

with respect to prepayment of the refundable child tax credit.

In 1988, the law was amended to produce the present arrangement. Under this arrangement, there is prepayment of up to two-thirds of the estimated refundable child tax credit, if the family's income does not exceed two-thirds of the family income ceiling for the credit itself. This situation, however, does not make adequate allowance for those families with three or more children whose incomes fall in a zone between two-thirds of the limit and the income ceiling. The budget proposal made in February and the current bill rectifies that situation. By raising the income ceiling for prepayment to 100 per cent of the family income ceiling for those families with three or more children, the government is recognizing the special needs of such families. This is particularly helpful at the normal time the prepayment is received, for this always comes in the winter season, when families have real need for those dollars.

It is estimated that 70,000 families with an estimated 236,000 children will benefit from this change. After the change is made, some 730,000 families in total will qualify for the prepayment. I should also point out that does not involve an increase in government expenditure, rather it is an increase of approximately \$30 million by paying the families earlier than they would otherwise have received the money.

I should also point out that subsequent to the process in the House today, where we expect it will go through all stages and then, of course, it has to receive, and I hope it will receive, speedy assent in the Senate. Then it will require Royal Assent. Subsequent to that the government will make all efforts to get these cheques out as expeditiously as possible. It may require up to two weeks.

I think it is appropriate at this time when there has been such a focus on the children of Canada, especially the children from lower income families, that this House deal with this bill as quickly as possible.

Ms. Mary Clancy (Halifax): Mr. Speaker, I rise to make a few comments in support of Bill C-86, and I want to first pay tribute to my colleague, the member for Ottawa South who brought this matter today to the government's attention.

Government Orders

Over this past weekend I was in my riding and I received many phone calls from single parents across my riding who were really frightened when they heard that these cheques were not coming up. One young woman, quoted in the *Halifax Chronicle Herald* said: "Had I known that this was going to happen, I would have made some arrangements over my bills because I had to have some money left for Christmas. Without this child tax credit, I will have no money to give my children any Christmas".

So, Mr. Speaker, it think it particularly relevant—

An hon. member: The GST—

Ms. Clancy: In the unlikely event that the GST will pass—that my colleague from Ottawa South when bringing this forward this afternoon, I think did a great service to those people across the country who are in desperate need of these cheques. To see this coming through today is something that has been long overdue. It should have gone through before, but I guess we can say thank God, it is happening today.

Mrs. Finestone: Better late than never.

Ms. Clancy: Better late than never, as my colleague, the hon. member for Mount Royal has stated.

Mr. Speaker, this will be a great relief—provided we get this through with all possible speed—to parents across Canada, and in particular, single parents, the vast majority of whom are women. So, Mr. Speaker, we certainly support this. We support it going through with all due haste and going through this afternoon.

Ms. Dawn Black (New Westminster—Burnaby): Mr. Speaker, I am pleased to rise today in the House to support Bill C-86 and to offer the support of my caucus on this bill.

This bill will allow an estimated 66,000 additional families with a total of 230,000 children to benefit from the advanced payment of the child tax credit. The measure does not involve any increased cost to the government. It simply is a matter of when these families are paid this credit.

The bill must be passed as quickly as possible for several reasons. This was a measure that was promised in the 1990 budget. It was a promise that was affirmed in a letter to thousands of Canadians in September, telling those families to expect prepayment this month and it was reaffirmed by a press release issued by the finance minister on October 11 of this year. The promised date was November. I am pleased that the government listened today. I am pleased that the government lis-