

The Minister of National Revenue waives reporting requirements under Bill C-377

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Today, the Honourable Diane Lebouthillier, P.C., M.P., Minister of National Revenue, announced she has waived reporting requirements for labour organizations and labour trusts, arising from Bill C-377, *An Act to amend the Income Tax Act (requirements for labour organizations)*, for fiscal periods starting on December 31, 2015 and through 2016.

These requirements would have placed obligations on labour organizations and labour trusts to track their activities for fiscal years beginning on or after December 31, 2015.

The Government of Canada has indicated its intent to repeal Bill C-377. As a result, this waiver ensures that unions and other stakeholders affected by the Bill will not be required to develop and submit detailed tracking of their activities to the Canada Revenue Agency (CRA) for these fiscal periods.

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Quick facts

- The Minister of National Revenue has the authority under subsection 220(2.1) of the *Income Tax Act* to waive the reporting requirements.
- Repealing Bill C-377 was identified as a priority in the mandate letter for The Honourable MaryAnn Mihychuk, P.C., M.P., Minister of Employment, Workforce Development and Labour.
- Bill C-377, which received Royal Assent in June 2015 and is scheduled to come into force on December 30, 2015, would require labour organizations and labour trusts to file reports with the Minister of National Revenue disclosing, among other things, detailed financial information as well as information on political, lobbying and other non-labour relations activities. This information would be made publicly available.
- Legislation is already in place to ensure that unions make financial information available. Section 110 of the *Canada Labour Code* requires unions (as well as employers' organizations) to provide financial statements to their members upon request and free of charge. Similar provisions exist in many provincial labour relations laws.

Quotes

“Waiving Bill C-377 reporting requirements delivers on our government’s commitment to restore a fair and balanced approach to organized labour, freeing them from additional administrative tasks, and providing confidence in the future while the necessary steps are taken to repeal the Bill.”

The Honourable Diane Lebouthillier, P.C., M.P., Minister of National Revenue

“The Government of Canada believes that our labour laws should be fair and balanced, recognizing the important role that unions play in protecting the rights of workers and helping the middle class grow and prosper. That’s why we will be repealing Bill C-377, legislation that diminishes and weakens Canada’s labour movement, as soon as possible.”

The Honourable MaryAnn Mihychuk, P.C., M.P., Minister of Employment, Workforce Development and Labour