ISSUE NO. 023, MONDAY, APRIL 8, 2013, 17 PGS.

# "Super" Credit For Charities

Newly generous Canadians will qualify for "super" tax credits in an attempt to reverse flattening trends in charitable giving.

First-time donors will qualify for credits of up to 54 percent – compared to current 29 percent credit – effective in the next tax year.

"We think this is a step in the right direction," said Dr. Michelle Gauthier, vice president of public policy at Imagine Canada, an advocacy group for national charities.

The measure could result in \$110 million in new donations to worthy causes, Gauthier said.

In a proposal it stressed is a "temporary" measure, the Department of Finance detailed a First-Time Donor's Super Credit for tax-filers who have not claimed a charity credit since 2007.

Currently individual donations qualify for a 15 percent tax credit on contributions to \$200, and 29 percent over \$200.

Under the new proposal, first-time donors would qualify for a bonused 40 percent credit on donations under \$200, and a total 54 percent credit for contributions of larger amounts to a maximum \$1,000.

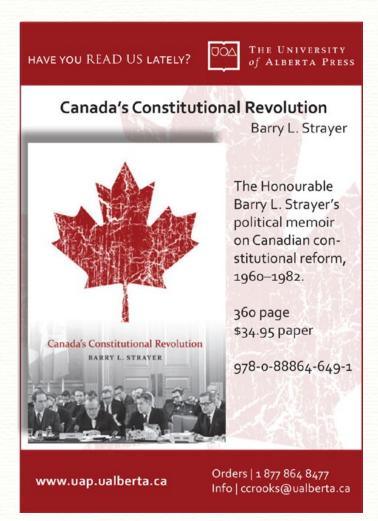
"This will encourage more Canadians to give," said Gauthier, who said more generous credits may encourage casual donors to make more serious contributions.

"These are people who give \$2 at the grocery store or \$5 at the door, but to this point have not made a significant donation to a charity."

Imagine Canada earlier successfully lobbied the House finance committee to endorse a "stretch" tax credit scheme.

In a report to Parliament last Feb. 11, the committee urged adoption of the scheme to permit tax-filers to qualify for escalating credits – as much as ten percent more – by annually increasing their donations.

"Subject to the government's stated intention to balance the budget in the medium term, the committee recommends that the federal government explore the feasibility and cost of adopting a stretch tax cred-



it," the all-party committee wrote in its report, *Tax Incentives For Charitable Giving In Canada*.

"We think the First-Time Donor's credit is a first step in implementing the philosophy behind the stretch tax credit," said Gauthier.

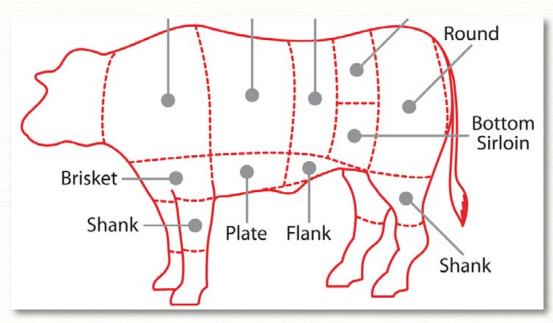
The number of Canadians who claim a charitable tax credit has remained static at some 5.7 million people since 1990, according to federal

data, though the total number of tax-filers has grown from 17 million to 24 million over the same period.

There are 85,000 federally-registered charities nationwide, by federal estimate. Donations last year totaled \$8.3 billion.



## They Left Out Antibiotics



Doctors are appealing to regulators for sweeping restrictions on non-essential use of antibiotics.

The Ontario Medical Association reported a growing resistance to antibiotics now endangers "one of the most fundamental and life-saving tools in medicine."

Infections with antibiotic-resistant bacteria "are becoming more frequent and difficult to treat, resulting in serious illness and even death," the OMA warned in a report When Antibiotics Stop Working.

The Department of Health did not comment.

"We call on federal and provincial governments to immediately enact regulatory changes that will help to reverse this threat by reducing the growth of antibiotic resistant bacteria," the association reported.

The OMA concluded ex-

isting drugs "are not as effective as they once were because bacteria are adapting to them," and urged that government "develop a system of farm industry surveillance to keep track of the identities and quantities of antibiotics being purchased."

Ontario practitioners urged the *Food and Drugs Act* be amended to outlaw the unprescribed use of medicines; that farmers be restricted from importing antibiotics for their own use; and that any use of antibiotics in livestock be limited to prescription by veterinarians.

"People importing antibiotics for any reason should all be held to the same standards, and surveillance should be established to allow the collection of data about which drugs are entering our country and what their intended use is," the association said.

Doctors also seek federal

funding for new research on antibiotic resistance: "There is a dearth of communitybased surveillance of organisms and resistance patterns, and this must be rectified."

The Ontario study followed a warning by the British Medical Journal that antibiotic resistance "has the potential to undermine modern health systems." Experts fear an increase in resistant organisms coupled with a decline in the number of new antimicrobial drugs "suggests an apocalyptic scenario may be looming," the Journal said. The Canadian Medical Association has urged federal regulators, including the Department of Agriculture, develop a comprehensive national strategy to combat antimicrobial resistance, and strictly limit the use of antibiotics on livestock.



## HELP WANTED, NO BENEFITS

Departing Governor Mark Carney cut Bank of Canada full-time staff by 7 percent while hiring more contract employees and summer students, records show.

Full-time staff at the central bank totaled 1,221 this winter compared to 1,311 in 2009, a year after Carney was appointed governor.

The payroll numbers do not include some 300 temporary and contract workers, or summer students worked at the Bank of Canada last year.

The bank told *Blacklock's* it was determined to comply with "the federal government's budget guidance to hold operational spending flat."

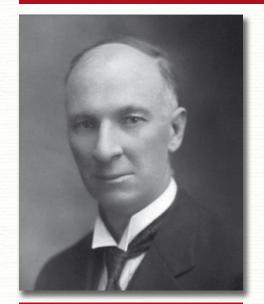
Governor Carney, in a report Medium Term Plan 2010-2, identified as a management priority a proposal to "refocus total compensation to provide greater flexibility, choice and long-run cost management."

"Everything we do," wrote Carney, "affects the confidence that Canadians have in the bank."

Carney steps down June 1 to assume appointment as governor of the Bank of England.







### Tom Hyland Blacklock

A pioneer publisher and war correspondent, confidante of three prime ministers and 1922 president of the Ottawa Press Gallery, Tom Blacklock was mourned at his passing in 1934 as "a keen observer blessed with a sense of proportion." Born in Halton County, Ont. in 1870, he became a frontier editor and first mayor of Weyburn, Sask. in 1903. Assigned to Parliament Hill by the Winnipeg Telegram in 1912 he remained a gallery man for life with columns published from Victoria to Halifax: "As Tom Blacklock used to say, 'That ain't the way I heard it.'"

BLACKLOCK'S REPORTER PUBLISHES DAILY ONLINE AT BLACKLOCKS.CA WITH A WEEKLY DIGEST OF NEWS AND SHARP-EYED FEATURES PUBLISHED EACH MONDAY, 50 WEEKS A YEAR.

