

yard involved in the refit, and can he advise the House whether it contains evidence of deliberate damage being done to the ship, beyond that to the feedwater supply, such as screwdrivers being jammed in bearings and packings?

**Mr. Richardson:** Mr. Speaker, I do not want to comment on the report until it has been considered.

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### INCOME TAX

#### REQUEST FOR EXPLANATION OF REGULATION REQUIRING INCREASE IN REPORTING DIVIDENDS FROM CANADIAN COMPANIES

**Mr. William C. Frank (Middlesex):** Mr. Speaker, my question is directed to the Minister of National Revenue. In view of the fact that T5 tax returns require a taxpayer to increase by one-third the actual dividends received from Canadian companies, can the minister offer a suitable explanation of why this should be?

**Hon. Robert Stanbury (Minister of National Revenue):** Mr. Speaker, because it is provided for in the act which the House passed not too long ago, and because it is part of the law of many countries and provides for a better deal for the taxpayer with smaller taxable income.

**Mr. Frank:** Mr. Speaker, I wish to direct a supplementary question to the Minister of Finance. In light of the fact that this requirement automatically means that such taxpayers' returns show a higher income than actually received, does this in effect not show the said taxpayers as filing false returns?

**Mr. Speaker:** I suggest to the hon. member that that is argument. The Minister of National Health and Welfare is seeking the floor for the purpose of replying to a question, but first I will recognize the hon. member for Hamilton Mountain on a supplementary.

#### CHILD CARE EXPENSES—ALLEGED DISCRIMINATION IN APPLICATION OF PROVISION AS BETWEEN SEPARATED FATHERS AND WORKING MOTHERS

**Mr. Duncan M. Beattie (Hamilton Mountain):** Mr. Speaker, my supplementary is for the Minister of National Revenue, but prior to my putting the question to him I would like permission to apologize to you for my questioning of your recognition of members on the opposite side yesterday. I can assure you that this was not my intention. My supplementary has to do with discrimination, Mr. Speaker. It relates to section 31 of the government's crystal clear tax reform guide headed "Child Care Expenses." Could the minister inform the House if he is aware of the fact that a separated father must have a written agreement of separation from his wife before he becomes eligible to claim for child care expenses on his income tax form, while no such agreement is necessary for working mothers?

**Hon. Robert Stanbury (Minister of National Revenue):** Mr. Speaker, I certainly would not want to see any dis-

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crimination of that kind in our administration, but I will have to check to see whether that is something that is required by the law. The Department of National Revenue is obliged to apply the law as parliament passes it, not as we would like it to be.

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### HEALTH

#### ACTION TO ENSURE TESTING OF DRUGS BY MANUFACTURERS TO DEMONSTRATE SAFETY AND EFFICACY

**Hon. Marc Lalonde (Minister of National Health and Welfare):** Mr. Speaker, on February 8 the hon. member for Simcoe North raised the question of adequate testing of drugs on the Canadian market, following press reports of questionable drug manufacturing practices in Montreal. I have now received the report I requested from my department and can confirm that the press reports in question were erroneous. The activities of the health protection branch, I am satisfied, do provide the needed assurance that drugs on the Canadian market are safe and effective, and I will be pleased to provide the hon. member with more details on this matter in writing.

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### AIR TRANSPORT

#### IMPROVEMENT OF NAVIGATIONAL AIDS IN NORTHERN CANADA AIR CORRIDORS

**Mr. Don Mazankowski (Vegreville):** Mr. Speaker, I should like to direct my question to the Minister of Transport. Yesterday the minister indicated to the House that he would be giving more details today in respect of the escalation of a program designed to improve air navigational aids in the Canadian north. Having regard to the evidence presented at the Martin Hartwell inquest in Yellowknife, which described the non-directional beacon at Contwayto Lake as being weak and inadequate, is the minister prepared to make a statement in the House today, or can he indicate when such a statement will be forthcoming?

**Hon. Jean Marchand (Minister of Transport):** Mr. Speaker, I do not remember having said that it would be today. I said I would make it in the House as soon as possible. Following the inquiry in the north I think it is very important that the whole system be revised and I hope to make a statement in 15 days, before March 15, on what we intend to do to correct the deficiencies in the system.

#### POSSIBLE REMOVAL OF IMPORT DUTY ON LOCATOR BEACONS AND CRASH POSITION INDICATORS

**Mr. Erik Nielsen (Yukon):** Mr. Speaker, I wish to direct a supplementary question to the Minister of Transport, and it also concerns the Minister of National Revenue. In view of the minister's announcement the other day, will the government give consideration to removing the import tax on emergency locator beacons, and on crash position