

lished under the Income Tax Act. Surely if a vigorous, healthy civilian is entitled to have an exemption of \$1,000 in order that he may live a normal and decent life, the man with a disability which will involve him in a good deal of extra expense for medical treatment and other expenses which do not fall to the lot of the physically fit person, should be entitled to have the same exemption, and entitled to benefit to the same figure.

Our brief suggests an extra \$200 for the single man. I go along with that brief and I want to be frank, and my fellow members of the delegation may feel a little critical of my views, but I would feel quite satisfied if the government would establish as a "ceiling" the income tax exemptions. If they wish to put the extra \$200 onto the single man, I will not quarrel with them, but I do feel we could justify beyond any argument our claim that the ceiling on chargeable income to affect war veterans allowance should not be less in any event than the exemption for income tax purposes.

I want to enlarge a little on that, in this respect: I notice in our friendly rival's brief that they suggest that the children of the recipients of war veterans allowance be treated in the same way and that the war veterans' allowance recipients be given the same allowance for their children as the war disability pensioners receive for their children.

While I support that recommendation I am afraid that I cannot personally—nor can my association—support the actual content of it. We feel that our recommendation that the war veterans allowance recipients receive the same exemption in chargeable income as the taxable citizen for income tax purposes would take care of these cases.

It is true that in our brief we mention \$1,000 and \$2,000. That is because it happens to be the income tax exemption for single men and for married couples.

But if our recommendation is taken in its overall form, it means, if the war veterans allowance recipient has children, that he would receive by way of addition to the income ceiling the amount that he would be allowed, as an exemption from income tax purposes under the Income Tax Act.

If the bill were amended to agree with that well known principle, the same as income tax exemption, it would save bickerings in the future as well as innumerable amendments to the Act, because, for all time, if it was changed in the income tax, the exemption of war veterans allowance recipients would be automatically affected in the same way.

I feel that position can be justified. Why should little Johnny Jones, whose father is a recipient of the war veterans allowance, be required to live on a lower standard than Tommy Brown who lives next door and whose father—for perfectly justifiable reasons, and not to his discredit—did not serve his country at all?

We must give some recognition to the fact that war veterans allowance recipients are human beings, and do get married, and, having got married, do as married people do, have children. And we must endeavour to see that those children are entitled to live the full, rich life that we are so proud of our children being able to live in Canada.

Unless we appreciate that fact we are discriminating against them unjustly and unfairly. These are men who deserve our every sympathy and support.

I sometimes think that the man who is suffering from a non-identifiable disability is—with apologies to the very seriously injured veterans of the associations who are with me—sometimes more to be pitied than the man who is suffering even from a great injury because it is the unknown which bothers a person. The men who are blind know that they are blind and they know where their trouble is and they can compensate for it, as our comrades have. It makes us all proud of them.