

that quotas meant filling positions with members of a particular target group even if it meant appointing quite incompetent people to get the numbers. Targets, on the other hand, are supposedly consistent with the merit principle because you appoint from the target group to the extent of the numerical target only if there are sufficient qualified people available to reach that number. In fact virtually nobody has ever argued that incompetents should be appointed just to get the numbers, so by misrepresenting the quota doctrine in this straw person way, and then giving a 'specious' reassurance that targets are consistent with the merit principle (which in general they are not — they simply do not licence the appointment of incompetent people which is a quite different point) busy managers and the many members of the community who are properly and genuinely concerned about issues of equality are soothed into thinking that claims about reverse discrimination and violation of the merit principle are silly and uninformed.

Both Dr Moens and Professor Chipman argue that the main beneficiaries of 'target' affirmative action programs are middle class white women, not the most disadvantaged women.

**rights or wrong?** Probably the most controversial measure to be debated in the human rights area is the proposed Bill of Rights. Distributed on a 'confidential' basis to State governments and a number of 'selected interest group', some details of the Bill have nevertheless found their way into the media, particularly through sharp criticism of the proposed Bill during the federal election campaign by the Premier of Queensland, Sir Johannes Bjelke-Petersen. Such criticisms focus on matters of States rights, the 'legislative' role given to the courts under its provisions and the role of the Human Rights Commission in its implementation.

**a change of tack?** Shortly before taking over as Attorney-General, Mr Lionel Bowen also expressed some misgivings over the present draft of the Bill of Rights. In an interview published in the *Catholic Leader* (December 1984), Mr Bowen said that the Bill raised enormous moral and political issues, but was itself 'just a band-aid job'. In particular, he expressed concern over its intrusion in areas traditionally allotted to the states under the constitution, and the

constitutional and political difficulties this may cause. He was quoted as saying that if the Bill caused too much controversy in certain areas then he had doubts about whether it should go ahead. Mr Bowen also said that the Bill of Rights would entrench nothing in the Australian legal system and could be varied, even completely withdrawn, by a successive federal government. He suggested consideration be given to entrenching human rights within the constitution. This would, of course, require a referendum approved by a majority of citizens in a majority of states.

Mr Bowen's comments were made before the constraints of the Attorney-General's office were upon him and he stressed they were personal views. Shortly after the Cabinet reshuffle, both the Prime Minister and Mr Bowen were quick to quash suggestions that Senator Evans' departure spelt any slackening of the government's dedication to law reform. In an interview on ABC radio the new Attorney-General said however that he would only be 'backing winners' So law reformers, to the starter's gate!

## child care

A child's a plaything for an hour.

Mary Lamb, *Parental Recollections*

**tax deductions.** Launching a national campaign seeking tax deductions for child care expenses, the NSW Women Lawyers' Association called on women to take their children to work for a week to highlight the need for taxation relief. They were protesting against the refusal by the High Court to hear an application of appeal against the Commissioner for Taxation. His department had disallowed a deduction claimed by a working mother in relation to child care expenses. Ms Helen Carney, President of the Women Lawyers Association, said the Association had fought the issue through four court cases: 'We have tried the considered and conservative alternatives and now this has become a political issue'. She refuted claims a child care deduction or rebate would only benefit well-off professional women: 'There are no rich women in this country — 90% of them earn below \$18,000 a year'.

The *Australian Financial Review* criticised the stance taken by the women lawyers, stating that the association seemed unable to distinguish between the merits of a case on general grounds, and the state of the law, which clearly did not entitle working women to a deduction for child care expenses. Nevertheless, the Review favoured a re-examination of the present law:

There are good social grounds for granting the necessity for some provision for child care expenses for working women. In the case of single mothers it is clear that participation in the workforce is to be preferred to official charity. In the case of married women, it is a gross infringement of their personal rights, as well as a wilful refusal to recognise the benefits to the community from the full exercise of the talents of women, to penalise them for working by denying that child care is an expensive cost of employment. And, given that people will work whether the concession is granted or not, it is as well to consider the welfare of the children.

Not all women support the push for tax deductibility. Ms Deborah Brennan and Ms Lynne Davis (*Australian Society*, October 1984) have argued that the biggest savings on child care would go to those in the highest tax brackets, such as women lawyers and accountants. Tax deductibility would be of little benefit to women without an income or with incomes below the tax threshold whose needs for childcare are of course no less, such as single parents, part-time workers, students and pensioners. They also argued that the taxpayer with the highest income, usually the man would pay the child care fees and receive the deduction, so that the proposal would be of greater benefit to men than women. Tax deductibility would force women who provide child care informally in their own homes to declare their earnings and to pay tax on them. Many of these women are themselves pensioners and the added income is essential to them. While these women are presently tax-dodgers, the authors argued that this is the fault of the absurd rules relating to income earned by social security recipients. The women would either be forced to raise their fees or withdraw their services altogether. As

about two-thirds of all child care in Australia is provided outside formal child care centres, this could bring about collapse of the whole system.

Summing up their objections to tax deductibility, Brennan and Davis said:

The indignation of many women over the repeated judgments that child care expenditure is 'of a private and domestic nature' and not incurred in earning income . . . is clearly justified. However tax deductions, while superficially attractive, would have many unfortunate implications. This is a solution that derives from a particular variant of feminism, one that sees sexual equality as entailing a replication of the hierarchies of the male world among women. What is needed is an approach with more genuinely redistributive objectives that would address itself directly — and, in the long term, more effectively — to the child care needs of *all* women, not just those with taxable incomes.

In an earlier issue of *Australian Society* (June 1984), former Human Relationships Commissioner, Anne Deveson called for larger public sector involvement in child care. She said:

Australia lags far behind most Western Nations in the provision of government support for child care. Of all OECD countries, only Spain, Turkey and Portugal spent less on child care. Over the last five years, government support had dropped by approximately 50 percent in real terms some indication of our national priorities can be seen from the fact that in 1981 we spent \$2400 million on fighter planes and \$80 million on childcare.

Ms Deveson concluded that so long as society conveniently continues to see child care as the prime responsibility of women, equal opportunity for women in the labour market will remain a hollow phrase. Child care and women she said were getting 'a shoddy dealing'.