



Tax Guide

SAVING YOU MORE

Read this guide before completing
your 2020 tax return!





LEFT: Please consider completing and returning the reply card included with this publication. Stephanie appreciates all of the feedback she receives from her constituents.

A Message from Your Member of Parliament

Conservatives have a strong legacy in terms of managing the economy and representing hard-working taxpayers. The COVID-19 pandemic and lockdowns have created massive economic damage. Millions of Canadians are struggling.

I hear from constituents and Canadians across the country that people are doing everything they can to get by, but many fear there will be dark days ahead.

Even *before* the COVID-19 pandemic, the Liberal government's high-tax agenda was doing real damage. Before COVID, Canada's debt per capita was almost \$2,000 higher than it was under the previous Conservative government (at \$19,034 for a population of just under 38 million) and by the end of 2020 it had jumped over \$10,000 per person (and the population grew by approximately 100,000 people). Every child born in Canada this year already owes more than \$29,136 in federal debt.

My colleagues and I are worried that the Liberals will raise taxes even higher to pay for Justin Trudeau's out-of-control spending. (I have included a list of some of the changes he has already implemented on page 14 of this publication.) This is one of the many reasons we have established Shadow Ministers for COVID-19 Economic Recovery and Future Workforce Development.

Tax hikes—for businesses and individuals—are hitting Canadians at the worst possible time. My priority is focused on supporting Canadians through these tough times and building a recovery so the economy of Calgary Midnapore doesn't just survive COVID-19, but thrives afterwards.

That's why as income tax season approaches, it's imperative that you receive all the benefits you qualify for. Take a look through this Tax Guide and find some of the tax savings you may claim. Many were created by the previous Conservative government.

Please feel free to contact my office with any comments or questions you may have.

Sincerely,

STEPHANIE KUSIE, MP
CALGARY MIDNAPORE

Contact the Canada Revenue Agency at 1-800-267-6999 or visit www.canada.ca/en/revenue-agency for more information. All models depicted in this publication were chosen for illustrative purposes only.



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SUPPORT FOR INDIVIDUALS IMPACTED BY COVID-19

Conservatives worked with the government to create support programs that help Canadians who have lost their jobs or saw their hours cut. We have worked to expand the programs to ensure that everyone is covered. If you need financial assistance, have lost a job, are unable to work or are taking care of family members due to the COVID-19 pandemic, there are programs to help you.

Employment Insurance (EI) program

- For 2021, there are changes to the Employment Insurance (EI) program to better support Canadians who need financial assistance. As of September 27, 2020, the minimum benefit rate is \$500 per week before taxes in most cases.

Canada Recovery Benefit (CRB)

- The CRB provides \$500 per week for up to 26 weeks for workers who have stopped working or had their income reduced by at least 50% due to COVID-19, and who are not eligible for Employment Insurance (EI).

Canada Recovery Sickness Benefit (CRSB)

- The CRSB provides \$500 per week for up to a maximum of two weeks, for workers who:
 - Are unable to work for at least 50% of the week because they contracted COVID-19;
 - Are self-isolated for reasons related to COVID-19;
 - Have underlying conditions, are undergoing treatments or have contracted other sicknesses that, in the opinion of a medical practitioner, nurse practitioner, person in authority, government or public health authority, would make them more susceptible to COVID-19.

Canada Recovery Caregiving Benefit (CRCB)

- The CRCB provides \$500 per week for up to 26 weeks per household for workers:
 - unable to work for at least 50% of the week because they must care for a child under the age of 12 or family member because schools, day-cares or care facilities are closed due to COVID-19; or
 - because the child or family member is sick and/or required to quarantine or is at high risk of serious health implications because of COVID-19.

Apply and learn more about these programs at

www.Canada.ca/coronavirus

WARNING AT TAX TIME: If you received the Canada Emergency Response Benefit (CERB) or other benefits in 2020, they are considered taxable income by CRA and there were no source deductions, so be prepared for a hefty tax bill of up to 15-20% of benefits received, depending on your overall income level.



