

Note: Policies are verbatim from the 2024 Federal Budget

Chapter 1 – More Affordable Homes

Building Homes on Public Lands:

The federal government will use all tools available to convert public lands to housing, including leasing, acquiring other public lands for and retaining ownership. Budget 2024 proposes to provide \$5 million over three years, starting in 2024-25, to support an overhaul of the Canada Lands Company to expand its activities to build more homes on public lands. Budget 2024 proposes to provide \$4 million over two years, starting in 2024-25, for Canada Lands Company to support new modular housing projects.

Building Homes on Canada Post Properties:

The government will now consider leveraging Canada Post's portfolio of federal properties to contribute to housing supply.

Building Homes on National Defence Lands:

Budget 2024 announces that the government is exploring the redevelopment of National Defence properties in Halifax, Toronto, and Victoria that could be suitable for both military and civilian uses.

Converting Underused Federal Offices Into Homes:

Budget 2024 proposes to provide \$1.1 billion over ten years, starting in 2024-25, to Public Services and Procurement Canada to reduce its office portfolio by 50 per cent. This funding, which is expected to be fully recovered through substantial short- and long-term cost savings, will help to accelerate the ending of leases and disposal of underused federal properties, and address deferred maintenance. Where applicable, the government will prioritize student and non-market housing in the unlocking of federal office properties.

Taxing Vacant Lands to Incentivize Construction:

Budget 2024 announces that the government will consider introducing a new tax on residentially zoned vacant land. The government will launch consultations later this year.

Building Apartments, Bringing Rents Down:

To build more rental apartments, faster, Budget 2024 announces an additional \$15 billion in new loan funding, starting in 2025-26, for the Apartment Construction Loan Program, bringing the program's total to over \$55 billion. This investment will help build more than 30,000 additional new homes across Canada, bringing the program's total contribution to over 131,000 new homes supported by 2031-32.

Launching Canada Builds:

Budget 2024 announces Canada Builds, the federal government's intention to leverage its \$55 billion Apartment Construction Loan Program to partner with provinces and territories to build more rental housing across the country.

Topping-Up the Housing Accelerator Fund:

Budget 2024 proposes to provide an additional \$400 million over four years, starting in 2024-25, to the Canada Housing and Mortgage Corporation, to top up the Housing Accelerator Fund. This will help fast track 12,000 new homes in the next three years.

A New Canada Housing Infrastructure Fund:

Budget 2024 proposes to provide \$6 billion over 10 years, starting in 2024-25, to Infrastructure Canada to launch a new Canada Housing Infrastructure Fund. The Fund will accelerate the construction and upgrading of housing-enabling water, wastewater, stormwater, and solid waste infrastructure that will directly enable new housing supply and help improve densification. This Fund will be comprised of:

1 billion available directly to municipalities to support urgent infrastructure needs that will directly enable housing supply.

5 billion for agreements with provinces and territories to support long-term priorities. Provinces and territories can only access this funding if they commit to key actions that increase housing supply.

Leveraging Transit Funding to Build More Homes:

Budget 2024 announces that any community seeking to access long-term, predictable funding through the federal government's forthcoming permanent public transit fund will be required to take action that directly unlocks housing supply where it is needed most.

Changing How We Build Homes:

To spur the development of innovative housing technologies, Budget 2024 proposes \$50 million over two years.

Housing Design Catalogue:

Budget 2024 proposes to provide \$11.6 million in 2024-25 to support the development of its Housing Design Catalogue for up to 50 housing designs, such as modular housing, row housing, fourplexes, sixplexes, and accessory dwelling units, that provinces, territories, and municipalities could use to simplify and accelerate housing approvals and builds.

Modernizing Housing Data:

To help modernize housing data, Budget 2024 proposes to provide \$20 million over four years, starting in 2024-25 for Statistics Canada and the Canada Mortgage and Housing Corporation to modernize and enhance the collection and dissemination of housing data, including municipal-level data on housing starts and completions.

Adding Additional Suites to Single Family Homes:

Budget 2024 proposes to provide \$409.6 million over four years, starting in 2025-26, to the Canada Mortgage and Housing Corporation to launch a new Canada Secondary Suite Loan Program, enabling homeowners to access up to \$40,000 in low-interest loans to add secondary suites to their homes.