Copyright 1395804 Ontario Limited

#### **Head Office**

409 Third Avenue, Ottawa, Ontario K1S 2K6

#### Editorial:

350-N Centre Block, House of Commons, Ottawa, Ontario, K1A 0A6

**HST no.** 87055 5372

#### Tom Korski, Editor

613-992-4511 tom@blacklocks.ca

#### Holly Doan, Features Editor

613-422-6823 holly@blacklocks.ca

### EDITORIAL BOARD: Alex Binkley

613-992-4511 alex@blacklocks.ca

#### **Kaven Baker-Voakes**

613-992-4511 kaven@blacklocks.ca

#### Mark Bourrie

613-992-4511 mark@blacklocks.ca

# Senator Larry Campbell

#### I DO NOT FEEL SORRY FOR UKRAINE

as an international observer to watch several rural polls in Ukrainian parliamentary elections. I had few expectations; I had never been in Ukraine, or for that matter been an observer.

It was clear in listening to speakers and talking to others that the elections themselves were a foregone conclusion – the government had the money and controls the media. As one Ukrainian told me, "What does it matter who I vote for?" Along with an MP from Sweden, a driver and an interpreter we set out from Kiev to polling booths two hours away in rural countryside.

This countryside left a deep and unexpected impression.

I saw no machinery, no crops, no work. This is true farm country – flat, rich soil, the breadbasket of Europe, with some of the best agricultural land on earth, yet it was mostly fallow. The countryside was grey. I was in disbelief.

When a country has been living under communist dictatorship for generations, and its main contribution was to feed Russians, only now is Ukraine emerging into the 21st century.

I saw no new public works, no investment. I asked, is there no market here for good used farm equipment from the Canadian Prairies? They said, fine, you bring the equipment over – then what? There is no system to grow and export wheat for hard currency. There is no infrastructure to market Ukrainian grain to China or India.

We travelled from one polling station to another till 8 o'clock at night. One poll was in a disco – well, a Russian disco. It had a hardwood floor with a disco ball suspended in the middle of the room.

At another poll I met a village policeman casually smoking by the front door. Every polling station had a police officer on duty; this one asked me to speak to his sister on the phone. She was a professor at the University of Kiev, fluent in English. We talked hockey.

I saw few young people in the villages. Most of the voters appeared over 65. They came to vote on foot or bicycle, or riding in farm trucks. I saw a 90-year old woman hobbling with a cane and stick, working her way down the road to the polling station.

There was poverty. No one appeared starving or homeless, but judging from their clothes, not much had moved since the 1970s. Ukraine has 45 million people but their population is actually shrinking. The life expectancy for a Ukrainian man is 63. In Canada it is 79.

Ukraine has only been free of outright foreign domination since 1991. This is after being ruled by successive invaders for centuries. Every village I saw, no matter how small, had memorials to war dead. It was sobering to see a village that had only 200 voters, with a memorial listing 500 dead.

I did not find Ukrainians belligerent or suspicious. People I met had a strength and dignity that was a great inspiration to me.

I do not feel sorry for these people. These are not weaklings. Ukrainians strike me as strong people who could not see any worse than Soviet rule or the Second World War. They survived that; they'll survive this.

(Editor's note: the author is a British Columbia Liberal senator, and former Vancouver mayor)



# ...Or Perhaps Check Google

The Department of Public Safety spent nearly \$8 million on an ad campaign that most Canadians never noticed or were unlikely to heed before Google, according to officials' own survey.

Spending on promotions for "Emergency Preparedness Week" was detailed in accounts tabled in the House at the request of Liberal MP Scott Simms.

"The responses are telling," said Simms, MP for Bonavista-Gander-Grand Falls-Windsor, Nfld. & Labrador.

Public Safety Minister Vic Toews did not comment.

Toews' department in a four-year period to 2009 inclusive spent a total \$7,802,060 for advertisements to "provide Canadians with information they need about potential risks by natural and man-made disasters," according to documents.

Asked to quantify the effectiveness of the ads, the department wrote: "This information is not readily available and would require manual gathering and would require an excessive amount of time and resources."

However, a detailed analysis concluded despite the ad blitz most Canadians never heard of "Emergency Preparedness Week," and most would use Google before they'd consult Public Safety

Canada on what to do in a disaster.

"The empirical evidence shows the majority of Canadians gave this campaign no credence," said Simms. "Did they spend the money just because it was there? I could use that money to reopen the Rescue Centre in St. John's."

The federal government closed its St. John's Maritime Rescue Sub-Centre last May as an austerity measure.

"The department spent all this money on advertising and the effectiveness was not there," Simms said. "It's a joke."

Public Safety Canada's own analysis of its campaign concluded 66 percent of Canadians surveyed said they never heard of "Emergency Preparedness Week"; 58 percent never looked for information on "what to do in an emergency"; and of those who did, they were twice as likely to conduct a Google search than consult a government website, according to a Final Report Emergency Preparedness Week 2010 Evaluation by Ottawa-based Phoenix Strategic Perspectives Inc.

The four-year campaign included advertisements on TV and radio, dailies, weeklies and periodicals, and internet ads.



[PHOTO: LIBRARY & ARCHIVES CANADA R1300-52]

### **LEGAL AID DEFICIT GROWING: FEDS**

Growing deficits in national funding for Legal Aid suggest deserving clients may be denied counsel, say analysts.

New federal figures show that Canada-wide, expenditures reached \$780 million last year while funding totaled \$776 million.

Some 488,000 Legal Aid applications were approved out of 743,000 received, according to Statistics Canada. Data suggested criminal cases accounted for 57 percent of Legal Aid applications that were approved.

"That statistic only shows

the number applied and denied," said Patricia Hebert, chair of the Canadian Bar Association's Legal Aid liaison committee.

"What it doesn't show is how many people found themselves in need of legal services and either didn't apply at all because they didn't think they would be eligible, or perhaps never got farther than an initial screening process."

Federal support for Legal Aid funding was \$112 million, while the provinces and territories contributed a balance of \$590 million – a ratio unchanged since 2007. The remaining \$78 million, a tenth of the total, was privately funded by lawyers.

"There's a great deal of regional variation," said Hebert. "The federal government has increasingly withdrawn from funding and taking responsibility for Legal Aid."

Analysts noted that regional boons in real estate generated revenues for private counsel that helped sustain the Legal Aid system.

"When the real estate market suffered a loss over

the last few years one of the big losers was Legal Aid," said Tom Bryson, chair of Legal Aid for the Criminal Lawyers' Association. "In a fact there was a fear that Legal Aid would lose about \$50 million in funding."

"There are very serious public needs that are provided by adequate Legal Aid funding and services," Bryson added.

Statistics Canada estimates that more than 10,000 lawyers contributed Legal Aid assistance last year.



KAVEN BAKER-VOAKES

## Maybe We Should Stick To Ice Sports

Canada's Olympic triathlon team, ranked one of the worst in the world, received \$132,000 in federal grants before competing in the London Summer Games, according to federal accounts. And horse riders with the equestrian squad received \$213,600 in taxpayers' funding before a dismal performance that saw Canadians finish 13th out of 13 in team jumping.

The grants were paid through a program intended to promote "the pursuit of excellence," according to the Department of Heritage that authorized the payments.

Heritage Minister James Moore declined comment.

In a statement to *Blacklock*'s, the department noted there was "no subjectivity" in determining which athletes qualify for continuous subsidized tuition or living expenses: "Athletes do not have to account for how they spend the money they received."

All grants were paid in the 18-month period prior to last August's Olympics.

