

per child subject to a reduction, of course, if a family earns a joint income of over \$21,380.

This current amendment is intended to resolve a problem which arose in a relatively limited number of cases, but I am sure hon. members will agree that the result will be important to the families concerned. The problem relates to children who undergo a change of custody in the month of December; for example, a child who is adopted in that month or who returns from the custody of an institution, or a child who goes from the care of one separated parent to the other parent.

The previous provision which based eligibility on entitlement to the December family allowance meant that the child tax credit would not reflect such a change in custody even though it occurred before the end of the taxation year. Instead of going to the parent who was currently looking after the child in the year the credit was paid, the credit would be payable to the parent who was no longer caring for the child or, in the case of institutionalized children, no credit at all would be payable.

● (1550)

The refinement—because it is a refinement only—contained in this provision is expected to benefit approximately 8,500 children who will move from the custody of one parent to that of the other in the month of December, or move from the custody of an institution to a parent in that month of the year. There will not be any impact on the total cost. It is simply a change in who gets the cheque, but in terms of hardship this surely is a very welcome measure.

I may dream—because I am not a specialist in the Income Tax Act; I am obviously not the Minister of Finance—that another change would be brought forward at a later date which would grant a tax credit pro rata per month according to the number of months in a given year since a child has been born or is still below the maximum age to qualify for the child tax credit, instead of according to the status of that child as of December 31. However, that is for the future. The present provisions are surely practical and welcome.

The last provision in Bill C-54 which interests me is an amendment to the Old Age Security Act which will ensure that any energy conservation grants received by pensioners after 1980 will not count as income for purposes of defining entitlement under the guaranteed income supplement program. This means that pensioners will be able to apply for and receive this grant without worrying that that will affect their pension situation.

Mr. Lambert: Why discrimination against the others?

Miss Bégin: Does the hon. member want to ask a question?

Mr. Deputy Speaker: Order, please. Does the hon. member for Edmonton West (Mr. Lambert) seek to ask a question?

Mr. Lambert: I will do it formally so it appears on the record. If that credit will not be taxable in the hands of those

over 65, why the discrimination? Those under 65 will have it taxed in their hands as though it were income.

Miss Bégin: Mr. Speaker, I will have to look into the specifics of that question or, I suppose, one of my colleagues will have a chance. I am the minister responsible for pensioners. We establish public pensions to be paid at age 65 for practical reasons. Officially a person is considered to be a pensioner at that age for the purposes of our payments. I am obviously talking about a program for which I have direct responsibility, the guaranteed income supplement, which measures the poverty of seniors. We have decided that a grant under the energy conservation program will not penalize seniors who are officially seniors, if I may put it that way, with respect to public pensions. There may be other dimensions to not granting that to people below age 65, and I will ask one of my colleagues to answer that question.

That being said, I think this measure should not have any difficulty getting the approval of all members of Parliament. I remind my colleagues in the House this afternoon that exactly the same thing has already been done for pensioners who receive insulation grants, which have proved so beneficial in helping Canadians upgrade their home insulation and cut their heating bills.

In concluding let me state again my support for the bill which is before us. It may look like a long list of all sorts of improvements, but let us analyse how many people it touches and how many women it reaches. It not only grants them decent salaries but also provides them with pensions. There is the provision for pensions and other related benefits in their old age. I will conclude simply by saying that I urge the speedy approval of this bill.

Mr. Hamilton (Qu'Appelle-Moose Mountain): Mr. Speaker, with respect to the child tax credit provision, I wonder if the minister could tell us when we can get justice for orphans so that they are not discriminated against?

[*Translation*]

Miss Bégin: I wish I had been given notice of that question to be able to answer it properly.

[*English*]

The fact is that for a long time the hon. member for Qu'Appelle-Moose Mountain (Mr. Hamilton) has been pressing the government to correct the Family Allowances Act with respect to family allowances and orphans. Unfortunately, I am not in a position today to give him any good news, but I can assure him that I fully support future improvements to the system, which I am sure will come.

Mr. Knowles: Mr. Speaker, I rise on a point of order. I think it would be recognized as an understatement for me to say that when the minister was discussing clause 123 of the bill she took in quite a bit of territory in her discussion of the position of women in relation to pensions and so forth. I had no objection, I welcomed her statement, but I hope the same latitude will be granted to the rest of us.