

July 13, 2021

The Honourable Chrystia Freeland  
Minister of Finance & Deputy Prime Minister  
90 Elgin  
Ottawa, Ontario  
K1A 0G5

Sent via email to: [chrystia.freeland@fin.gc.ca](mailto:chrystia.freeland@fin.gc.ca)

Dear Minister Freeland;

**RE: Implementation of Bill C-208**


The Ontario Federation of Agriculture (OFA) proudly represents more than 38,000 farm family members across the province, supporting our members and the agri-food industry on issues, legislation and regulations governed by all levels of government. OFA works to ensure the agri-food sector and our rural communities are included, consulted and considered in any new and changing legislation that impacts the sustainability of our farm businesses. We are the leading agricultural advocate for Ontario farmers, their businesses and their communities.

OFA is writing to you today regarding Bill C-208 which received royal assent on June 29<sup>th</sup>, 2021. OFA was surprised and disappointed to learn of the Department of Finance's decision to delay the implementation of the legislation until January 2022.

OFA strongly supported Bill C-208 as it would amend the Income Tax Act to remove financial disincentives for farmers to pass the farm down to the next generation. Prior to the passage of Bill C-208, farmers with incorporated farms would need to pay more tax if they sold their business to their children than if they sold it to a third party. Ontario and Canada have a long tradition of family run farm businesses and Bill C-208 would make it easier for that tradition to continue.

We strongly encourage the Department of Finance to implement Bill C-208 in an appropriate fashion and without delay.

Sincerely,



Peggy Brekveld  
President

cc: The Honourable Marie-Claude Bibeau, Minister of Agriculture and Agri-Food Canada  
Mary Robinson, President, Canadian Federation of Agriculture  
OFA Board of Directors