by all sides. So, predictably, the taxpayer/client argued that the time period began running from the date the CRA confirmed its original assessment. Indeed, this position had significant merit because until then the lawyers and the original accountant were working to overturn the CRA's assessment and leave the taxpayer whole (except for legal fees which the judge ignored for the purpose of her analysis). In the final result, the judge held that, as the harm could have completely disappeared as a result of the objection, the clock did not start running until the Notice of Confirmation.

Of course, the obvious question is whether or not an appeal to the Tax Court of Canada was necessary to indicate that the potential to mitigate the harm had in fact evaporated. The apparent answer to this is that such an additional appeal is not necessary, at least in Ontario. Of course, where there is a question as to whether the adviser was negligent taxpayers would be advised to pursue all means available to mitigate the harm. But, it would seem, if the individual is convinced of the adviser's negligence there is no need to waste every resource to mitigate the harm.

The case is instructive for the tax lawyers and accountants that deal with a multitude of areas in which liability could arise. Fundamentally, lawyers and accountants should review the rules in their province as to their responsibilities to clients when a potential claim arises and should take every step to mitigate the harm. It being understood, of course, that the limitation period will not begin until, at the very least, the Notice of Objection is ruled upon. Given the current wait times of the CRA, this should allow lots of lead time for lawyers and accountants to prepare themselves.

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<sup>1</sup> *Presidential MSH Corp. v. Marr, Foster & Co. LLP*, 2017 ONCA 325, 2017 CarswellOnt 5780.

## Child Care Proposal from C.D. Howe Institute

From day one of the Trudeau mandate, there has been a significant focus on children. The first budget re-wrote the rules relating to payment to parents increasing the quantum at the bottom end of the economic scale and reducing payments based on family income. The most recent step was the deal with most of the provinces to fund child care spaces...returning to an initiative of Liberal governments of yore and scuppered by the early Harper government.

Whether this government is prepared to entertain a significant new approach to child care tax support is, in our view, doubtful. But such a **proposal** comes from the C.D. Howe Institute whose views are always taken seriously. The introduction to the report states:

A new approach to childcare tax breaks is needed in order to relieve the financial stress caused by the increasing costs of raising young children, finds a new report from the C.D. Howe Institute. In *Tax Options for Childcare that Encourage Work, Flexibility, Choice, Fairness and Quality*, authors Alexandre Laurin and Kevin Milligan<sup>1</sup> recommend that moving towards a new refundable tax credit for childcare would generate the social benefits of increased labour-force participation, benefit lower-income parents, and allow for flexible and decentralized childcare choices.<sup>2</sup>

The thrust of their argument is that child care expenses present a challenging issue in the budgets of many Canadian families with young children, and the tax system helps alleviate some of that burden. To help reduce the burden on Canadian families, the authors examine the cost side of the child care equation, looking at the impact of changing the tax treatment of child care expenses on maternal employment and on public finances.

“Looking at Quebec, we see that analysis of that province’s reduced-fee universal childcare program yields clear and consistent evidence on the effect of childcare subsidization on maternal work decisions: more women are working than would otherwise be the case,” states Milligan. “This extra employment, in turn, has an impact on public finances, as the additional

household income generates more tax revenue for governments,” adds Laurin.

This phenomenon raises the possibility that some of the direct cost of a child care subsidy might be recouped through higher tax revenues on the extra work that the subsidy induces.

Hence the report proposes switching from the current tax deduction to a generous federal refundable tax credit model – along the lines of Quebec’s existing tax credit – that would considerably lower the effective price of childcare for low- to middle-income families, with the net gains from the credit slowly vanishing at higher income levels.

We find that the static cost of a refundable childcare credit – again, outside Quebec – would exceed \$1 billion. This cost, however, could be cut substantially by the large employment response of mothers: as many as 13 to 19 percent of mothers who currently do not work could be induced into the labour force, which would generate hundreds of millions of new tax revenue as well as reduce income tested government benefit payments to families.

The authors go on to suggest that, for the federal government, which would be instituting the child care fiscal subsidy, increased tax revenues would reduce the cost of financing the program. For provincial governments, new tax revenues generated by extra maternal work would be a windfall that could be used to fund other priorities.

