



Insights



Tax

# Preparing for Canada's federal election

What the parties are saying about tax



Ahead of Canada's federal election, many businesses and voters want to know about the tax platforms being presented by each of the political parties. Grant Thornton has reviewed party platforms, government websites and news sources to provide you with an overview of the tax positions of the main political parties. The information set forth herein is based on fact and is strictly non-partisan.



This information sheet is rendered as of October 16, 2019, and we undertake no, and hereby disclaim any, obligation to update this information sheet or to address any circumstances, changes in or any new developments which might affect the matters set forth herein.

# Business



## Tax rates

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>Reduce corporate tax rate from 9% to 4.5% for small clean tech businesses, and from 15% to 7.5% for larger clean tech companies.<sup>1</sup></li> </ul>	<ul style="list-style-type: none"> <li>Eliminate the reduction to small business tax rate for companies earning investment income.<sup>2</sup></li> <li>Establish a Green Patent Credit that will reduce the tax rate from 15% down to 5% on income that is generated from green technology developed and patented in Canada.<sup>3</sup></li> </ul>	<ul style="list-style-type: none"> <li>No changes to small business tax rate.<sup>4</sup></li> <li>Increase the general tax rate from 15% to 18%.<sup>5</sup></li> </ul>	<ul style="list-style-type: none"> <li>Increase the federal corporate tax rate from 15% to 21%.<sup>6</sup></li> <li>Impose a financial transactions tax of 0.2% in the finance sector.<sup>7</sup></li> <li>Charge a 5% surtax on commercial bank profits.<sup>8</sup></li> </ul>	<ul style="list-style-type: none"> <li>No comment.</li> </ul>



