

## Detailed Timeline of Canada's Implementation of the FATCA IGA

Date	Event	Document & Page #
November 8, 2012	Department of Finance media release relating to the ongoing negotiations of an Information Exchange Agreement with the US	Website of the Department of Finance Canada <www.fin.gc.ca>
December 4, 2012	Letter from the CCLA to the Department of Finance with concerns about the privacy and human rights consequences of the proposed agreement	
December 12, 2012	Peter Hogg responds to media release from November 8 <sup>th</sup> via Kevin Shoom stating that the IGA is contrary to the Charter and urges the government to seek an opinion from the constitutional section of the DOJ	Letter from Peter Hogg to Kevin Shoom
June 13, 2013	Introduction and first reading of Bill C-537, <i>Constitution Compliance Review Act</i> [introduced by Irwin Cotler]	
July 31, 2013- August 1, 2013	Conversations between Gerard Lim and Kevin Shoom - blacked out.	ATIP 00001-00002
August 12, 2013	Email from Gerard Lim to Robert Chapman where they are aware of Policy on Treaty Tabling in Parliament and the need for an exemption under section 6.3. Gerard Lim mentions that "in very few cases, tabling was done concurrently with implementing legislation".	ATIP 000025
September 2013	G-20 Summit commit to adhere to the global standard for the automatic exchange of information as endorsed by the OECD	Department of Finance FAQs on FATCA; Elizabeth May, Open Parliament on April 8, 2014
November 14, 2013	Email from Gerard Lim to Peter Kucherepa asking whether the Treaty Law Division (JLI) had received any outside legal opinions relating to FATCA. Peter Kucherepa confirms that the DFATD did not seek legal opinion.	ATIP 000176-000177
January 14, 2014	Emails between Gerard Lim and Margaret Dritsas aware of the controversial nature of the agreement and they recognise the need for a "robust communications plan".	ATIP 000170-000171
NO DATE	Explanatory Note	ATIP 000031-000033
NO DATE	John Baird, Minister of Foreign Affairs, seeks approval from the Governor General to sign the IGA on behalf of Canada (as per exception to Policy on Tabling Treaties in Parliament under s. 6.3).	ATIP 000037
NO DATE	Governor General authorizes Minister of Foreign Affairs to sign IGA on behalf of Canada.	ATIP 000038
NO DATE	Minister of Foreign Affairs seeks authorisation to bring into	ATIP 000041

	force the IGA.	
NO DATE	Governor General authorizes minister of Foreign Affairs to take actions necessary to bring IGA into force in Canada.	ATIP 000042
<b>IGA should have been tabled no less than 21 days before the introduction of Bill C-31 in Parliament i.e. January 20, 2014 as per normal course, or January 27<sup>th</sup> along with 5 other international instruments dealing with trademark were tabled and subsequently implemented in Bill C-31</b>		<b>External emails from Irwin Cotler</b>
February 3, 2014	Email from Gerard Lim to Margaret Dritsas, providing a short paragraph explaining the exemption from tabling, but the paragraph is blacked out.	ATIP 000172
<b>February 4, 2014</b>	<b>Signatory of the IGA signed by John Baird.</b>	<b>ATIP 000045</b>
<b>February 5, 2014</b>	<b>Ratification of the IGA signed by Brian Ernewein. Agreement made public</b>	<b>(Q816 Inquiry of Ministry)</b>
<b>February 11, 2014</b>	<b>Bill C-31 tabled in Parliament, including <i>An Act to implement certain provisions of the budget tabled in Parliament on February 11, 2014 and other measures</i></b>	
<b>March 28, 2014</b>	<b>Implementation legislation for IGA was tabled in Parliament, as part of Bill C-31 (Economic Action Plan 2014).</b>  <b>Bill C-31 read for the first time in the House of Commons</b>	<b>ATIP 000183</b>  <b>Legislative Summary of Bill C-31, Parliament of Canada</b>
April 4, 2014	Timothy Smyth emails info.jlab@international.gc.ca asking whether the text and the explanatory memorandum regarding the ratification of the IGA had been tabled in the House of Commons and on which date [Ponsonby Rule].	ATIP 000174 & external e-mail from Timothy Smyth
April 8, 2014	Emails between Gerard Lim, Grazyna Beaudoin asking whether the Explanatory Memorandum had been tabled in the House of Commons and on which date.	ATIP 000173-000174
April 8, 2014	Info (JLI) replies to Timothy Smyth that the agreement had not been tabled in the House of Commons in accordance with the Policy on Tabling of Treaties in Parliament and that the exemption in section 6.3 of the policy was granted. Does not provide explanatory memorandum and refers him to department of finance website.	ATIP 000174-000175 & external document
April 8, 2014	Emails between Gerard Lim and Robert Chapman stating “the implementing legislation was tabled on March 28 in Parliament as part of the first package of measures to implement Budget 2014 (the first Budget Implementation Act, 2014)” and discuss preparation of the Order in Council.	ATIP 000183-000184
April 8, 2014	Elizabeth May (Green), Lynne Yelich (Conservative), Linda Duncan (NDP), Hedy Fry (Liberal) oppose the implementation of FATCA IGA	Open Parliament
April 8, 2014	Legal opinion received from Lynne Swanson and Stephen	Email

