

The Federal Government Response to

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The Eighth Report of

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the Standing Committee

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on Environment and

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Sustainable Development

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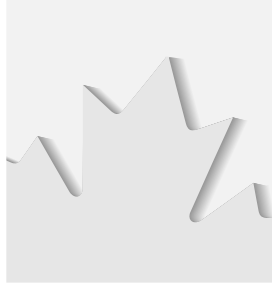
Keeping a Promise:  
Towards a Sustainable Budget

July 1996

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Canada





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**Keeping a Promise:  
Towards a Sustainable Budget**

Tabled in the House of Commons by

**The Honourable Sergio Marchi  
Minister of the Environment**

and

**The Honourable Paul Martin  
Minister of Finance**

and

**The Honourable A. Anne McLellan  
Minister of Natural Resources**

**July 1996**

The Eighth Report of the Standing Committee on Environment and Sustainable Development entitled *Keeping a Promise: Towards a Sustainable Budget* was tabled in December 1995.

This document constitutes the Government of Canada's response to the Standing Committee's Report.

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## **INTRODUCTION**

In November 1995, the House Standing Committee on Environment and Sustainable Development invited representatives from business, government, the academic community and environmental interests to discuss the promotion of sustainable development in the energy, mining, agriculture and transportation sectors.

The Committee's report, entitled *Keeping a Promise: Towards a Sustainable Budget*, made recommendations on how to proceed with a baseline study of federal taxes, grants and subsidies in order to identify possible barriers and disincentives to sound environmental practices, as well as on some specific measures for consideration in the 1996 Budget.

This Response to the Committee outlines how the government is proceeding with an examination of taxes, grants and subsidies in the context of sustainable development. Some of the specific proposals in the Standing Committee's report were addressed in the 1996 Budget. Some others remain under examination.

## **INTEGRATION OF THE ECONOMY AND THE ENVIRONMENT**

The February 27, 1996 Speech from the Throne reaffirmed the government's commitment to a strong economy which will provide the growth and job opportunities that Canadians want and need to sustain their livelihoods now and into the 21<sup>st</sup> century. Ensuring that the economic and fiscal conditions are in place for sustained growth and job creation is the underlying goal of fiscal and economic policy.

The Speech from the Throne also reaffirmed the government's commitment to environmental security for Canadians, an element which is inextricably linked to human health and to sustaining a strong economy.

The government has been making steady progress in the environmental area through a number of initiatives including: amendments to the *Auditor General Act*; establishing the Office of the Commissioner of the Environment and Sustainable Development and requiring all departments to prepare and release sustainable development strategies by December 1997; and, adoption of *A Guide to Green Government*.

The government has examined the Committee's report in the context of its commitment to sustainable development, which is based on the concept that economic growth, social well-being and environmental protection must be integrated.

The challenge is to find better ways of integrating economic, social and environmental goals within the framework of sustainable development. The focus of the baseline study is to identify more effective ways to integrate environmental considerations into economic decision making. In particular, there is a need for policies and approaches which encourage investment and job creation, and also protect and enhance the environment.

## **ACTION TAKEN TO DATE**

The examination of taxes, grants and subsidies is part of this agenda. It reflects a concern that the present structure of government taxes, grants and subsidies may inadvertently disadvantage environmental objectives vis-à-vis other goals. There may also in some cases be ways of restructuring government expenditures so that they can better serve both economic and environmental goals.

Work on a baseline study of possible barriers and disincentives was therefore initiated in the 1994 Budget, which announced the establishment of a Task Force on Economic Instruments and Disincentives to Sound Environmental Practices. The Task Force, which consisted of representatives of the environmental, industry, academic and governmental communities, examined a number of federal taxes, grants and subsidies and made recommendations to the government on how to make them more economically and environmentally sustainable, and set out a proposed methodology for examining possible barriers and disincentives.

The Task Force's work constituted the first concrete step towards the baseline study of possible barriers and disincentives to sound environmental practices.

This initiative, together with the government's actions to review government spending generally, has led to a number of specific measures which are significant in this regard.

The actions announced in the 1996 Budget reflected a number of the specific recommendations put forward by the Standing Committee on Environment and Sustainable Development. A summary of the measures taken, with particular reference to the recommendations of the Standing Committee, is set out below.

### **Subsidies, grants and contributions**

Since 1994, the government has substantially reduced or eliminated many subsidies, grants and contributions. This resulted from a major review of its program expenditures aimed at restructuring the role of the federal government, as well as generating savings for deficit reduction.

