(7) Subsection (4) is applicable to taxation years commencing after November 12, 1981.

PART III

OLD AGE SECURITY ACT

134. (1) Section 11 of the *Old Age Security Act* is amended by striking out the word "and" at the end of paragraph (b) thereof, by adding the word "and" at the end of paragraph (c) thereof and by adding thereto, immediately after paragraph (c) thereof, the following paragraph:

"(d) the amount of any social assistance payment made on the basis of a means, a needs or an income test by a registered charity as defined in subsection 248(1) of the *Income Tax Act* or under a program provided for by an Act of the Parliament of Canada or a law of a provincial legislature that is not a program prescribed under the *Income Tax Act* or a program under which the amounts referred to in paragraph (a) are paid."

(2) Subsection (1) applies to the 1982 and subsequent taxation years.