	Kish (Farris, Vaughan, Wills and Murphy LLP) outlining how the Implementation Act is unconstitutional	
April 9, 2014	Bill C-31 referred to the Standing Senate Committee on National Finance for a detailed review	Report on the Subject-Matter of Bill C-31 by the Standing Senate Committee on National Finance, p. 5
April 28, 2014	Point of Order raised by Marc Garneau (Liberal Party)	Emails from Irwin Cotler on April 8  Open Parliament, April 28, 3:10 PM
April 28, 2014	House was first informed of the exemption to tabling policy through statement by Government House Leader	Mr. Hsu inquiry of Ministry Question Q816, 8
May 2014	Report on the Subject-Matter of Bill C-31 by the Standing Senate Committee on National Finance	
May 6, 2014	Debate about FATCA at the Standing Committee on Finance. Kevin Shoom supported IGA. Those who raised concerns include Gerald Keddy, Scott Brison, Murry Rankin, Mike Allen, Guy Caron and Nathan Cullen. Brian Ernwein and Joe Oliver responded to their concerns.	Unedited copy of HoC transcript
May 12, 2014	Ruling on the Point of Order raised by Marc Garneau, finding that the implementation of the IGA through Bill C-31 was consistent with the provisions of the tabling policy	External document
May 13, 2014	Allison Christians testifies at the Standing Committee on Finance with regards to Bill C-31	HoC Notice of Meeting
May 13-14, 2014	Emails between Gerard Lim and Robert Chapman discussing implementation of the legislation and preparation of the Order in Council.	ATIP 000182
May 21, 2014	Emails between Gerard Lim and Robert Chapman with Explanatory Note attached to be included with submission requesting an OIC for authority to ratify the FATCA IGA. Draft Dip Note also included.	ATIP 000181
June 5, 2014	Emails between Gerard Lim and Robert Chapman on implementing the IGA – blacked out.	ATIP 000180-000181
June 18, 2014	Emails between Gerard Lim and Robert Chapman discussing the delivery of the diplomatic note to the US Embassy in Ottawa.	ATIP 000179
<b>June 19, 2014</b>	<b>Royal assent of Bill C-31</b>	
June 27, 2014	“Canada ratifies the Agreement”	Mr. Hsu inquiry of Ministry Question Q816, 8
July 1, 2014	FATCA is unilaterally and automatically imposed by all	Mr. Hsu inquiry of

	countries in the US	Ministry Question Q816, 9
July 31, 2014	Comments from Gerard Lim to Robert Chapman with suggestions for unavailable document titled “FATCA – JLI input”. The input of the JLI is to ensure “that the treaty process goes smoothly, and that the request for an exemption from the Policy on Tabling of Treaties in Parliament is appropriately made.”	ATIP 000177-000178
August 11, 2014	Virginia Hillis and Gwendolyn Louise Degan file a claim to challenge the constitutionality of FATCA IGA in Canada.	External document
September 15, 2014	IGA tabled by the Parliamentary Secretary to the Minister of Foreign Affairs: “earliest opportunity for the government to inform the House that Canada had agreed to be bound by the Agreement following its ratification”	Mr. Hsu inquiry of Ministry Question Q816, 7
October 9, 2014	Plaintiffs add amended statement of claim adding non-constitutional arguments.	External Document
November 10, 2014	AG responds to claim with statement of defence.	External Document
November 24, 2014 Tabled: January 26, 2015	Tom Lukiwsky, Mr. Saxton, John Baird and Paul Calandra confirm that no “joint letter that clearly articulates that rationale to proceed with the ratification, without tabling in the House of Commons” was created [pertaining to section 6.3(a) for exceptions of the Policy]	Mr. Hsu inquiry of Ministry Question Q816, 10
September 16, 2015	Decision issued in the matter between <i>Virginia Hillis and Gwendolyn Louise Degan v AG Canada</i> , finding for Canada	
NO DATE	DIP NOTE	ATIP 000185