Accelerating Investment to Build More Apartments:

Budget 2024 proposes to introduce a temporary accelerated capital cost allowance, at a rate of 10 per cent for eligible new purpose-built rental projects that begin construction on or after Budget Day and are available for residents to move in before January 1, 2036.

Building More Student Housing:

Budget 2024 announces that the eligibility conditions for the removal of GST on new student residences will be relaxed for not-for-profit universities, public colleges, and school authorities. This will incentivize Canada's educational institutions to build more student housing by ensuring they benefit from the removal of GST on new student residences. This measure is expected to cost \$19 million over five years, starting in 2024-25, and \$5 million per year ongoing.

More Skilled Trades Workers Building Homes:

Budget 2024 proposes to provide \$100 million over two years, starting in 2024-25, to Employment and Social Development Canada

Recognizing Foreign Construction Credentials and Improving Labour Mobility:

Budget 2024 proposes to provide \$50 million over two years, starting in 2024-25, to Employment and Social Development Canada for the Foreign Credential Recognition Program. At least half of this amount will be to streamline foreign credential recognition in the construction sector to help skilled trades workers build more homes, and the remaining funding will support foreign credential recognition in the health sector. Similar to a recent agreement between federal, provincial and territorial health ministers to recognize foreign credentials for health care professionals, the federal government is calling on provinces and territories to expedite removal of their barriers to foreign credential recognition.

Credit for Paying Rent:

Budget 2024 announces that the government is calling on banks, fintechs, and credit bureaus to prioritize launching tools to allow renters to opt-in to reporting their rent payment history to credit bureaus, to strengthen their credit scores and unlock pathways for more renters to become homeowners.

Protecting Renters' Rights:

Budget 2024 proposes to provide \$15 million over five years, starting in 2024-25, for a new Tenant Protection Fund, which will provide funding to organizations that provide legal and informational services to tenants, as well as for tenants' rights advocacy organizations to raise awareness of renters' rights.

30-Year Amortizations for First-Time Buyers Purchasing New Builds:

Budget 2024 announces the government is strengthening the Canadian Mortgage Charter to allow 30-year mortgage amortizations for first-time home buyers purchasing newly constructed homes.

Enhancing the Home Buyers' Plan:

Budget 2024 announces the government's intention to amend the Income Tax Act to increase the Home Buyers' Plan withdrawal limit from \$35,000 to \$60,000, enabling first-time home buyers to use the tax benefits of an RRSP to save up to \$25,000 more for their down payment, faster. The newly increased limit would be available to first-time buyers after April 16, 2024.

Enhancing the Canadian Mortgage Charter:

Budget 2024 announces that the government is enhancing the Canadian Mortgage Charter to provide further support to Canadians facing mortgage hardship. These enhancements include:

Using rent payment history for mortgage applications, to help more renters become homeowners by improving their credit score.

Cracking Down on Real Estate Fraud:

Budget 2024 proposes to provide \$73.1 million over five years, starting in 2024-25, and \$14.7 million per year ongoing to the Canada Revenue Agency to continue addressing tax non-compliance in real estate transactions.

Confronting the Financialization of Housing:

Budget 2024 announces that the government intends to restrict the purchase and acquisition of existing single-family homes by very large, corporate investors.

Enhancing the Affordable Housing Fund:

Budget 2024 proposes to provide \$976 million over five years, starting in 2024-25, and \$24 million in future years, to the Canada Mortgage and Housing Corporation to launch a new Rapid Housing stream under the Affordable Housing Fund to build deeply affordable housing, supportive housing, and shelters for our most vulnerable.

Protecting and Expanding Affordable Housing:

Budget 2024 proposes \$477.2 million over five years, starting in 2024-25, and \$147.8 million in future years, to launch a new \$1.5 billion Canada Rental Protection Fund, to be administered by the Canada Mortgage and Housing Corporation, to protect the stock of affordable housing in Canada. The Fund will provide \$1 billion in loans and \$470 million in contributions to support affordable housing providers to acquire units and preserve rents at a stable level for decades to come, preventing those units from being redeveloped into out of reach condos or luxury rental units.

Lower Energy Bills for Renters and Homeowners:

800 million over five years, starting in 2025-26, to launch a new Canada Greener Homes Affordability Program that will support the direct installation of energy efficiency retrofits for Canadian households with low- to median-incomes.

