

This bill will add one more piece of discriminatory legislation to the statutes now on the books, at a time when we are attempting to eradicate them. There is a conflict between what we have been doing in the last ten years and what the bill introduces. The fact that the legislation is discriminatory and regressive shows a major step backward rather than forward.

In addition to this, the principle perpetuates injustice within marriage. Many laws have been introduced in the last number of years to improve the situation of women upon the dissolution of marriage. Many pieces of legislation have been introduced in many legislatures across the country. Regardless of the fact that these laws have been introduced to improve the lot of women upon the dissolution of marriage, the minister knows there is no guarantee of economic equality within marriage itself, and that a woman has no claim, save possibly her bare subsistence, on her husband's income. The minister must know that and recognize it. This proposal does not take that situation into consideration.

Over and over again we have stated that there are women, women's groups and organizations which are concerned. That was the concern of the Advisory Council on the Status of Women when its paper on taxation was produced. In part the paper read as follows:

Until Canadian women enjoy full economic equality within marriage, it is very important that no new measure be introduced that will further erode the independent financial position of married women.

That is what the council requested, that no new measure containing the concept of income based on family income be introduced to erode the independent financial position of women. In effect, it would make women more dependent.

There are a number of questions I should like to ask the minister, having expressed my concern about this legislation. I know she shared a similar concern at one point in time, and I hope she does now. Can she give us any idea how many women who would be entitled to the rebate on their own incomes will not be so entitled when their incomes are combined with those of their husbands? How many women will be affected by that? Has she made any effort to consult with the women who are going to be so penalized by this legislation? Has there been any effort on the part of anyone in the government or cabinet to find out what these women feel and think about the principle of joint income for tax purposes? Has anyone attempted to canvass the situation with women in order to find out whether they are willing, happy or receptive to this regressive legislation? Does the minister know if her colleague, the minister responsible for the status of women, has made any investigation regarding this matter? Has he attempted to canvass this situation? Has he made any real effort to find out what this legislation will do to the self-respect and dignity of women as individuals? Has that area been canvassed?

Has the Minister of Finance taken into consideration any other options for those women who do not want their incomes lumped with those of their husbands? Have other options been considered? Perhaps the minister could refer to the situation in the United States. The situation there is that there are several different options for tax purposes. A husband and wife in the

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United States can file jointly or separately for income tax purposes. Was that situation canvassed here? Was that approach considered? If it was considered, was it considered in light of an over-all revision to the taxation system? Did the minister look at that? Did she consider that perhaps, although that kind of legislation could be put into effect where women could file separately from their husbands, this aspect of the bill is premature?

● (2122)

Those are some of the questions I wanted to ask the minister. I should like to ask her as well if she has considered the possibility that whoever claims the children as dependents would be able to claim the rebate? Has this been considered, that the person responsible for the children within a marriage should be able to claim the rebate? I wonder whether the minister, in addressing herself to these questions, could tell me that in fact considerable discussion, considerable study and debate took place with her cabinet colleagues specifically regarding those points embodied in this bill which I find so immoral, regressive and discriminatory?

**Miss Bégin:** Mr. Chairman, I would first like to say that it may be discriminatory that the cheques will be made out in the name of the mothers, but that is the thing of which I am most proud. I am also very proud of the bill and I want to clarify that once and for all. I am extremely comfortable with this reform which means, to anybody who understands and knows the taxation system, a refundable tax credit instead of a tax exemption. That is really what it is.

The purpose of this bill is to redistribute money within the system, making it more beneficial for families with children and small salaries who are in need. This has been achieved and the cheque had to be made out in the name of someone. The government decided the cheques should be made out in the names of the mothers of Canada, and this means that approximately \$120 million more money will be placed directly in the hands of women. That is also pretty important and no one has mentioned it in this House. I want to make that point clear.

The way this bill was described by the hon. member for Kingston and the Islands, it is a bill which would change the taxation system in Canada. This bill is not introducing the principle of joint filing in this country. The hon. member addressed herself to the joint filing principle. There are opposite points of view on the principle of joint filing, but it seems to me we are not here to debate that. We are not here to debate the principle of joint filing, which is only a technique, a philosophy or a principle of taxation which, because it calls for different rates of taxation, would be beneficial to women.

However, we are not discussing that today. Opponents of joint taxation usually forget that aspect and discuss the matter on an ideological basis, questioning the fact that a woman would no longer have an income tax form in her name only. However, that has nothing to do with this bill. That involves a matter of joint taxation, something which does not exist in Canada.