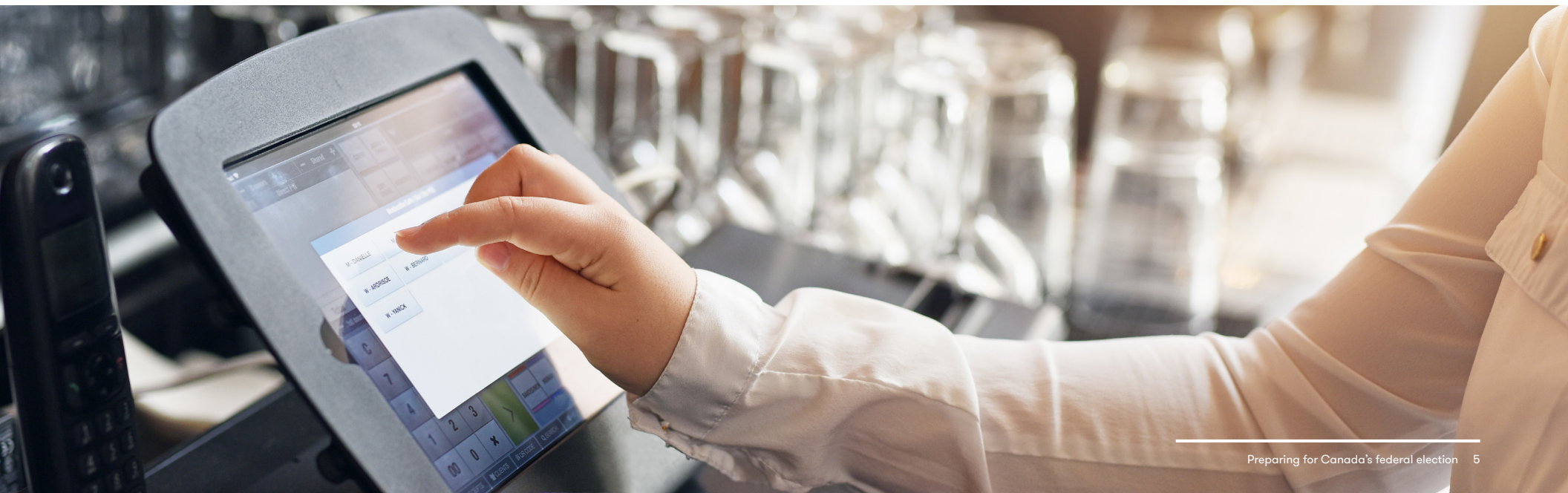
## Other business items

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>• Create the Canada Entrepreneur Account — providing entrepreneurs as much as \$50,000 to launch a new business.<sup>9</sup></li> <li>• Implement a voluntary, real-time system to automate records of employment.<sup>10</sup></li> <li>• If a corporation has net interest expense greater than \$250K, interest deduction is limited to 30% of EBITDA. The rule does not apply to CCPCs with active business income less than \$500k or taxable capital less than \$10M.<sup>11</sup></li> <li>• International digital corporations will be subject to a 3% tax on income. Only applicable to businesses with worldwide income of at least \$1 billion and Canadian revenues of over \$40 million.<sup>12</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Build the Trans Mountain Pipeline.<sup>13</sup></li> <li>• Will apply a 3% tax on revenues of businesses that provide a social media platform, search engine, or an online marketplace to Canadians. Only applies to companies with worldwide revenue of more than \$1 billion and revenues in Canada of more than \$50 million.<sup>14</sup></li> <li>• Reduce regulations for businesses and improve Canadian immigration programs and skills development.<sup>15</sup></li> <li>• Cancel business subsidy for companies that invest in electric vehicles.<sup>16</sup></li> <li>• Charge an annual cost recovery fee to the tobacco industry to provide full reimbursement for the annual cost of the federal tobacco control strategy.<sup>17</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Changes to improve succession planning rules for small businesses (no specifics provided).<sup>18</sup></li> <li>• Restore the Automotive Innovation Fund and make contributions to automakers tax-free.<sup>19</sup></li> <li>• Impose a 3% tax on revenues of certain digital services, which would apply to businesses with worldwide revenues of at least \$1 billion and over \$40 million in Canada.<sup>20</sup></li> <li>• Restrict deductibility of internet advertising expenses paid by Canadian resident businesses to only advertising expenses on Canadian-owned websites and internet media.<sup>21</sup></li> <li>• Minimum requirement for employers to spend 1% of payroll on training.<sup>22</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Prohibit Canadian businesses from deducting advertising costs on foreign-owned sites.<sup>23</sup></li> <li>• Make M&amp;E fully non-deductible (currently 50% of the expense is deductible) for corporations with taxable income greater than \$500k.<sup>24</sup></li> <li>• Restore tax incentives for building purpose-built rental housing and provide tax credits for gifts of lands, or of land and buildings, to community land trusts to provide affordable housing.<sup>25</sup></li> <li>• Introduce an international tax on aviation and shipping fuels earmarked for the Global Climate Fund.<sup>26</sup></li> <li>• Eliminate all fossil fuel subsidies.<sup>27</sup></li> <li>• Introduce “Robot Tax”. Every time a company replaces a worker with a machine, the company would have to pay a tax equivalent to the income tax paid by the laid-off employee. The Robot Tax would be used to fund educational and retraining programs for workers.<sup>28</sup></li> <li>• Apply a corporate tax on transnational e-commerce companies doing business in Canada (Netflix, Facebook, Amazon, Google and Uber).<sup>29</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Eliminate the carbon tax.<sup>30</sup></li> <li>• Phase out the supply management system over a number of years.<sup>31</sup></li> <li>• Eliminate interprovincial trade barriers.<sup>32</sup></li> <li>• Deregulate the Canadian telecom industry and allow foreign competition.<sup>33</sup></li> </ul>