Triathlon grants included \$36,000 paid to Victoria's Simon Whitfield, who crashed his bike and quit the race; \$33,000 to Edmonton's Paula Findlay, who finished 52nd out of 52 competitors and later spent "months wallowing in self-pity," she wrote in a blog; and Pincourt, Que's Kathy Trem-

blay, who failed to finish her race.

The equestrian team also failed to qualify; veteran rider Ian Millar of Perth, Ont., a \$6,000 grant recipient, finished 9th in individual competition, the best result for any Canadian.

Other grant awards included \$302,278 to the sailing team, which failed to finish better than 10th in competition; \$258,004 to the badminton and tennis teams, which also failed to qualify; and \$164,767 for the fencing team, of which no member advanced past the second round of competition.

Canada won 18 medals at the Summer Games, finishing 36th behind Norway and Lithuania, by official count.

The Canadian Olympic Committee refused an interview.

Among recipients of the ten largest federal grants, seven failed to finish in the medals:

- \$44,130 to Rosie MacLennan of King City, Ont., winner of Canada's only gold, in trampoline
- \$43,260 to Nikola Girke of West Vancouver, a 10th place finisher in windsurfing;
- \$42,169 to Colin Russell of Toronto,

- member of the men's swim relay team that placed fifth in heats;
- \$41,785 to Crispin Duenas of Scarborough, Ont., an archer eliminated in the first round;
- \$40,302 to Heather MacLean of Etobicoke, Ont., eliminated in the women's 100m swim relay;
- \$39,998 to Doug Csima of Oakville, Ont., silver medallist with the men's rowing eight;
- \$39,764 to Erica Morningstar of Regina, a swimmer eliminated after finishing 8th in her heat;
- \$39,559 to Carol Huynh of Calgary, a bronze medal-winning wrestler;
- \$39,186 to Sebastien Michaud of Québec City, who failed to advance past the preliminary round in taekwondo;
- \$39,092 to Martha McCabe of Toronto, who finished 5th in finals in the 200m breastroke.

According to an *Athlete Assistance Program Policies and Procedures* manual, athletes may only have their funding revoked for serious offences like doping, consorting with gamblers, "gross breach of discipline" or boycotting training camps.

"Failure to achieve pre-set performance objectives does not in itself establish failure to meet agreed-to training or competitive commitments," the department noted.





Canada's 2012 Olympic rowing teams cost taxpayers \$1,202,900, the largest block of grants to any Summer Games athletes.

Rowers, kayakers and canoeists won five medals at the London Summer Games.

### THIS COST YOU 1.2 MILLION

the best showing of any Canadian contingent, including silver for the men's and women's rowing 8, and silver for Oakville, Ont. kayaker Adam Van Koeverden.

Other recipients included:

- \$1,180,378 to members of the men's and women's swim teams, which won three medals:
- \$800,797 for track and field athletes with a single medalist, Derek Drouin of Corunna, Ont., who won bronze in the high jump;
- \$592.292 to the women's soccer

**team** that won bronze with a 1-0 victory over France;

- \$460,728 for cycling teams that won a single bronze medal;
- \$337,518 to the women's basketball squad defeated 91-48 by the U.S. in the quarterfinals.

Nationwide some 1,800 athletes receive federal grants each year, typically averaging \$17,000.

[PHOTO: CANADIAN OLYMPIC COMMITTEE]

## The Budget On Salmon

Pacific salmon conservation will be given a boost in funding with a British Columbia-based foundation expected to receive \$1 million per year to improve salmon habitat.

Under current practice only \$1 from the sale of \$6 Salmon Conservation Stamps — mandatory on salmon angler's licenses — is transferred to fund local B.C. projects. The 2013 federal budget proposes to transfer 100 percent of stamp revenues to the Pacific Salmon Foundation.

"It's something we have been working on for a couple of years," said Dr. Brian Riddell, president of the Pacific Salmon Foundation.

Riddell said the foundation has received close to \$350,000 per year in funding and the additional revenue will give it a boost, though he expects applications will increase.

"Now that we have the money I'm sure

other people will begin submitting applications," said Riddell. "We fully expect that we have enough money to cover the costs, but they are going to go up; this money is not meant to cover everything, that's for sure."

One of the conditions of the funding is that proceeds can't be spent on research on wild salmon.

"We aren't allowed to use the stamp money for that because the money is directed to community salmon efforts," said Riddell.

The budget also has reduced funding for other areas of the fisheries with the government allocating \$10 million over two year to improve overall conservation of fisheries habitat.

"I'd look at the \$1 million and, yes, that's nice for the salmon foundation, but that's a drop in the bucket compared to what needs to be put into wild salmon on this coast," said Dr. Craig Orr, executive director of the Watershed Watch Salmon Society.

Orr said the budget failed to address key recommendations presented last year in the Cohen Report, which focused on the disappearance of salmon in the Fraser River in B.C.

"It seems it's ignoring Cohen recommendations that we need to investment more on wild salmon," said Cohen. "It's also unclear how much is invested in aquaculture development. The report stated the Department of Fisheries and Oceans cannot be both a promoter and regulator of regulator."

"If they haven't resolved that and there's less money for wild fish, then I think Canadians are going to be quite disappointed in this budget for what it will do for salmon."



# Droits devant. Rights for you.

www.plaideurs.ca

At CazaSaikaley, our experience in advocacy is to your benefit. We provide bilingual litigation excellence in all areas of media law, public law and civil litigation. Our knowledge and talent ensure that you receive excellent legal representation.



350-220 Laurier ouest, Ottawa, K1P 5Z9 Tél 613-565-2292, Fax 613-565-2087

## All Clear On Airline Surcharges

Airlines may now impose perpetual fuel surcharges on travellers following a new ruling by federal regulators.

The Canadian Transportation Agency said it will no longer "closely monitor" fees levied by airlines. The judgment came in an Air Canada request to extend a fuel surcharge on international flights that was set to expire March 31.

Regulators waived the deadline, deleted a requirement that carriers make all fuel surcharges subject to expiry, and immediately extended the decision to all airlines.

"It is supply and demand," said Jacqueline Bannister, an agency spokesperson. "It is consumer-driven."

Regulators said a previous requirement that airlines

set expiry dates on fuel surcharges was irrelevant due to amendments to *Air Transportation Regulations* on full-price disclosure of fares.

Under new rules that came into force Dec. 18, the advertised cost of all domestic flights and international travel originating in Canada must be plainly disclosed, including taxes and surcharges, under threat of maximum \$25,000 fines.

"We do not require that carriers submit fuel surcharges with expiry dates," said Bannister; "That's not such a concern for the agency anymore."

Regulators reported that, since airlines must advertise all charges, "the Agency is of the opinion that it no longer needs to closely monitor surcharges, fuel or otherwise, as its fundamental concerns related to price transparency have been addressed."

Airlines are required to submit adjustments in fuel surcharges to the Transportation Agency but only as notice, Bannister said: "We ask to be kept informed."

A travel industry group applauded full fare disclosure, but questioned the benefit of reduced federal monitoring of surcharges.

"I don't know if it is correct to say simple transparency creates competitive pricing," said Heather Craig-Peddie, director of operations for the Association of Canadian Travel Agencies. "It helps explain to consumers what the charges are, but that doesn't necessarily mean they have choices." The Consumers Council of Canada said regulators should monitor the effectiveness of fare disclosure.

"Price transparency doesn't mean anything if there is no route competition," said Ken Whitehurst, executive director of the council; "The question is whether there is sufficient competition among airlines to determine if consumers get good prices. That remains to be seen."