Keep your receipts for tax purposes when you see this symbol!

SAVINGS FOR ALL CANADIANS



The previous Conservative government succeeded in reducing the tax burden on Canadians to the lowest point in half a century. We did this by removing one million Canadians from tax rolls, increasing the amount Canadians could earn tax free, and cutting the lowest personal income tax rate to 15%.

Here is a list of some tax benefits that you can claim:

Goods and Services Tax (GST) Credit

Four times a year, this tax-free payment helps individuals and families with modest incomes offset all or part of the GST they pay.

If you have a spouse or common-law partner, just one of you can receive this credit. When you file your 2020 tax return, CRA will determine your eligibility and will advise those who are eligible to receive the credit.

Medical Expense Deductions

This credit applies to a number of eligible expenses – from home care services, to laser eye surgery, to orthopedics. The previous Conservative government expanded the deduction itself, as well as the list of expenses, to include costs associated with certain types of service animals (e.g. diabetes alert dogs). The amount you can claim is the total of your expenses, minus approximately \$2,397 or 3% of the claimant's income (whichever is less). There is no limit on the amount of eligible expenses a taxpayer can claim for himself or herself, a spouse or common-law partner, or a child under 18.

Climate Action Incentive

Canadians who live in a province where the Liberal Carbon Tax applies – Alberta, Saskatchewan, Manitoba and Ontario – can claim the climate action incentive with their income tax return. The amount you receive depends on your province of residence and your personal living situation, and it probably won't cover all the costs of the carbon tax. You may also qualify for a 10% supplement if you are a resident of a small or rural community. (The basic amounts for 2020 are as follows: Alberta \$490, Saskatchewan \$500, Manitoba \$360, Ontario \$300.)

Simplified Home Office Tax Credit for 2020

For 2020, employees who worked from home more than 50% of the time over a period of at least four consecutive weeks in 2020 due to COVID-19 can claim a deduction of \$2 for each day they worked at home up to a maximum of \$400.

Canada Training Credit

The Canada Training Credit (CTC) is available for eligible tuition and other fees paid for courses taken in 2020 and subsequent tax years. An eligible individual can accumulate \$250 in each year toward their CTC limit, up to a maximum of \$5,000 in a lifetime, which can be accessed the following year to help cover up to half of eligible tuition and fees associated with training.



SAVINGS FOR FAMILIES

Child Care Expense Deductions

You can claim payments you have made to someone who has looked after your child while you either earned an income from employment, operated a business alone or as an active partner, attended school or conducted research.

The previous Conservative government increased the dollar limits that parents can claim up to \$8,000 per child who is under the age of seven, up to \$5,000 for each child aged 7 to 16 (and for infirm children over the age of 16), and \$11,000 for any children who are eligible for the Disability Tax Credit.

Canada Caregiver Credit

You can claim \$2,230 under the Canada Caregiver Credit if you support a spouse, a common-law partner or a dependent with a physical or mental impairment. For your spouse, common-law partner or eligible dependent over 18, you may also claim an additional amount up to a maximum of \$7,140.

Child Disability Benefit

To recognize the additional costs that can add up when caring for a child with a severe disability, families can continue to claim the Child Disability Benefit. It is an amount of up to \$2,886 per eligible child.

Registered Disability Savings Plan

The previous Conservative government introduced the Registered Disability Savings Plan (RDSP) to ensure long-term financial security for Canadians and families who are dealing with severe disability. Over the years, we have also made a number of enhancements. In particular, the Plan now ensures that long-term financial security is provided to children whose parents are no longer able to provide support.

Adoption Expense Tax Credit

This credit is a 15% non-refundable tax credit that allows adoptive parents to claim eligible adoption expenses relating to the completed adoption of a child, up to a maximum of \$16,563.

