



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

44th PARLIAMENT, 1st SESSION

---

# Standing Committee on Access to Information, Privacy and Ethics

EVIDENCE

**NUMBER 141**

Tuesday, November 26, 2024

---

Chair: Mr. John Brassard





## Standing Committee on Access to Information, Privacy and Ethics

Tuesday, November 26, 2024

• (1550)

[English]

**The Chair (Mr. John Brassard (Barrie—Innisfil, CPC)):** I call the meeting to order.

Good afternoon, everyone. Welcome to meeting number 141 of the House of Commons Standing Committee on Access to Information, Privacy and Ethics.

[Translation]

Pursuant to Standing Order 108(3)(h) and the motion adopted by the committee on Tuesday, October 29, 2024, the committee is resuming its study of privacy breaches at the Canada Revenue Agency.

[English]

I would like to welcome our witness for the first hour today.

[Translation]

We have with us André Lareau, associate professor in the Université Laval faculty of law, as an individual.

Professor Lareau, before turning the floor over to you, I propose that the committee adopt a budget in connection with this study.

The documents relating to this request were sent to all committee members last week.

Does everyone agree on adopting the budget?

**Voices:** Agreed.

**The Chair:** Professor Lareau, you have the floor for five minutes for your opening remarks.

**Prof. André Lareau (Associate Professor, Faculty of Law, Université Laval, As an Individual):** Thank you, Mr. Chair.

Thanks to the committee for kindly inviting me to this meeting, which is actually a resumption of last week's meeting. I attended here last week, and you can well imagine that I had spent several hours preparing my testimony. However, I waited in vain for over an hour for the meeting to start. Evidently, a majority of you chose to ignore the meeting, for reasons having to do with political squabbling. That is up to you, but I would remind you that your committee deals with ethical issues. When I was very young, my mother taught me that when you invite people to your home, you should be there and receive them properly.

That said, I will begin my presentation.

I should first note that I am not an expert in computers or privacy. My expertise as a retired professor is limited to tax law.

The CRA, the Canada Revenue Agency, is the custodian of the money given to it by taxpayers, in accordance with the obligations set out in tax laws. In a nutshell, it is the trustee of that money, and must act diligently in performing the assignments given to it. It must also make sure that taxpayers are able to maintain a high level of trust in it, or else their adherence to it might decline significantly.

On the subject of the CRA's obligations, I would note that under subsection 152(1) of the Income Tax Act, "The Minister shall, with all due dispatch, examine a taxpayer's return of income... assess the tax for the year...". The CRA then sends out notices of assessment on that basis. According to the way the CRA does things, it must act quickly, act very expeditiously, in order to comply with the act. Of course, there are situations in which the CRA may take action within three years after the return is filed. Nonetheless, it must act speedily.

The frauds that were investigated by CBC/Radio-Canada are based on an increasingly sophisticated use of digital data and they shine a light on two distinct problems.

The first involves the challenges the CRA faces when it comes to detecting these digital fraud mechanisms, particularly when the fraud arises from theft of personal information. The CRA must therefore make every effort to be able to combat these strategies; otherwise, obviously, taxpayer trust will be eroded.

Along this same line, in May 2024, the tax authorities in the Netherlands were placed under the supervision of an agency responsible for protecting personal information in the country for a five-year period, to achieve:

[English]

"a sustainable improvement in the protection of personal data of citizens and companies."

[Translation]

So the agency was placed under supervision.

The second problem concerns the protection of personal data when taxpayers use external platforms to send in their tax returns, such as H&R Block and UFile.

I will point out that these entities permit the personal information of taxpayers—their clients—to be transferred, without their knowledge, using Google, Meta, and so on.

This raises two new questions.

First, what is the role of the Canada Revenue Agency when it comes to protecting the confidentiality of taxpayers' rights?

On this point, the Canada Revenue Agency's website sets out its commitment to Canadian taxpayers: "We are committed to protecting your privacy by making sure that the personal information we have is appropriately managed and protected, and that your right to access your information is respected." It clearly says "we have".

The protection is provided in section 241 of the Income Tax Act, whose purpose is to prevent disclosure of tax information by officials to unauthorized third parties. That provision could potentially enable officials to disclose certain information to the privacy commissioner. That might be a topic to consider.

The Canada Revenue Agency's website directs us to the Taxpayer Bill of Rights as the basis for its commitment to protecting privacy. It draws our attention particularly to right no. 3, which provides: "You have the right to privacy and confidentiality."

However, the CRA does not say that the Taxpayer Bill of Rights is not legislation and does not offer taxpayers any form of judicial protection.

Yes, there is a taxpayers' ombudsperson, whose office is clearly motivated by a desire to protect taxpayers' rights, but the ombudsperson—

**The Chair:** Forgive me for interrupting you, Professor Lareau. I would ask that you raise your microphone so the interpreters are better able to hear what you are saying.

You have 50 seconds left.

**Prof. André Lareau:** Thank you, Mr. Chair.

The Canada Revenue Agency does not say that the Taxpayer Bill of Rights is not legislation. There is a taxpayers' ombudsman, but that person has no investigative power regarding right no. 3. The CRA is talking about a right devoid of substance.

This brings me to my second question.

What protection can taxpayers enjoy when they transfer their tax return using online platforms like UFile or H&R Block?

The confidentiality obligations set out in the Income Tax Act by which officials are bound do not apply to these tax return preparation platforms. They are not covered by any form of confidentiality. On its website, the CRA even invites taxpayers to file their tax returns online.

However, the CRA says on its own website that it does not consult the confidentiality policies of the software designers. According to the CRA, it is up to taxpayers to confirm those policies before buying or using a software package or application.

The CRA tells taxpayers to file their tax returns online, but it says that it has not investigated the software.

I have also analyzed the online contracts. They state that taxpayers assign all their rights to Google and Meta when they buy a software package online. That includes all their banking information, among other things.

• (1555)

**The Chair:** Thank you for your statement, Professor Lareau.

We are now going to move on to the first round of questions, beginning with Mr. Chambers.

Mr. Lareau, you may choose whatever interpretation channel you like.

**Prof. André Lareau:** Right. Thank you, Mr. Chair.

**Mr. Adam Chambers (Simcoe North, CPC):** Thank you, Professor Lareau.

[English]

I appreciated some of the comments that you shared with the media in respect of this privacy breach. I believe you were quoted as saying, "The CRA needs to clean up its act."

Do you want to expand a little further on what you meant by that?

**Prof. André Lareau:** While doing the analysis of the income tax returns of taxpayers quickly, with some speed, the CRA cannot just say, "Well, we have to act quickly, so we will do it no matter what, and we'll do it quickly." The CRA has to analyze every request for a refund that is made to CRA.

If the computers of the CRA are not adequate to perform a good analysis of the system, CRA has to slow down and do a better job than it did. Right now, it seems that CRA will expedite the tax credit or the refund without any analysis by the system. This, in fact, gives rise to fraud, as we've seen.

**Mr. Adam Chambers:** Your concern, and I believe I share it, is because of the stories that continue to occur, including reports from individuals within the CRA who are concerned, people will ultimately lose faith and confidence in the tax authority.

Is that a real risk, in your opinion?

**Prof. André Lareau:** Yes, it is a real risk, because if taxpayers are aware—and they should be aware—of frauds that occur and if taxpayers know that thousands and millions of dollars have left the country and have been sent to people who don't own the amount, taxpayers will say, "Well, why should I pay my own taxes? I work hard. I want to pay my fair share. Why should I do that?"

As I said previously, the CRA is a trustee for the amount that is given by taxpayers. A trustee has to work as a trustee because people have to trust the system. That's why it's called a trustee. A trustee has to work according to the laws. If CRA sends refunds to people who are not allowed to get the refund, then CRA doesn't work according to the laws that govern the CRA.

• (1600)

**Mr. Adam Chambers:** Thank you very much.

I'm not sure if you were able to hear the testimony from last week when we had the minister and officials providing testimony. Are you surprised to learn that the RCMP appears to have not been contacted when some of these frauds are quite complex and may even be linked to organized crime?

**Prof. André Lareau:** I did not hear what was said last week. I've heard some of it, but I haven't heard that part, no.

If there was crime, yes, I'm surprised that the RCMP has not been contacted, definitely.

I'm surprised also that there were tax schemes, for instance, six or seven years ago on the Isle of Man, where I investigated with CBC and where there were agreements between CRA and taxpayers for fraud that was committed. Yes, that surprises me as well.