As a result of actions in the 1995 and 1996 Budgets business subsidies have been reduced between 1994-95 and 1997-98 by about 60 per cent. In particular:

- Some subsidies to the agriculture and transportation sectors were eliminated as a result of the decision to amend the *Western Grain Transportation Act* in 1995, and to phase out the dairy subsidy.
- An end to direct financial support for energy megaprojects was announced in the 1995 Budget, and the government has withdrawn from the NewGrade Upgrader and the Bi-Provincial Upgrader projects. The government made its final contribution to the Hibernia project in 1995-96, and its remaining obligations relate to loan guarantees, certain conditional loan facilities and its 8½ per cent equity investment in the project.



- Grants and contributions by Natural Resources Canada under other petroleum-related programs will decline from \$102 million in 1992-93 to about \$34 million in 1996-97.
- Direct financial support to Atomic Energy of Canada Limited will decline from \$174 million in 1996-97 to \$132 million in 1997-98 and to \$100 million per year from 1998-99 as a result of the 1996 Budget.

At the same time, expenditures in certain key areas relevant to the environment and the economy have been restructured:

- Natural Resources Canada (NRCan) has significantly refocused its support for energy within substantially reduced overall spending levels. Total Grants and Contributions (G&Cs) for energy will decrease from \$865 million in 1994-95 to \$180 million in 1998-99, or by 76 per cent. Over the same period, G&Cs for energy efficiency and alternative energy will decrease by a much smaller proportion. As a result, G&Cs for energy efficiency and alternative energy as a percentage of total G&Cs for energy will increase from an average of 6 per cent in the early 1990s to 22 per cent by 1998-99.
- The Technology Partnerships Canada Program of Industry Canada, which was announced in the 1996 budget, will help to encourage the development of Canada's increasingly important environmental technologies industry. This initiative, which is funded through reallocations from other priorities, is part of a broader set of initiatives designed to increase the government's investment in areas of future economic growth and job creation by helping young Canadians find and keep employment, encouraging the development and diffusion of new ideas and new technologies, and realizing Canada's export potential, in partnership with the private sector.

## **Taxation**

The 1994, 1995 and 1996 Budgets also announced tax measures that benefit the environment.

- The 1994 Budget announced tax deductions for contributions to provincially mandated mine reclamation trust funds.
- A 30-per-cent declining balance capital cost allowance rate was extended in the 1994 Budget to certain types of energy conservation equipment to assist newer, cleaner technologies (e.g., geothermal, photovoltaics).
- The 1995 Budget announced a tax change to encourage the donation for conservation purposes of ecologically sensitive land.
- Environmental charities will also benefit from changes proposed in the 1996 Budget to increase the limit on donations that may be claimed for charitable donations tax credits. This will encourage larger donations to charitable organizations and ensure that tax liability arising from the capital gain on a gift of appreciated capital will be fully offset by a tax credit.

An analysis of the tax treatment of energy investments was undertaken by Natural Resources Canada and the Department of Finance in 1995, in consultation with project sponsors, provincial governments, industry associations, independent power producers and environmental groups. This work led to income tax changes for renewable energy investments announced in the 1996 Budget. These measures, which reflect some of the recommendations of the Committee, provide an essentially level playing field in the income tax treatment between certain renewable and non-renewable energy investments.

- The budget proposals extend the use of flow-through share (FTS) financing to renewable energy investments and relax the restriction on the use of the Class 43.1 Capital Cost Allowance (CCA) deduction. These changes will assist in the financing of renewable energy investments. This assistance will enhance the supply of electricity from renewable energy sources such as small hydro, wind, solar and geothermal and the capture of gases from waste, thereby contributing to the reduction of greenhouse gas emissions, and encourage job creation.

Specifically, the budget proposals will:

- introduce a new category of expenditures (Canadian Renewable and Conservation Expenses (CRCE)) in respect of intangible costs that are analogous to those expenses that are renounced as Canadian Exploration Expenses (CEE), and are associated with the development of projects, the equipment for which is eligible for Class 43.1 treatment;
- allow this new class of expenditures to be fully deductible;
- allow these expenditures to be renounced to shareholders who have entered into a FTS agreement; and
- relax the "specified energy property" rules in order to permit corporations whose principal business is manufacturing and processing (M&P) or mining to claim CCA deductions in respect of such property against income from all sources.

The 1996 Budget also announced changes to the eligibility rules for flow-through shares issued by the mining and oil and gas sectors. In addition, the budget also terminated the provision for Joint Exploration Corporations.

