

Miss Bégin: It is not ten years behind the time as the hon. member for Edmonton West suggests. If the member had any knowledge of the slow pace of social change, he would find that rather fast. Nothing is slower to change in any country than matters concerning income tax, for one very simple reason. The specialists—I remember the hon. member was a specialist as the parliamentary secretary to—

Mr. Lambert: Mr. Speaker, I should like to ask a question. Would the minister please wait for the first five minutes of my speech, and I will tell her what happened in 1971 when her administration—

Mr. Deputy Speaker: The member is not asking a question, he will have an opportunity to make a speech later.

Miss Bégin: I have learned in the last ten years concerning the development of more simple justice and better opportunities for women in the country, that any social change, be it more tolerance between Canadians of different ethnic origin, religion, or language, or in the development of better justice for women vis-à-vis the men in the country, occurs at a slow pace. I will always be impatient in front of the House because of the slowness of that pace. On the other hand, I realize that this is so because changes in mentality, behaviour and attitude cannot be legislated. They must be slowly pushed into evolution by public discussion, information, more education and so forth.

Those who established the tax industry—and of course I am talking about more people than simply those on the government side—considered or used to say a few years ago that such a change would open the door to “abuses”. Any minister of national revenue is afraid of that word because we do not know for sure the exact calculated risk one must take in the face of a major change which will permit the use of an income tax provision in favour of many more people.

It is estimated that approximately half a million new Canadian taxpayers will benefit from this income tax provision, namely, women who work for their husbands. It will mean that one woman out of six will benefit. A significant additional number of Canadians will finally receive through the system the benefits they rightly requested, by removing an injustice in the Income Tax Act.

[Translation]

Anyway, Mr. Speaker, what really matters is that Canadian women who can avail themselves of this correction or amendment to the Income Tax Act be made aware that this amendment has been or rather, I presume, will be adopted by this Parliament.

At this stage, I should like to thank particularly the Minister of National Revenue (Mr. Rompkey) who, jointly with the Minister of Finance (Mr. MacEachen), made every effort in early December to inform the employees of the Department of National Revenue so that they may answer inquiries properly with regard to the implementation retroactive to January 1,

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1980, of this income tax provision. If I may be permitted, I would ask every member of the House—

[English]

I think a provision such as this one applies to people everywhere in the country. I would like to ask colleagues on both sides of the House to include a little note in their householders, or to use their mailing lists, to reach as many small unincorporated businesses as possible in their ridings in order to let them know the deadlines are quite close. I think they are at the end of the month for family businesses to take advantage of this change in the Income Tax Act.

The enactment of this amendment to the Canada Pension Plan will represent an important step in the participation of women in the plan. It adds to other CPP provisions which were specifically designed to benefit women. For example, I can cite the section which permits the splitting between spouses, in the event of divorce, of Canada Pension Plan credits earned by either spouse during the marriage. Unfortunately very few people have taken advantage of the credit splitting provision. Between January, 1978, when the provision came into effect, and March, 1980, there were only 970 applications for credit splitting. In contrast, between 1978 and 1979, 86,000 divorces were granted in Canada outside the province of Quebec.

Numerous efforts have been made to inform women of their new right, efforts which have included periodic inserts in family allowances or pension cheques. Also advertisements were placed in newspapers, and letters were sent to provincial and territorial law societies. I am concerned that women are not using the program because they do not know of it. It is the old problem in most governments of getting the information to the people for whom the bills were passed.

As hon. members may recall from the material I sent in July of last year, I made another attempt at informing people by sending letters to approximately 32,000 lawyers across Canada advising them of the details of this provision and of its low rate of use. Personally I met with a few lawyers in past months who told me that the letter was their first opportunity to learn about the provision. So, we have increased the awareness of people who deal with matters of separation and divorce. They will ensure that more women benefit from the provision.

In speaking about provisions in the Canada Pension Plan which favour women, I should also mention what we call the dropping-out provision. This provision allows a parent who remains home to look after young children to drop those years of low or no earnings in the calculation of lifetime pensionable earnings on which Canada Pension Plan retirement pensions are based. The child rearing drop-out amendment was approved by Parliament before I assumed my portfolio approximately four years ago. By the way, it had the support of all parties in the House. It has not come into force yet because the provinces of British Columbia and Ontario very unfortunately refused to give their consent. The day they give their consent—very precisely, the day Ontario gives its consent—the provisions will be immediately in force and will greatly benefit women who recognize raising children to be one of their prime responsibilities.