**Mr. Adam Chambers:** Should that really surprise you when we're, I think, the only country that hasn't convicted anybody for the Panama papers?

**Prof. André Lareau:** I don't know that we are the only country that has not convicted people, but I'm very disappointed if that's a fact.

**Mr. Adam Chambers:** People are now being fined. Were you aware that businesses are now being fined by the CRA for not submitting GST returns electronically?

Now we find out that the electronic system of filing is potentially compromised, yet the CRA is fining people for preferring to send in paper returns for GST filings. Do you think that's fair in the face of potential privacy concerns or potential breaches, which wouldn't be the first breach of people's personal information at CRA?

**Prof. André Lareau:** I'm more in income tax than GST. If the law says that you have to file electronically, then that's a law. I don't know; I'm not into the GST.

**Mr. Adam Chambers:** That's fair enough.

Do you believe that the CRA has been asked to do too much by the government? It's well outside of their core competency of reviewing returns and filing payments to individuals. It's been asked time and time again by the government. Every new program or very complicated tax increase that they have to apply takes time, resources and effort.

Then, off of the core competencies of CRA, do you have sympathy that the government is asking this department to do too much outside of its core mandate?

**Prof. André Lareau:** I don't know if they have been asked to do too much, because the CRA has to execute what the Income Tax Act, for instance, requires. This is the job of the CRA. If they don't have enough manpower, that's something else, but they do have to execute and to do what the Income Tax Act and the GST require them to do. Whether it's too much or not is a matter of manpower. I'm sure that they have goodwill, but maybe they don't have enough staff.

**Mr. Adam Chambers:** Thank you very much, Professor. I believe we'll have some opportunity later.

**The Chair:** Thank you, Professor.

We're still having problems with the microphone. I'm not sure.... It seemed to be fixed temporarily earlier. Maybe it's just talking directly into it. I don't know what the problem is. We'll see if we can work on it at our end.

I'm going to go to Mr. Housefather for six minutes.

Go ahead, sir.

**Mr. Anthony Housefather (Mount Royal, Lib.):** Thank you, Mr. Chair.

[*Translation*]

Thank you, Professor Lareau.

Of all the witnesses I have heard, you may be the first who has started out by saying you are not an expert in the field we are studying.

How did you learn about the results of the CBC/Radio-Canada investigation?

**Prof. André Lareau:** I was simply in contact with people at Radio-Canada.

**Mr. Anthony Housefather:** So it was entirely by accident that you were in contact with them, that you were quoted in the article and you are now here at the House of Commons.

Is that right?

**Prof. André Lareau:** I have participated in investigations done by Radio-Canada, such as the one involving possible frauds on the Isle of Man in 2015. I have also appeared before various committees in Parliament. My reputation may have preceded me. I really don't know.

• (1605)

**Mr. Anthony Housefather:** That's fine.

Do you want to make any recommendations to the committee regarding legislative amendments that might fill the gaps you have seen at the CRA?

**Prof. André Lareau:** The first thing would be to allow officials to disclose privacy-related information to the Privacy Commissioner under section 241. At present—

**Mr. Anthony Housefather:** I am having trouble hearing you.

**Prof. André Lareau:** Can you hear me better now?

**Mr. Anthony Housefather:** Yes, I am getting an indication that it is better.

**Prof. André Lareau:** Right.

Section 241 of the Income Tax Act—

**The Chair:** I'm sorry, Professor Lareau and Mr. Housefather. I am going to have to suspend the meeting for a minute to fix the trouble with the mike, because it is causing problems for the interpreters.

[*English*]

Mr. Lareau, just hang on a second.

We're suspended for a couple of seconds.

• (1605) \_\_\_\_\_ (Pause) \_\_\_\_\_

• (1605)

**The Chair:** We're back. Hopefully, we have the problem corrected.

I'm going to go back to Mr. Housefather for four minutes and 40 seconds, give or take a few seconds. Apparently I'm not very good with my times today.

**Mr. Anthony Housefather:** That's no problem, Mr. Chair.

[*Translation*]

Professor Lareau, we were talking about the legislative amendments you would like to propose. You have the floor.

**Prof. André Lareau:** Section 241 of the Income Tax Act prohibits officials from disclosing tax information to third parties, except in specific circumstances. One of those circumstances might be disclosing information to the Privacy Commissioner where it is related to privacy.

**Mr. Anthony Housefather:** I do understand that recommendation. What are the other amendments you are proposing?

**Prof. André Lareau:** Second, in connection with certification of tax return platforms such as UFile and H&R Block, the Canada Revenue Agency has to make sure that they are not entitled to disclose personal information provided by a taxpayer.

The analysis I have done of the contract offered by UFile clearly tells me that the platform is authorized to disclose all pixels of a taxpayer's information to Google, Meta, and so on, when the taxpayer buys the online software. If a client wants to refuse to allow their information to be transmitted, they must inform UFile. However, nobody is aware of this licensing contract, and nobody is going to ask that this be removed.

In the United States it is the exact opposite. Third parties such as the online platforms are not entitled to disclose information other than with the express permission of the taxpayer.

**Mr. Anthony Housefather:** You make a very good point.

Could you explain the difference between the big accounting firms and the companies that sell online software?

Is this a contact to which you agree online or is it a contract negotiated between the parties?

• (1610)

**Prof. André Lareau:** When a person pays \$30 or \$35 for online software sold by UFile, for example, then by that purchase they give access to the transmission of their data to the Canada Revenue Agency. The person is then deemed to have agreed that UFile will transmit their data in the form of pixels to Google, Meta, and so on.

**Mr. Anthony Housefather:** I understand that. However, if it is part of the basic contract agreed to with UFile, for example, the person does not have the power to change the terms of the contract. It might be necessary to legislate to provide that a company may not require that the taxpayer give access to their information in Canada.

Is that right?

**Prof. André Lareau:** That is exactly right.

**Mr. Anthony Housefather:** What you are saying is that it might be necessary to amend the act to prohibit a company from requiring that a consumer give access to their information.

Is that correct?

**Prof. André Lareau:** That is entirely correct.

**Mr. Anthony Housefather:** Right. Understood.

[*English*]

**The Chair:** You have about one minute and 50 seconds.

[*Translation*]

**Mr. Anthony Housefather:** Right.

Professor Lareau, you have suggested two useful legislative amendments.

Do you also want to recommend amendments to the regulations?

**Prof. André Lareau:** I don't have any regulations to recommend. The amendments I'm suggesting mainly concern the tax act.

I can suggest a third amendment, under which the office of the taxpayers' ombudsperson would become an integral element of the Income Tax Act, as is the case in the United States, where the taxpayer advocate service is an integral element of the Internal Revenue Code. This would give legislative powers to that office, which is recognized by legislation and is empowered to conduct investigations, particularly respecting privacy. The taxpayers' ombudsperson currently may not conduct that kind of investigation.

**Mr. Anthony Housefather:** So we should consider the United States as an example to be followed in this area.

**Prof. André Lareau:** Absolutely.

**Mr. Anthony Housefather:** Thank you very much.

[*English*]

Thank you, Mr. Chair.

[*Translation*]

**The Chair:** Thank you, Mr. Housefather.

Mr. Villemure, you now have the floor for six minutes.

**Mr. René Villemure (Trois-Rivières, BQ):** Thank you, Mr. Chair.

Thank you for being with us, Mr. Lareau. Your reputation precedes you.

I'm going to keep the ball rolling, as you did earlier.

What we can gather from the testimony that the minister gave before the committee last week is that the burden of proof is always on the taxpayer. The department essentially assumes no responsibility.

You said there was a charter that isn't legislative, which makes it somewhat useless. A person has a right to complain to the ombudsperson's office, but you say that's an empty right.

I'd like you to tell us more about that.

**Prof. André Lareau:** The Taxpayer Bill of Rights grants taxpayers 16 rights. However, the taxpayers' ombudsperson does not have the authority to investigate specific issues in relation to all 16 rights. There are only six rights in respect of which the ombudsperson may investigate.

In particular, the taxpayers' ombudsperson has no authority to investigate cases respecting right number 3, which is the right to privacy. That right therefore may not be subject to an ombudsperson's investigation or to judicial review.

No court would be able to investigate or find in favour of a taxpayer whose privacy had been violated or not respected. Courts may not investigate that because the charter is empty.