- The amounts of oil and gas Canadian Development Expenses (CDE) that can be reclassified as Canadian Exploration Expenses (CEE) under a flow-through share agreement will be reduced by lowering the threshold from \$2 million to \$1 million per year and by restricting the reclassification of CDE to issuing corporations with less than \$15 million in taxable capital employed in Canada.
- Flow-through shares will be better targeted to genuine exploration and development activity by eliminating the ability to renounce property acquisition costs, (i.e. Canadian Oil and Gas Property Expenses (COGPE) and CDE that relate to the cost of mining properties) and "off-the-shelf" seismic costs via a FTS agreement.

- The Joint Exploration Corporation (JEC) rules that allow resource companies to transfer CEE, CDE and COGPE expenses to shareholder corporations will be eliminated.

On April 23, 1996, the Minister of Finance announced a number of measures to streamline and simplify the operation of the Goods and Services Tax (GST). In making these changes, the effects on recycling activity were considered and the impact of these measures are minimal.

## **CONTINUING THE EXAMINATION OF TAXES, GRANTS AND SUBSIDIES**

The government is committed to continue making steady progress in its examination of taxes, grants and subsidies. This work will need to be undertaken within the resources available to departments, and will require a focus on priorities.

### **Information and analysis**

As the Standing Committee has noted, basic information on taxes, grants and subsidies is available. This can be found in public documents, such as the *Public Accounts* and the *Main Estimates*, as well as the publication on tax expenditures put out by the Department of Finance and other departmental information. The Department of Finance will soon release the 1995 *Tax Expenditure* publication which reports corporate tax expenditures for 1992. The 1996 document will include forecasts of tax expenditures.

At the same time, experience since 1994 indicates that the analysis of taxes, grants and subsidies in the context of sustainable development can be a complex undertaking. As the Standing Committee has pointed out, such a study is more than a compilation of data, and involves an in-depth process of analysis of data and policy considerations.

The Task Force on Economic Instruments and Disincentives to Sound Environmental Practices developed a framework that could be useful in making further progress on the baseline study. The framework describes a process for identifying and taking action on barriers.

### **International and federal-provincial dimensions**

The Organization for Economic Cooperation and Development (OECD) has also begun an examination of possible barriers and disincentives. This work, which is being actively encouraged by G-7 Environment ministers, will help to provide information and expertise on how other industrialized countries are examining this area, as well as on any issues involving international competitiveness. Thus far, the work in the OECD on approaches and methodology has identified the need to resolve a number of conceptual and practical issues in order to ensure consistency in the approach across countries.

It has also become clear that this is an area in which progress will not depend on the federal government alone. Indeed, taxes, grants and subsidies at the provincial and municipal level may in some cases be more relevant than those at the national level.

## **Next steps**

Departments are currently at different stages in their examination of taxes, grants and subsidies. Some departments, such as Natural Resources Canada and Finance, have been involved in follow-up to recommendations from the Task Force on Economic Instruments and Disincentives to Sound Environmental Practices. Other departments will be developing baseline priorities as their sustainable development strategies progress.

During 1996 and early 1997, the government will focus on certain priority areas which have been identified as requiring early attention.

- Release this summer of the "Level Playing Field Study" on the tax treatment of different energy investments that was announced in the 1995 Budget and that was undertaken by the Natural Resources Canada and the Department of Finance.
- The commitment in the 1996 Budget to improve the treatment of energy efficiency investments and investments providing heating and cooling from renewable energy sources. Consultations will be undertaken by Natural Resources Canada and the Department of Finance with a view to implementing new measures in the 1997 Budget, in order to improve the treatment of these investments. This is consistent with the government's commitments to encourage the production and use of renewable energy and investments in energy efficiency.
- Follow-up by Natural Resources Canada and the Department of Finance on the 1996 Budget commitment to consult on the definition of eligible costs for a new category of expenditure – the Canadian Renewable and Conservation Expense (CRCE). These expenditures would be in respect of intangible costs associated with the development of renewable energy projects and would be allowed to be flowed through to investors who have entered into a flow-through share arrangement. The objective of this initiative is to make the tax treatment of renewable and non-renewable energy investments more similar. It is anticipated that the definition of CRCE will be in place before the end of 1996.
- The Department of Finance, in consultation with industry and the provinces, will also be following up on the commitment in the 1996 Budget to undertake further work in the coming year to examine the feasibility of extending the tax treatment of mine reclamation trust funds, which was announced in the 1994 Budget, to other sectors, e.g., reforestation, clean-up of waste disposal sites. It is anticipated that these consultations will be completed prior to the 1997 Budget. Companies establish such environmental trust funds to help ensure that funds are available to help finance future environmental commitments.

