



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

30 October 2019

The Honourable Bill Morneau, Minister
Finance Canada
90 Elgin Street, 17th Floor
Ottawa, ON
K1A 0G5

bill.morneau@canada.ca

Information Request: IR0432

Dear Minister Morneau:

As you are likely aware, the Parliamentary Budget Officer (PBO) provides independent and non-partisan analysis to the Senate and to the House of Commons about matters related to the nation's finances and the economy, the estimates, certain other documents, government documents and the cost of proposals. In carrying out my mandate, I often require information held by government departments and Crown corporations, and I am entitled to free and timely access – subject to limited exceptions – to such information under section 79.4 of the *Parliament of Canada Act*.

I am currently undertaking an analysis pursuant to paragraph 79.2(1)(b) of the *Parliament of Canada Act*, which mandates the PBO to prepare reports on matters of particular significance relating to the nation's finances or economy that are listed in an annual work plan.

For this analysis, I am requesting the following information:

Input data such as depreciation rates, statutory tax rates, as well as equations/codes, if appropriate, used in the calculation of Marginal Effective Tax Rates (METRs) for 10 economic sectors/industries for 7 CCA classes. If appropriate, please provide this data by provinces. In addition, please provide the industry and CCA class weights that would be used to calculate an aggregated METR.

In order to provide the analysis to parliamentarians in a timely manner, I ask the information to be provided to my office no later than **28 November 2019**. If access to the requested information cannot be granted by that date, a response must be provided by you or your deputy minister as soon as possible.

Should you or your staff have any questions about this information request, the analyst responsible, Louis Perrault can be contacted directly at louis.perrault@parl.gc.ca, or 613-292-7426.

Attached is a reply form. It too should be filled out and returned by 28 November 2019, whether or not you provide access to the requested information. Should you refuse to provide access to the requested information, you or your deputy minister must provide a written justification for the refusal as required under section 79.41 of the *Parliament of Canada Act*.

The response letter will be posted on the PBO website and, therefore, it should not be marked "confidential". As well, the requested information should be attached separately. If this information is confidential, please clearly mark it as such, either on the electronic spreadsheet or the hard copy version.

Providing timely and effective analysis to the Senate and House of Commons and promoting greater budget transparency and accountability are the PBO's primary objectives. The degree to which this is possible depends, to a large extent, on free and timely access to quality information held by government departments. In doing so, you are assisting us in better serving the Senate, the House of Commons, and their members.

Yours sincerely,



Yves Giroux
Parliamentary Budget Officer

c.c.: Antoine Brunelle-Côté, Privy Council Office, Assistant Secretary to the Cabinet,
Liaison Secretariat for Macroeconomic Policy
Mr. Paul Rochon, Deputy Minister, Finance Canada

Attachment: Reply form for IR0432