

# OTTAWA REPORT

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## **Back-to-school tax relief**

I would like to remind students, during this back-to-school season, to take full advantage of important federal financial relief. Students and their families are faced with significant costs for tuition and enrolment in post-secondary educational programs and our government is committed to helping.

Several programs offer tax relief to students who enrol in post-secondary education including the ability to claim tuition fees paid to a university, college, or other educational institution in Canada. An education amount is available of \$400 for each whole or part month in the year in which students are enrolled full-time in a qualifying educational program, or \$120 per month for part-time enrolment in a specified educational program. There is also a textbook credit amount of \$65 for each month where they qualify for the full-time education amount or \$20 for each part-time month.

In addition to these tax credits, students may be eligible for the goods and services tax/harmonized sales tax (GST/HST) credit ? a tax-free quarterly payment that helps individuals and families with low or modest incomes offset all or part of the GST or HST that they pay. They may also claim a deduction for their moving expenses if they moved to study as a full-time student enrolled in a post-secondary program at a university, a college, or another educational institution.

Students may be able to claim amounts for interest paid on their student loans and they may also be eligible to claim the public transit tax credit for the cost of their public transit passes for travel within Canada on public transit. Unused tax credits can be carried forward for up to five years, or transferred

## **On the right track for our economy**

Last week brought a considerable amount of positive economic news. Canada's job growth continued its momentum with another 59,200 net new jobs created in August and a reduction in the unemployment rate.

Canada's overall job growth record since the depth of the global recession remains the best among all G-7 countries with over 1 million net new jobs created (close to 90% full-time and over 80% in the private sector).

The OECD projected Canada to lead the G-7 in economic growth for 2013 and the World Economic Forum ranked Canada's financial system as the safest and soundest in the world ? for the sixth year in a row. All are positive signs that our government is on the right track.

## **Cutting business red tape**

A new online mail service is available for Canadian small businesses that will help streamline their interactions with the Canada Revenue Agency (CRA). The new mail service uses the CRA's secure online service, My Business Account, and is just one of many CRA initiatives to reduce red tape for Canada's job creators.

By signing up, Canadian businesses can receive their notices of assessment and reassessment, and some letters online for the accounts they want. Since the service saves time and reduces the volume of paper, it is a cost-effective way to do business.

The CRA uses the same high level of security financial institutions use to protect your banking information. Signing up for online services can ease the paperwork burden of doing business, and help you do more in less time. You can find out more at: [www.cra.gc.ca/businessonline](http://www.cra.gc.ca/businessonline).

## **Protecting children from sexual exploitation**

Prime Minister Stephen Harper has announced that the government plans to introduce comprehensive legislation to better protect children against sexual exploitation. New legislative amendments will be introduced this fall to better protect children from a range of offences, including child pornography, while ensuring that offenders receive tougher sentences. The proposed amendments to Canadian legislation would:

? Increase penalties for offenders who commit sexual offences against children, especially those who violate the conditions included in probation orders, prohibition orders and peace bonds; and,

? Ensure that sentencing takes into account each young life that has been devastated by a predator through ending sentence discounts for multiple child sexual offences.

This announcement is part of a broad range of actions our Government has taken since 2006 to protect our communities from child sexual offenders, punish offenders to the full extent of the law, hold violent criminals accountable, enhance the rights of victims, and increase efficiency of our justice system.

If you would like to contact me on any issue, please call 905-953-7515 or visit my website at [www.loisbrown.ca](http://www.loisbrown.ca). I look forward to hearing from you.