

**Child support payments—Cont.**

- Income for recipient, tax deduction for payer...—*Cont.*
- Child's income, taxing accordingly, 3549, 3556
- Deducting tax at source, o.q., 13596
- Federal-provincial-territorial family law committee study, 2065, 2104, 3557, 4554, 10599
  - o.q., 3830
- Income Tax Act, amending, 17101-10
  - Legislation *see* Income Tax Act (amdt.—child support payments)(Bill C-238); Income Tax Act (amdt.—child support payments)(Bill C-241)
  - M. (Gaffney), 2652-61, 3548-57, 4549-56, agreed to, on division, 4557
  - Dropped to bottom of precedence on *Order Paper*, 2661, 3557
- Means test, tax free portion, establishing, 3554
  - o.q., 8430-1, 11350-1, 11760
  - Other countries, comparison, 4555-6
- Petitions, 5352, 10723, 14097
- Reform Party position, 2657, 7345-7
- Reports and studies, 4552
- S.O. 31, 2431
- Tax differentials, use by courts in calculating payments, 3549, 3551-2, 3557
- Taxing on 50/50 basis, 4551
- Thibaudeau case
  - Federal Court of Appeal decision, government response, 4542-5, 4549-50
  - Judgement, operation, Supreme Court of Canada suspending during appeal, government requesting, o.q., 5310
  - o.q., 3830, 3834, 3837, 3877-8, 3951, 4278
  - Supreme Court overturning Federal Court of Appeal, government amending legislation
    - o.q., 13009, 13596
    - S.O. 31, 13170-1
- Level
  - Determination, study required, S.O. 31, 5300
  - Minimum, guidelines, establishing, 4553
  - Provincial inequalities, 4555
  - Other countries comparing, 2655-6, 2660, 3550, 3553
  - Poverty, women/children, relationship, 2655-6, 2658-60, 3551-3, 3555, 3557, 4551-6
  - Reforms, o.q., 11760-1, 12900
  - See also* Income tax

**Child tax benefit**

- Eligibility, National Revenue Department determining, o.q., 17581
- Improving Social Security in Canada* discussion paper proposal, 7978
- Operation, 7004
- Quebec, 8801
- See also* Social security system—Payments

**Child tax credits *see* Income tax; Unemployment insurance—Low-income recipients****Children**

- Abduction
  - Border crossings, customs officers/surveillance, increasing, o.q., 995-6
  - S.O. 31, 12892
- Adoption *see* National Adoption Awareness Month Act (Bill C-246)
- At risk, identifying, 2416-8
  - See also* Crime—Prevention; Young offenders—Rehabilitation

**Children—Cont.**

- Children's bill of rights, 11793
- Community Action Program for Children
  - Funding, cuts, 13083-4
    - o.q., 10518
  - Implementation, memorandum of understanding, o.q., 6563
- Deaths, poverty, disease and malnutrition, 2306, 11795
  - Combating, petition, 9068
- Early childhood education, improving, 13255
- Family breakup, impact, 4552-3
- Grandparent access or custody *see* Divorce—Children, access
- Legislation *see* Old Age Security Act, Canada Pension Plan, Children's Special Allowances Act, Unemployment Insurance Act (amdt.)(Bill C-54)
- Missing, 623
  - Members of Parliament householders including pictures, S.O. 31, 15596
  - National Revenue Department, Independent Order of Foresters child print program plaque, S.O. 31, 16316
  - Registry/search and recovery initiative, "Our Missing Children", S.O. 31, 12836
  - See also* Child Find Canada; National Missing Children's Day
- Nurturing, security and opportunities, importance, 6696-7
  - S.O. 31, 9140
- Parental guidance, support, importance, 4887-8, 4890-1
- Parental rights
  - Petition, 14096
  - See also* Children—Physical discipline
- Physical discipline, parental rights, 4900-1
  - Criminal Code, sec. 43, reviewing, government intention
    - o.q., 5100-1, 5306-7, 12724-5
  - Petition, 17505
    - S.O. 31, 11751-2
  - Legislation *see* Criminal Code (amdt.—protection of children)(Bill C-296)
  - Petition, 9379
  - See also* Corporal punishment—Parental right
- Rights *see* International Tribunal for Children's Rights; Interpretation Act (amdt.—convention on the rights of the child)(Bill C-254);
- Sexual abuse
  - Age of consent, review, o.q., 11615-6
  - Citizens Against Child Exploitation, Monica Rainey, director
    - o.q., 11616
    - S.O. 31, 11607
  - Combating, 6741-2
    - o.q., 16193-4
    - Petition, 6476, 8046, 8759
    - S.O. 31, 1099, 11607-8
- Offenders
  - Bail, sentencing, and parole provisions, petitions, 5265, 5352, 6391
  - Detention until end of sentence, 5856-9, 5863, 5867-9, 6739, 6743
  - Minimum sentence, establishing, 6824
  - Release, access to children, preventing, o.q., 8174
  - See also* Corrections and Conditional Release Act, Criminal Code, Criminal Records Act, Prisons and Reformatories Act and Transfer of Offenders Act (amdt.)(Bill C-45); Criminal Code (amdt.—child prostitution, criminal harassment and female genital mutilation)(Bill C-119)
- Special needs, 11795
  - Child care expenses, income tax deductibility, petitions, 71, 451, 847
- Support, care, improving, 611, 632, 651