

purposes", and that it devote its resources exclusively to charitable activities.

The question then comes up as to whether a church violates its status as a registered charity if it gets involved in opposition to legislation. I will be specific. Presently on the Order Paper of the House is Bill C-10, an Act to Amend the Divorce Act. Many churches in Canada are opposed to the provisions of the Divorce Act. Some of their members and some of their leaders have signed petitions against the Divorce Act. They have spoken out from their pulpits and in public forums against the Act. If they do that are they violating their status as a registered charity? In my mind the answer is no.

I have a letter in hand addressed to the Pentecostal Assemblies of Canada signed by one Miss A. A. Conway, dated March 1, 1984. The pertinent paragraph reads as follows:

We would comment that in our view while it would be acceptable for a religious organization to take a public stand on a moral issue, it would not be acceptable for that organization to engage in a campaign designed to bring pressure to bear upon a government to implement legislative changes or adopt a policy which the organization advocates.

Those words are frightening, Mr. Speaker. It is saying that if the church recognizes that there is a moral issue they can say so. That is always what churches and their adherents have done. That is one of their responsibilities to society. They are to be the leaven in society, as are their members. However, if a Bill flows from this House that is in conflict with the moral issues for which that church stands, then that church is in violation of the regulations under which it was registered as a registered charity. In my mind, Mr. Speaker, that is a violation of religious freedom.

Surely this country is better off when churches, their leaders and their adherents speak out against moral decay. Surely the country is better off when legislation which comes before the House is assessed by churches from a moral viewpoint. Surely law that comes here is not neutral, only legal, and has no moral consequences.

However, that is how this paragraph is now interpreted. I do not know if the Government really wants to follow up on that kind of interpretation from Revenue Canada. If it does, and if it does not clarify it today, I will tell them one thing. There are many people in the country who will see that kind of an interpretation as a direct attack on religious freedom and a direct attack upon what churches should be doing.

I will remind Hon. Members of a Bill which was before this House, C-10, through which churches were to be registered and were to give certain information regarding their membership. In fact, if a member was asked to leave that congregation, that ex-member could then go to the courts to ask for redress and, in fact, reinstatement. Is this another intrusion by the state on what I believe is legitimate activity by the church?

• (1755)

I ask the Parliamentary Secretary to clarify if the Government feels that it is not a legitimate practice for churches to take an active stand against or for legislation which, in their assessment, has moral implications? If churches are only

supposed to act on what are exclusively charitable activities, how does the Government define charitable activities? What is the definition of a charitable activity? I think that all of us could agree on some, but what is the definition? I believe it is incumbent upon the Government to clarify this issue.

Mr. W. Kenneth Robinson (Parliamentary Secretary to Minister of National Revenue): Mr. Speaker, the Hon. Member for Provencher (Mr. Epp) is a very persuasive member, and I must say that he has almost persuaded me and others with his eloquent argument. However, I must say also that the law is the law, is the law. Mr. Bumble, in the *Pickwick Papers*, said that the law is an ass. Maybe it is. Maybe it is in this case as well and is something we must look at.

Having said that, the matter raised by the Hon. Member relates to the larger question of the incompatibility, for purposes of tax administration, between political activity and registration as a charity. It is a question which has been covered more than once in the House, possibly even in these proceedings, but I shall be happy to assist the Hon. Member at the risk of what may seem to be repetition to others.

Under the Income Tax Act, a registered charity must be constituted and operated exclusively for charitable purposes. However, the Act does not define charity. The Hon. Member raised this. We must therefore rely on the courts and that is where we come to the law. Perhaps it is time we provided a proper definition, or a clarification of charity and what the interpretation should be. That has not yet been done. Perhaps it is a job for Members of Parliament. Do not blame the courts for doing the job the way they see it at the present time.

The courts have said in particular that political activity is not charitable in nature, and have also concluded that efforts to procure a change in legislation can be considered to be political in nature. I must say that this appears to be stretching the point a bit. Once again, I think further clarification is necessary from Parliament.

In the circumstances as they presently exist, the Department has no choice but to decline to accept for registration as a charity an organization with political objects. In addition, any organization already registered as a charity under the Act is putting that status at risk when it engages in political activity. Perhaps it is necessary to explain as well what we mean by "political activity". I find it rather doubtful that what the Hon. Member is talking about is, in itself, political activity per se.

I am sure that the Hon. Member in these and other circumstances would want the Department to administer the law at this time as it has been interpreted by the courts. We must follow the law and that is all we can do. I hope that satisfies the Hon. Member at this time.