## Sales tax

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"><li>Eliminate the “swipe fees” on HST and GST that merchants pay to credit card companies every time a credit card is used.<sup>34</sup></li><li>Introduce 10% tax on ‘luxury’ items including higher value cars, boats and planes for non-commercial use.<sup>35</sup></li></ul>	<ul style="list-style-type: none"><li>Relieve portion of 5% GST on home heating costs.<sup>36</sup></li></ul>	<ul style="list-style-type: none"><li>Remove GST/HST on the construction of new rental units.<sup>37</sup></li><li>Require “web giants” to charge GST and QST.<sup>38</sup></li><li>Waive federal sales tax on zero-emission vehicle purchases.<sup>39</sup></li></ul>	<ul style="list-style-type: none"><li>Remove the “deemed” GST applicable to developers who place empty condo units on the market as rentals.<sup>40</sup></li><li>Eliminate GST on all construction costs related to childcare spaces.<sup>41</sup></li><li>Relieve new and used electric and zero-emission vehicles from federal sales tax.<sup>42</sup></li><li>Remove sales tax on medicinal cannabis products.<sup>43</sup></li><li>Corporations with taxable income greater than \$500k cannot claim an input tax credit for GST paid on meals &amp; entertainment.<sup>44</sup></li></ul>	<ul style="list-style-type: none"><li>No comment.</li></ul>





## Other key positions

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>Introduce tax measures to facilitate intergenerational transfer of farms.<sup>45</sup></li> </ul>	<ul style="list-style-type: none"> <li>Review and examine Canada's Tax System (SR&amp;ED program, policies related to intellectual property, rules related to transferring a farm to a family member and CRA penalties).<sup>46</sup></li> <li>Withdraw from the Asian Infrastructure Bank.<sup>47</sup></li> <li>Balance the Budget within five years.<sup>48</sup></li> </ul>	<ul style="list-style-type: none"> <li>15% foreign buyers tax on purchases of residential property by foreign corporations or people who are not citizens or permanent residents.<sup>49</sup></li> <li>Prohibit the use of offshore tax havens and bearer shares, which are less regulated and don't require ownership to be documented.<sup>50</sup></li> <li>Establish a federal minimum wage of \$15 per hour.<sup>51</sup></li> <li>Create a mandatory, industry-financed pension insurance program.<sup>52</sup></li> </ul>	<ul style="list-style-type: none"> <li>End offshore tax dodging by taxing funds in offshore havens and requiring companies to prove their foreign affiliates are actual functioning businesses.<sup>53</sup></li> <li>Provide funding to CRA to combat offshore tax havens.<sup>54</sup></li> <li>Establish the federal minimum wage of \$15 per hour.<sup>55</sup></li> <li>Establish a universal Guaranteed Livable Income (GLI) program to replace the current array of income supports, such as disability payments, social assistance and income supplements for seniors.<sup>56</sup></li> </ul>	<ul style="list-style-type: none"> <li>No comment.</li> </ul>

# Personal



## Tax rates

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>No comment</li> </ul>	<ul style="list-style-type: none"> <li>Reduce the tax rate from 15% to 13.75% on the lowest income bracket.<sup>57</sup></li> </ul>	<ul style="list-style-type: none"> <li>Increase top marginal rate to 35%.<sup>58</sup></li> <li>For wealth over \$20M, introduce 1% “super-wealth tax”.<sup>59</sup></li> </ul>	<ul style="list-style-type: none"> <li>No comment.</li> </ul>	<ul style="list-style-type: none"> <li>Income from \$15,001 to \$100K taxed at 15%. Income over \$100,001 taxed at 25%. [Current tax brackets would be eliminated].<sup>60</sup></li> </ul>



## Capital gains

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>No comment</li> </ul>	<ul style="list-style-type: none"> <li>No comment</li> </ul>	<ul style="list-style-type: none"> <li>Increase the capital gains inclusion rate from 50% to 75%.<sup>61</sup></li> </ul>	<ul style="list-style-type: none"> <li>Increase the capital gains inclusion rate from 50% to 100%.<sup>62</sup></li> </ul>	<ul style="list-style-type: none"> <li>Eliminate the capital gains tax.<sup>63</sup></li> </ul>



## Stock options

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>Per 2019 budget, stock option deductions limited to max. \$200K annually for high income earners in large and mature companies.<sup>64</sup></li> </ul>	<ul style="list-style-type: none"> <li>No comment</li> </ul>	<ul style="list-style-type: none"> <li>Eliminate stock option deduction.<sup>65</sup></li> </ul>	<ul style="list-style-type: none"> <li>Changes to limit the stock option deduction. [No specifics provided.]<sup>66</sup></li> </ul>	<ul style="list-style-type: none"> <li>No comment</li> </ul>



