

We did think we could go the length we did by passing the section the hon. gentleman has just read, that is, with regard to children who come under a scheme sponsored by the governments, children who presumably are for the most part poor, whose parents have no means and whom the government in a sense has asked the people to take. We thought we could go to the length of making a limited concession in respect of those children. We were pressed very hard to go much further, but I said we could not go further without opening it up to all foster-children in Canadian homes, something that we had never done. There are thousands of them, tens of thousands, in every province of Canada. My hon. friend's request simply bears out the contention I made; he is basing his argument on that limited section about sponsored children. I do not think it is a valid argument. He would have a very much better argument if he went the whole way with evacuated children. The British government has since released money for those who have money to send—

Mr. HANSON (York-Sunbury): In a limited way, £3 a month.

Mr. ILSLEY: —and had we allowed that as a deduction we would have been in this position, that Canadian taxpayers would be getting an exemption for those children and getting something from their parents at the same time.

Mr. HANSON (York-Sunbury): Has the question of allowance for a common-law wife ever arisen, and what is the position?

Mr. ILSLEY: The question has arisen, but no allowance is made.

Mr. MARSHALL: A point that I think is overlooked is this; these people are perfectly willing to take out papers for these children, but on the advice of the doctor it is not deemed advisable to do so. If they took out papers they would get full exemption under this section. The only thing that bars them from doing so is that the doctor believes that the issue of such a certificate would be detrimental to the health of the mother of the children.

Mr. BOUCHER: The Minister of Finance said this afternoon that it has not been the policy to grant exemption to married daughters whose parent or parents live with herself and her husband, whereas it is granted to the son whose parents live with him. I believe a serious wrong is created there. Any person who has practised law can hardly help coming to the conclusion that as a rule the daughter is more willing and anxious to look

[Mr. Ilsley.]

after her parents, and the parents as a rule are more happy with a daughter than with a son. That being the case, you have the situation whereby the married daughter taking in and supporting her parents cannot through her husband get exemption under the Income War Tax Act, but the husband can get exemption for his parents. In these days when we are going into so much social legislation I believe that is a relic of the past which we should soon obliterate. I wonder whether the minister has any more reason than that stated this afternoon when he said it was just that they had not done it in the past.

Mr. ILSLEY: There is no obligation to support a mother-in-law. In nearly every province, in many provinces at any rate, there is an obligation to support mother and father.

Mr. HANSON (York-Sunbury): There is no common-law obligation. Has the minister met the alimony case, the man who is divorced, who has an income of, say, \$10,000?

Mr. ILSLEY: I certainly have.

Mr. HANSON (York-Sunbury): Do you allow that alimony payment as a deduction?

Mr. ILSLEY: No.

Mr. HANSON (York-Sunbury): Such a man who has married again is in a very tight spot. I think he ought to have a little consideration; that should be allowed as a deduction.

Mr. BENCE: I was going to say a word on that point. It seems to me most unfair that when a man is divorced and is supporting his ex-wife by order of the court, he should not be allowed to deduct, for income tax purposes, the amount paid in alimony. If that were done, the ex-wife could be required to file an income tax return as a single woman, as she should, and she would have to acknowledge receipt of that income in making up that return. In many cases the man has married again, but still he must pay a very high tax on the \$60, \$70 or \$80 a month he must pay his former wife. I am not thinking of it so much from the point of view of the husband, though I believe he is in a very bad spot. In the cases with which I have become acquainted, the husband has defaulted in his payments because he has not been able to make them, and in those cases it is the former wife who suffers, and accordingly I believe she should be given as much consideration as the husband.

Mr. ILSLEY: I agree that there is a great deal of injustice to the husband, and perhaps