**Mr. René Villemure:** This is quite a strange situation.

There are several ombudspersons. There is one at Radio-Canada and at several other places. Those ombudspersons may generally investigate with respect to all granted rights.

**Prof. André Lareau:** You're absolutely right.

In the case before us, when the bill was created some 25 years ago and the position of ombudsperson was established, the ombudsperson could investigate with respect to more rights. Over time, some rights were removed, even though it was hoped that the 16 rights could be subject to investigation.

However, when the government created this position, it chose to limit to eight the number of rights that could be subject to an ombudsperson's review.

That investigative power is also not a coercive power. It's just a power of recommendation.

• (1615)

**Mr. René Villemure:** The ombudsperson has authority to examine and recommend.

However, it isn't normal that the ombudsperson can investigate only eight of the 16 rights in question. That was established at the outset.

**Prof. André Lareau:** That's correct.

What's even more abnormal is that, when Canada created the position of taxpayers' ombudsperson, the person who occupied a similar position in the United States was asked to come and meet with the people at the Canada Revenue Agency.

In the early 2000s, that person came and met with the CRA people and provided them with all the information he had about his position, in which he managed a budget of approximately \$700 million a year. He had direct access to the files of all taxpayers in the United States.

He could also make recommendations and publish directives for the IRS to be used in modifying taxpayer files, a much more powerful role than we have here.

In Mexico, the situation is quite different in the case of the PRODECON, as it's called there, which also has much broader powers than here in Canada.

Ultimately, Canada's taxpayers' ombudsperson, though brimming with good will, is unfortunately bound hand and foot.

**Mr. René Villemure:** What intrigues me is that, as taxpayers, we trust the CRA. We think it must be doing things right. We don't suspect any problems associated with the software you mentioned. We expect that, since we have an ombudsperson, we have remedies if needed.

Our trust in the Canada Revenue Agency crumbles as we hear you speak. I find it disturbing that we can't believe this agency, which has created a position for an ombudsperson who can't investigate cases regarding certain rights.

**Prof. André Lareau:** Mr. Villemure, it's more than a position of trust. It's more a position of ignorance that, of course, goes together with trust.

The journalist Laurent Laplante once told me you can't control what you can't see.

If people aren't aware that there is an ombudsperson, how can they exercise their rights? What do you want them to do if they don't even suspect that the Taxpayer Bill of Rights exists?

**Mr. René Villemure:** Most people don't know, but those who do must expect that the ombudsperson can investigate. I find that extraordinarily ironic.

**Prof. André Lareau:** Talk about it with tax experts, lawyers and accountants in Quebec and Canada, and they'll tell you that not even 5% of Canadians know that a taxpayers' ombudsperson exists.

**Mr. René Villemure:** You're absolutely right. I wasn't even aware of it myself.

Which leads me to the following comment.

The department tells us that the onus is on taxpayers and that all kinds of processes are available to them if they're looking for information. It seems to me those processes are more obscure than transparent.

**Prof. André Lareau:** With respect to tax assessments, the Income Tax Act provides that the onus is on taxpayers to show that the agency is wrong. Why is that the case? It's because the minister makes a decision through the agency and the taxpayer in a way appeals from that decision. The taxpayer must therefore show that the minister is wrong. That's how the system is designed.

However, if the agency takes measures to address fraud, for example, are taxpayers aware of those measures?

I believe that taxpayers would like to be more informed, especially about out-of-court settlements reached between the agency and taxpayers.

**The Chair:** Thank you, Mr. Lareau.

Thank you, Mr. Villemure.

[English]

Mr. Green, you have six minutes. Go ahead, sir.

**Mr. Matthew Green (Hamilton Centre, NDP):** Thank you very much, Mr. Chair.

Monsieur Lareau, I really appreciate your coming back to committee. I know these administrative quirks happen at committee from time to time. I will say that I was online and ready to hear your testimony at the last meeting.

I want to begin with how you feel this privacy breach, from your perspective, has ultimately impacted taxpaying Canadians.

People had their information compromised. People had monies that were supposed to come to them sent fraudulently to somebody else. Of course, as you know, there might be impacts on their OAS and GIS. I think about seniors in Hamilton Centre.

Can you comment on the scale of tens of thousands of Canadians having their data compromised in this way?

• (1620)

**Prof. André Lareau:** I think the first problem is that taxpayers find out this occurs through the media. The CRA should step forward and tell taxpayers, “Look, we had this or that problem, but we corrected it.” Instead, the media tells taxpayers it happened, so the feeling among taxpayers is, “Well, why do we learn about it through the media? What does the CRA have to hide? Why can't they be more transparent with us and tell us exactly what happened?”

We're ready to forgive. You know, fraudsters use all kinds of mechanisms to perpetrate their fraud. The CRA is always trying to catch them. I have a lot of sympathy for the CRA, because it's very difficult, especially now with computerized systems.

**Mr. Matthew Green:** Sure.

**Prof. André Lareau:** CRA, at the same time, has to be more transparent with taxpayers.

**Mr. Matthew Green:** Yes. I would agree. You may have heard me, in some of my questioning in the last round to the commissioner and the minister, talking about the embarrassment. It feels like this government has a propensity for shutting down any kind of outside communication to the public. For those who are tuning in, it's important for them to note that as MPs, we found out the same way everybody else found out.

In your expert opinion on the topic, what do you think the CRA's duty of candour should be? Is it to be transparent by default and open when these breaches happen? In your estimation, how should that play into the mandate of the CRA in terms of its responsibilities to those who are filing taxes?

**Prof. André Lareau:** Well, right now what we've seen is that the CRA seems to be very upset with the civil service, with their workers. Okay, I understand that, but to me, the CRA should be a lot more upset with fraudsters than with their people. If it's the case that their people went to the CBC or wherever to bring this fraud into the open—I don't know if this occurred—then maybe there's a reason. Maybe the people who work there don't have enough trust in the system: There's something wrong here.

I don't encourage them to do that, but at the same time, it just shows that there's a problem.

**Mr. Matthew Green:** Professor, just to be clear, would it be your recommendation, then, that should there be future breaches to privacy of information, the CRA—or in fact, any government agency—has a duty to report not just to the House of Commons and MPs but also to the general public when such breaches happen?

**Prof. André Lareau:** I am not talking here about one specific taxpayer. We're talking about the systemic system here.

**Mr. Matthew Green:** That's correct.

**Prof. André Lareau:** Yes. CRA should have an obligation to go to the public.

**Mr. Matthew Green:** You told reporters who interviewed you that “The thieves entered the bank, and the alarm system was not working.” Can you elaborate on what you think went wrong in this case in order to stop fraudsters from misappropriating funds?

**Prof. André Lareau:** If the fraudsters take your credentials through H&R Block or whatever, and they have your information, well, there is nothing here that will stop them from claiming huge amounts of money on your behalf. The CRA doesn't seem to see that and to have enough of a firewall in their computer system to stop that. Fraudsters are in the bank and in the open: How much do we want? They claim that credit, and there it goes. It's gone.

The CRA has to have a better firewall and computer system to prevent that from happening.

**Mr. Matthew Green:** I'll give you an example from my office. We help fixed-income people file their taxes. We know that the government knows, based on their previous filings, almost to the dollar how much they should owe, and yet they're forced to go to H&R Block and third parties.

How much would modernization through an automatic filing system for fixed-income folks and people on social assistance and pensions help reduce scenarios in which these massive breaches occur?

• (1625)

**Prof. André Lareau:** To me, the problem may have occurred because the pixels were caught by fraudsters through Meta or Google. In Australia they do have a system for people to file their tax returns online. It's a government system called myTax. In Australia there is no outside system. There is no outside software. It's government only.



I talked to my good friend Rick Krever. Rick is a tax professor there. He is a really great tax person. He has allowed me to use his name. He told me that he thinks most of the private software packages are integrated into bookkeeping, and that's why some people will use the private system, but myTax has been checked and it's completely safe.

**Mr. Matthew Green:** Mr. Lareau, I think I'm out of time, sir. Thank you so much. I appreciate it. I will come back in my second round.

Thank you, Mr. Chair.

**The Chair:** Thank you. Just so you know, Mr. Green, I did try to get the Public Sector Integrity Commissioner to come today but, unfortunately, she wasn't available.

We're going to start the second round right now. Mr. Caputo, you have five minutes. Go ahead, sir.

