

Act, if not every one, there is a saving clause which states that if some of these formalities have been omitted but if in other respects they have been met, and if in fact it would appear that the marriage had a permanent status the formalities which have been omitted might not necessarily vitiate the marriage. The practice in the department and in justice when dealing with this problem has been to take a view with respect to departmental matters—that is band membership or something having to do with welfare—which would tend to uphold marriages wherever possible; and the official answer is that in every case we would have to refer the matter to justice for determination. But, generally speaking, where there are no complications, such as a second marriage, we do where there are infants concerned or property matters involved recognize the marriage in preference to not recognizing it.

Mr. APPLEWHAITE: May I ask one question? What has been the position taken by the department with respect to the legitimizing children—illegitimate children—in cases where the parents married subsequent to the birth?

Hon. Mr. HARRIS: I think in every provincial jurisdiction now the subsequent marriage of the parents permits the legitimatizing of the offspring as though they were born legitimately. We have followed that provincial law and will insist on doing it.

The CHAIRMAN: Carried.

Hon. Mr. HARRIS: That leaves section 86, and my understanding was that Mr. Gibson was opposed to subsection (2).

86. (1) Notwithstanding any other Act of the Parliament of Canada or any Act of the legislature of a province, but subject to subsection two of this section and to section eighty-two, the following property is exempt from taxation, namely,

(a) the interest of an Indian or a band in reserve or surrendered lands, and

(b) the personal property of an Indian or band situated on a reserve, and no Indian or band is subject to taxation in respect of the ownership, occupation, possession or use of any property mentioned in paragraph (a) or (b) or is otherwise subject to taxation in respect of any such property; and no succession duty, inheritance tax or estate duty is payable on the death of any Indian in respect of any such property or the succession thereto if the property passes to an Indian.

(2) Subsection one does not apply to or in respect of the personal property of an Indian who has executed a waiver under the provisions of paragraph (f) of subsection two of section fourteen of *The Dominion Elections Act, 1938*.

Mr. APPLEWHAITE: Yes.

Hon. Mr. HARRIS: I made an explanation at that time and there was some comment and the matter was left over for further decision. I can only repeat what I said then. We had thought last year when we gave the Indian the vote that it would not be necessary to insert this section in the Indian Act, and in revising the Act this year we again attempted to remove it, not because of the nature of the content, but simply because it did not appear to have much to do with the Indian Act; but we found that we could not do that. There is a principle involved, namely, the necessity of the Indian to sign a waiver of his tax exemption in the Indian Act before he is allowed to vote. That has been provided for by the Dominion Elections Act proper. It might be held, however, that any waiver signed under the Elections Act might only be for the purposes of that Act and that tax exemption might be claimed under the Indian Act should this subsection not be in here; and we have come to the conclusion that it would have to remain as subsection (2) of section 86.