SAVINGS FOR SENIORS



60+

Home Accessibility Tax Credit

Seniors and persons with disabilities who are eligible for the Disability Tax Credit can qualify for tax relief of 15% on up to \$10,000 in eligible expenses, delivered by the previous Conservative government. To be eligible, expenses must be incurred in relation to a renovation allowing for better mobility and functionality or reducing the risk of harm.

Doubling the Pension Income Amount

Years ago, a non-refundable pension income credit was introduced to apply to the first \$1,000 of eligible pension income. A lot has changed since then, which is why the previous Conservative government increased the maximum amount of eligible pension income that can be claimed to \$2,000. This results in even more savings that will make a real difference for pensioners.

Increasing the Age Amount

The Age Amount allows seniors to claim up to \$7,637 on their 2020 tax return, depending on the individual's net income.

Pension Income-Splitting

The previous Conservative government introduced pension income-splitting to help ease the tax burden and deliver fairness for Canadian pensioners.

Generally, each individual Canadian pays taxes on their full income earned. Pension income-splitting allows any Canadian resident who receives qualifying pension income to allocate to their spouse (or common-law partner), with whom they reside, up to one-half of that income. By doing so, a pensioner and their family can dramatically reduce their tax load.

Increasing the Age Limit for Converting RRSPs to RRIFs

Registered Retirement Savings Plans (RRSPs) provide one of the best opportunities for Canadians to save for the future. Since RRSP contributions are not taxable below your RRSP deduction limit, they are an ideal way to plan for retirement. However, some Canadians have been restricted by the way RRSPs are structured. Even though they chose to work past 69 years of age, it was a requirement to convert their RRSP into a Registered Retirement Income Fund (RRIF) and begin making withdrawals.

The previous Conservative government increased the age limit for converting RRSPs to RRIFs from 69 to 71. Now, more Canadians have the freedom to choose when they convert their RRSPs.



SAVINGS FOR WORKING CANADIANS

Canada Workers Benefit

This benefit, introduced by the previous Conservative government in 2007, is a refundable tax credit that supplements the earnings of low-income workers to ensure they aren't penalized for getting a job. The Liberal government has since renamed and expanded the benefit.

For those low-income working Canadians with a disability who face even larger barriers to workforce participation, the Working Income Tax Benefit (WITB) provides an additional supplement.

Canada Employment Amount

The Canada Employment Amount provides most employees of the public and private sector (excluding the self-employed) with help to offset the cost of work-related expenses such as home computers, uniforms and supplies. If you qualify for this amount, you can claim up to \$1,245 on your 2020 tax return.



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postage
required

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Calgary Midnapore



Have Your Say

Has COVID-19 negatively affected your

___ family income?

___ business income?

___ travel plans?

___ mental health?

___ other? _____

Would you consider yourself a



Stay-at-home-parent



Senior



Veteran



Parent of a child under 18



Working Canadian

Please include any additional comments:

Name _____

Address _____

City _____ Postal Code _____

Phone _____ Email _____



SUPPORT LOCAL BUSINESS

Businesses in Calgary Midnapore continue to struggle as a result of COVID-19. Shutdowns and reduced access have made it extremely difficult for the service industry in particular. If you are able to help local businesses—through online ordering, purchasing gift certificates, choosing take out or delivery—please consider doing so. As restrictions continue to ease, and we are all able to socialize normally again, these businesses will be essential for our recovery, both mentally and economically. We will certainly miss them if they are not there. Show your support using #YYCMidnapore.



ABOVE RIGHT: *Stephanie hosted a socially-distanced ice cream social last summer at Annie's, as part of an effort to promote local business. Watch stephaniekusiemp.ca for future events.*

HOW CAN WE HELP?

The MP office can certainly make inquiries if a constituent has encountered difficulties dealing with the federal government. We generally only get involved *after* avenues within the respective department have been exhausted. Both my Ottawa and Calgary offices are glad to do what they can to help with any problems concerning the federal government, any of its departments, or with its policies. People often contact us regarding Citizenship and Immigration, Employment Insurance, Canada Pension Plan, Canada Revenue Agency matters and agricultural issues.