- The Department of Finance will consult with the recycling industry and the provinces on an extension of the above noted 1996 Budget commitment. The extension would provide tax deductions where funds are required to be set aside for the clean-up of sites where recycling activities are undertaken.
- In addition, Natural Resources Canada, the Department of Finance, Industry Canada and Environment Canada will consult with the recycling industry in 1996 to identify possible government policy barriers to recycling activity. To initiate these discussions, the government will prepare a document describing the corporate income tax treatment of mining, forestry, and recycling activities in Canada. As a policy priority, Natural Resources Canada will also be consulting with the provinces and the recycling industry to find innovative ways to encourage recycling and promote a more efficient metals recycling industry.
- The Department of Finance will also examine ways of further encouraging charitable giving and charitable activities, further to the 1996 Budget announcement. This review will provide all segments of the charitable sector – including environmental organizations – an opportunity to participate in the process through consultations over the next year.

Other activities and analyses are also being undertaken by other departments.

- Earlier in the government's mandate, Agriculture and Agri-Food Canada (AAFC) released environmental assessments on three of its major programs: the Gross Revenue Insurance Program (GRIP), the Net Income Stabilization Account (NISA) and Crop Insurance. These programs were found to have no significant effects on environmental resources. This work has increased AAFC's ability to measure the impacts of farming on the environment. As a result, new agriculture safety net programs are expected to favour the environment more than previous programs.
- Building on this work, AAFC will conduct an environmental assessment in 1996-97 of the changes to the Crop Insurance Program that are currently being negotiated with provinces and stakeholders. AAFC is also working to conserve the variety of species and genetic resources in Canada through its biodiversity strategy. The strategy will identify actions to conserve wild crops, animals, and microbes on farmland, and maintain seed banks in storage.
- AAFC also plans to release its sustainable development strategy by December 1996, a full year ahead of the legislated deadline. AAFC's strategy will promote environmental quality and sustainable growth in the agricultural sector through:
  - improved understanding and information on the environment,
  - stewardship and pollution prevention,
  - research and technology development, and
  - marketing and trade initiatives.

- Transport Canada will undertake work in conjunction with its ongoing research and analysis in the area of sustainable transportation. A national consultation process will be carried out on the goals, strategic objectives and performance measures of sustainable transportation. This work is expected to be completed by November 1996, followed by a further round of consultations in early to mid-1997 on a sustainable transportation strategy.
- In view of the linkages between the baseline study of taxes, grants and subsidies and the work that is underway in the OECD to identify barriers and disincentives, and in order to facilitate progress in both areas, Environment Canada will work with the OECD to host a workshop of experts in the field. The workshop will be held in Ottawa no later than the spring of 1997. It will draw together baseline practitioners and experts from federal government departments, other OECD governments, and the environmental, business and academic communities. Its purpose will be to take stock of work that has been carried out in Canada and elsewhere, and come to grips with practical difficulties that arise in carrying out this work, with a view to accelerating progress.

### **Further work**

The most suitable vehicle for advancing further work in this area is the sustainable development strategies which government departments are now preparing. *A Guide to Green Government*, which was endorsed by the Prime Minister and all ministers, established sustainable development strategies as the framework that would be used to integrate the three dimensions of sustainable development – environmental, economic, and social – into the workings of the federal government.

Under amendments to the *Auditor General Act* which were adopted in December 1995, all departments are committed to preparing and releasing sustainable development strategies by December 1997. The Commissioner of the Environment and Sustainable Development will evaluate the progress of departments in moving towards sustainable development by examining and reporting to Parliament on the implementation of the action plans and achievement of goals established by departments in their sustainable development strategies.

Conducting further baseline work in the context of departmental sustainable development strategies will provide an efficient, transparent process to examine taxes, grants and subsidies. It also takes advantage of the in-depth knowledge which departments have of taxes, grants and subsidies that is needed to undertake baseline work effectively.