Regulators said to date they were satisfied that carriers were complying with full-price disclosure requirements, including Air Canada, WestJet, Porter, Air Transat, Canadian North, First Air, Air Creebec, Sunwing, Air Inuit and Orca Airways.



# MINISTER WARNS "ALL OPTIONS" IF IT COMES TO TRADE WAR

Canada is considering all options in a threatened tariff war with the United States over meat labeling, Agriculture Minister Gerry Ritz tells Blacklock's.

"We're looking at all our options," said Ritz. "But we don't want to penalize our allies in the U.S. livestock and meat processing sectors by imposing tariffs on their products."

The U.S. has till May 23 to comply with a World Trade Organization ruling that it lift discriminatory labeling on meat imports that cost Canadian beef and pork producers \$5 billion, by industry estimate.

Under the WTO ruling, Canada might slap \$1 billion in retaliatory tariffs on any U.S. goods should Washington fail to dismantle the regulation.

"We don't like this proposal and it doesn't do anything to resolve the issues in the WTO decision," Ritz said in an interview. "The United States has to change its rules to fix discrimina-

tion in its labeling system."

The agriculture minister till now had said he was confident the U.S. would comply with the ruling on Country of Origin Labeling, a 2008 policy that saw regulators force American processors to segregate Canadian and Mexican livestock and meat products – an onerous requirement that led to a sharp decline in exports from Canada.

Industry groups including the Canadian Cattlemen's Association and Pork Council have pressed Cabinet to prepare to enforce the free trade ruling if the U.S. fails to comply by the spring deadline.

American farm associations and processors have also lobbied for an end to Country of Origin Labeling as a costly regulation that hobbled the movement of goods in the integrated North American meat industry.



## Feds Hunt For Billions In Credits, "Loopholes"

The finance department is declaring war on tax deductions, credits and "loopholes," proposing to raise billions of dollars with obscure regulations on everything from parking spots to safety deposit boxes.

"New measures to close tax loopholes will help ensure everyone pays their fair share," Finance Minister Jim Flaherty said in tabling his \$284 billion budget in the House.

Flaherty proposed to eliminate loopholes totaling \$4.4 billion to 2018, including measurers targeting comparatively few taxpayers like foreign-land holders, recipients of leveraged insured annuities, and bank depositors who transfer \$10,000 or more to foreign accounts.

"What we're after is people hiding their money," Flaherty told reporters.

Officials did not detail the full range of tax and regulatory changes contemplated over the term, but outlined \$316 million in changes to be enacted this year, including:

- phasing-out the 15 percent laboursponsored Venture Capital Corporations Tax Credit by 2016;
- charging the 5 percent Goods and Services Tax on X-rays and lab tests currently exempt from federal sales tax, effective immediately; and levying GST on paid parking provided by hospitals, municipalities, schools, universities, charities, non-profits and government agencies, pending legislation;
- eliminating deductions on the cost of safety deposit boxes;
- eliminating \$35 million in preferential tax deductions for credit unions;
- phasing-out accelerated capital cost allowances for new mines.

"It's appropriate," said Gregory Thomas, national director of the Canadian Taxpayers Federation; "We'd like to see this closure of loopholes reflected in lower personal tax rates."

The Department of Finance credited new revenue from loophole fixes for helping

justify its forecast of eliminating the federal deficit within two years.

"Our government is committed to balancing the budget in 2015 – period," said Flaherty; "We will not put the future of Canadian families at risk."

The finance minister credited Cabinet for having "paid down billions on the national debt," though Flaherty has not balanced a budget since 2008. The debt, then at \$467 billion, is projected to grow to



Our government is committed to balancing the budget in 2015 – period.

\$634 billion by 2015 under Flaherty's plan.

"This is very much a legacy issue," said Dan Kelly, president of the Canadian Federation of Independent Business. "I think Mr. Flaherty wants this to happen on his watch."

Cabinet's fiscal forecasts have been subject to frequent revision. In 2006 the finance minister promised to eliminate Canada's net debt within fifteen years; then promised to balance the budget by 2011, 2016 and finally 2015.

The austerity drive to eliminate the \$26 billion deficit will bring new user fees yet to be detailed.

Budget document proposed "timely and efficient fees" on applicants for citizenship and the Temporary Resident Program; a new unspecified fee on hiring through the Temporary Foreign Worker Program; and new charges by the Canadian Nuclear Safety Commission to "facilitate the recovery of costs with respect to nuclear licenses" under the Nuclear Safety and Control Act.

"Why wouldn't they?" said Gabe Hayos,

vice president of taxation at the Canadian Institute of Chartered Accountants. "User fees generally are appropriate."

The finance department also contemplated new fees to "improve the financial viability of Crown corporations," but provided no specifics.

Meanwhile, Cabinet extended business tax measures including a \$1,000 hiring credit for small business, that were to expire.

"Our government understands that the way to create jobs and growth is to reduce barriers for business, not raise them," said Flaherty.

The government is extending an Employment Insurance premium credit of up to \$1,000 for firms with EI costs of \$15,000 or less. Some 560,000 small employers would qualify for the credit, by treasury estimate.

And a Lifetime Capital Gains Exemption for small business owners, farmers and fishers, last increased to \$750,000 in 2007, will rise again to \$800,000, with future increases indexed to inflation beginning in 2015. The lifetime exemption is expected to result in \$20 million in tax savings, the treasury estimated.

"We lobbied pretty hard for these initiatives," said the Federation of Independent Business' Kelly.

Advocates also sought incremental reductions in the base 11 percent tax rate on small business, to 9 percent: "We asked for it but had little expectation it would be in this budget because of the emphasis on deficit reduction."

An accelerated capital cost allowance for manufacturers and processors, introduced in 2007 and renewed every budget since, is now extended another two years at annual cost of \$140 million.

Some 25,000 companies have used the accelerated allowance, the finance department said.



# Oprah On License Watch



Canadian regulators are keeping a close eye on the Oprah Winfrey Network to ensure the U.S. telecaster complies with its commitment to provide "educational programming."

The Canadian Radio-Television & Telecommunications Commission received numerous submissions questioning whether Oprah is honouring its license requirements to enlighten and inform Canadian viewers.

"The commission provides guidelines and imposes reporting and monitoring requirements to ensure the licensee's compliance with its conditions of license and regulatory

requirements," the commission said.

The CRTC noted Oprah was not in compliance with its license requirements in 2011.

"We renewed the license and asked them to comply with the condition of the license," a spokesperson said.

The Writer's Guild of Canada had expressed concerns Oprah's network would depart from its mandate to provide educational content as "part of a growing trend among programming services," regulators said.

The Writer's Guild declined interview requests.

Corus Entertainment, the broadcaster responsible for the Oprah network in Canada, rejected the Guild's argument but said in a statement it would "work within the guidelines set out by the Commission."

The cable operator will be required to file monthly compliance reports from April 5.

"The commission notes that it may consider resources to additional measuring, including suspension, non-renewal or revocation of the license...should Oprah Winfrey Network Inc. again breach its nature of service definition," the CRTC reported.





