



# DEBATES OF THE SENATE

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## **TAX CONVENTION AND ARRANGEMENT IMPLEMENTATION BILL, 2016**

Bill to Amend—Second Reading of Bill S-4—  
Debate Continued

Speech by:

The Honourable Diane Bellemare

Thursday, November 24, 2016

## THE SENATE

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[Translation]

### TAX CONVENTION AND ARRANGEMENT IMPLEMENTATION BILL, 2016

BILL TO AMEND—SECOND READING—  
DEBATE CONTINUED

On the Order:

Resuming debate on the motion of the Honourable Senator Greene, seconded by the Honourable Senator Runciman, for the second reading of Bill S-4, An Act to implement a Convention and an Arrangement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to amend an Act in respect of a similar Agreement.

**Hon. Diane Bellemare (Legislative Deputy to the Government Representative in the Senate):** Honourable senators, I will be brief. I just wanted to share the content of Bill S-4, which as you know and for the new senators here, is a government bill introduced in the Senate. For it to receive Royal Assent, after being reviewed in committee and passed at third reading in this chamber, it has to be sent to the House of Commons.

Bill S-4 was seconded by Senator Greene.

[English]

This bill is an Act to implement a Convention and an Arrangement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to amend an Act in respect of a similar Agreement.

[Translation]

The primary purpose of the bill is to implement a convention that was already announced and concluded with the State of Israel and an arrangement signed with the jurisdiction of Taiwan.

It also amends the Canada—Hong Kong Tax Agreement Act to add greater certainty.

The bill would implement provisions to avoid double taxation by the Government of Canada and the State of Israel, thereby preventing double taxation and fiscal evasion with respect to income tax.

Part 2 implements an arrangement between the Canadian Trade Office in Taipei and the Taipei Economic and Cultural Office in Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to income taxes. This agreement was signed on January 15, 2016, and the agreement with Israel was signed on September 21, 2016.

It is urgent that we move forward with the study of this bill because if we want the agreements on double taxation to go into effect in 2017, the bill must receive Royal Assent by the end of 2016. Therefore, I invite all honourable Senators who wish to speak to this bill to do so as quickly as possible so that the bill may be referred to a committee as soon as possible.

**Hon. Pierrette Ringuette:** It is in Canada's interest, as a member of the World Trade Organization, to maintain certain agreements with all members of this organization in order to facilitate trade, investment and labour mobility.

In your opinion, does the bill before us pertain to our participation in the WTO?

**Senator Bellemare:** I do not know much about this bill. However, I do know that it is important, that it is urgent that we move it along, and that it has significant consequences.

**Senator Ringuette:** I intend to speak to this bill Monday evening. Therefore, I move the adjournment of the debate in my name.

(On motion of Senator Ringuette, debate adjourned.)