**Mr. Frank Caputo (Kamloops—Thompson—Cariboo, CPC):** Thank you, Mr. Chair.

Thank you, Professor, as well, for being here. I can also, like Mr. Green, say that I was here last time, and I appreciate the fact that you've shown us the courtesy of showing up again, despite the fact that not all parliamentarians did. I appreciate that, because I probably wouldn't have, if I was in your position. I thank you for the grace that you've shown this committee in what would otherwise be difficult circumstances to attend again, in my view.

Professor, I understand that you didn't see the minister's testimony, but my colleague Mr. Chambers, who asked you questions earlier, asked the minister about how much was written off based on privacy breaches by CRA. The minister, in my view—and you can agree or disagree—hid behind section 241 of the act to essentially dodge the question, saying she couldn't comment on specific cases. To me, Mr. Chambers was asking in generalities about how much money had been written off. Does that seem to you to be an appropriate use of section 241?

**Prof. André Lareau:** No, not at all. Section 241 deals with confidentiality and confidential information, and it also defines confidential information. I don't have the act beside me, but I'm sure that if you only ask for an amount of money that has been lost by fraud, then it is not confidential information.

I think it's unfortunate. Revenue ministers—and the current person and the previous minister—are, I'm sure, really good people, but they're not tax people, and in not knowing tax and the tax system, they are not the best people to have this job, unfortunately.

**Mr. Frank Caputo:** Well, I dare say that this is a trend in this government, but I would actually go one step further. Like you, I'm trained as a lawyer, but I'm not a tax person. I took a tax class, and I don't remember much of it. I can't calculate capital cost allowance—that's for sure—but I think that anybody who reads the act will know that the confidentiality relates to a specific taxpayer. The whole point of it is that nobody can reveal how much tax you make and things like that. To me, when somebody hides behind that when asked a completely general question, as in how much money was defrauded, it's so obvious that the person is dodging the question. That's what I would say there.

**Prof. André Lareau:** Yes.

**Mr. Frank Caputo:** Now can I ask you this? Is it your opinion...? These are my words: The minister gave us the impression that she and the CRA team have handled everything related to the issues we're discussing and that there should be no worries. Would you characterize the minister's and CRA's response with such confidence?

• (1630)

**Prof. André Lareau:** Can you repeat the question, please? I didn't hear it properly.

**Mr. Frank Caputo:** I'm sorry. The minister has given us the impression that she and the CRA team have handled everything in relation to the issues that we're dealing with today, and that there should be no worries and Canadians should feel good about how these breaches and subsequent frauds have been handled. Would you characterize the response in the same way? Should Canadians feel confident?

**Prof. André Lareau:** Well, you see, it's not enough to express that people should be confident. They have to carry out the proper actions and make the proper gestures to make people confident in the system. They should have gone forward, gone public and told the public what happened. It's not enough to say that people should be confident. It doesn't work this way.

**Mr. Frank Caputo:** The very cover-up of the issue really destroys public confidence. I'm paraphrasing you, but is that accurate?

**Prof. André Lareau:** Yes, it is.

**Mr. Frank Caputo:** Based on the actions that the minister took, do you feel confident that the CRA has done all it can and that the minister has done all she can?

**Prof. André Lareau:** Have they done all they can do to prevent that from happening? I have no idea. They have to do a better job in the future.

Have they done a good job of informing the public? The answer is no.

**Mr. Frank Caputo:** Thank you, Professor.

**The Chair:** Thank you, Mr. Caputo and Professor.

Mr. Bains, go ahead for five minutes.

**Mr. Parm Bains (Steveston—Richmond East, Lib.):** Thank you, Mr. Chair.

Thank you, Professor Lareau, for joining us again here today.

I know that you've indicated what the government has done with respect to the incident response. My understanding is that when a breach of this kind happens, the CRA individually notifies each affected person, and then the TBS and the privacy office would report regularly on the privacy matters and information would be available on government sites in some capacity.

Can you talk a little bit about what would have been an effective incident response plan to this data breach?

Part of the reason I'm asking is that our goal in the work we do in committees is to find recommendations and make sure that we're making improvements along the way. I know you've talked a little bit about what should have been done. Can you provide more recommendations and talk a little bit about the data protection breaches and what responsibilities should be put forward as well?

**Prof. André Lareau:** You see, the answer is that CRA says it has contacted every taxpayer who was targeted. Well, that's fine, but at the same time, this ignores one specific problem. Canadian society is more like a partnership. A partnership means that we all pitch in. When there's fraud, we all lose.

I understand that these people who were defrauded did not lose any money. If the money from their tax returns went away, then it was refunded to these people. That's fine. However, if the government was defrauded of millions of dollars, then you and I lost on that. That's why all taxpayers lose in that fraud system. That's why we all should be informed of what happened.

We should be informed also of the mechanism that will be put in place by the CRA to correct that. With the current system, when you buy from H&R Block or UFile online, the contract says specifically that they are a worldwide corporation. They know that when you trade with them, you allow them to transfer your information. You have to understand that this information will go to other countries. It says in the licence that the information will go to other countries and that you recognize that these countries might offer you a lower protection than Canada does. They say in the contract that you accept that by buying their software.

You see, it's all in that—

• (1635)

**Mr. Parm Bains:** In your view, what's a corrective measure to that problem?

**Prof. André Lareau:** The corrective measure is to prevent those companies, when you buy software, from transferring any type of information to other parties. The most important thing that has to be done is to have government software so that you file your tax return through the Government of Canada using CRA software.

You see, the CRA is aware of my income, your income and 90% of the taxpayers' income. Why does the CRA ask people to file a tax return? There's no reason for that. The CRA should, in fact, send all of the information to taxpayers, asking, "Do you have anything to add?"

That would not be on private software but on the government file on your platform with the CRA. You all have a platform. If you wanted to do that, you could do it on the platform. You could say "yes" or "no". If you want to add something, that's it; it's gone. That would work well.

In Australia, as Rick Krever said, nothing goes outside the software.

**Mr. Parm Bains:** Thank you.

**The Chair:** Thank you, Mr. Bains.

[Translation]

Mr. Villemure, you have the floor for two and a half minutes.

**Mr. René Villemure:** Thank you very much, Mr. Chair.

Mr. Lareau, I'd like to hear what you think about whistle-blowers. This situation has come to light because certain individuals have sounded the alarm.

The minister always tells us we have an agreement that protects whistle-blowers, but isn't there a supervision failure here? I often say that, when something happens, it's because there was a possibility that it would.

What's your opinion of whistle-blowers and the mechanism that's in place to protect them?

**Prof. André Lareau:** When Canada introduced provisions on whistle-blowers, in a way it wanted to copy what was being done in the United States. We know that, at the time, a whistle-blower from the Swiss banking group UBS had alerted the IRS, the U.S. revenue agency, to a fraud case. In the end, the whistle-blower was awarded more than \$100 million from the IRS for blowing the whistle, but he also served several years in prison for informing authorities.

However, I don't know enough about Canadian mechanisms regarding whistle-blowers because I haven't made enough of an effort to see how they've evolved. We may have a good system, except that there's a contradiction between section 241 of the Income Tax Act, which prevents officials from providing information, and legislative provisions respecting whistle-blowers. I haven't checked which provision takes precedence over the other.

**Mr. René Villemure:** That's a performative contradiction to say the least, if I may say so.

What should we do apart from possibly requiring companies to draft more acceptable contracts?

The Privacy Commissioner of Canada often tells us that, when you click on the "I accept" button, you're accepting a lot more than you think.

The American approach in this case would be an example to follow.

Wouldn't it?

**Prof. André Lareau:** Yes and no. The situation is reversed in the United States because you can't transfer taxpayer information without taxpayers' express consent.

However, you should know that, in spite of that, the Google corporation has seized data. A class action case, *Smith v. Google*, filed in 2023, is under way. The plaintiffs are seeking damages and interest because Google intercepted data when, under American law, it was not allowed to do so.

However, Google's defence is that it obtained only pixels. However, in the paper written by two professors, one from Stanford University and the other from the University of California at Berkeley, and published by Princeton University in 2017, the authors wrote

[English]

Google's tracking software can de-anonymize data through information collected on the user's web browsing history.

• (1640)

[Translation]

So it's possible to track pixels and de-anonymize information. That's what Google claims it did.

