

**From:** Ron Walsh RWalsh@walshking.com  
**Subject:** Protect Private Enterprise

**Date:** September 22, 2017 at 12:13 PM



**To:** bill.morneau@parl.gc.ca, John.Aldag@parl.gc.ca, Omar.Alghabra@parl.gc.ca, Leona.Alleslev@parl.gc.ca, William.Amos@parl.gc.ca, Gary.Anand@parl.gc.ca, Rene.Arseneault@parl.gc.ca, Chandra.Arya@parl.gc.ca, Ramez.Ayoub@parl.gc.ca, Vance.Badawey@parl.gc.ca, Larry.Bagnell@parl.gc.ca, Navdeep.Bains@parl.gc.ca, Frank.Baylis@parl.gc.ca, Terry.Beech@parl.gc.ca, carolyn.bennett@parl.gc.ca, Marie\_Claude.Bibeau@parl.gc.ca, Chris.Bittle@parl.gc.ca, Randy.Boissonnault@parl.gc.ca, Mike.Bossio@parl.gc.ca, Bob.Bratina@parl.gc.ca, Pierre.Breton@parl.gc.ca, scott.brison@parl.gc.ca, Celina.Cesar-Chavannes@parl.gc.ca, Jim.Carr@parl.gc.ca, Bill.Casey@parl.gc.ca, Sean.Casey@parl.gc.ca, Bardish.Chagger@parl.gc.ca, Francois-Philippe.Champagne@parl.gc.ca, Arnold.Chan@parl.gc.ca, Shaun.Chen@parl.gc.ca, Serge.Cormier@parl.gc.ca, rodger.cuzner@parl.gc.ca, Julie.Dabrusin@parl.gc.ca, Pam.Damoff@parl.gc.ca, Matt.DeCourcey@parl.gc.ca, Sukh.Dhaliwal@parl.gc.ca, Anju.Dhillon@parl.gc.ca, Nicola.Diiorio@parl.gc.ca, Francis.Drouin@parl.gc.ca, Emmanuel.Dubourg@parl.gc.ca, Jean-Yves.Duclos@parl.gc.ca, Terry.Duguid@parl.gc.ca, Kirsty.duncan@parl.gc.ca, Julie.Dzerowicz@parl.gc.ca, wayne.easter@parl.gc.ca, Ali.Ehsassi@parl.gc.ca, Faycal.El-Khoury@parl.gc.ca, Neil.Ellis@parl.gc.ca, Nathaniel.Erskine-Smith@parl.gc.ca, mark.eyking@parl.gc.ca, Doug.Eyolfson@parl.gc.ca, Greg.Fergus@parl.gc.ca, Andy.Fillmore@parl.gc.ca, Pat.Finnigan@parl.gc.ca, Darren.Fisher@parl.gc.ca, Peter.Fonseca@parl.gc.ca, judy.foote@parl.gc.ca, Mona.Fortier@parl.gc.ca, Peter.Fragiskatos@parl.gc.ca, Colin.Fraser@parl.gc.ca, Sean.Fraser@parl.gc.ca, Chrystia.Freeland@parl.gc.ca, hedy.fry@parl.gc.ca, Stephen.Fuhr@parl.gc.ca, marc.garneau@parl.gc.ca, Mark.Gerretsen@parl.gc.ca, Pam.Goldsmith-Jones@parl.gc.ca, ralph.goodale@parl.gc.ca, Karina.Gould@parl.gc.ca, David.Graham@parl.gc.ca, Raj.Grewal@parl.gc.ca, Patty.Hajdu@parl.gc.ca, Ken.Hardie@parl.gc.ca, TJ.Harvey@parl.gc.ca, Kent.Hehr@parl.gc.ca, Mark.Holland@parl.gc.ca, Anthony.Housefather@parl.gc.ca, Ahmed.Hussen@parl.gc.ca, Gudie.Hutchings@parl.gc.ca, Angelo.Iacono@parl.gc.ca, Melanie.Joly@parl.gc.ca, Yvonne.Jones@parl.gc.ca, Bernadette.Jordan@parl.gc.ca, Majid.Jowhari@parl.gc.ca, Darshan.Kang@parl.gc.ca, Iqra.Khalid@parl.gc.ca, Kamal.Khera@parl.gc.ca, Emmanuella.Lambropoulos@parl.gc.ca, David.Lametti@parl.gc.ca, kevin.lamoureux@parl.gc.ca, Linda.Lapointe@parl.gc.ca, Stephane.Lauzon@parl.gc.ca, dominic.leblanc@parl.gc.ca, Diane.Lebouthillier@parl.gc.ca, Paul.Lefebvre@parl.gc.ca, Denis.Lemieux@parl.gc.ca, Andrew.Leslie@parl.gc.ca, Michael.Levitt@parl.gc.ca, Joel.Lightbound@parl.gc.ca, Alaina.Lockhart@parl.gc.ca, Wayne.Long@parl.gc.ca, Lloyd.Longfield@parl.gc.ca, Karen.Ludwig@parl.gc.ca, lawrence.macaulay@parl.gc.ca, Steven.MacKinnon@parl.gc.ca, James.Malone@parl.gc.ca, Remi.Masse@parl.gc.ca, Bryan.May@parl.gc.ca, Karen.McCrimmon@parl.gc.ca, Ken.McDonald@parl.gc.ca, david.mcquinty@parl.gc.ca, john.mckay@parl.gc.ca, Catherine.McKenna@parl.gc.ca, Ron.McKinnon@parl.gc.ca, Michael.McLeod@parl.gc.ca, Alexandra.Mendes@parl.gc.ca, Marco.Mendicino@parl.gc.ca, MaryAnn.Mihychuk@parl.gc.ca, Marc.Miller@parl.gc.ca, Maryam.Monsef@parl.gc.ca, Robert.Morrissey@parl.gc.ca, joyce.murray@parl.gc.ca, Eva.Nassif@parl.gc.ca, Bob.Nault@parl.gc.ca, Mary.Ng@parl.gc.ca, Jennifer.OConnell@parl.gc.ca, Rob.Oliphant@parl.gc.ca, John.Oliver@parl.gc.ca, Seamus.ODRagan@parl.gc.ca, robert.falcon@parl.gc.ca, Denis.Paradis@parl.gc.ca, Joe.Peschisolido@parl.gc.ca, Kyle.Peterson@parl.gc.ca, Ginette.PetitpasTaylor@parl.gc.ca, Jane.Philpott@parl.gc.ca, Michel.Picard@parl.gc.ca, Claude.Poissant@parl.gc.ca, Carla.Qualrough@parl.gc.ca, Yasmin.Ratansi@parl.gc.ca, geoff.regan@parl.gc.ca, Jean.Rioux@parl.gc.ca, Yves.Robillard@parl.gc.ca, Pablo.Rodriguez@parl.gc.ca, Sherry.Romanado@parl.gc.ca, Anthony.Rota@parl.gc.ca, Kim.Rudd@parl.gc.ca, Dan.Ruimy@parl.gc.ca, Don.Rusnak@parl.gc.ca, Ruby.Sahota@parl.gc.ca, Raj.Saini@parl.gc.ca, Harjit.Sajjan@parl.gc.ca, Darrell.Samson@parl.gc.ca, Ramesh.Sangha@parl.gc.ca, Randeep.Sarai@parl.gc.ca, francis.scarpaleggia@parl.gc.ca, Peter.Schiefke@parl.gc.ca, Deb.Schulte@parl.gc.ca, Marc.Serre@parl.gc.ca, judy.sgro@parl.gc.ca, Brenda.Shanahan@parl.gc.ca, Terry.Sheehan@parl.gc.ca, Jati.Sidhu@parl.gc.ca, Sonia.Sidhu@parl.gc.ca, Gagan.Sikand@parl.gc.ca, scott.simms@parl.gc.ca, Amarjeet.Sohi@parl.gc.ca, Francesco.Sorbara@parl.gc.ca, Sven.Spengemann@parl.gc.ca, Marwan.Tabbara@parl.gc.ca, Geng.Tan@parl.gc.ca, Filomena.Tassi@parl.gc.ca, justin.trudeau@parl.gc.ca, Dan.Vandal@parl.gc.ca, Anita.Vandenbeld@parl.gc.ca, Adam.Vaughan@parl.gc.ca, Arif.Virani@parl.gc.ca, Nick.Whalen@parl.gc.ca, Jonathan.Wilkinson@parl.gc.ca, Jody.Wilson-Raybould@parl.gc.ca, Raybould@parl.gc.ca, Borys.Wrzesnewskyj@parl.gc.ca, Kate.Young@parl.gc.ca, Salma.Zahid@parl.gc.ca