Addressing Homelessness and Encampments:

Budget 2024 proposes to provide an additional \$1.3 billion over four years, starting in 2024-25, to Infrastructure Canada for Reaching Home:

Canada's Homelessness Strategy, as follows - 1.0 billion over four years, starting in 2024-25, to stabilize funding under the program.

Sheltering Asylum Claimants

Budget 2024 proposes to provide \$1.1 billion over three years, starting in 2024-25, to Immigration, Refugees and Citizenship Canada to extend the Interim Housing Assistance Program. Funding in 2026-27 will be conditional on provincial and municipal investments in permanent transitional housing solutions for asylum claimants.

Chapter 2 – Lifting Up Every Generation (Programs > 400mm)

Launching a National Pharmacare Plan:

Budget 2024 proposes to provide \$1.5 billion over five years, starting in 2024-25, to Health Canada to support the launch of the National Pharmacare Plan.

Launching the Canada Disability Benefit:

Budget 2024 proposes funding of \$6.1 billion over six years, beginning in 2024-25, and \$1.4 billion per year ongoing, for a new Canada Disability Benefit, including costs to deliver the benefit.

A National School Food Program:

Budget 2024 announces the creation of a National School Food Program, which will provide \$1 billion over five years to Employment and Social Development Canada, Crown-Indigenous Relations and Northern Affairs Canada, and Indigenous Services Canada, starting in 2024-25, to work with provinces, territories, and Indigenous partners to expand access to school food programs. This includes investments for First Nations, Inuit, and Métis communities as well as Self-Governing and Modern Treaty Partners, many of whom have some of the highest rates of food insecurity in Canada.

Increasing Student Grants and Loans:

Budget 2024 announces the government's intention to extend for an additional year the increase in full-time Canada Student Grants from \$3,000 to \$4,200 per year, and interest-free Canada Student Loans from \$210 to \$300 per week. Increased students grants and loans will be available for the 2024-2025 school year, at an estimated total cost of \$1.1 billion in 2024-25. With this change, Canada Student Grants will have doubled in size since 2014.

Launching a New Youth Mental Health Fund:

Budget 2024 proposes to provide \$500 million over five years, starting in 2024-25, for the creation of a new Youth Mental Health Fund which will help younger Canadians access the mental health care they need.

Chapter 3 – Lowering Everyday Costs (Programs > 400mm)

No programs > 400mm.

Chapter 4 – Economic Growth for Every Generation (Programs > 400mm)

Strengthening Canada's AI Advantage:

\$2 billion over five years, starting in 2024-25, to launch a new AI Compute Access Fund and Canadian AI Sovereign Compute Strategy, to help Canadian researchers, start-ups, and scale-up businesses access the computational power they need to compete and help catalyze the development of Canadian-owned and located AI infrastructure.

Incentivizing More Innovation and Productivity:

To incentivize investment in innovation-enabling and productivity enhancing assets, Budget 2024 proposes to allow businesses to immediately write off the full cost of investments in patents, data network infrastructure equipment, computers, and other data processing equipment. Eligible investments, as specified in the relevant capital cost allowance classes, must be acquired, and put in use on or after Budget Day and before January 1, 2027. The cost of this measure is estimated at \$725 million over five years, starting in 2024-25.

Boosting R&D and Intellectual Property Retention:

Budget 2024 announces the government is launching a second phase of consultations on more specific policy parameters, to hear further views from businesses and industry on specific and technical reforms. This includes exploring how Canadian public companies could be made eligible for the enhanced credit. Further details on the consultation process will be released shortly on the Department of Finance Canada website.

Enhancing Research Support:

To increase core research grant funding and support Canadian researchers, Budget 2024 proposes to provide \$1.8 billion over five years, starting in 2024-25, with \$748.3 million per year ongoing to SSHRC, NSERC, and CIHR.

World-Leading Research Infrastructure:

\$399.8 million over five years, starting in 2025-26, to support TRIUMF, Canada's sub-atomic physics research laboratory, located on the University of British Columbia's Vancouver campus. This investment will upgrade infrastructure at the world's largest cyclotron particle accelerator, positioning TRIUMF, and the partnering Canadian research universities, at the forefront of physics research and enabling new medical breakthroughs and treatments, from drug development to cancer therapy.