**Mr. René Villemure:** Thank you.

**The Chair:** Thank you, professor.

[English]

We'll go to Mr. Green for two and a half minutes, please.

**Mr. Matthew Green:** Thank you very much, Mr. Chair.

It's not every day that we get experts so fired up about their recommendations.

Sir, you told reporters that the CRA prides itself on its image as an efficient agency that processes taxpayers' files as quickly as possible. In your opinion, does this approach create flaws that facilitate tax fraud?

**Prof. André Lareau:** It does create flaws, especially when the CRA receives an amended return. I'm not talking about the initial return. The amended return should not give rise to an expedient payment by CRA. The CRA should, for any amended return, take the time to properly analyze the situation.

I understand that CRA wants to act according to the act to tax expeditiously. That's fine, but for an amended return, it should be different.

**Mr. Matthew Green:** We started on this conversation and might have veered off a bit. You talked about having a government portal that would have both secure domestic servers and secure technical frameworks to take this opportunity away from international lack of standards or perhaps malicious actors abroad, but I don't think you quite answered the question of whether or not you believe that automatic tax filings could help alleviate the volume of work for the CRA to allow them to focus on the more complex files, whether they are amended files or other files that would have more complications.

In your opinion, briefly, is automatic tax filing helping people on fixed income?

**Prof. André Lareau:** Well, automatic tax filing requires, nevertheless, some type of exchange of information between the taxpayer and the CRA, so it should be done on CRA software. The CRA should, in fact—first of all—send the taxpayer all the information known by the CRA. Then the taxpayer can correct it in the system.

This would give the CRA a lot more time to work on the files. In fact, we should add that any amount above a threshold should not be paid automatically to the supposed taxpayer unless everything has been verified, first of all, by the person working on the file on behalf of the CRA.

**Mr. Matthew Green:** That's perfect. Thank you so much for your time and expertise.

**The Chair:** Thank you, Mr. Green.

Mr. Chambers has five minutes, followed by Mr. Fisher.

Go ahead, Mr. Chambers.

**Mr. Adam Chambers:** Professor Lareau, thank you very much for your expert testimony today.

I thought I might ask about this. There's a Liberal senator's private member's bill about to be in front of the House that would require the CRA to be transparent about those convicted of tax evasion.

In general, do you support greater transparency at the CRA?

**Prof. André Lareau:** If we're talking about those who are convicted, the judgments of the courts are public. If we're talking about the naming and shaming you find in different countries or in some states in the U.S., that is something different.

Naming and shaming may or may not work. It depends. Without any court judgment, it's also very tricky, because you may have a taxpayer receive a notice of assessment for \$100,000 who doesn't owe anything, because the CRA did not know some type of information that allowed the taxpayer to bring it to zero.

If you're talking about a court judgment, that is already public.

**Mr. Adam Chambers:** Thank you very much.

In a similar vein, it's been revealed that a record number of write-offs have occurred at the CRA for corporations that owe money. These are corporations deemed to owe the CRA money for whatever reason—GST, bankruptcy or corporate taxes, for example. This number has jumped so substantially that last year \$4.9 billion was waived by the CRA for corporations owing taxpayer money.

Would you support some transparency around what these corporations are?

• (1645)

**Prof. André Lareau:** I don't know what type of work was done by the CRA. I cannot imagine that the CRA just decided to forgive this amount of money. If this is so, well, it definitely makes me angry. This should never happen.

**Mr. Adam Chambers:** Thank you very much, Professor Lareau.

I would like to pass my remaining time to my colleague Mr. Barrett.

**The Chair:** Thank you, Mr. Chambers.

Mr. Barrett, you have two minutes and 20 seconds. Go ahead.

**Mr. Michael Barrett (Leeds—Grenville—Thousand Islands and Rideau Lakes, CPC):** Chair, I move:

That the committee summon Felix Papineau and Shawna Parker to testify before this committee on November 26, 2024, provided that the chair and clerk be directed to retain, if necessary, the services of a skip tracer to assist with the service of the summonses.

**Ms. Iqra Khalid (Mississauga—Erin Mills, Lib.):** I don't believe it's in order.

**The Chair:** The motion was on notice last week. The motion is accepted.

I'm going to Mr. Caputo.

**Mr. Darren Fisher (Dartmouth—Cole Harbour, Lib.):** Could I make a point of order, Mr. Chair?

**The Chair:** Go ahead, Mr. Fisher.

**Mr. Darren Fisher:** On that question of it being in order, the notice on motion says “November 26”, not “December 10”.

**The Chair:** Yes, there was another—

**Mr. Michael Barrett:** That's what I just said.

**The Chair:** There was another motion put on notice today. I'm going to Mr. Caputo right now to deal with that.

Go ahead, Mr. Caputo.

**Mr. Frank Caputo:** Thank you, Mr. Chair.

I'd like to propose an amendment. I think it should be viewed as a friendly amendment. It would strike out “November 26, 2024” and—

**Ms. Iqra Khalid:** Chair, that's absurd.

**Mr. Frank Caputo:** I didn't interrupt Ms. Khalid when she spoke, Mr. Chair.

**The Chair:** Go ahead, Mr. Caputo. You have the floor.

**Ms. Iqra Khalid:** I didn't turn the mic on myself.

**Mr. Frank Caputo:** Again, I didn't interrupt you, Ms. Khalid. I'd appreciate the same courtesy.

To start again, it's striking out November 26, 2024, and replacing it with with December 10, 2024.

**Ms. Iqra Khalid:** Chair, I would like to be on the speakers list.

**The Chair:** The amendment is to change the date to December 10. I'm going to accept that. The motion is on the floor.

On the amendment, I'm going to go to Ms. Khalid.

Go ahead, Ms. Khalid.

**Ms. Iqra Khalid:** Thank you very much, Chair.

While I appreciate the sneaky tactics of my Conservative colleagues here, I do have to outline that we hear time and time again in the House that you cannot do indirectly what you are not able to do directly.

My understanding is that there was the motion that Mr. Barrett had moved. Sure, it's on notice, and maybe he's able to move it today, but he did put in a new motion today that showed the new date that Mr. Caputo is so conveniently now trying to change the date for—

**Mr. Michael Barrett:** I have a point of order, Chair.

**The Chair:** He has a point of order, so he's entitled to that.

**Ms. Iqra Khalid:** Sure.

Go ahead, Chair.

**The Chair:** Go ahead, Mr. Barrett.

**Mr. Michael Barrett:** Chair, I believe you'll agree that motions that are put on notice that haven't been moved by the member are confidential until moved by the member who's put them on notice.

Chair, the discussion being offered by Ms. Khalid is certainly out of order and should cease.

**The Chair:** I've already accepted the amendment by Mr. Caputo, so if you want to speak on the amendment by Mr. Caputo, you're more than welcome to do that, Ms. Khalid.

The amendment is to change the date to December 10. We're on the amendment.

Go ahead, please.

**Ms. Iqra Khalid:** Chair, what I have to say I would like to say in camera.

I do now move that the committee move in camera.

**The Chair:** We have a motion to move in camera.

I'm going to see if we have consensus to do that.

We don't.

It's a dilatory motion, so there's no debate on it. I'm going to ask the clerk to take the roll on moving the committee in camera.

**The Clerk of the Committee (Ms. Nancy Vohl):** The motion is that the committee now proceed to sit in camera.

**The Chair:** We have a tie, so I'll vote no.

(Motion negated: nays 6; yeas 5)

**The Chair:** We are on the amendment that Mr. Caputo proposed.

Go ahead, Mrs. Shanahan, on the amendment, please.

• (1650)

**Mrs. Brenda Shanahan (Châteauguay—Lacolle, Lib.):** Thank you, Chair.

I'm going to have to keep straight which motion I can talk about and which motion I can't talk about, right?

**The Chair:** We're on the amendment.

**Mrs. Brenda Shanahan:** We have an amendment on the notice of motion that was put forward on Friday, November 22. It's basically a change of date.

There does seem to be a kind of musical chairs here or uncertainty with the date—

**The Chair:** Can I interrupt you for a second? You still have the floor.

Monsieur Lareau, I want to thank you for your appearance at committee today. It appears that we may end up debating this issue for a bit of time, so I'm going to dismiss you as a witness.

I want to thank you, sir, not only for your patience—I know that we tried this before—but also for being in front of the committee today.

Thank you, sir.