### SPECIES AT RISK

A POEM BY SHAI BEN-SHALOM

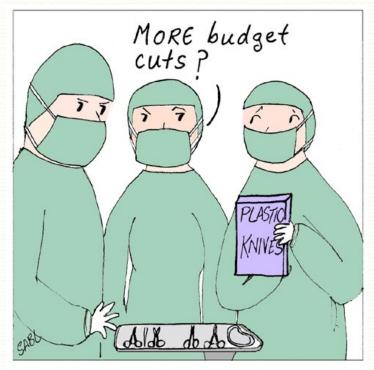
I consider running for office.

A white, male, openly heterosexual.

What are my chances?

(Editor's note: the author is an Israeli-born biologist who published his first collection of poems, Martians Among Us, with In/Words Press in 2012)

## Best of Sheree



### LAST POST FOR AN MP



A foundation created in memory of a House speaker and First War combat veteran has wound down.

The William Ross Macdonald Foundation, created to honour the "contributions to public life" of the former Brantford, Ont. MP, filed notice with the Department of Industry it is surrendering its charter.

"The whole board thought this was a good idea," said Patrick Telfer, the foundation's last treasurer.

Volunteers voted to transfer the foundation's \$63,255 balance to start a scholarship fund at the Brantford campus of Wilfrid Laurier University.

The foundation was registered in 1980, four years after Macdonald's death, and sponsored annual lectures with a succession of celebrity speakers including author Margaret Atwood, broadcaster

Peter Gzowski and Maj. Gen. Lewis MacKenzie.

"In the end it didn't make sense," said Telfer; "Speakers' fees were \$15,000 and we'd get a hundred people out to a lecture."

The foundation in its last federal tax return reported \$6,967 in revenues and \$3,255 in spending.

Macdonald, a combat veteran of the 1916 Battle of the Somme, served four terms as Liberal MP. Elected to the House in 1935, he was appointed speaker in 1949 – "No speaker has been greater and few have been his peer," said then-Prime Minister Louis St. Laurent – and went on to serve as a senator in 1953, a member of the Pearson cabinet in 1964, and lieutenant-governor of Ontario to his retirement in 1974.



## Attached Garages A Poison Risk: Feds

Regulators warn a fixture of Canadian suburbia, the attached garage, may pose an "uncertain" risk of illness from benzene poisoning.

The Department of Health proposed first-ever federal guidelines on indoor levels of benzene after identifying home garages as a leading cause of the contaminant, linked to leukemia with lifetime exposure.

"I'm glad to see they've identified this as a priority," said Dr. Eleanor Setton, an advisor to CAREX Canada, a national carcinogen surveillance program.

"Benzene is a priority in our own environmental assessments, and is at a level where people should be considering steps to reduce their exposure."

In a notice under the *Canadian Environmental Protection Act*, regulators noted indoor levels of benzene are three times higher in homes with attached garages, due mainly to exhaust from vehicles and gas-powered equipment, and vaporization from stored solvents.

"The real cancer risk from benzene in most Canadian homes, while not always negligible, is uncertain," wrote the department, which noted the compound has been linked to "an increased risk of leukemia over a lifetime."

CAREX Canada pointed to numerous studies that identify benzene as second only to asbestos, radon and diesel exhaust as a cancer risk with lifetime exposure, though the extent of the risk is not fully known.

"Benzene is definitely a known carcinogen," said Dr. Setton; "However, the data is extrapolated from testing on lab animals or occupational studies with higher levels than you would see in the home."

The health department reported Canadians in homes with attached garages could minimize their benzene exposure by installing garage exhaust fans; never idling vehicles or gas-powered equipment in the garage; and installing sealed doors to limit air exchange into the home.

More than half of all new single-family homes in Canada have attached garages, by official estimate.

Health Canada is seeking public input on its policy, Guidance For Benzene In Residential Indoor Air, till May 4.



## Tanker Plan May Have Long Reach: Analysts

A federal pledge to enact a "world class tanker safety system" is largely confirmation of practices already underway save for the appointment of an expert committee, say analysts.

Cabinet named three members to a Tanker Safety Expert Panel to monitor the sector.

"Together our panel members have 120 years of maritime experience and a deep commitment to the environment," said Gordon Houston, panel chair and former president and CEO of the Vancouver Fraser Port Authority.

Other members are Richard Gaudreau, a Quebec lawyer specializing in maritime issues; and Dr. Michael Sinclair, former director of the Bedford Institute of Oceanography of Dartmouth, N.S.

The panel is mandated to "conduct a pan-Canadian, evidence-based review and assessment of Canada's tanker safety system," according to the Department of Transport.

Michael Broad, president of the Shipping Federation of Canada, described the panel review as timely and appropriate.

"This is especially true given the technological developments that have occurred over the years, as well as anticipated changes to current trade patterns for Canadian hydrocarbons," Broad said. Cabinet introduced Amendments to the Canada Shipping Act 2001 itemizing initiatives already proposed or undertaken including a review of tanker escorting systems; improved navigational aids for oil shippers; and heightened inspection of foreign vessels.

The Commissioner of the Environment in a Feb. 5 report urged regulators to closely analyze risks from increased tanker traffic off the British Columbia coast, and pointed to inadequate disaster planning in Nova Scotia and Newfoundland & Labrador.

West Coast tanker traffic is projected to increase from the current 600 shipments a year to some 2,400, many involving vessels as large as 320,000 tonnes.

An industry group, the Canadian Shipowners Association, said the expert panel appeared qualified to "look at all the issues."

"The real issue is to prepare for tanker traffic where it has occurred before," said Robert Lewis-Manning, association president, who noted Canada already has authority to inspect and refuse entry to unsafe vessels.

Ray Johnston, president of the Chamber of Marine Commerce, said the industry is "committed to providing efficient, sustainable and safe transportation."

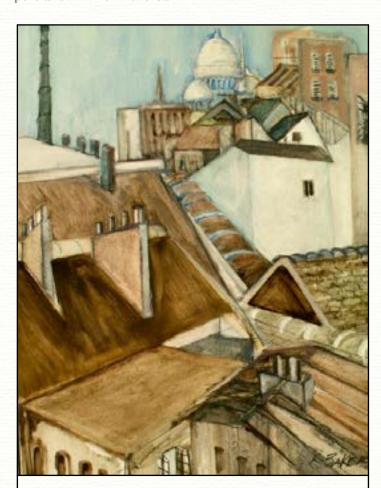
"While the current tanker safety regime has served Canada well, we nonetheless applaud the steps the government is taking to review the current system," Johnston said.

Three federal agencies have commissioned a joint national assessment of readiness to manage ship-source oil spills in Canadian waters.

The research, for the Coast Guard, Department of Transport and Environment Canada, is to gauge the likelihood and impact of spills.

The initiative followed an environment commissioner's urging that regulators have up-to-date management plans, training sessions, and necessary equipment to manage oil spills.





www.robinbakerartist.com

## Tax Cops Eye "Zapper" Software

Ottawa is criminalizing "zapper" accounting software that distorts reporting of business revenue. And regulators are warning all Canadian companies must be rid of the computer program within nine months or face fines and imprisonment.

The treasury targeted socalled "electronic suppression of sales" software that allows retailers and other businesses to conceal pointof-sale transactions without leaving any tracks.

The Department of Finance said audits identified a disturbing incidence zapper use by tax evaders, but had no data on the prevalence of the practice.

Under pending legislation, simple possession of the software would be outlawed under threat of a maximum \$50,000 fine "except where a person exercised due diligence," the department said.

"The due diligence defence will generally require that, to avoid the penalties, a person establish that they exercised the degree of care, diligence and skill to prevent the contravention with respect to ESS software that a reasonably prudent person would have exercised," the department explained.