Departmental sustainable development strategies will be updated every three years, and ministers will report annually on their progress in meeting their sustainable development action plans in Part III of the *Main Estimates*. These reports will also serve as a vehicle for ministers to provide an update on continuing work on the examination of taxes, grants and subsidies within their

individual departmental mandates. Actions resulting from work in the baseline study will also be reported as part of departmental sustainable development strategies, and annually in the budget where tax measures are concerned. The Commissioner of the Environment and Sustainable Development will evaluate progress as part of a broader annual assessment of how departments are moving forward on sustainable development through the implementation of their action plans.

## **CO-ORDINATION AND CONSULTATION**

The government's approach to continued work in this area will also take into account the need for consistency in the approach of government departments, and the importance of public consultation.

### **Guidelines**

While departments will be responsible for examining issues in their areas of responsibility, it will be important to ensure an appropriate degree of consistency in the approach taken across the government as a whole. Typically, departments will examine the following sustainable development considerations associated with the taxes, grants and subsidies:

- Has the measure been identified as an area of concern?
- What are the environmental implications of the measure?
- What is its economic and social rationale?

This will help to identify options and alternative ways of meeting economic and social goals in a more environmentally sound manner, and the costs and benefits involved.

To further encourage consistency and co-ordination, common guidelines have been developed to assist departments in identifying priority areas for examination and the type of analysis that could be undertaken. The guidelines are attached to this Response.

Departments will also share information and experience in conducting the baseline study through interdepartmental committees which have been established to help departments prepare their sustainable development strategies. These committees will help to co-ordinate work on the baseline study and to provide consistency in analysis.

### **Consultative Processes**

The government will continue to carry out this work in consultation with environmentalists, industry and other stakeholders.

- Public consultation is a key element of the preparation of sustainable development strategies.

- In addition, the National Round Table on the Environment and the Economy, which draws together experts in environment and economy issues, is prepared to work with departments and the new Commissioner of the Environment and Sustainable Development to convene multi-stakeholder groups to address the more difficult issues inherent in both the creation of departmental sustainable development strategies and the execution of the baseline study of federal taxes, grants and subsidies.
- The National Round Table on the Environment and the Economy has also agreed to review the guidelines that have been developed to assist departments in their baseline work. Comments and advice that are received from the National Round Table on the Environment and the Economy will be provided to departments.

The Minister of Finance will also continue to receive advice in the form of pre-budget submissions from environmental groups, business and other interested parties on various ways to integrate environmental considerations into the budget process. While the Standing Committee on Finance is the principal parliamentary vehicle for pre-budget consultation, the views of the Standing Committee on Environment and Sustainable Development will continue to be welcome on environment and sustainable development issues.

## **GUIDELINES FOR EXAMINING TAXES, GRANT AND SUBSIDIES**

This paper provides guidance to federal government departments in examining taxes, grants and subsidies to identify possible barriers and disincentives to sound environmental practices, and to assist them in establishing priorities in this area. Departments are expected to undertake the baseline work expeditiously.

Priority areas for analysis should be identified by departments and made available publicly by no later than the spring of 1997. Significant progress should also be made on the analysis of the priority areas for inclusion in departmental sustainable development strategies that will be released by December 1997.

The guidelines provide a consistent starting point for departments and agencies to develop this work in the context of each department's individual mandate, responsibilities and activities.

### **Context**

Departments and agencies which are required under the *Auditor General Act* to prepare sustainable development strategies (all departments in Schedule 1 of the *Financial Administration Act*, the regional agencies and the Canadian International Development Agency as set out in the attached list) will undertake baseline study work as an element of their sustainable development strategies. The need for such work will of course be greater in some departments than in others.



## **Scope**

Information on government grants and contributions are readily available in government publications including the *Main Estimates* and the *Public Accounts*. The Department of Finance publishes information on tax expenditures.

Definitions of what constitutes a subsidy vary in different contexts. The World Trade Organization defines a subsidy as a financial contribution by a government which involves a grant, loan, equity infusion, loan guarantee, foregone revenue, provision of a good or service (other than infrastructure), procurement, or income or price support where a benefit is conferred.

The Standing Committee identified a number of measures of potential concern including: government incentives in the form of direct subsidies, research and development grants, allowances, interest-free loans, loan guarantees, preferential leases, exploitation permits, pricing and marketing policies, and taxation policies.

The Department of Finance will be responsible for reviewing taxes, beginning with those identified as priority areas, consulting as appropriate with departments which have responsibilities in these areas.

## **Priorities**

This work will be undertaken within existing resources and will require the setting of priorities.

A phased approach is suggested in departments which have responsibility for a significant number of measures, with initial work directed to key priority areas.