**Prof. André Lareau:** You're welcome.

**The Chair:** You provided valuable information. I appreciate that.

Go ahead, Mrs. Shanahan. You still have the floor.

[*Translation*]

**Mrs. Brenda Shanahan:** I imagine that Mr. Lareau has already left us, but I wanted to say that his comments were very interesting. I did a lot of work in this field in another life, and he raised some very important points.

With regard to the motion we're debating, there appears to be a problem. Its purpose is to summon two witnesses, which is nothing new. However, my understanding is that the clerk has had trouble contacting people and the dates are a problem.

Having said that, I want to discuss the fact that we're proposing to retain the services of a skip tracer.

[*English*]

A skip tracer brings me back to my banking collection days, Chair. I wasn't even really sure that it was still a thing, because there are so many ways to find people online now and so on.

It seems bizarre, to say the least, that a parliamentary committee—which has the power, if it so desires, to invite people, reach out to people and, if need be, summon people—would be hiring the services of a private third party. I'm not sure we have the budget for that, Chair. I would like to see just what would be involved. At the very least, I would think that daily rates for these kinds of professionals would be around \$500 a day.

It seems very bizarre to me that we would even be talking about this, but maybe it's a new thing that can go on social media. We'll have a skip tracer and we'll be doing a reality show or something like that. Maybe that's what we're going for. I don't know.

[*Translation*]

It's all quite bizarre. I think we can adopt a motion to that effect, if necessary, but we should normally start by inviting people to appear.

I don't think it's absolutely necessary to set dates. I'm really quite uncomfortable with the idea of hiring a third party to find these people when we have no budget for it. I can't agree on this motion as drafted and think other changes should be made.

I'd like someone on the team to explain the reasoning for this motion to me.

Mr. Chair, if the committees start hiring people to do these things, where does it all lead? We have highly qualified employees, and the committee has powers and privileges that it can normally use.

I'd like some changes to be made to this motion. I'm thinking about that.

I'd like you to put my name on the speakers list once again, Mr. Chair.

• (1655)

[*English*]

**The Chair:** Thank you, Mrs. Shanahan.

Again, to reiterate what the motion says, it reads:

That the committee summon Felix Papineau and Shawna Parker to testify before this committee on December 10, 2024, provided that the chair and clerk be directed to retain, if necessary, the services of a skip tracer to assist with the service of the summonses.

This doesn't preclude our use of that service. We have, within our authority and the authority that's granted to us, the ability to hire services if we need to. As you know, the clerk has been having difficulty finding Felix and Shawna. Anyway, I'll leave it at that.

I have Mr. Fisher online. Go ahead, please.

**Mr. Darren Fisher:** Thank you very much, Mr. Chair.

I'm just curious. Maybe I could ask the clerk what efforts so far have been thwarted by these folks. Are we at the stage that we need to summons and talk about skip tracers, etc.? Are we sure that we have the right contact information for these folks?

Maybe you could just outline what attempts have been made. I have no interest in standing up for these folks. I just want to make sure that we....

Have we attempted to reach them several times, and they've refused? Are we certain that we have the right contact information for them? Those are just a couple of questions that I have.

**The Chair:** Mr. Fisher, I can answer those questions, and if the clerk wants to weigh in on them, she can.

**Mr. Darren Fisher:** Thank you, Chair.

**The Chair:** There have been many attempts to contact Felix, both by.... We don't have any contact information for Shawna. The emails for both Felix and Shawna are blocked. The original contact number that we had went to a voicemail that didn't identify the holder of the cellphone, but we were able to get another number at which messages were left, specifically with Felix.

At this point, there's been no response from either one of them, and certainly not from Shawna, because we don't have contact information for her. We were hoping that maybe if we did get a response back from Felix, it would lead us to Shawna, but right now neither of them is available in any way from a contact standpoint for us to get hold of them so that they can appear before this committee.

I don't know.... Madam Clerk, did I cover that?

**The Clerk:** That's it.

**The Chair:** Okay.

**Mr. Darren Fisher:** That's helpful detail, Mr. Chair. Thank you.

**The Chair:** Thank you, Mr. Fisher.

I have Mr. Housefather next. Mr. Green, I see your hand. You'll be after Ms. Khalid.

Go ahead, Mr. Housefather.

**Mr. Anthony Housefather:** Thank you, Mr. Chair.

I actually have two things I wanted to speak to, but I have a question to follow up on what you and Mr. Fisher just discussed.

How did we get the email addresses that were used for finding Mr. Papineau? Has there been any attempt to search Facebook and Instagram and use other things, such as googling, to try to find them, or did we just rely on the emails and phone numbers that somebody provided?

• (1700)

**The Chair:** For that, I'm going to go to you, Madam Clerk, because you've been front and centre in trying to contact them.

Go ahead.

**The Clerk:** At this point, in the communications that the committee received from Mr. Anderson, there were email addresses for his colleagues or people working for GHI. I did contact the emails, and our emails cannot be delivered. They appear to be blocked, because there's apparently an auto-forward to a different email address, and this email address is blocking, possibly, my communications from the House of Commons. All the contact information found on the public website by googling and in the information that we received from Mr. Anderson is leading to nothing.

**Mr. Anthony Housefather:** Thank you very much, Madam Clerk.

Mr. Chair, just to ask a procedural question, can I amend the amendment put forward by Mr. Caputo to simply remove the date of December 10? Could I propose a subamendment? I think I can, but I just want to know that I can.

**The Chair:** The answer to that is yes. Of course, as you know, Mr. Housefather, I like working with dates and deadlines and not necessarily leaving it wide open, because it gives us some clear direction, but you can, if you want, leave it to the discretion of the chair. There's nothing to guarantee that we're even going to get them by that date.

**Mr. Frank Caputo:** I have a point of order, Mr. Chair.

**The Chair:** On a point of order, go ahead, Mr. Caputo.

**Mr. Frank Caputo:** I don't want to interrupt Mr. Housefather's train of thought, but my understanding is that in order for it to be a summons, that summons has to have a fixed date to it, so removing the date essentially—

**The Chair:** That was the other point I was going to get to before your point of order. I do require a specific date if we are going to issue a summons.

**Mr. Anthony Housefather:** I guess my issue, Mr. Chair, is that I wouldn't want to see the date missed because we couldn't find them so that no summons could be issued and then have someone claim there's a privilege motion to be made because they didn't come on the date in the motion. I just wanted to understand. I'm fine.

What I was going to suggest, Mr. Chair, was that if the summons could be served, the chair would call them within seven days of be-

ing able to find them and delivering the summons. Again, if they're not found by December 10, I don't know what would happen, but I don't want to see another privilege motion going to the House because they didn't come when we couldn't summon them in the first place. They may not even be in Canada, and then we may have no authority to summon them.

I guess my logic, Mr. Chair, was that once they are found, I'm fine to have a date within seven days of the date that they're found. I just don't understand how we could include a date when we don't know if we'll find them.

**The Chair:** I would put the point back to you that if they are found on December 13, for example, and the House is not scheduled to sit beyond December 17, we can't possibly have it within seven days at that point unless we all agree to come back as a committee.

**Mr. Anthony Housefather:** I think that makes more sense. I think it's kind of illogical otherwise.

I leave it to you, Mr. Chair, but if we have a date, like the last date that was proposed before we were amending the motion, and we pass the motion today, obviously we've missed the date.

We don't know where they are. What happens on December 10? Do we stop looking again?

I'm just having a friendly talk with my colleagues about saying that it would be within seven days of the date—whatever the date is—that the summons would be delivered to them. Then the chair can decide what the right day would be.

**Mr. Frank Caputo:** Well, if it's at the chair's discretion—

**The Chair:** To address that as well, it is the best practice to specify the date on which the appearance is to take place. However, in the notes I have here, it's also acceptable to say at a date determined by the chair in consultation with the vice-chairs—

**Mr. Anthony Housefather:** We could do that to give you the flexibility and so that we don't have to pass another motion if we don't find them by the 10th.

**The Chair:** I appreciate what you're trying to do here, Mr. Housefather. I really do.

Can you bear with me for a second? I'm going to consult the clerk for a second.

What I'm going to suggest, Mr. Housefather—and I am in agreement with your assessment here—is that if you want to move an amendment that reflects what I just said, we will make our best effort to contact them. If you want to leave it at the discretion of the chair, I think that is a workable solution.