We can also help you request congratulatory messages for family or friends (or yourself) for special birthdays and wedding anniversaries. While we are currently not taking in-person meetings, please use any of the contact methods found below, or go to www.stephaniekusiemp.ca to send us an e-mail message. **Please remember to include your full address in any correspondence so we can contact you. Due to the volume of emails received, this information is essential to ensure constituent concerns are identified.**

SUBSCRIBE TO RECEIVE THE KUSIE UPDATE

To follow Stephanie in the House of Commons and to receive timely information about upcoming town halls, roundtables and open houses, please sign up for her electronic newsletter at www.stephaniekusiemp.ca.

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Apprenticeship Job Creation Tax Credit

Employers who employ an eligible apprentice in a skilled trade in the first two years of an apprenticeship contract (registered with the federal, provincial, or territorial government) can be eligible to receive a non-refundable tax credit equivalent to 10% of the salaries and wages paid to the apprentice. Introduced by the previous Conservative government, this can translate into tax savings for an employer of up to \$2,000 per eligible apprentice. Visit online for more information at www.red-seal.ca.

Lower Taxes for Local Business Owners, Farmers and Fishermen

When an owner of a family farm, local business, or fishing enterprise passes from one generation to the next, the properties – or shares – are subject to a Capital Gains Tax. Previously, the first \$500,000 of the value was tax-free.

The previous Conservative government increased this exemption to \$800,000. (As it is indexed for inflation, the lifetime capital gains exemption is \$883,384 for the 2020 tax year.) Additionally, Conservatives also increased the limit specifically for farm and fishing businesses to \$1 million.

Eligible Educator School Supply Tax Credit

Eligible educators can claim a 15% refundable tax credit on up to \$1,000 of supply purchases per year. Some examples include flashcards, arts supplies, writing materials, books for the classroom and more.



Volunteer Firefighters' Tax Credit

This is a 15% non-refundable tax credit based on an amount of \$3,000 for volunteer firefighters who perform at least 200 hours of service per year. Delivered by the previous Conservative government, the option to claim the exempt amount of up to \$1,000 for honoraria will remain in lieu of the credit, if desired.

Search and Rescue Volunteer Tax Credit

This is a 15% non-refundable tax credit based on an amount of \$3,000 to acknowledge the valuable contributions of ground, air and marine search and rescue volunteers, who perform at least 200 hours of service per year. Delivered by the previous Conservative government, the option to claim the exempt amount of up to \$1,000 for honoraria will remain in lieu of the credit, if desired.

Tradespersons' Tools Deduction

This tax deduction on tools, delivered by the previous Conservative government, helps those tradespeople who often must pay for their work expenses up front out of their own pockets.



Meal Expenses of Long-Haul Truck Drivers

The Canadian tax system generally limits business-related meal, entertainment, and other expenses to be deductible only up to 50%. The previous Conservative government raised the deductible portion of meal expenses for long-haul truck drivers to 80%.





SAVINGS FOR HOME BUYERS

Here is a list of some tax benefits that you can still claim:

Home Buyers' Amount

The credit (delivered by the previous Conservative government) allows first-time home buyers to claim an amount of \$5,000 on qualifying homes purchased. It's also available to those who are not first-time home buyers but who are eligible for the Disability Tax Credit (DTC) when they purchase a more accessible or functional home.

Home Buyers' Plan

Under the Home Buyers' Plan, the previous Conservative government raised the amount Canadians can withdraw from their Registered Retirement Savings Plans (RRSP) for a down payment on their first home. The amount has increased again to \$35,000.