And the Canada Revenue Agency would make it a crime to use, possess, buy, sell or manufacture the software with fines of up to \$1 million and five years' imprisonment.

In budget documents, the finance ministry said all businesses must "detect and remove" the software by Jan. 1, 2014.



# TAX CHANGE LITTLE TO CHEW ON, SAY FARMERS

A change in tax law fashioned as a benefit to farmers has come up short in assisting aspiring growers from entering the business, says the Canadian Federation of Agriculture.

Parliament is doubling the amount that can be claimed under restricted loss rules for farmers with off-farm income. But the change is tied it up with restrictions that make it a "case of one step forwards and two back," the federation said.

Section 31 of the *Income Tax Act* has been a sore point for farm groups and many rural MPs since the 1970s. The provision is intended to allow new farm buyers to claim losses against off-farm income during start-up. The 2013 budget doubles the amount that can be claimed to \$17,500, but that "only slightly improves the situation" due to complications on claiming losses, said federation president Ron Bonnett.

"For the majority of new entrants to the industry and small-scale farmers, off-farm income represents a critical support in funding start-up costs, making farm expansions, and simply maintaining the viability of many of Canada's family farms," said Bonnett. "This reinterpretation may prevent these farmers from being able to claim more than \$17,500 in losses, and may pose a challenge to entering or staying in the industry.

The federation urged that claims on loss-limits be set at a "more realistic" value of \$40,000 for new farmers.

The so-called Restricted Farm Loss rule, dating from 1951, has been the subject of two Supreme Court appeals over narrow definitions of "chief source of income" and "subordinate" income for growers who have off-farm work. The finance department said its definitions would follow a 2012 court judgment *Queen v. Craig* to "clarify that a taxpayer's 'other' sources of income must be subordinate to farming."



### TAX SIMPLIFICATION ON HOLD

The department of finance has taken no steps to simplification of taxes despite appeals from chartered accountants, and a precedent from the U.K.

"They have not made a real commitment to tax simplification," said Gabe Hayos, vice president of taxation at the Canadian Institute of Chartered Accountants. "This is the challenge."

The main 2013 budget document ran to 433 pages, comprised mainly of commentary and policy outlines, excluding thousands of additional pages of legislation still required to write each provision

into law.

"We've been after tax simplification for years," said Hayos. "It's clear the government has not crossed that line to say, 'We really want to make a difference."

The Institute in an earlier submission to the House finance committee urged MPs to follow Britain's lead in establishing "an independent office that would provide advice on reducing both legislative and administrative complexity of our current tax system."

The United Kingdom Office of Tax Simplification – "a model for a similar office

in Canada," said Hayos – was established two years ago as an advisory agency for parliamentarians. The U.K. office noted that country's tax code has grown fifteenfold since 1965, with technical details of a single bank levy running to 33 pages.

Canada's *Income Tax Act* currently runs to 2,956 pages not including volumes of interpretive bulletins and technical amendments that are routinely issued by the Canada Revenue Agency.



## Must Be Spring Time

An earlier opening to the lobster season by the Department of Fisheries is being welcomed by industry groups.

"Adjusting seasons makes sense," said Geoff Irvine, of the Lobster Council of Canada. "It's important to catch lobsters at their best. I'm happy that they are adjusting."

The federal season, traditionally opening in April or early May, will be adjusted a week earlier as warmer waters affect molting times.

"It makes sense," said Irvine.



"You don't harvest tomatoes on a certain day of the year if they aren't ripe."

The adjustment comes as the lobster fishery faces a new challenge from Europe over demands for a widening ban on the sale of imported live lobster in Scandinavia and Germany. Animal rights activists have successfully lobbied to ban live lobster sales at some retail outlets.

"It's a market issue," said Irvine, who emphasized greater information to consumers on the harvesting and processing of lobster.

The New Brunswick-based Grand Manan Fishermen's Association said processors have gone to lengths to answer EU concerns.

"Our canners they developed a method of shocking lobster before it is cooked, so it's dead before it enters the system," said the association's Laurence Cook. "It is kept healthy before it's humanely killed and cooked."

Cook added, "A lot of people prefer live product, but those who are concerned can buy flash-frozen product that is processed and humanely dispatched."

Lobster exports totaled \$1 billion last year – almost a quarter of all seafood exports, by federal estimate.



### A POEM FOR C.D. HOWE

BY JEFF BLACKMAN



My recent hang up on utility has supplanted any interest I've had in the good. It's been so long since the opposition hounded you, "What's a million?" Clarence. The amateur partisans with their seasonal pragmatism actually believe your big picture, cost-benefit Karma. What are the poems only I read (and reread) but war wails? I want to offer you

a poem with the facts checked.

I fear it's too late, Clarence. Anyone I've met has had to make some sense of me. I know my dreams are filled with familiars, but G.D., C.D. Howe, tell me from your cosmic station how've I done in my former lovers' dreams?

In Tamara's do I dig her for answers? In Ang's do I stand astride the exit? In Mary Woolworth's am I man or still thirteen? In Nat's have we kissed?

Ah, how I impress myself, my fantasies' announced, but believe me this is better. Since I've told my wife, she's told me twice about her dreams about me. In the second some former roommate harangued her, "You're not good enough for him! He deserves better!" but Clarence, between the audience and us, we know a dreamt word's as worthless as a dreamt dollar.

(*Editor's note*: the author is a research analyst who recently published collections of poems in *dead* (*g*)*end*(*er*) magazine, In/Words Press and *Ottawater* periodical; and has a chapbook forthcoming with *Apt. 9 Press* this spring)

PHOTO: LIBRARY & ARCHIVES CANADA R4515-35-8-E

### A SEAWAY SURPRISE

Managers of the St. Lawrence Seaway system hiked tolls 3 percent only days before the scheduled March 22 opening of the new shipping season.

The increase follows a five-year freeze on charges for ships transiting through locks.

"We continue to invest in the renewal of the Seaway infrastructure," said Terence Bowles, president and CEO of the St. Lawrence Seaway Management Corporation.

The corporation reported a four percent increase in traffic last season, to more than 39 million tonnes – about half its annual capacity.

"We are diligently advancing efforts to reduce system costs and bring more cargo in the Seaway," Bowles said.

A late season surge in West-

ern grain exports pushed the Seaway's volume up last year beyond predictions. It was 1.4 million tonnes ahead of the previous year's result of 37.5 million tonnes. Traffic is expected to rise at least two percent more this season.

"The increase in tonnage testifies to both the economic recovery taking place within the Seaway's client base and the emergence of new trade patterns," said Bruce Hodgson, corporation director of market development. "Our

carriers are making significant progress in building their share of the cargo market. The Seaway also got a boost from strong international demand for iron ore for Chinese steel mills, and low sulphur coal destined for Europe.

Operators note water levels on the lower Great Lakes and in Montreal are below their all-time average for this time of year.



## Landmarks Ottawa Destroyed:

### The Old Customs House

It was one of Ottawa's greatest architectural losses, the original Customs and Post Office Building. It stood 62 years – a symbol of the nation's wealth and potential. It even launched the career of a national leader, Mackenzie Bowell, whose primary achievement was growing the finest beard of any prime minister.

Customs revenue ran the country in the Confederation era. Taxes collected on liquor and goods were the main source of cash for the colony till the introduction of federal income tax, in 1917.

