

*Registered Charities*

their tax payable rather than from their taxable income, as is the case now. The research of the NVO shows that this proposal will provide more incentive for people to make charitable donations. It is a more equitable measure, since all taxpayers will receive the same benefit regardless of their income. It also creates incentives to give more for less, as is the case with tax credits with respect to political donations. The amount of money which the government forgoes under the \$100 exemption is now some \$550 million, so it would benefit by the acceptance of tax credits.

● (1640)

We support the given proposal for tax reforms, but only on condition that the definition of "registered charity" be extended to include self-help and consumer organizations and other legitimate community organizations such as welfare rights groups which may have an advocacy function as well as a service responsibility. This latter point, then, is the major area of our concern.

At the present time, most registered charities which qualify for a tax number under the Income Tax Act are established, largely middle-class organizations which have lots of Liberals and Conservatives on their boards, I am sure, who are reluctant to act in an advocacy role for changes. Those which have a long tradition of working for policies and reforms for their clients have been increasingly concerned in the last two years because the government has been taking steps to try to take away income tax benefits from organizations which have any kind of an advocacy responsibility. I understand that this matter is now before the courts. We very much hope that a broader interpretation will be the result.

I notice, under "Charitable Purpose and Objectives", an information circular of Revenue Canada put out in August of 1980 in which it states that "These courts have characterized the objects which are charitable in law within four categories, and they include organizations which are aimed at relieving poverty, the advancement of religion, the advancement of education, and other purposes beneficial to the community as a whole in a way which the law regards as charitable". That clearly indicates that welfare rights groups, tenant advocacy groups, neighbourhood groups, women's groups, native groups, and many other organizations which are working for reforms should be included and be able to apply and qualify as registered charities.

I would also like to say that the long established organizations, which now are registered charities, in their long tradition actually have been advocacy groups, but their style is more acceptable sometimes to the people in power. For example, CNIB, of course, was formed to work for people who are blind and who need services and often need changes in policies and legislation which affect them. The John Howard Society has a proud tradition of working for penal reform. Organizations of the disabled, particularly this year, but also in years past, have worked aggressively for changes in building codes and access to jobs, transportation and housing for handicapped persons. We feel that it is now time to extend the rights which are

available to these groups as registered charities to other groups which are just as deserving, have fewer funds and skills, and do not have the sophisticated experience and expertise, but certainly deserve the chance to develop those if they can get more funding in the way of income tax deductions.

I would like to mention particularly that today I phoned some of the representatives of the anti-poverty movement. I am pleased to note that the Minister for National Health and Welfare (Miss Bégin), who has been a great supporter of these groups, believes very strongly that in a democratic society we must enable poor people themselves to work for changes on their own behalf. In B.C., the federated anti-poverty groups and a coalition of a number of groups are working very hard with no funds to expand. They are not able to qualify as charitable organizations and have not registered, and at this time believe that they are not qualified to do this under the present federal income tax regulations. That is another example of just how important it is to expand the Income Tax Act itself.

Self-help groups were dealt with in the "People in Action" report, and were defined as follows: "Self-help activities provide an environment where people with the same problems can get together and discuss them, while at the same time providing services." Surely, that is not so revolutionary or so intimidating to the government that we could not include self-help groups as being responsible and justifying the same kind of benefits under the Income Tax Act.

My riding of Vancouver East is a working-class district with a high proportion of unemployed people, many public housing projects with a large proportion of people on welfare, and many immigrant families. It has a very long and proud tradition of self-help. Over the years, we have had many militant citizen organizations. I hope we still do. If they had not been militant, they would never have achieved the kind of community development and self-help programs for which they fought so hard. We have many self-help citizen organizations, non-profit enterprises and co-operatives which should also be included under these provisions.

Tenant organizations are fighting to control rents and to improve housing conditions, particularly during this desperate housing crisis and the high cost of housing for both tenants and home owners. Neighbourhood planning groups in the five neighbourhoods within my riding have organized and worked with city planners. They continue to press for changes in developing liveable communities and neighbourhoods. People on welfare, many of whom are mothers raising families on their own, are fighting for a better life. Once again, their energies renewed with a new generation of people, they are trying to fight for their rights, for liveable incomes and a better chance for the future for themselves and their kids.

Family centres have developed out of government sponsored employment programs. Again, they are community self-help centres employing local people when they have the funds to employ anyone. They work to help children at risk, to prevent families from breaking up, to strengthen parents with parenting groups and mutual support kind of activities.