

*Income Tax Amendment*

**Mr. Lewis:** The minister could not get his teeth into it.

**Mr. Sharp:** The provision covers both the making and repairing of dentures, of course. We have not had problems about what might be called partial dentures. We were not trying to exclude anything. This particular matter had arisen and we felt we had to make provision for it.

**Mr. Olson:** If that is so then I suggest that the minister move an amendment deleting the word "complete" which appears four times in the clause. I notice the clause says:

to a person authorized under the laws of a province to carry on the business of a dental mechanic, for the making or repairing—

That wording is satisfactory. The clause refers to a complete upper or a complete lower denture and then goes on to say:

—or for the taking of impressions, bite registrations and insertions in respect of the making, producing, constructing and furnishing of a complete upper or complete lower denture,

If the minister accepts my argument the problem can be solved, I suggest, by deleting the word "complete" from the four places where it appears.

**Mr. Sharp:** May I say a word in explanation and also give the background of this amendment. The amendment provides that amounts paid to a dental mechanic for making or repairing dentures shall be classed as a medical expense for purposes of the act. Medical expenses in excess of 3 per cent of a taxpayer's income are deductible in computing taxable income.

Section 27(1)(c) of the act now provides that payments to a dentist qualify as medical expenses. This has covered payments made to a dentist for dentures, bridgework, etc. In some instances dentures are purchased by users from a certified dental mechanic and where such dentures may be supplied only upon the authority of a certificate issued by a dentist or medical practitioner the Department of National Revenue has taken the broad view under the existing law that the certificate was tantamount to a prescription and accordingly the payment to the certified dental mechanic for the dentures qualified under section 27(1)(c)(viid) as being the cost of prescribed laboratory services. If the person purchasing dentures from a dental mechanic does not have such a certificate the cost does not qualify at present as a medical expense.

[Mr. Sharp.]

With effect from March 31, 1965, the certified dental mechanics act of the province of Alberta was amended to delete the requirement that a certified dental mechanic could not make a denture unless the prospective user had a certificate from a doctor or dentist. As a result the district tax offices in Alberta concluded that they could no longer classify payments to a dental mechanic as medical expenses under existing law. It therefore became necessary to amend the existing law. I give this explanation to inform the hon. member and the house of the purpose of the amendment. It was to deal practically with an issue which had arisen.

• (5:50 p.m.)

**Mr. Olson:** I appreciate that explanation, but it seems to me that by leaving the word "complete" in the clause we are attempting to impose medical standards by means of the income tax law. I note what the minister has said about the regulations of the Alberta department of health concerning the certificates required by dental mechanics before they may fit dentures. In my opinion it is the responsibility of the department of health, whether federal or provincial, to impose standards of service upon these dental mechanics. It is unfair and unnecessary to attempt to impose these restrictions by means of amendments to the Income Tax Act.

In my view it is the responsibility of the people in the department of health to enforce the law with regard to what a dental mechanic may or may not do. I know that dental mechanics need certificates from qualified dentists giving a clean bill of health, if I may use that phrase, to their patients, and that these certificates must be presented to the mechanics before dentures are made. I know too that in some cases dental mechanics can and do provide something less than a complete upper or lower denture. They do this to the satisfaction of their patients, sometimes at a substantially lower price.

I should therefore like to move:

That the word "complete" where it appears in lines four, eight and nine be deleted from clause 6 in the paragraph which appears at the top of page 9.

**Mr. Sharp:** I wonder whether the committee would allow this clause to stand? If we happen to have a little time over the dinner hour we might make some inquiries about this point. We are dealing here with the taxation of medical expenses. Ordinarily, dentists provide dental services. However, in this case