Notice of Ways and Means Motion to amend the *Excise Tax Act*

That it is expedient to amend the *Excise Tax Act* as follows:

GST/HST Treatment of Manual Osteopathic Services

1 (1) The portion of the definition *practitioner* in section 1 of Part II of Schedule V to the *Excise Tax Act* before paragraph (b) is replaced by the following:

practitioner, in respect of a supply of optometric, chiropractic, physiotherapy, chiropodic, podiatric, audiological, speech-language pathology, occupational therapy, psychological, psychotherapy, counselling therapy, midwifery, dietetic, acupuncture or naturopathic services, means a person who

(a) practises the profession of optometry, chiropractic, physiotherapy, chiropody, podiatry, audiology, speech-language pathology, occupational therapy, psychology, psychotherapy, counselling therapy, midwifery, dietetics, acupuncture or naturopathy as a naturopathic doctor, as the case may be,

(2) Subsection (1) is deemed to have come into force on the day after Budget Day.

2 (1) Paragraph 7(f) of Part II of Schedule V to the Act is repealed.

(2) Subsection (1) applies to supplies made after June 5, 2025, except that it does not apply to a supply of osteopathic services made after June 5, 2025 but on or before Budget Day if the supplier did not charge, collect or remit any amount as or on account of tax under Part IX of the Act in respect of the supply.

Information Sharing – Worker Misclassification

3 Paragraph 295(5)(d) of the Act is amended by adding the following after subparagraph (v.1):

(v.2) to an official of the Department of Employment and Social Development solely for the purpose of the administration or enforcement of the *Canada Labour Code* as it relates to the misclassification of employees,