HIGHER TAXES FOR ALL CANADIANS

It's becoming harder and harder for Canadians, especially Albertans, to make ends meet. As mentioned in Stephanie's message (page 1), before COVID Canada's debt per capita was already almost \$2,000 higher than it was under the previous Conservative government (at \$19,034 for a population of just under 38 million) and by the end of 2020 it had jumped over \$10,000 per person—while our population grew by approximately 100,000 people. The result of the out-of-control spending of the Liberal government is that every child born in Canada this year already owes more than \$29,136 in federal debt. And as unemployment numbers rise, CPP premium rates are also rising along with the carbon tax and taxes on beer and wine .

It is essential that we get federal spending under control, and support businesses so our economy can pull itself out of this pandemic and help pay down that debt.

Carbon Tax

Canadians who live in a province where the Liberal Carbon Tax applies – Ontario, Alberta, Saskatchewan and Manitoba – will see a 33% increase in the Liberal Carbon Tax as it rises from \$30 per tonne in 2020 to \$40 per tonne this year.

But this is just the beginning. It will eventually reach a staggering \$170 per tonne in 2030, an increase of 566% over the next decade. This is a devastating blow to Canadian jobs, particularly in the manufacturing and energy industries. As the carbon tax rises year after year, it could cost you thousands of dollars.

You are likely eligible for the Liberal Government's Climate Action Incentive, but unless your energy use is minimal, it is unlikely to cover all the increased costs due to the carbon tax.

Despite all of these taxes, GHG emissions have increased under Justin Trudeau's government. The Liberal Carbon Tax is not an environmental policy. It's a scheme to make Canadians pay more tax.

Disability Tax Credit

The Liberal government has made it more difficult for Canadians to prove their eligibility for this tax credit.

Tax-Free Savings Account Rolled Back

The Liberal government clawed the maximum contribution amount back down from \$10,000 to \$5,500. For 2020, it has been slightly increased to \$6,000.

Public Transit Tax Credit Cut

The Liberal government cut this tax credit that helped commuters save 15% on the costs of public transit.

Family Tax Cut (Income-Splitting) Scrapped

The Liberal government scrapped this initiative which would have provided \$2,000 in tax relief for couples with children under the age of 18.

Children's Fitness Tax Credit and Children's Arts Tax Credit Scrapped

The Liberal government took away the tax credit you used to be able to claim for your children's sports and arts programs.

Education Tax Credit and Textbook Tax Credit Scrapped

The Liberal government axed critical support for students by scrapping these tax credits.

CPP Tax Hike

The Liberal government's plan is to raise the rate 0.5% every year until it reaches 11.9% in 2023. As a result, 92.2% of all Canadian families, on average, will pay \$2,218 more after the CPP payroll tax changes are implemented.

Beer and Wine Spirit Excise Tax

The Liberal government increased the excise tax, which makes beer, wine and spirits more expensive. Worse, they introduced an escalator so their tax automatically increases every year with inflation.

Health and Dental Benefits Tax Failed Attempt

The Liberal government proposed to tax your employee paid health and dental benefits. However, they backed down thanks to pressure from Canada's Conservatives. There is nothing stopping the Liberals from trying again.

Employee Discounts Failed Attempt

The Liberal government proposed to tax your employee discounts, affecting (for example) servers getting free meals at work, or retail clerks getting a percentage discount on purchases. However, they backed down thanks to pressure from Canada's Conservatives. But there is nothing stopping them from trying again.

Hiring Credit for Small Business Scrapped

The Liberal government scrapped this tax-saving initiative which delivered up to \$1,000 in reimbursement on EI premiums.

EI Premium Rate Hike

The previous Conservative government lowered EI premium rates to \$1.49 in 2015. In 2020, because of more Liberal spending, the rate will be \$1.58 meaning workers and businesses will pay more.

Income-Splitting for Family Businesses Rolled Back

The Liberal government has increased taxes and made the rules more complicated for business owners that employ family members.

PANDEMIC RESPONSE

The Official Opposition heard from Canadians about how some of the benefit packages were not functioning as intended, and often leaving people and businesses to fall through the cracks. Some of the changes Conservatives have been able to facilitate to help Canadians, related strictly to COVID-19, are listed below.

