

**Hon. E. J. Benson (Minister of National Revenue and President of the Treasury Board):**

1. The amount shared by the federal and provincial governments is the amount of estate tax assessed, allocated on the basis of property which was situated in the province of Saskatchewan. For the fiscal year 1965-66 this amount was \$3,206,000 of which 75 per cent would go to the provincial government and 25 per cent to the federal government.

2. No.

NATIONAL REVENUE OFFICE, CHATHAM, ONT.

Question No. 2,671—**Mr. Danforth:**

Has a decision been reached by the Department of National Revenue to open up a new office in Chatham, Ontario, to deal with taxation and if so (a) what is the number of employees contemplated for the staff (b) what procedures will be followed to obtain the necessary office space (c) will space be available in present offices leased or rented by the government or will additional office facilities be procured?

**Hon. E. J. Benson (Minister of National Revenue and President of the Treasury Board):**

The Department of National Revenue, taxation division, has no plans to open up a new office in Chatham, Ontario.

"CAPITAL COST ALLOWANCE" RESPECTING OLD AGE SUPPLEMENT

Question No. 2,672—**Mr. Coates:**

1. What is the meaning of "Capital Cost Allowance" as set-out as an example of a deduction that can be made against rents received insofar as the guaranteed income supplement is concerned and which is more particularly described as item 7, on page 10, of the guaranteed income supplement folder distributed to recipients of old age security?

2. Can an applicant for the old age supplement use a deduction from rents received, property tax, insurance and capital cost allowance?

**Hon. A. J. MacEachen (Minister of National Health and Welfare):**

1. Capital cost allowance referred to in section 7 on page 10 of the guaranteed income supplement booklet is a term found in the Income Tax Act and regulations. It is an amount which may be deducted in computing income in lieu of depreciation. Section 11(1)(a) is the authorizing section of the Income Tax Act and parts XI and XVII of the regulations set out the amounts which may be deducted.

2. Yes.

\*APPLICATIONS FOR OLD AGE SECURITY SUPPLEMENT

Question No. 2,679—**Mr. Diefenbaker:**

1. How many persons, by province, as of this date, have been notified that their applications

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for the supplementary payment under the recent amendments to the Old Age Security Act, of \$30 per month, have been approved?

2. How many applications for the supplement have been received, by province, as of this date?

3. In how many cases have the applicants been informed that their applications have been turned down as being unqualified because they have means or income which denies them the said payment?

**Mrs. Margaret Rideout (Parliamentary Secretary to Minister of National Health and Welfare):**

1. None. It is not planned to send any notification prior to the issuance of the cheques. Those who applied for \$30 and whose applications have been approved in time for the payment to be included in the March old age security cheque will receive a cheque for \$165 at the end of March. Those eligible for the \$30 supplement who do not receive an adjustment in the March cheque will receive a payment of \$195 in the April cheque issue.

2. At the close of business on February 27, 1967 the following applications had been received:

Newfoundland	17,619
Prince Edward Island	6,407
Nova Scotia	32,305
New Brunswick	21,903
Quebec	142,474
Ontario	158,100
Manitoba	40,352
Saskatchewan	30,277
Alberta (including Yukon the Northwest Territories)	38,875
British Columbia	68,695
Total	557,007

3. No information is available at this time. However, as the work of checking, making determination of eligibility and notifying applicants proceeds in the weeks ahead data will be available.

\*REGULATIONS UNDER CANADA ASSISTANCE PLAN

Question No. 2,687—**Mr. Smith:**

1. Have any regulations under the provisions of section 9 of the Canada Assistance Plan been made?

2. If so, what are those regulations?

3. If not, when is it expected that regulations will be made and published?

4. What provinces have entered into agreements with the government of Canada under the provisions of section 4 of the Canada Assistance Plan?