Investing in Homegrown Research Talent:

To foster the next generation of research talent, Budget 2024 proposes to provide \$825 million over five years, starting in 2024-25, with \$199.8 million per year ongoing, to increase the annual value of master's and doctoral student scholarships to \$27,000 and \$40,000, respectively, and post-doctoral fellowships to \$70,000. This will also increase the number of research scholarships and fellowships provided, building to approximately 1,720 more graduate students or fellows benefiting each year. To make it easier for students and fellows to access support, the enhanced suite of scholarships and fellowship programs will be streamlined into one talent program.

Implementing the Clean Electricity Investment Tax Credit:

Budget 2024 announces the design and implementation details of the Clean Electricity investment tax credit with the following design features:

- *A 15 per cent refundable tax credit rate for eligible investments in new equipment or refurbishments related to:
 - o *Low-emitting electricity generation systems using energy from wind, solar, water, geothermal, waste biomass, nuclear, or natural gas with carbon capture and storage.*
 - o *Stationary electricity storage systems that do not use fossil fuels in operation, such as batteries and pumped hydroelectric storage.*
 - o *Transmission of electricity between provinces and territories.**
- *The Clean Electricity investment tax credit would be available to certain taxable and non-taxable corporations, including corporations owned by municipalities or Indigenous communities, and pension investment corporations.*
- *Provided that a provincial and territorial government satisfies additional conditions, outlined below, the tax credit would also be available to provincial and territorial Crown corporations investing in that province or territory.*
- *Robust labour requirements to pay prevailing union wages and create apprenticeship opportunities will need to be met to receive the full 15 per cent tax credit.*

The Clean Electricity investment tax credit is expected to cost \$7.2 billion over five years starting in 2024-25, and an additional \$25 billion from 2029-30 to 2034-35.

Advancing Nuclear Energy, Nuclear Research, and Environmental Remediation:

Budget 2024 proposes to provide \$3.1 billion over 11 years, starting in 2025-26, with \$1.5 billion in remaining amortization, to Atomic Energy of Canada Limited to support Canadian Nuclear Laboratories' ongoing nuclear science research, environmental protection, and site remediation work.

Tax Credit Support for Polymetallic Extraction and Processing:

Budget 2024 proposes to modify the Clean Technology Manufacturing investment tax credit to include the cost of investments in eligible property used primarily to produce qualifying critical minerals at mine or well sites, and to make certain other adjustments to provide greater clarity to businesses involved in polymetallic extraction and processing.

Chapter 5 – Safer, Healthier Communities (Programs > 400mm)

More Affordable Electric Vehicles:

Budget 2024 proposes to provide \$607.9 million over two years, starting in 2024-25, to Transport Canada to top-up the Incentives for Zero-Emission Vehicles program.

Criminal Justice Legal Aid:

Budget 2024 proposes to provide \$440 million over five years, starting in 2024-25, to the Department of Justice to support access to legal aid in the criminal justice system.

More Community Facilities:

Budget 2024 proposes to provide \$500 million over five years, starting in 2024-25, to Infrastructure Canada to support more projects through the Green and Inclusive Community Buildings program.

Investing in Passenger Rail Across Canada:

\$462.4 million over five years, starting in 2024-25, with \$120.7 million in remaining amortization, for VIA Rail network operations.

Healthcare Support for Asylum Claimants and Refugees:

Funding proposed for IRCC for the Interim Federal Health Program, which provides temporary essential healthcare coverage to asylum claimants and refugees.

Chapter 6 – A Fair Future for Indigenous Peoples (Programs > 400mm)

First Nation K-12 Education:

\$649.4 million over two years, starting in 2024-25, to improve elementary and secondary education on reserve, and ensure funding formulas meet the needs of growing communities; and, \$545.1 million over three years, starting in 2024-25, for K-12 infrastructure to build and renovate safe and healthy learning environments for First Nations students.

The Best Start for Every Indigenous Child:

Budget 2024 proposes to provide \$1.8 billion over 11 years, starting in 2023-24 to support communities in exercising jurisdiction under An Act respecting First Nations, Inuit and Métis children, youth and families, including the first Inuit agreement to support community-led, prevention-based solutions to reduce the number of children in care.