• (1705)

**Mr. Anthony Housefather:** Again, I'm fine with that. It means there's a summons and that you set a date when you find these guys. I'm totally fine if you do that, Mr. Chair, in consultation with the vice-chairs. That's perfect with me.

Yes, if I could offer a friendly amendment to do that, it would be great.

**The Chair:** I'm going to just go back to the clerk for a second.

Let me now go to Mr. Caputo, because it's his amendment we're dealing with.

Based on the discussion that we just had, I'd have to go back to Mr. Caputo and ask, if he's in agreement with this, if he would withdraw his amendment, and then we can deal with Mr. Housefather's subamendment as the amendment. We're actually not specifying a date. We're leaving it at the discretion of the chair, and of course we're going to make our best efforts to contact them.

It wouldn't change the motion in any way, with the exception of... It would still allow the committee to "summons Felix Papineau and Shawna Parker to testify before this committee". It would strike "on December 10" and it would then say "at a date determined by the chair in consultation with the vice-chairs and the NDP". Then it would continue on to say, "provided that the chair and clerk be directed to retain, if necessary, the services of a skip tracer to assist with the service of the summonses."

To me, that is a reasonable solution.

Mr. Caputo, I'm going to leave it to you, sir.

**Mr. Frank Caputo:** Yes, I will withdraw my amendment, on Mr. Housefather's agreement to move the amendment that you just outlined.

**The Chair:** Okay.

I'm hoping that we have some clarity on what I just talked about. Effectively, the amendment has been withdrawn.

We have this amendment on the floor. I will open the—

**Mr. Matthew Green:** This is on the amendment.

**The Chair:** Yes, Mr. Green, it's on the amendment. I see your hand. Go ahead.

**Mr. Matthew Green:** Thank you, Mr. Chair.

I do appreciate the goodwill that's going around to try to get to the bottom of this. I'll just reiterate that the minister has stepped down and GHI is no longer on the list.

This is an important study for us to continue. What I will say is that I have no intention of being part of a Standing Order 106 or a chair's directive to be pulled back to this committee for some kind of faux urgent meeting over the holidays because somebody wants to get in a news cycle. I want to be very clear about that.

I'm not in the room. I know this is a made-for-Netflix miniseries that we've been a part of for the last few months, but I have no intention of revisiting these witnesses as secondary bit players in this drama from now until we return on a regular sitting day.

I would also say that just in terms of the order of operations, just on the face value of it, I would agree—although it doesn't happen often—with Mrs. Shanahan that there doesn't seem to be a need to go ahead and call the skip tracers or the bailiffs or Dog the Bounty Hunter, or whatever the hell you want to call it here, in advance of actually having the summons go out. I do think that's a tad bit dramatic. I know that my friend Mr. Barrett has a flair for dramatics, but I would say that on the face value of the committee work that we have done, a summons would be appropriate.

Should there be a reluctance or a refusal, I want to know through you, Mr. Chair, at what point do we enact this Dog the Bounty Hunter clause, and who decides?

• (1710)

**The Chair:** Look, as I think I said before, Mr. Green, there are lots of avenues that we're going to go down before we get to that point. I can tell you, and you know this, that the clerk has made a significant effort to try to contact them.

**Mr. Matthew Green:** Yes.

**The Chair:** There are tools at our disposal, including the parliamentary law clerk and the Sergeant-at-Arms. We are going to utilize those tools that are available and maximize those to the extent that we need to in order to contact these two people and have them come before the committee.

I expect that the skip tracer part of this is something that we'll keep in our hip pocket in the event that it's needed after we've exhausted all of the other avenues.

**Mr. Matthew Green:** Well, then, in closing, I would say this.

If you're out there and you're watching this right now, Shawna Parker and Felix Papineau, I would strongly urge you to come to this committee and not make a mockery out of the House of Commons and our standing committees by trying to duck this committee. You do have a duty and a responsibility to report to the House of Commons when you're summonsed. I'll just go ahead and put that out there as a preliminary. Otherwise, you may have Dog the Bounty Hunter knocking on your door and serving you with an official summons. I just think that's way too dramatic for what we're dealing with.

Those are my comments. I have no plans on seeing any of you over the holidays. This issue is important, but it's not urgent.

With that, I'll support whatever amendments come out of committee. Notwithstanding the fact that I think the flair for dramatics on the skip tracer is a bit much, we'll humour it.

**The Chair:** December 24 is out of the question, Mr. Green, if I'm hearing you correctly, for a meeting of the ethics committee.

**Mr. Matthew Green:** December 23, 22 and all the way until the last day we're here, until we're supposed to be back.

**The Chair:** Okay.

Mr. Barrett, go ahead on the amendment, please, sir.

**Mr. Michael Barrett:** Just to speak to Mr. Green's comments, I guess I would say that with respect to dramatics, the pop culture icon Skip Tracer Randy, who is another "other" Randy, eventually became a bounty hunter. Though I don't say that we need a bounty hunter, I think it's important that we do reflect that some of the real drama that comes from Skip Tracer Randy comes from his introduction to us as a bounty hunter.

I'll leave it to Mr. Green and colleagues to look into that.

**The Chair:** I'm not even sure we have bounty hunters in Canada.

**Mr. Frank Caputo:** [*Technical difficulty—Editor*]

**The Chair:** Mr. Caputo, a former Crown prosecutor, just confirmed that.

We are on the amendment. I don't see any other discussion.

Do we have agreement on the amendment proposed by Mr. Housefather?

(Amendment agreed to [*See Minutes of Proceedings*])

**The Chair:** On the main motion as amended, are we good?

Go ahead, Mrs. Shanahan.

**Mrs. Brenda Shanahan:** In view of Mr. Green's comments, which I appreciate, I want to suggest that we remove the reference to the skip tracer, because it is a secondary step. I think we have enough here in the motion without adding that. As you said yourself, Chair, it's in your back pocket.

I move the following amendment: Delete the line "provided that the chair and clerk be directed to retain, if necessary, the services of a skip tracer to assist with the service of the summonses."

**The Chair:** I have an amendment by Mrs. Shanahan to remove everything after "December 10, 2024".

**Mr. Anthony Housefather:** No, that's not the—

**The Chair:** I'm sorry. Yes, you're right.

• (1715)

**Mrs. Brenda Shanahan:** It's from the word "provided".

**The Chair:** Yes, it's starting with the word "provided".

I have an amendment on that by Mrs. Shanahan.

I don't know whether you have any comments on that.

Okay, you made your comments.

**Mrs. Brenda Shanahan:** I think we heard from Mr. Barrett as well. We don't need a bounty hunter, so I think—

**The Chair:** It's Mr. Caputo, followed by Mr. Fisher.

**Mr. Frank Caputo:** Thank you, Mr. Chair.

I trust you. You've done a lot on this. I don't know why getting a skip tracer is such a big deal. These people don't want to be found.

As much as Mr. Green says he doesn't want to come back to committee on off days, we have now spent 40 minutes talking about this. Do we really want to come back and hear, "These people can't be found", when we have a respected parliamentarian who can say, "I authorize the expenditure of however much money it

would cost", which would probably pale in comparison with the amount of money we are spending by talking about this? It's ridiculous.

I trust you to do it. I'm going to vote against the amendment.

Thank you.

**The Chair:** Thank you.

Mr. Fisher, I see your hand is up. Go ahead, sir.

**Mr. Darren Fisher:** I put my hand up to say basically what Brenda said.

However, I wonder if you could read out what we have for a motion now.

**The Chair:** Oh, boy. Here we go. Okay.

The clerk has captured it. This is without the approval of Mrs. Shanahan's amendment.

As it stands now, the motion is "That the committee summons Felix Papineau and Shawna Parker to testify before this committee". Then we changed "December 10" to include "at a date determined by the chair in consultation with the vice-chairs and the NDP, provided". The motion as it stands right now says, "provided that the chair and clerk be directed to retain, if necessary, the services of a skip tracer to assist with the service of the summonses."

Now Mrs. Shanahan has proposed an amendment. At the point where "provided" is, the amendment is to remove all of that section of the motion as amended right now, which includes what I said earlier—"at a date determined by the chair in consultation with the vice-chairs and the NDP".

That's where we're at.

**Mr. Darren Fisher:** Okay.

**The Chair:** If Mrs. Shanahan's motion is approved, it would delete from the point of "provided" onward, and everything else would be included.

That's where we're at.

