

it is now found that a certified dental mechanic can provide dentures without a prescription.

Mr. Côté (Longueuil): Where?

Mr. Sharp: In the province of Alberta. We have not encountered any case where a dental mechanic was permitted to deal with the patient directly when providing other than a complete denture. It is important to remember that this concerns medical expenses and is an exception from a rule which has hitherto been in the law. There must be some rules about this as we have found when dealing with many other examples of similar expenditure throughout our tax legislation.

Mr. Lewis: What in fact would be less than a complete denture? Is the minister certain that it has to be a denture including every tooth in the mouth? Is it also a complete denture if the frame is across the mouth? I do not know from personal experience.

Mr. Côté (Longueuil): A complete denture is a denture that replaces all the teeth either of the upper or lower jaw. A partial denture replaces only a few of the teeth but is also removable. A bridge is fixed; it is soldered to crowns which are cemented to natural teeth.

Mr. Lewis: I would hope for the same consideration in respect of partial dentures. I do not see why a person should have all his teeth knocked out before he can get this benefit.

Mr. Olson: It is possible to have a partial denture which is removable. There are patients who retain some of their original teeth and are fitted with a partial denture which is removable and is not very different from a complete or full denture. I am therefore apprehensive about this provision as it stands. Authorization of dental mechanics to provide these dentures is a relatively recent action as far as some provinces are concerned, notably Alberta. The provinces may or may not have additional means of ensuring that the standard of work will be satisfactory. I am sure they will. In my view it would be a mistake to write into the tax laws something which is completely taken care of by the medical people in the department of health.

However, the Minister of Finance has agreed to let this clause stand. Perhaps we can look at it again after dinner and if there are technical or legal reasons why these words should appear in the clause we can be told what the situation is. In the meantime I

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am still of the opinion that the word "complete" wherever it appears should be omitted from this clause for the reasons I have given.

The Chairman: Does the committee agree that clause 6 be allowed to stand?

Some hon. Members: Agreed.

Clause stands.

Clauses 7 to 12 inclusive agreed to.

On clause 13.

Mr. Sharp: Last evening during the discussion on second reading I distributed to hon. members copies of certain proposed amendments I intended to have moved. The first of these is to clause 13. These amendments were, I believe, also printed as an appendix to *Votes and Proceedings*. I have not checked to find out whether this was done.

• (6:00 p.m.)

The first of these amendments is to make a technical change which refers to the application of clause 13. The present subclause provides that the amendment is applicable to 1962 and subsequent taxation years. The proposed change would make the amendment applicable to the 1962 to 1966 taxation years, each inclusive. Therefore I should like to ask my colleague, the Minister without Portfolio, to move that clause 13 of Bill No. C-259 be amended by striking out subclause 3 on page 14 and substituting therefor the following:

(3) This section is applicable to the 1962 to 1966 taxation years, each inclusive.

Mr. Turner: I so move.

Amendment agreed to.

Clause as amended agreed to.

On clause 14—*Definitions*.

Mr. Ballard: Mr. Chairman, I should like to put forward two suggestions for the consideration of the minister in respect of clause 14. I refer first to subclause 4 at the top of page 15 where an employer is allowed to make payments into a supplementary unemployment benefit plan within 30 days after the end of the year. I am speaking from memory now but I believe that in section 79B there is a provision that payments can be made into a retirement pension plan up to 60 days after the year end. I also notice that in section 79C the period is 120 days after the year end. I suggest to the minister that in order to make it easier to remember these dates the three dates should be in harmony. In other words, I suggest this clause should be amended to read