The customs building was constructed in the iconic heart of Ottawa, at Elgin and Wellington Streets overlooking the Rideau Canal. It rose four storeys with a clock tower, designed in the grand Empire style by architect Walter Chesterton. The landmark took three years to build, and opened in 1877.

Running the customs house as the nation's chief tax collector was Mackenzie Bowell, an editor and Orange Lodge Grandmaster from Belleville, Ont. He served 50 years in Ottawa without ever having to commute: Bowell kept a room at the fabulous Russell Hotel, simply walked across the street to the Customs building – and another block up to the House of Commons.

Bowell was a master of patronage, stacking the customs department with Conservative cronies. He made it a rule to fire any employee who attended Liberal meetings. In 1880 he wrote John A. Macdonald, "Everything in the whole system of government in connection with patronage

BEFORE



is carried out on this principle: you consult your friends..."

Bowell operated the customs house with unremarkable diligence. In 1892 he was appointed a senator, and became prime minister on seniority two years later on the sudden death of predecessor John Thompson.

Bowell spent 16 unhappy months in office. Today he is universally rated the country's worst prime minister. He was "decidedly commonplace," said Lady Aberdeen, a governor general's wife. One historian remembered Bowell as a "bigoted, conceited and slightly paranoiac little man."

Bowell was ousted in a Cabinet revolt in 1896. A caucus colleague rated him "pompous and ponderous"; seven Cabinet members resigned after branding Bowell a dithering fool. The Ottawa Evening Journal called him "a leader who cannot lead." He died in such obscurity in 1917 that Prime Minister Robert Borden did not attend the funeral.

And what of the old customs house

AFTER



and post office? It survived a fire in 1903, was restored with walls of nearly indestructible concrete, and lasted till 1938 when it was deemed to be in the way of plans for a National War Memorial. Bowell's office was so wellbuilt it took two months to dismantle the reinforced walls.

"The old building always held a warm place in the hearts of Ottawans," a newspaperman wrote as the customs house was demolished in 1938; "Even today citizens are noted...looking up to where the well-known clock used to be in order to check their timepieces."

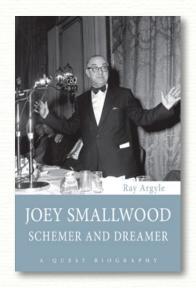


[PHOTO: NPC 1966-090]

(Editor's note: the author is a federal archivist who chronicles historic architecture at glebeheritageblog.wordpress. com, and in 2012 wrote *The Glorious Years: Peterborough's Golden Age of Architecture 1840-1940*, Borealis Press)

#### **BOOK REVIEW**

## Some Gotta Lose



The thing about Joey Smallwood is he often failed – and not in a character-building way. It was repetitive, fruitless failure. He made a career of mismanagement.

Smallwood failed as a movie promoter and union organizer. Three times he tried and failed to run a newspaper. The stumbles left his family in poverty. Smallwood's daughter Clara, in the last interview before her death in 2011. told me: "There just wasn't any money. One particular Christmas I can remember we were up in bed waiting for Santa Claus when mum called up the stairs and told us, 'Santa didn't come.'"

It is a beaten man who cannot whittle a doll or buy a penny's worth of pepper-

mint for his daughter at Christmas.

In profiling this character who led Newfoundland & Labrador into Confederation in 1949, biographer Ray Argyle marvels at Smallwood's inability "to distinguish between the bogus and the genuine, between bravado and reality."

If Smallwood could not manage a Corner Brook weekly, he could scarcely run a province.

He built a Department of Economic Development but hired no economists. Instead Smallwood named as director general a heel-clicking hustler from Nazi-occupied Latvia later jailed for fraud. His deputy minister of development was an ex-felon paroled for armed robbery who later fled to Panama one step ahead of a corruption trial.

Economic planning was berserk. One cabinet member, Herbert Pottle, called it the "Smallwood shock treatment." With unemployment at 19 percent Smallwood vowed Newfoundland must "develop or perish," then burned through \$30 million in subsidies for failed ventures: a chocolate factory; a rubber boot shop; a plant to make gazelle-skin gloves.

Argyle does not recite all these failures; you can

only cram so many fiascos into 192 pages. Nor does he harshly censure Smallwood, but Newfoundlanders have taken care of that. The biography does recount Smallwood's biggest debacle, the Churchill Falls contract to sell power to Hydro Quebec at belowmarket 1969 rates for decades to come. It remains the most incompetent commercial treaty ever sanctioned by any legislature. "The final contract, running to 2041, called for Quebec to pay three-tenths of a cent per kilowatt hour, with the price dropping to one-fifth of a cent after 2016," Argyle notes.

Schemer and Dreamer is a gentle profile. Smallwood

is dead; Newfoundland has a functioning economy; tempers cool.

This will likely be the last Smallwood biography. Writes Argyle, "Many Newfoundlanders who have come of age since the death of Joey Smallwood see him as a figure of the distant past, even a slightly ridiculous character, a big spender, a different kind of politicians than is acceptable in Newfoundland today."



Joey Smallwood: Schemer and Dreamer by Ray Argyle; Dundurn Press; 192 pages; ISBN 978-1-45970-369-8; \$19.99





#### **APPOINTMENTS**

Bale, Richard - of Ottawa, appointed Consul General in Mumbai, India, Feb. 15

Barone, Sam - of Ottawa, appointed vicechair, Canadian Transportation Agency, with a salary in the range of \$196,800 to \$231,500, Feb. 13

Bédard, Claude - of Longueuil, Que., appointed a member, Standards Council of Canada, March 7

Bennett, Dr. Andrew - of Ottawa, named Ambassador for Religious Freedom, with a salary in the range of \$117,300 to \$137,900, Feb. 19

Bercovici, Vivian - of Toronto, appointed a director, CBC, March 7

Bernard, Peter - of Vancouver, appointed a member, Pacific Pilotage Authority,

Bertoia, Peter - of Drumbo, Ont., appointed an official bankruptcy trustee, Feb. 28

Bingham, Cathy - of Scarborough, Ont., appointed an official bankruptcy trustee, Feb. 28

Blanchard, Joanne - of Saint-Bruno, Que., appointed a member, Social Security Tribunal, March 11

Borer, Mark - of Toronto, appointed a member, Social Security Tribunal, effective April 13

Bouchard, Martial - of Chicoutimi, Que., reappointed a director, Saguenay Port Authority, March 7

Bozzi, Renata - of Milton, Ont., appointed a member, Social Security Tribunal, March

Brazeau, Murielle - of Ottawa, appointed chair, Social Security Tribunal, March 13

Brisebois, Marcel - of Montreal, reappointed chair, Canadian Cultural Property Export Review Board, effective June

Caddle, Lisa - of Toronto, appointed an official bankruptcy trustee, Feb. 28

Chan, Tung – of Vancouver, appointed chair, Canadian Museum of Immigration, March 11

Charbonneau, Daniel - of Ottawa. reappointed a member, Canada Industrial Relations Board, March 29

Comper, Anthony – of Toronto, appointed chair, PPP Canada Inc., March 12

Craig, Kathleen - of Bedeque, PEI, appointed a member, Social Security Tribunal, March 16

Crane, Mary - of Kensington, PEI, appointed a part-time member, National Parole Board, Atlantic Region, April 2

Creelman, Kenneth - of Fredericton, appointed a director, Canada Foundation for Sustainable Development Technology, March 7