I don't see any other hands.

We are on the amendment proposed by Mrs. Shanahan.

Do we have agreement on the amendment?

We don't. Okay, I'm going to ask the clerk to call the roll.

Go ahead, Madam Clerk, on the amendment proposed by Mrs. Shanahan.



(Amendment agreed to: yeas 5; nays 4 [*See Minutes of Proceedings*])

**The Chair:** We are on the motion as amended. I don't have any other discussion.

[*Translation*]

**Mr. René Villemure:** Could we read the motion again?

**The Chair:** All right.

[*English*]

The motion as amended reads:

That the committee summons Felix Papineau and Shawna Parker to testify before this committee at a date determined by the chair in consultation with the vice-chairs and the NDP.

[*Translation*]

Is that clear, Mr. Villemure?

I see you agree.

• (1720)

[*English*]

Did you have your hand up, Mr. Caputo?

**Mr. Frank Caputo:** Yes. I have a brief question for you.

**The Chair:** Go ahead.

**Mr. Frank Caputo:** Could we please get an update on Thursday? Where are we in terms of success? Is that possible?

**Ms. Iqra Khalid:** Chair, should we not deal with the motion first?

**The Chair:** I agree with you, Ms. Khalid. I'm going to deal with the motion and then I can provide a quick update.

**Mr. Frank Caputo:** That sounds good.

**Ms. Iqra Khalid:** I have another [*Inaudible—Editor*] after Mr. Caputo, after the motion, if that's okay.

(Motion as amended agreed to: yeas 10; nays 0 [*See Minutes of Proceedings*])

**The Chair:** I'm now going to answer Mr. Caputo's question regarding Thursday.

We have reached out to literally everyone as it relates to a couple of things. Number one is the privacy issue study with Uber and some of the others. None of those witnesses were available this week.

We also tried to reach out further on the TikTok study. We got information back from the minister that he's unavailable for an extended period of time.

It was too short notice for CSIS to come to committee on Thursday. Mr. Vigneault, who's part of the witness list, is apparently working in the United States. The clerk is still in the process of trying to contact him.

The Privacy Commissioner was on the motion that was adopted by committee. He was here. Unfortunately, we didn't have the meeting that day because we didn't have quorum. He is out of the country, but he has told me he will be available to appear before the

committee. He won't be back for probably another week or so. I fully intend to get the Privacy Commissioner back to discuss the CRA issue, because I think he's a key component to this, and the committee felt that in the motion as well.

As it stands right now, I have nothing for Thursday, just to let you know, in terms of witnesses. Believe me, Nancy's been working the phones this week. Unfortunately, it's just the situation that we're in.

Ms. Khalid, did that address some of the questions you might have had?

**Ms. Iqra Khalid:** No, Chair. I have something to move. I put a motion on notice on November 8.

I move:

With respect to the financial support provided to Canadian politicians for legal fees or other purposes by X, the committee order the production within 7 days:

The names of all Canadian politicians who have received financial support.

How much financial support each has received to date.

How much financial support each is entitled to receive.

The mechanisms in place to ensure that all money is going to intended purposes.

Proof that all money to date has gone to intended purposes and that checks and balances are functioning.

The status of all legal proceedings referred to above.

**The Chair:** I'm going to allow the motion on the floor.

The only question that I have.... It's unclear. You said, "With respect to the financial support provided to Canadian politicians for legal fees or other purposes by X, the committee order the production within 7 days".

Who are we ordering the production from? This was the issue that we had when this issue was discussed last time.

Who are we asking? Do we even know whether these issues exist?

• (1725)

**Ms. Iqra Khalid:** At the October 24 meeting, Mr. Chair, the representative from X who appeared before the committee confirmed that they are providing funding for a Conservative Party candidate. They also committed to providing the documents and the information that I and members of the committee requested from him. It's now been over a month with no update from X.

The effect of this motion is really to bring in the information that we asked that representative to provide and that he had committed to providing. We're just following up on it.

**The Chair:** Okay, I'm clear now. We're asking X for this information with an understanding that perhaps this information may not exist or may exist. We don't know.

**Ms. Iqra Khalid:** The X representative confirmed that it exists.

**The Chair:** Okay. That's perfect.

The motion is on the floor.

Mr. Green, I see your hand up on the motion.

**Mr. Matthew Green:** I'm wondering if we have to move an amendment to put a skip tracer on the representative for X to make sure that he complies with the committee order.

**The Chair:** We can do that over the holidays.

**Mr. Matthew Green:** I'm just kidding.

**The Chair:** I know you are, Mr. Green—you kidder, you.

The motion is on the floor. I don't see any other hands.

Do we have agreement on this?

(Motion agreed to)

**The Chair:** Ms. Khalid's motion passes. We'll make sure that the clerk contacts X and makes them aware of this motion.

I have no other business and we may not have any business on Thursday. You'll get the notice by tomorrow.

The meeting is adjourned.

---







Published under the authority of the Speaker of  
the House of Commons

---

### SPEAKER'S PERMISSION

---

The proceedings of the House of Commons and its committees are hereby made available to provide greater public access. The parliamentary privilege of the House of Commons to control the publication and broadcast of the proceedings of the House of Commons and its committees is nonetheless reserved. All copyrights therein are also reserved.

Reproduction of the proceedings of the House of Commons and its committees, in whole or in part and in any medium, is hereby permitted provided that the reproduction is accurate and is not presented as official. This permission does not extend to reproduction, distribution or use for commercial purpose of financial gain. Reproduction or use outside this permission or without authorization may be treated as copyright infringement in accordance with the Copyright Act. Authorization may be obtained on written application to the Office of the Speaker of the House of Commons.

Reproduction in accordance with this permission does not constitute publication under the authority of the House of Commons. The absolute privilege that applies to the proceedings of the House of Commons does not extend to these permitted reproductions. Where a reproduction includes briefs to a committee of the House of Commons, authorization for reproduction may be required from the authors in accordance with the Copyright Act.

Nothing in this permission abrogates or derogates from the privileges, powers, immunities and rights of the House of Commons and its committees. For greater certainty, this permission does not affect the prohibition against impeaching or questioning the proceedings of the House of Commons in courts or otherwise. The House of Commons retains the right and privilege to find users in contempt of Parliament if a reproduction or use is not in accordance with this permission.

---

Also available on the House of Commons website at the following address: <https://www.ourcommons.ca>

Publié en conformité de l'autorité  
du Président de la Chambre des communes

---

### PERMISSION DU PRÉSIDENT

---

Les délibérations de la Chambre des communes et de ses comités sont mises à la disposition du public pour mieux le renseigner. La Chambre conserve néanmoins son privilège parlementaire de contrôler la publication et la diffusion des délibérations et elle possède tous les droits d'auteur sur celles-ci.

Il est permis de reproduire les délibérations de la Chambre et de ses comités, en tout ou en partie, sur n'importe quel support, pourvu que la reproduction soit exacte et qu'elle ne soit pas présentée comme version officielle. Il n'est toutefois pas permis de reproduire, de distribuer ou d'utiliser les délibérations à des fins commerciales visant la réalisation d'un profit financier. Toute reproduction ou utilisation non permise ou non formellement autorisée peut être considérée comme une violation du droit d'auteur aux termes de la Loi sur le droit d'auteur. Une autorisation formelle peut être obtenue sur présentation d'une demande écrite au Bureau du Président de la Chambre des communes.

La reproduction conforme à la présente permission ne constitue pas une publication sous l'autorité de la Chambre. Le privilège absolu qui s'applique aux délibérations de la Chambre ne s'étend pas aux reproductions permises. Lorsqu'une reproduction comprend des mémoires présentés à un comité de la Chambre, il peut être nécessaire d'obtenir de leurs auteurs l'autorisation de les reproduire, conformément à la Loi sur le droit d'auteur.

La présente permission ne porte pas atteinte aux privilèges, pouvoirs, immunités et droits de la Chambre et de ses comités. Il est entendu que cette permission ne touche pas l'interdiction de contester ou de mettre en cause les délibérations de la Chambre devant les tribunaux ou autrement. La Chambre conserve le droit et le privilège de déclarer l'utilisateur coupable d'outrage au Parlement lorsque la reproduction ou l'utilisation n'est pas conforme à la présente permission.

---

Aussi disponible sur le site Web de la Chambre des communes à l'adresse suivante :  
<https://www.noscommunes.ca>