Rent Relief:

Conservatives and entrepreneurs called for changes to the Liberals' rent relief program so that tenants could apply directly; the introduction of a sliding scale instead of requiring a 70% reduction in revenue, so that more businesses could receive help.

Wage Subsidy:

Canada's Conservatives successfully fought to get the wage subsidy program increased from the original 10% to 75% in order to support workers and businesses.

Pregnancy:

Pregnant Canadians were being told by Service Canada they are not eligible for the CERB due to their pregnancy and must instead take regular EI benefits. There were also issues with expecting parents falling a handful of hours short of being eligible for benefits. Conservatives successfully put pressure on the Liberals to make changes to their emergency programs in order to support expecting parents.

Back to Work Bonus:

The Official Opposition proposed constructive solutions, like the Back to Work Bonus, a CERB top-up which would ensure workers have the support they need to transition back into the workforce and ensure that local businesses are able to fill shifts and get back on their feet.

CEBA:

After the Liberal government introduced the Canada Emergency Business Account, Conservatives put forward two practical, common sense improvements:

- removing the requirement to have a business account to qualify; and
- expanding the eligibility criteria for the CEBA, so more small businesses qualify for the \$40,000 loan.

Seniors:

Conservatives proposed common sense measures so that seniors could access more of their savings during the pandemic. This included:

- allowing Canadians a special one-time withdrawal from their RRSP in 2020, which if repaid by December 31, 2023 will be tax-free; and
- waiving mandatory RRIF withdrawals until December 31, 2020.

GST Remittance:

Conservatives called on the Liberals to refund GST remittances to the small businesses that have collected them in at least the last six months. This would

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STANDING UP FOR CANADIAN ENERGY

One of Joe Biden's first acts as President was revoking the permit for the Keystone XL expansion — another devastating blow to the Canadian energy sector that will affect thousands of Canadian workers and our country's economy.

Days later, Michigan Governor Whitmer in Michigan took legal action to shut down Enbridge's Line 5, which carries crude oil and natural gas liquids to refineries and consumers in Ontario, Quebec, Michigan, and Ohio. This despite multiple environmental and safety reports on Line 5 which show no concern with the pipeline which has never had a leak in its 67 years of operation.

Stephanie and her colleagues know just how essential the energy sector is, and will be, to Canada's economic recovery from COVID-19. After successfully calling for an emergency debate on importance of this pipeline for the first day of Parliament in 2021, they also put forward motions at several Parliamentary Committees (Natural Resources, Indigenous and Northern Affairs, Transport, and Infrastructure and Communities) to study the impact that the Keystone XL cancellation could have on Canada — however, backed by the NDP, the Liberals shut down debate.

The Official Opposition will continue to push for the sector and the jobs it represents. Stephanie hopes you will consider signing and sharing e-Petition (e-3081) which asks that Line 5 be kept open. This petition can be found online at <https://petitions.ourcommons.ca/>.

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have helped small businesses during the pandemic.

Oil and Gas Sector:

During the pandemic Canada's oil and gas sector was hit hard.

The government promised help shortly after the pandemic started but failed to follow through. For months Conservatives advocated for strong support for the workers in one of the key sectors of the Canadian economy, energy.

Auditing Small Businesses:

Conservatives passed a motion in the House of Commons to end punishing audits on small businesses.

Support for Canada's Charitable Sector:

Just when it was needed the most, Canada's charitable sector was hit hard by the pandemic. Conservatives called on the federal government to increase support for the charitable sector, by:

- temporarily increasing the Charitable Donation Tax Credit for 2020;
- immediately removing the capital gains tax on charitable donations of private company shares and real estate; and
- tabled legislation to support Canadian charities that would waive the capital gains tax on an independent sale of private shares or real estate when the proceeds of the sale are donated to a charity.