Cunningham, John – of Toronto, appointed Special Advisor to the Attorney General on Federal Court Prothonotaries Compensation, with per diem in the range of \$700 to \$900, Feb. 26

D'Amours, Sophie - of Québec City, appointed a member, Natural Sciences & Engineering Council, March 7

Day, Natasha - of Saskatoon, appointed a full-time member, Parole Board Prairie Region, April 2

Demers, Paul - of Sudbury, Ont., appointed a member, Social Security Tribu-

Dubé, Micheline - of Ottawa, reappointed CEO, Federal Bridge Corporation Ltd., with a salary in the range of \$175,600 to \$206,500, March 31

Duggan, Sharon – of St. John's, appointed a director, Marine Atlantic Inc., March 13

Dupont, Serge - of Ottawa, appointed a director, Atomic Energy of Canada, March

Durand, Claude - of Trois-Rivieres, Que... appointed a member, Social Security Tribunal, March 11

Eyford, Douglas - of Vancouver, appointed Special Representative on West Coast Energy Infrastructure, March 19

Fraser, Graham - of Ottawa, reappointed Commissioner of Official Languages, effective Oct. 17

Fujarczuk, Richard - of Ottawa, appointed Law Clerk and Parliamentary Counsel to House of Commons, with a salary in the range of \$145,800 to \$171,500, March 7

Galbraith, Jane - of Burlington, Ont., appointed a member, Social Security Tribunal, March 16

Garfinkel, Paul - of Toronto, appointed a member, Canadian Institutes of Health Research, March 7

Garnier, Emilie - of Montréal, appointed an official bankruptcy trustee, Feb. 28

Gignac, Suzie - of Ottawa, appointed a member, Standards Council of Canada,

Giguère, Guy - of Ottawa, appointed chair, Public Service Staffing Tribunal, with a salary in the range of \$139,900 to \$164,600, effective March 29

Glover, William - of Lethbridge, Alta., appointed a member, Social Security Tribunal, effective April 13

George, Roland - of Calgary, reappointed a member, National Energy Board, effect-

Guertin, Scott - of Hamilton, Ont., appointed an official bankruptcy trustee, Feb.

Gupta, Susheel - of Ottawa, appointed acting chair of the Canadian Human Rights Tribunal, with a salary in the range of \$226,100 to \$266,000, April 5

Gwyn, Richard - of Toronto, appointed a trustee, Canadian Museum of Civilization, March 7

Hamel, Bruno - of Ottawa, reappointed chair, Canadian Forces Grievance Board, with a salary in the range of \$139,900 t \$164,500, March 2

**Hungerford, Jane –** of Vancouver, appointed a trustee, National Museum of Science & Technology, March 7

James, William - of Ottawa, reappointed Superintendent of Bankruptcy, with a salary in the range of \$171,100 to \$201,200, March 7

Josey, Gregory - of Brantford, Ont., appointed a director, Atomic Energy of Canada Ltd., March 13

Kavanagh, Sarah - of Toronto, appointed a director, Sustainable Development Technology Canada, March 12

Koudys, Ronald - of London, Ont., appointed a director, Sustainable Development Technology Canada, March 12

Kozlenko, Mariya - of North York, Ont., appointed an official bankruptcy trustee,

Lafontaine, Pierre - of Montreal, appointed a member, Social Security Tribunal, March 16

Langille, Ken - of New Glasgow, NS, reappointed a trustee, Canadian Museum of Civilization, March 7

Larue Stéphane - of Ottawa, appointed Consul General in Sao Paulo, Brazil, Feb.

Lee, David - of Toronto, reappointed a member, Immigration & Refugee Board, Toronto region, effective April 12, 2013

Luciak, Lubomyr - of Kingston, Ont., appointed a part-time member, National Parole board, Ontario division, April 2

Luxat, John - of Dundas, Ont., appointed a director, Atomic Energy of Canada, March 7

MacRae, Roger – of Sydney, NS, reappointed a director, Royal Canadian Mint, March 7

Marshall, Robert - of Winnipeg, appointed a part-time member, Parole Board of Canada, Prairie region, April 2

McCarthy, John - of Lindsay, Ont., appointed a member, Social Security Tribunal, March 16

McCrimmon, D. Ross - of Hamilton, Ont., appointed a member, Social Security Tribunal, March 16

McEwan, Sandy – of Edmonton, appointed a member, Canadian Nuclear Safety Commission, March 7

Meyers, Troy - of Dartmouth, NS, appointed a trustee, Canadian Museum of Immigration, March 5

Mitchell, Brian - of Westmount, Que., reappointed a director, CBC, effective April

Morin, Normand - of Québec City, appointed a member, Social Security Tribunal, March 16

Morris, Sandy - of Toronto, reappointed a member, Immigration & Refugee Board, Toronto region, March 1

Mowat, Jane - of Toronto, appointed a director, VIA Rail, March 13

Mungovan, David - of Toronto, appointed a member, Immigration & Refugee Board, Toronto region, effective June 14

Nawaz, Neil - of Toronto, appointed a member, Social Security Tribunal, March

Noonan, John - of Goulds, Nfld., appointed a member, Social Security Tribunal, March 16

Oliver, Cynthia - of Vancouver, appointed a member, Canada Industrial Relations Board, March 7

Palantzas, Eleni - of Toronto, appointed a member, Social Security Tribunal, March

Pappas, Takis - of Pickering, Ont., appointed a member, Social Security Tribunal, March 16

Parker, Shane - of Saskatoon, Sask., appointed a member, Social Security Tribunal. March 11

Parker, Valerie - of Whitby, Ont., appointed a member, Social Security Tribunal, March 11

Payment, Jean-Philippe - of Saint-Jeansur-Richelieu, Que., appointed a member, Social Security Tribunal, March 11

Persichilli, Angelo - of Mississauga, appointed a citizenship court judge, March

Rivest, Marie-José - of Montréal, reappointed a member, Immigration & Refugee Board of Canada, Montreal region,

Robichaud, Liza - of Bathurst, NB, appointed a member. Social Security Tribunal, March 16

Rodenhurst, Brian - of Woodstock, Ont... appointed a member, Social Security Tribunal, March 16

Rouleau, Aline - of Sainte-Francoise, Que., appointed a member, Social Security Tribunal, effective April 13

Roussel, Kathleen – of Ottawa, appointed Deputy Director of Public Prosecutions, effective April 15

St. George, Judith - of Ottawa, appointed High Commissioner to Malaysia, March 15

Saroli, Pasquale - of Ottawa, reappointed a member, Canadian International Trade Tribunal, March 10

Saunders, Virginia - of Vancouver, appointed a member, Social Security Tribunal, March 11

Schloegl, Andrea - of North Vancouver, appointed a member, Social Security Tribunal, March 16

Senécal-Tremblay, Marie - of Montréal, appointed a citizenship judge, April 2

Sheffe, Michael - of Thornhill, Ont., appointed a member, Social Security Tribunal, March 16

**Sherwood, Kelley –** of Ottawa, reappointed a member, Social Security Tribunal, March 11

Simpson, Stephen - of Vancouver, reappointed a member, CRTC, effective June

Smith, Roy – of Richmond, BC, appointed a member, Social Security Tribunal, March

Sterne, Richard - of Brantford, Ont., appointed a member, Social Security Tribunal, March 16

Yufe, Alyssa - of Westmount, Que., appointed a member, Social Security Tribunal. April 13