Boosting Indigenous Economic Opportunity:

\$350 million over five years, starting in 2024-25, to renew Canada's commitment to Indigenous Financial Institutions, including \$30 million over five years for the Métis Capital Corporations which have, for decades, provided critical support to Métis entrepreneurs and businesses;

Indigenous Housing and Community Infrastructure:

Budget 2024 proposes investments of \$918 million over five years, starting in 2024-25, to Indigenous Services Canada and Crown-Indigenous Relations and Northern Affairs Canada to accelerate work in narrowing First Nations, Inuit, and Métis housing and infrastructure gaps.

On-Reserve Income Assistance:

Budget 2024 proposes investments in income assistance and implements new supports for eligible persons with disabilities:

- *\$596.2 million over five years, starting in 2024-25, and \$119.2 million per year ongoing to provide income support on reserve and expand programming to meet demand;*
- *\$117.6 million over three years starting in 2024-25 for case management and pre-employment supports to increase access to good job opportunities; and,*
- *\$213.5 million over five years, starting in 2024-25, and \$49.8 million per year ongoing to implement income supports for eligible persons with disabilities aligned with those provided in all provinces and Yukon. This unprecedented new support will help ensure Indigenous persons with disabilities have a fair chance at success.*

First Nations and Inuit Health:

Budget 2024 proposes to provide:

- *\$562.5 million in 2024-25 to support medically necessary services through the Non-Insured Health Benefits Program, which supports a range of benefits for First Nations and Inuit people, including mental health services, medical travel, medications, and more;*
- *\$390.4 million over four years, starting in 2024-25, to build or renovate health facilities, including to support the Virtual Health Hub led by the Saskatchewan Indian Institute of Technologies. This funding will also improve the safety of primary care workers in remote and isolated on reserve First Nations communities;*
- *\$104.9 million over five years, starting in 2024-25, for health transformation initiatives to support First Nations self-determination in the design and delivery of health services in their communities; and,*
- *\$57.5 million over three years, starting in 2024-25, which builds on previous federal investments to construct a mercury care home in Grassy Narrows First Nation.*

Supporting Indigenous Mental Health:

Budget 2024 proposes to provide \$630.2 million over two years, starting in 2024-25, to support Indigenous people's access to mental health services, including through distinctions-based mental wellness strategies.

First Nations and Inuit-led Policing:

Budget 2024 proposes to provide:

- *\$267.5 million over five years, starting in 2024-25, and \$92.5 million per year ongoing to Public Safety Canada for the First Nations and Inuit Policing Program and to support the work of Public Safety Canada's Indigenous Secretariat; and*
- *\$200 million over five years, starting in 2024-25, to repair, renovate and replace policing facilities in First Nations and Inuit communities.*

Chapter 7 – Protecting Canadians and Defending Democracy (Programs > 400mm)

Stronger National Defence:

Budget 2024 proposes foundational investments of \$8.1 billion over five years, starting in 2024-25, and \$73.0 billion over 20 years to the Department of National Defence (DND), the Communications Security Establishment (CSE), and Global Affairs Canada (GAC) to ensure Canada is ready to respond to global threats and to protect the well-being of Canadian Armed Forces members. Canada's defence spending-to-GDP ratio is expected to reach 1.76 per cent by 2029-30. These include:

- *\$549.4 million over four years, starting in 2025-26, with \$267.8 billion in future years, for DND to replace Canada's worldwide satellite communications equipment; for new tactical helicopters, long-range missile capabilities for the Army, and airborne early warning aircraft; and for other investments to defend Canada's sovereignty;*
- *\$1.9 billion over five years, starting in 2024-25, with \$8.2 billion in future years, for DND to extend the useful life of the Halifax-class frigates and extend the service contract of the auxiliary oiler replenishment vessel, while Canada awaits delivery of next generation naval vessels;*
- *\$1.4 billion over five years, starting in 2024-25, with \$8.2 billion in future years, for DND to replenish its supplies of military equipment;*
- *\$1.8 billion over five years, starting in 2024-25, with \$7.7 billion in future years, for DND to build a strategic reserve of ammunition and scale up the production of made-in-Canada artillery ammunition. Private sector beneficiaries are expected to contribute to infrastructure and retooling costs;*
- *\$941.9 million over four years, starting in 2025-26, with \$16.2 billion in future years, for DND to ensure that military infrastructure can support modern equipment and operations;*
- *917.4 million over five years, starting in 2024-25, with \$10.9 billion in future years and \$145.8 million per year ongoing, for CSE and GAC to enhance their intelligence and cyber operations programs to protect Canada's economic security and respond to evolving national security threats;*