---

Dear Liberal Member of Parliament,

As a business owner, I do not support your government's approach to the tax system. The changes you have made and are proposing threaten private enterprise in Canada.

In 2015, you raised personal income taxes by 4%. This represented an increase of about 10% in the top rate of tax.

In 2016, you passed major changes to the tax rules for the small business deduction. As a result, many small businesses saw their tax rates rise from 13% to 26%, a jump of 100%.

In 2017, your proposals will lead to tax hikes for farmers, business owners, incorporated professionals, manufacturers, doctors, dentists, and many others. These increases have significant adverse implications for the Canadian economy.

The 2016 changes and the 2017 proposals have complicated the tax rules for private corporations. This complication can be considered an indirect form of taxation because it imposes significant additional administrative and professional costs on privately owned companies.

A few decades ago, the Minister of Finance proclaimed that the government was rewarding success, not subsidizing failure. Many individuals, encouraged by that idea, started businesses, took over farms, established professional practices, etc. With this reversal, they're now being punished for their efforts.

Your government is implying that law-abiding citizens are trying to cheat on their taxes and take advantage of loopholes. In a time of global instability, Canada should be a leading voice in promoting unity and harmony, not creating divisions within society.

I respectfully urge you to abandon the July 18, 2017, proposals. It is time for the federal government to acknowledge the significant contribution made by the private sector. Not only do private corporations and their shareholders pay billions of dollars in tax annually, they create jobs, innovate, and raise the standard of living for all Canadians.

Please withdraw the proposals.

Yours truly,

Ron Walsh

<<http://walshking.com>> Ron Walsh FCPA, FCA, TEP  
Partner, Tax and Business Advisory  
Walsh King Chartered Professional Accountants  
<<mailto:rwalsh@walshking.com>> rwalsh@walshking.com

D 604 646-3435  
T 604 687-2003  
F 604 687-2066

14th Floor, 595 Howe St.  
Vancouver, BC  
Canada V6C 2T5

Private and confidential. If you are not the intended recipient of this confidential email please delete and advise us. Thank you for your cooperation.

<<https://www.linkedin.com/company-beta/1311966/>> <<https://twitter.com/walshkingcpa>>