

It is really the group that contributes so much and because of the over-taxation, that motor is not running well right now. That is one objective.

I would hope that they might also look at another difficulty I have addressed, the difference between married and unmarried couples, where the unmarried couples get more deductions than married couples. I am not looking to lower the unmarried couples' reductions. I would simply like the married couples' reductions to be at the same level.

• (1940)

Likewise, another discriminatory practice they should be looking at is the question of parents who choose to stay at home to raise their children and those who have their children, at least part of the day, brought to a day care and receive care and a receipt that they can use as a deduction. That is a contradiction and is unfortunate and discriminatory. I would hope that in the process of looking at this they might extend their mandate, set up more objectives and review a number of difficulties that we find.

I would suggest that it is time then to come to the end of this debate, at least very, very shortly. Let us fix this thing now, as well as others that need attention. I am delighted that we have support, as I understand it, from all parties. There is a willingness to go forward, to address this, study it and come up with some remedies. Hopefully those remedies will be in line with the comments that have been made this evening, not only by me but by my colleagues from both opposition parties.

I would hope that this can then proceed to committee so it can get the study and attention it deserves.

[*Translation*]

Mr. Speaker, I conclude by asking my colleagues to find solutions, as soon as possible, not only to this problem, but to the others that I enumerated and to many more that need attention.

**Mr. Jean-Robert Gauthier (Ottawa—Vanier):** Mr. Speaker, I am happy to participate in this debate on motion 484 standing in the name of Mr. Harvard, the hon. member for Winnipeg St. James, which reads as follows:

That, in the opinion of this House, the government should consider the advisability of changing the collection of income tax as

*Private Members' Business*

it affects citizens whose income is not taxed at source so that senior citizens who are required to pay income tax in four quarterly instalments will be permitted to pay only one annual instalment.

Mr. Speaker, this concerns me because some 7,500 of my constituents are so-called senior citizens and I hear their comments having to pay quarterly instalments.

[*English*]

I have had numerous representations from constituents on this matter, senior citizens all of them, who have had little experience with the obligation of the employers to send the usual deductions at source to the Government of Canada. These people are not used to this system and are surprised and sometimes very upset that even though they have low incomes, that is below \$20,000—I am not talking about rich people I am talking about people who live with incomes that are less than \$20,000—they have to, because of the system, anticipate the income they are going to make in a year and send Revenue Canada quarterly payments.

The income tax regulations are there for all of us to obey. They do not question the law, they question the process more than the appropriateness of paying income tax. They do not question the fact that they have to pay their share. They have paid it all their lives and they intend to continue.

The difficulty is that many of my constituents happen to be at this time of the year waiting for their cheque from the investment they made last year in Canada Savings Bonds, for example, which are paid once a year. They have GICs which are paid once a year. The income comes in a lump sum once a year but they still have to anticipate paying income tax every quarter. That creates problems.

We know what it is to have to administer a budget. For these people there are sometimes difficulties arising from the fact that the insurance on their homes or their furniture or the public liabilities that they like to keep are due.

They also have other bills, credit cards, God knows. Things that you and I have to cope with on a daily basis or on a monthly basis appear to be a charge upon their ability to pay, and they have to budget. They find that difficult because their income is not a monthly income any more. It is not an income which has been taxed, because the employer took away some of the deductions that were normally required.