## Tax credits

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>Increase Basic Personal Amount by 15% annually (above inflationary increases) to \$15,000 by 2023-24. Increase is phased out on income over \$147,667 and eliminated on income over \$210,371.<sup>67</sup></li> </ul>	<ul style="list-style-type: none"> <li>Reinstate 15% tax credit for public transit passes.<sup>68</sup></li> <li>Provide a non-refundable tax credit of 15% for EI maternity and EI parental benefits.<sup>69</sup></li> <li>Allow parents to claim a tax credit up to \$1,000 per child for expenses related to fitness or sports activities.<sup>70</sup></li> <li>Allow parents to claim a tax credit up to \$500 per child for expenses related to children's arts and learning.<sup>71</sup></li> <li>Will increase the Age Tax Credit to save individual seniors up to \$150 and couples as much as \$300.<sup>72</sup></li> <li>Reduce number of hours required to qualify for the Disability Tax Credit (DTC) and the RDSP, from 14 to 10 hours per week.<sup>73</sup></li> <li>Increase the Adoption Expense Tax Credit to \$20,000 and make it refundable.<sup>74</sup></li> <li>Lower the number of eligible hours needed to qualify for the Volunteer Firefighter Tax Credit and Rescue Volunteer Tax Credit from 200 to 150 hours per year.<sup>75</sup></li> </ul>	<ul style="list-style-type: none"> <li>Make the Canada Caregiver Tax Credit refundable (available for those providing support to a spouse or common-law partner, or a dependent with a physical or mental impairment).<sup>76</sup></li> <li>Tax credit for graduates who work in designated rural and northern communities.<sup>77</sup></li> </ul>	<ul style="list-style-type: none"> <li>Increase the tax credit for volunteer firefighters and search and rescue volunteers.<sup>78</sup></li> <li>Make college and university tuition free for all Canadian students. This will be financed by redirecting incentives like tuition tax credits.<sup>79</sup></li> </ul>	<ul style="list-style-type: none"> <li>Revise Basic Personal Amount to \$15K.<sup>80</sup></li> <li>Eliminate boutique tax credits.<sup>81</sup></li> </ul>





## Home-related

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>• Increase the maximum home value eligible for the First-Time Home Buyer Incentive from \$500K to \$800K.<sup>82</sup></li> <li>• Introduce a national flood insurance program and an EI benefit for people impacted by natural disasters.<sup>83</sup></li> <li>• Introduce federal vacancy and speculation tax on non-residents (1% annually).<sup>84</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Introduce a two-year (2020 and 2021), 20% refundable tax credit to help cover the cost of green home renovations between \$1,000 and \$20,000.<sup>85</sup></li> <li>• Change to mortgage stress test: Increase amortization periods on insured mortgages to 30 years for first-time homebuyers.<sup>86</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Double Home Buyer's Tax Credit to \$1,500.<sup>87</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Eliminate the first-time home buyer grant.<sup>88</sup></li> </ul>	<ul style="list-style-type: none"> <li>• No comment</li> </ul>



## Other personal tax items

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>• Increase the Canada Child Benefit by 15% for children under one.<sup>89</sup></li> <li>• Eliminate federal taxes from employment insurance cheques for maternity and parental leave.<sup>90</sup></li> <li>• Increase OAS benefits by 10% once a senior turns 75.<sup>91</sup></li> <li>• Increase CPP and QPP survivor benefit by 25%.<sup>92</sup></li> <li>• Increase Canada Student Grants for post-secondary students by \$1,200/year.<sup>93</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Exempt spouses from tax on split income rules on small business dividends.<sup>94</sup></li> <li>• Increase the government's contribution to the RESP from 20% to 30% for every dollar invested, up to \$2,500 per year.<sup>95</sup></li> <li>• For Quebec taxpayers, establish single tax return (i.e. combined federal-provincial return) administered by the Quebec government.<sup>96</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Invest \$1B in affordable childcare in 2020, and increase the investment annually.<sup>97</sup></li> <li>• Allow income tax averaging for those in the arts and culture industry (allows for spreading of income over a period of time to reduce large variations in income and taxes).<sup>98</sup></li> <li>• Establish a federal minimum wage of \$15 per hour.<sup>99</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Increase federal childcare funding. Allocate additional resources to universal, early learning and childcare (ELCC) system.<sup>100</sup></li> <li>• Establish the federal minimum wage of \$15 per hour.<sup>101</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Reinstate the disability pension as provided for by the Pension Act, prior to 2006.<sup>102</sup></li> </ul>