In addition to increased revenues, three clear advantages of a refundable tax credit emerge from the report’s analysis:

First, such a credit system would improve fairness by providing childcare cost relief to the many families of modest income now left out by the existing income tests. Second, families would retain choice, which would enliven the ability of the marketplace to innovate with respect to flexible hours, staffing and facilities. Finally, a generous refundable credit would improve the environment for quality childcare by providing an incentive to move from informal to more formal care. Moreover, if the provider were mandated to meet quality markers to be able to issue tax receipts, governments could enforce the quality standards they desire.

“In light of these advantages, the federal government should consider changing its tax treatment of childcare expenses from the current tax deduction to a refundable tax subsidy,” conclude the authors.

1 Alexandre Laurin, Director of Research, C.D. Howe Institute, and Kevin Milligan, Professor, Vancouver School of Economics at the University of British Columbia and a Fellow-in-Residence at the C.D. Howe Institute.

2 <https://www.cdhowe.org/public-policy-research/tax-options-childcare-encourage-work-flexibility-choice-fairness-and-quality>.

As we said at the start, we don't believe that at this stage of the game the refundable tax proposal is likely to fly federally but we expect that at the very least the paper will generate some considerable debate amongst interested parties.

The *Globe and Mail* had an [article by the authors](#) in its online edition<sup>3</sup> in the latter part of June which allowed a wider swath of readers to read about and consider the arguments.

3 <https://www.theglobeandmail.com/report-on-business/rob-commentary/time-for-canada-to-revisit-the-tax-deduction-for-child-care-expenses/article35436431/>.

## Printing Legislation

An [article on the CBC website](#)<sup>1</sup> about an obscure statute dating from Confederation has Parliament frozen in time, forcing the government to print every new law on old-fashioned paper. Apparently bureaucrats want to ditch those rules, end the costly printing and make digital versions the new standard — but the Liberal government has yet to decide whether to break with tradition.

The *Publication of Statutes Act*<sup>2</sup> enacted in the 19th century, requires the Queen's Printer to publish new laws passed by Parliament in an annual compendium that must be printed on quality paper.

The legislation has never been overhauled. Although Justice Canada publishes the laws online as well, the digital versions aren't considered official.

Each year, the Queen's Printer must print and distribute about 250 hardcover copies of the annual statutes, destined for a select group of judges, legal libraries and other locations. The total cost is estimated at about \$100,000, including \$40,000 worth of printing and distribution through a private firm.

Last May, a senior official at Public Service and Procurement Canada apparently pressed the new minister, Judy Foote, to fix the problem, according to a briefing note obtained by CBC News.

"The requirement to print the Annual Statutes predates modern electronic communications (some provisions have not been amended since the 19th century) and does not

foster the timely and efficient access to federal legislation for Canadians," deputy minister Marie Lemay said.

Lemay called for the repeal of the regulation, and amendments to the *Publication of Statutes Act* and other laws to haul Parliament into the digital era. The process would require formal notices, legal drafting and the backing of Parliament, and would take months.

But Foote's spokesperson said rookie members of Parliament need to be updated on the issue before the government decides whether to scrap the printing requirement.

"As the Annual Statutes contain important information for elected members and many MPs are in their first term, Minister Foote, in consultation with the deputy minister, has determined that the department will formally consult with MPs and senators before making any changes to the delivery format," press secretary Jessica Turner said in an email.

We found the issue interesting for a completely different reason.

Some years ago we were appearing in Federal Court as an expert witness before a judge who had no tax background.<sup>3</sup>

I cited some statutory provisions and the judge asked what my authority was. I pulled out a copy of both the *Stikeman Act* and *Sherman's Practitioner's Act*. The judge wanted an official copy of the statute. I said that I knew of no practitioner who ever used the "official" statute which was always out of date.<sup>4</sup> Lawyers from all parties to the litigation jumped to my defence and the judge accepted my citations. But he was bemused.

"Is that Stikeman Heward Stikeman?" he asked." I knew him decades ago. How come he gets his own Income Tax Act?"

I refrained from pointing out that I had grown up with another statute which was badly out of date and therefore came to rely on *Martin's Criminal Code*...edited by G. Arthur Martin.

Tax practitioners are lucky not to have to rely on government for definitive copies of operative statutes.

1 <http://www.cbc.ca/news/politics/statutes-paper-ink-print-publishing-justice-procurement-laws-foote-parliament-1.4030342>.

2 <http://laws-lois.justice.gc.ca/eng/acts/s-21/>.

3 The case had to do with taxes only indirectly.

4 This is true of the on-line version as well.