

some kind of provision in terms of capping or limiting. I am willing to look at that.

However, what concerns me more is the principle. I believe that when voluntary organizations raise their own money, they give a better service. Whether it is a Liberal or a Conservative Government, I do not believe we can run their organizations, either through the bureaucratic system or the political system, as well as they can. What I am saying to Hon. Members opposite is that in all my discussions with the voluntary organizations, and from my discussions with the Hon. Member for Waterloo, I have never heard from them that they are not willing to look at these questions, that they are not willing to look at some kind of adjustment. However, I believe their philosophical basis is correct, and that is why I make the point. Their philosophical basis is that whatever money is raised and whatever money will be allowed for tax purposes, let them do it themselves, and let them control the agenda. That is what we are asking.

The Secretary of State again today mentioned the task force. I look forward to the report of that task force because I believe that has to be the central question.

As well, Mr. Speaker, as I mentioned earlier to you, virtually every part of our society has been touched by the voluntary organizations. On the question of health care, in my responsibilities as health care spokesman for our Party there are organizations which come to me and say, "We are willing to give it a try, but give us the opportunity." What I feel is important, Mr. Speaker, as we look at the further development of safety nets and the social welfare state, is that we must come back to fundamentals. The fundamental fact is that the best service Canadians can give to each other is when they give service of themselves unstintingly without the criteria which governments are always so quick to place on these systems.

**Mr. Evans:** Mr. Speaker, I believe there are a couple of points which are somewhat confusing in what the Hon. Member has said. First of all, there are two questions here, the first is whether or not an institution is taxable. A voluntary non-profit organization is not taxable. Second, whether contributions to that organization should be tax deductible on the part of those who make the contributions. Those are two very distinct and separate issues. A charitable organization is not only not taxable but contributions to it are tax deductible. The reason they are tax deductible is because the public good is being served by the functions which they perform, the broad public good. That is the issue.

The next question is, should contributions to a voluntary non-profit organization, which in many cases pursues a very narrow private and special interest, receive broad public tax deductibility? In other words, should it be supported in part by all Canadian taxpayers even though it is not serving the broad public good but serving a narrow special interest? Those are the issues at heart before us. We talk about give and take because give and take would expand the concept of "charitable" to include non-profit voluntary organizations. That question is not one, Sir, which deals with a matter of the philosophy of voluntarism.

### *Supply*

Voluntarism is a very good principle but it may not be in the interests of the broad public. The question is should the broad public be asked to subsidize the activities of voluntary non-profit groups whose interests are to pursue a special purpose for a narrow group of Canadian citizens. That is the question, and I do not believe the debate today has addressed it in a way which would convince me that the kinds of changes which the Hon. Member put forward should be addressed. I would like to put that issue to him and ask him if he had thought about it in that way?

**Mr. Epp:** Mr. Speaker, I want to thank the Parliamentary Secretary for the question. It is a valid one and without any doubt, one which has to be addressed—and I am not trying to dodge the question—through the task force system. However, I put this point to the Hon. Member. He asked whether it is valid for us to consider or to set into train a system whereby the general public would, in part, help finance a special interest group. I do not believe we are ever going to get a totally clear answer to that, and I will give you the reasons why.

We do that now. For example, do we have a saw-off between the services a registered charity gives at a cost less than it would cost the general public if it was done through government agencies? That is one issue which has to be brought into that mix. The other issue which must surely be addressed is that we do that now as well, for instance, through municipal taxation. For example, a registered charity which has property, in most cases, is exempted in whole or in part from municipal taxation as well. So you could argue that we subsidize the charity as well in that sense. However, I do think the philosophy behind it is correct, that the public is better served by giving these charitable organizations not only tax incentives, but also an opportunity whereby they do not have to face tax regimes, which the general public and the corporate world have to face, because the question we then would have to address is whether they could, in fact, exist if that kind of regime were placed on them. Then the question which becomes the most difficult to evaluate is, would the replacement cost of the service we would then lose be not higher both in dollars and in terms of the manner in which society functions?

**Mr. Fisher:** Mr. Speaker, I am going to make just a short comment. I know the Hon. Member for Ottawa Centre (Mr. Evans) wants to ask a supplementary question. The Hon. Member asked whether I think reputable groups like the Heart Foundation and so on are responsible. Of course I do. In asking that question he has avoided the issue. He knows that when we use the phrase "responsible and accountable" in a tax context we mean something that can be explained in advance and measured afterwards. He knows the great advantage of a grant system is that criteria can be set which the whole world can see and follow; the criteria and the grants can be debated in this Chamber and approved or rejected; finally, the Minister has to account for the way the money is spent. Each of us, when we approve a grant or agree to one, we sign a piece of paper and are accountable as well. That is what I mean by