Some departments may have a number of measures that should be examined. In these cases, the initial work should be directed to measures which have large impacts on the environment, target a major sector or involve significant government resources.

To assist in the identification of areas for early analysis, the following criteria should be used:

### ***Status of Measure***

- Measures that are currently being developed or modified should be reviewed on a priority basis.
- Measures that are scheduled to terminate within one year should not be examined.

### ***Public Concern***

- Measures and sectors where there is evidence of public concern over potential environmental impact should be given priority consideration.

### ***Environmental Concern***

- Other measures that may have a significant environmental impact (e.g., climate change, water pollution, air pollution, urban waste, ozone depletion, toxic substances, biodiversity, and protection of endangered species) should be reviewed on a priority basis.

### ***Economic Impact***

- Measures that are national in scope or that are targeted towards major industry sectors should be reviewed on a priority basis.

### ***Fiscal Impact***

- Measures that involve significant government resources (e.g., expenditures, foregone revenues) should be reviewed on a priority basis.

The analysis of specific measures will be conducted at the program level, or sub-component level of a major program in the case of programs with multiple objectives. The study will not examine taxes, grants and subsidies at the level provided to specific individuals and companies.

In situations where two or more departments fund or are responsible for the same program, these departments will work jointly in the assessment or agree that one department would undertake the review.

## **Process**

Once departments have determined the priority areas for review, they are to begin work on a two-stage process involving the identification of possible barriers and disincentives to sound environmental practices and decisions on subsequent action to address barriers.

The first stage, the baseline study element, is to examine and analyze the environmental, economic, and social implications of the taxes, grants and subsidies. This will include assembling information on, for example:

- the objective of the program as originally designed, and its fiscal impact over the past few years (which is available from *Public Accounts, Main Estimates* and the Department of Finance's *Tax Expenditure* report);
- the environmental effects of the measure and its implications or impacts on key government environmental priorities;
- the contribution of the measure to jobs and growth, exports and sectoral output, technology development or diffusion, competitiveness, and its importance to regional economies;
- its contribution to regional equity, security, reduction of poverty, promotion of health and education, and other key social goals.

In cases where existing analysis is not adequate to assess the impact of taxes, grants and subsidies in question, original analysis will be required. Where possible, this analysis will be empirical and quantitative. If this is not possible, careful qualitative analysis will be conducted to identify the environmental, economic and social implications of the measures.

In the second stage, which is follow-up to the baseline study, departments would consider what options may be available to address issues that have been identified. Departments will work with information developed in the first stage to identify, in advancing their sustainable development strategies, alternative ways of meeting economic and social goals in a more environmentally sustainable manner.

A framework for analysis of barriers and disincentives was developed by the Task Force on Economic Instruments and Disincentives to Sound Environmental Practices in its 1994 report to the government and is available to assist departments further.

## **Consultation and Co-ordination**

Departments will also provide transparency regarding methodologies used to identify major taxes, grants and subsidies and to review their impacts so that these can be readily understood.

Departments will also consult with a representative range of clients and stakeholders on the environmental, economic, and social implications of the baseline work consistent with the approach described in *A Guide to Green Government*.

The National Round Table on the Environment and the Economy is prepared to work with departments to convene multi-stakeholder groups to address issues in their baseline study work.

Departments will also carry out work on the baseline study expeditiously with the objective of having significant progress for inclusion in their sustainable development strategies which will be released by December 1997.

Departments will report progress and results regularly along with other aspects of their sustainable development strategies in the Part III's of the *Main Estimates*.

Departments will share information and experience through interdepartmental committees, which have been established to help departments prepare their sustainable development strategies. These will help to co-ordinate and to provide consistency in the analysis.

## **DEPARTMENTS AND AGENCIES PREPARING SUSTAINABLE DEVELOPMENT STRATEGIES**

Department of Agriculture and Agri-Food  
Atlantic Canada Opportunities Agency  
Department of Canadian Heritage  
Department of Citizenship and Immigration  
Department of Environment  
Department of Finance  
Federal Office of Regional Development – Quebec  
Department of Fisheries and Oceans  
Department of Foreign Affairs and International Trade  
Canadian International Development Agency  
Department of Health  
Department of Human Resources Development  
Department of Indian Affairs and Northern Development  
Department of Industry  
Department of Justice  
Department of National Defence  
Department of National Revenue  
Department of Natural Resources  
Department of Public Works and Government Services  
Department of Solicitor General  
Department of Transport  
Treasury Board  
Department of Veterans Affairs  
Department of Western Economic Diversification Canada