## Other personal tax items

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"><li>• Make student loans interest-free two years after graduation and defer student loan repayments until graduate earns income of \$35,000 and defer repayment requirements if income drops below that level.<sup>103</sup></li><li>• For workers laid off after 5+ years at same employer, new Career Insurance Benefit (after EI ends): 20% of insured earnings in 1st year after layoff and extra 10% in 2nd year.<sup>104</sup></li><li>• New federal labour code: \$15/hr min wage in 2020, indexed for inflation; new Family Day holiday; require employers to address mental health and workplace stress; more labour protections for contract/freelance workers on digital platforms (e.g. Uber); new rules allowing workers to request not to work overtime.<sup>105</sup></li></ul>				

# Environment



## Policy changes

Liberal	Conservative	NDP	Green	People's Party
<ul style="list-style-type: none"> <li>Ban single-use plastics by 2021.<sup>106</sup></li> <li>Provide a 10% rebate on a used zero-emission vehicle up to a maximum value of \$2,000.<sup>107</sup></li> </ul>	<ul style="list-style-type: none"> <li>Eliminate carbon tax.<sup>108</sup></li> <li>Cancel Bill C-69, which requires industrial projects to be assessed for effects on public health, environment and economy.<sup>109 110</sup></li> </ul>	<ul style="list-style-type: none"> <li>Establish a Canadian Climate Bank to boost investment in renewable energy, energy efficiency and low carbon technology.<sup>111</sup></li> <li>Extend federal incentives for zero-emission vehicles.<sup>112</sup></li> </ul>	<ul style="list-style-type: none"> <li>Pass into law a Climate Change Act requiring a 60% cut in climate-changing emissions below 2005 levels by 2030, reaching net zero in 2050.<sup>113</sup></li> <li>No new pipelines, or coal, oil or gas drilling or mining, including offshore wells, will be approved.<sup>114</sup></li> <li>Cancel Trans Mountain pipeline.<sup>115</sup></li> <li>By 2030, 100% of Canada's electricity will come from renewable sources.<sup>116</sup></li> <li>Ban the sale of internal combustion engine passenger vehicles by 2030.<sup>117</sup></li> </ul>	<ul style="list-style-type: none"> <li>Eliminate the carbon tax.<sup>118</sup></li> <li>Withdraw from the Paris Accord and abandon greenhouse gas emission reduction targets.<sup>119</sup></li> <li>Repeal Bill C-48 (prevents stopping/unloading of oil tankers along BC's north coast) and Bill C-69 (see Conservative section, above).<sup>120 121</sup></li> <li>Find a private buyer for Trans Mountain.</li> </ul>

Stay tuned for additional updates on the elected party's policy positions following the October 21 election. In the meantime, if you have any questions about how these proposed tax changes may affect you or your business, please contact your [Grant Thornton advisor](#).

# Endnotes

- 1 Liberal Party of Canada, "Cutting taxes for clean tech businesses", 2019, Pg. 2  
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- 2 Conservative Party of Canada "Scheer pledges support to small businesses" September 24, 2019.  
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- 4 New Democratic Party of Canada, "A New Deal for People New Democrats' Commitments to you", 2019.  
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[https://2019.liberal.ca/wp-content/uploads/sites/292/2019/09/BG\\_EN\\_Backgrounder.pdf](https://2019.liberal.ca/wp-content/uploads/sites/292/2019/09/BG_EN_Backgrounder.pdf)
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