

Income Tax Act

the anomalous position in which they are placed in relation to the position of full time students in Canada. They are not permitted to deduct from their taxable incomes the amounts they pay in fees and educational costs because they are part time students and are employed.

One of the most striking anomalies is that a corporation which decides that it will finance some of its employees in further educational courses or a corporation which decides it will establish bursaries and scholarships can deduct the cost from their taxable income for income tax purposes. It does seem to me this in itself is a great injustice but it also seems to me very shortsighted because surely there is nothing more important in Canada than that young people, particularly those with the enterprise and determination to go on with their education after they have moved into the adult world and are working for their living, should have every encouragement.

It seems to me that this is one instance where we really have the opportunity for an investment in the improvement of the whole quality of life in Canada. Who knows what will happen, Mr. Chairman? If we can encourage sufficiently those who are uneducated we in this chamber may find ourselves replaced by much more effective members of parliament in the future. I should like to plead strongly with the minister to take this problem under very serious consideration immediately. Across Canada I imagine that these students probably number now some 700,000, inasmuch as the dominion bureau of statistics reported that in 1959-60 there were 664,000.

It is true enough that only some 45 per cent of those are engaged in professional courses leading to degrees or diplomas and 44 per cent are in general or cultural courses, but it seems to me that those who are working toward a diploma or a degree certainly should have some help. I have made some rough calculations as to what it might cost the treasury. I am not sure I am even approximately correct but I would imagine it might cost between \$12 million and \$15 million. I do not know whether that is a correct estimate, but I should like to impress on the minister the necessity of doing something for these young people who are so determined to improve themselves in a world which badly needs educated people.

[Translation]

Mr. Pigeon: Mr. Chairman, I would like to make a few remarks which concern the bill directly and indirectly. I would like to point out that I entirely agree with the remarks the hon. member in this corner of the house made to the effect that the government should

consider the deduction of school fees. I think it would help education without impinging on provincial autonomy.

Such a deduction would encourage parents, and even the students themselves, to pursue their studies and acquire a greater degree of specialization which would give them a place in the sun in later life, and prevent their becoming a liability. I would like the hon. minister carefully to study the request made today. At the same time, we would be interested to know the reasons which would prevent the government from acting in this way, and we would also like to know how many million dollars a year such legislation would represent for the government, if the request were accepted.

Mr. Chairman, it would be essential, to my mind, to locate in each area of this country, a representative of the national revenue department, to meet the taxpayers and help them prepare their returns. I think it might be consistent to have, during the months of February and March, i.e. for two months, experts of the Department of National Revenue visit a given area, Joliette, for instance, where they would be at the disposal of taxpayers and companies who would want some points cleared up as well as some advice in preparing their income tax returns.

I believe, Mr. Chairman, that the government would gain much by doing so, because by informing the people those experts would prevent a number of errors and alleviate the burden of the national revenue department staff which has to check those returns.

I think that if the suggestion were accepted by the government, and some officials of the Department of National Revenue were sent here and there in every province of this country, such action would be very much appreciated by the whole Canadian population.

It has been said many times in the house, that the Income Tax Act is very complicated and even accountants often have to ask lawyers to explain certain points before knowing what to do.

Mr. Chairman, I read in the paper a statement by the former mayor of Toronto, Mr. Leslie Saunders, who expressed the following opinion:

The delivery of receipts for gifts to charitable institutions, as practised in the province of Quebec "is nothing more than a racket".

Mr. Chairman, the former mayor of Toronto was entitled to his own views, but I do not share his opinion, far from it, I denounce it and I consider that such a statement is damaging to national unity. To my mind, a