- \$281.3 million over five years, starting in 2024-25, with \$216 million in future years, for DND for a new electronic health record platform for military health care;
- \$6.9 million over four years, starting in 2025-26, with \$1.4 billion in future years, for DND to build up to 1,400 new homes and renovate an additional 2,500 existing units for Canadian Armed Forces personnel on bases across Canada.
- \$100 million over five years, starting in 2024-25, to DND for child care services for Canadian Armed Forces personnel and their families
- \$149.9 million over four years, starting in 2025-26, with \$1.8 billion in future years, for DND to increase the number of civilian specialists in priority areas; and,
- \$52.5 million over five years, starting in 2024-25, with \$54.8 million in future years, to DND to support start-up firms developing dual-use technologies critical to our defence via the NATO Innovation Fund.

To support Our North, Strong and Free, \$156.7 million over three years, starting in 2026-27, and \$537.7 million in future years would be allocated from funding previously committed to Canada's 2017 Defence Policy, Strong, Secure, Engaged.

Budget 2024 also proposes additional measures to strengthen Canada's national defence:

- \$1.2 billion over 20 years, starting in 2024-25, to support the ongoing procurement of critical capabilities, military equipment, and infrastructure through DND's Capital Investment Fund; and,
- \$66.5 million over five years, starting in 2024-25, with \$7.4 billion in future years to DND for the Future Aircrew Training program to develop the next generation of Royal Canadian Air Force personnel. Of this amount, \$66.5 million over five years, starting in 2024-25, would be sourced from existing DND resources.

Budget 2024 also announces reforms to Canadian defence policy and its review processes:

- Committing Canada to undertake a Defence Policy Review every four years, as part of a cohesive review of the National Security Strategy; and,
- Undertaking a review of Canada's defence procurement system.

With this proposed funding, since 2022, the government has committed more than \$125 billion over 20 years in incremental funding to strengthen national defence and help keep Canadians and our democracy safe in an increasingly unpredictable world—today and for generations. Since 2015, this adds up to over \$175 billion in incremental funding for national defence.

Unwavering Support for Ukraine:

Budget 2024 announces that Canada intends to provide Ukraine with \$2.4 billion in loans for 2024, of which \$2 billion was provided on March 20, 2024, through the International Monetary Fund Administered Account for Ukraine to ensure the government of Ukraine can continue to deliver for its citizens. To enable the full extent of this support, the government intends to propose amendments to the Bretton Woods and Related Agreements Act.

Chapter 8 – Tax Fairness for Every Generation (Programs > 400mm)

A Tax Break for Entrepreneurs

To encourage entrepreneurship, the government is proposing the Canadian Entrepreneurs' Incentive which will reduce the inclusion rate to 33.3 per cent on a lifetime maximum of \$2 million in eligible capital gains. When this incentive is fully rolled out, entrepreneurs will have a combined exemption of at least \$3.25 million when selling all or part of a business.

- *The incentive will result in a one-third inclusion rate, and the limit will increase by \$200,000 each year, starting in 2025, until it reaches \$2 million in 2034.*
- *This additional \$2 million incentive will be available to founding investors in certain sectors who own at least 10 per cent of shares in their business, and where the company has been their principal employment for at least five years.*

Asylum System Stability and Integrity

To uphold the integrity and fairness of the asylum system:

- *Budget 2024 proposes to provide Immigration, Refugees and Citizenship Canada, the Canada Border Services Agency, and the Immigration and Refugee Board with \$743.5 million over five years, starting in 2024-25, with \$0.9 million in remaining amortization, and \$159.5 million ongoing, to support the stability and integrity of Canada's asylum system. Of this amount, \$72 million over two years, starting in 2027-28, and \$36 million ongoing would be sourced from existing departmental resources.*
- *Budget 2024 also proposes to introduce changes to the Immigration and Refugee Protection Act to simplify and streamline the claims process in support of faster decisions and quicker removals.*

Changes to the Alternative Minimum Tax Reform

Budget 2024 announces the government's intention to revise the Budget 2023 Alternative Minimum Tax proposal as outlined in "Tax Measures: Supplementary Information".