

With regard to the Agreement Between the Government of Canada and the Government of the United States of America to Improve International Tax Compliance through Enhanced Exchange of Information under the Convention Between the United States of America and Canada with Respect to Taxes on Income and on Capital (the Agreement), the government's Policy on Tabling of Treaties in Parliament (the Policy), and the statement of Peter Van Loan, Government House Leader, in the House on Monday, April 28, 2014, that "in this case, the fact is that the government, the cabinet, actually did grant such an exemption to the tabling policy. As such, the very words of the policy, the requirements of the policy, have been followed. The processes for obtaining the exemption were obtained. As a result, the requirement that it be tabled in the House 21 days in advance of the legislation being introduced is not necessary and the policy is fully complied with" (the Statement):

- (a) was an exemption to the government's Policy granted with respect to the Agreement;
- (b) what is the difference between an "exemption" and an "exception" in terms of the Policy;
- (c) if the word "exception" is substituted for "exemption" is the Statement accurate;
- (d) on what basis was the Statement made;
- (e) how was the Government House Leader informed of the exemption or exception being granted to the Policy;
- (f) what documents or memos were created regarding this exemption or exception and what are their access or control numbers;
- (g) who was involved in this decision to grant an exemption or exception and at what stage were they involved;
- (h) what was the process, step-by-step, by which this Agreement was granted an exemption or exception;
 - (i) who reviewed the decision to grant an exemption or exception,
 - (i) when,
 - (ii) why,
 - (iii) how;
- (j) does the Policy apply to the Agreement, and how;
- (k) between what departments does correspondence exist regarding the tabling of the Agreement under the Policy and what are the file numbers for these documents;
- (l) on what date was the Agreement concluded;

- (m) on what date was the Agreement tabled in Parliament;
- (n) on what date was the Agreement ratified;
- (o) when was the House made aware of the text of the Agreement;
- (p) how was the House made aware of the text of the Agreement;
- (q) when was the House made aware of the granting of an exemption or exception to the Policy in the case of the Agreement;
- (r) how was the House made aware of the granting of an exemption or exception to the Policy in the case of the Agreement;
- (s) when and by what means is the House usually informed that an exception has been granted to the Policy;
- (t) in the absence of the point of order prompting the Government House Leader's response, how and when would the House have been informed of the exemption;
- (u) what steps and measures are in place to ensure that Parliament is informed of exceptions being granted to the Policy;
- (v) what steps are in place to ensure that Canadians are informed when exceptions have been granted;
- (w) what steps and measures are in place to ensure that Parliament is informed of exemptions being granted to the Policy;
- (x) what steps are in place to ensure that Canadians are informed when exemptions have been granted;
- (y) what does "urgent" mean in the context of the Policy;
- (z) how was the ratification of the Agreement determined to be urgent;
- (aa) who made the determination in (z),
- (i) how,
 - (ii) on the basis of what information,
 - (iii) with what authority,
 - (iv) under what criteria;
- (bb) how was the decision in (z) reviewed,
- (i) by whom,
 - (ii) how,
 - (iii) when,
 - (iv) by what criteria;

(cc) who are or were the lead ministers with respect to the Agreement in terms of the Policy and how was this determined;

(dd) when and how did the Minister of Foreign Affairs and the lead ministers seek approval from the Prime Minister for an exemption to the treaty tabling process;

(ee) when was the approval in (dd) granted and how;

(ff) what correspondence is available – with file and control number – to corroborate the information provided in response to (dd) and (ee);

(gg) was a “joint-letter that clearly articulates the rationale to proceed with the ratification, without tabling in the House of Commons” created;

(hh) with respect to the letter in (gg), (i) who created this letter, (ii) when is it dated, (iii) how can it be obtained, (iv) who has access to it, (v) to whom is it addressed;

(ii) was the letter drafted in consultation with the Treaty Section of the Department of Foreign Affairs and International Trade and the relevant Secretariat in the Privy Council Office;

(jj) what documentation exists – with file or control number for each document – to corroborate the information provided in response to (ii);

(kk) who is responsible for retention and access of such joint letters;

(ll) with respect to the Agreement, were the responsible ministers and the Minister of Foreign Affairs aware early on of the need to request an exemption to the treaty process prior to obtaining Cabinet authority to sign a treaty;

(mm) how is “early on” defined for purposes of the Policy;

(nn) how is “aware” defined for purposes of this provision in the Policy;

(oo) was a request made in a Memorandum to Cabinet, seeking policy approval for the Agreement;

(pp) what Memorandums to Cabinet exist relative to this agreement, (i) what are their dates, (ii) are they subject to privilege, (iii) who made them, (iv) what are their record or control numbers;

(qq) which document in (pp) can be said to “clearly articulate the rationale for the exception to the treaty tabling process”;

(rr) what is the rationale for the exception to the treaty tabling process with respect to the Agreement;

(ss) who determines the rationale per the Policy;

(tt) what is an acceptable rationale per the Policy;

(uu) how is rationale defined in terms of the Policy;

(vv) is there a minimal level of sufficiency for a rationale per the Policy and if so what is it;

(ww) when was the exception granted;

(xx) did the Minister of Foreign Affairs “inform the House of Commons that Canada has agreed to be bound by the instrument at the earliest opportunity following the ratification” per the Policy;

(yy) when did the actions in (xx) occur and how;

(zz) in 2014, how many exemptions or exceptions were granted under the Policy before the Agreement;

(aaa) in 2014, was the Agreement’s rationale for exception unique;

(bbb) in 2014, was the Agreement the only item determined to be urgent in terms of the Policy;

(ccc) is the Government House Leader always informed of exceptions and exemptions under the Policy and, if so, how;

(ddd) is the House always informed of exceptions or exemptions under the Policy and, if so, how;

(eee) how early could the Agreement have been tabled in Parliament;

(fff) how was the date in (eee) determined;

(ggg) if the Agreement could have been tabled earlier in Parliament than the date in (o),

- (i) why was it not,
- (ii) what decisions were made in this regard,
- (iii) who made these decisions,
- (iv) how,
- (v) on what basis; and

(hhh) if the Statement could have been made sooner in the House than Monday, April 28, 2014,

- (i) why was it not,
- (ii) what decisions were made in this regard,
- (iii) who made these decisions,
- (iv) how,
- (v) on what basis?