A DECIMATED AVIATION INDUSTRY

Although repeatedly promising sector specific support for Canada's airline and tourism industries since March 2020, the Liberal government had not kept that promise as of the time of writing. While other G7 countries have recognized the economic and competitive value of their aviation industries, Canada has done little to stop the devastation occurring across the country. Calgary's WestJet has been hit hard, and the increased travel restrictions implemented by the Liberals in February resulted in more layoffs, more route cancellations, and a diminishing hope that the industry will be able to recover.

Canada needs the economic contribution provided by these industries along with the jobs they create, especially as we try to come out of this pandemic. Already people who need to travel for medical reasons, for family emergencies, for work... are finding that there are no longer flights available and as time goes on those that *are* available will become more and more expensive. As the Official Opposition Shadow Minister for Transport, Stephanie has been doing everything she can to push Justin Trudeau to make good on his promise to the industry and will continue to do so.



COMMITTEE UPDATE

As Vice-Chair for the House of Commons Standing Committee on Transport, Infrastructure and Communities (TRAN), Stephanie and her Conservative colleagues have accomplished a lot since government prorogued in the fall. The Committee has finished hearing from witnesses for several studies including: on the Boeing Max 8 Certification; on the impact of COVID-19 on the aviation sector; and one on Canada's Infrastructure Bank. (The first two were as a result of Conservative motions).

These sessions have been very effective at holding the Liberal government accountable through very compelling testimony from witnesses. The Committee's goal is to have reports for these studies completed soon and available to the public for review. Information on individual meetings can be found at <https://www.ourcommons.ca/Committees/en/Home>.

ABOVE: *Stephanie questions the Transport Minister in December 2020 about why his government has not kept their promise to provide sector support to one of the hardest hit industries in Canada.* **OPPOSITE PAGE:** *Empty seats mean more cancelled flights, more inconvenience for passengers and a longer recovery.*

VACCINES AND TRAVEL RESTRICTIONS



Stephanie and her Conservative colleagues have repeatedly asked the Liberal government to get serious about not only procuring sufficient vaccines for Canadians, but to focus on domestic production.

In early February, the government announced that Novavax will produce its COVID-19 vaccine at a

facility in Montreal *still under construction*. As a result, the Prime Minister stated the earliest it will be ready to produce shots would be summer 2021 and Innovation Minister François-Philippe Champagne later clarified that the earliest possible production start date is likely "at the end of the year." This means that we will have zero vaccines manufactured in Canada before the Liberal's September deadline.

Canada needs to be using all of the tools available to fight COVID-19. Canadians need vaccines, rapid tests, and information to secure our future and to rebuild our economy. However, the fact is, for the rest of 2021, Canada's vaccine rollout will be completely at the whims of foreign countries and companies.

The *fact* is, lockdowns and restrictions were put in place early on in the pandemic to buy governments time to get permanent solutions like vaccines, rapid testing, variant testing capacity, and therapeutics – and Canadians understood. **However these tools now exist.** The *problem* is, Justin Trudeau has failed to bring them to widespread use in Canada. We need to be using these tools to *reduce* quarantine times, like our allies around the world are doing. Instead Canadians are being forced to endure even greater restrictions. We're here today because the Liberal government has failed to secure and use these tools.

But why did the Liberal government wait so long to act? Why did they decide to partner with China? To try to get some answers, Conservatives requested an emergency debate on this issue on January 26, 2021 and also passed a motion at the Standing Committee on Industry to examine why Canada does not have a domestic capability. (For more detailed information, Hansards and Committee testimony can be accessed at www.parl.gc.ca.)

By now, Canadians should know when things are going to get better. The Liberals can't keep asking Canadians to sacrifice more without being clear when restrictions can be eased. We cannot secure jobs, we cannot secure our economy, we cannot secure the future until Canadians are vaccinated. We are lagging further and further behind other G7 nations and it is unacceptable.

QUESTIONS?

Contact the Canada Revenue Agency at
1-800-267-6999 | canada.ca/en/revenue-agency



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