

*Supply—Finance*

length, because I went into it thoroughly before. A few days ago I received a letter in regard to a contract. It seems that the department is calling for tenders. Instead of allowing the people to tender of their own accord, they think they are not going to get enough tenders in, therefore they send some agent or somebody from an agency to go and see John Brown and Tom Smith and ask them to tender on some mail route on which they think the mail courier is going to ask a little higher rate of pay. I should like to say to the department that it seems to be, well, almost a vile procedure, to ask one man to tender against his neighbour who has had a contract for probably eight or ten years under a nominal price. To keep him on a lower rate they get somebody outside that does not need it to tender. Let me draw this to the attention of the department. They might look into it to see if there is some other way to get people to tender, instead of urging that someone tender against his neighbour.

**Mr. Rinfret:** That will be the case where tenders have been received and considered too high. It is covered by section 69 of the present act, and when the new act is accepted it will be section 26.

**Mr. Hodgson:** I should like to speak to the minister about a man in my constituency whose wife is bedridden from arthritis. This man is a mail courier on a rural route which takes about two or three hours to cover. Because of his wife's condition he has to be at home, but he hesitates to let the job go because he requires the money it will bring in. Indeed, there is very little else he can do. The result is that a neighbour woman stays with his wife while he does the route.

This man believes he is entitled to an increase in pay, but he hesitates to have the job put up for tender through fear that someone else would underbid him. This man is a good workman, he is reliable, and I am sure the postmaster would bear out what I say. Is there any way in which he could obtain a 10 per cent increase? I believe his contract is for about \$700 or \$800.

**Mr. Rinfret:** If the hon. member would give me the particulars I would be glad to look into it. If the contract is for less than a thousand dollars, then, under the new act when it is sanctioned, we may have authority to do something.

**Mr. Hodgson:** I shall write to the minister as soon as I return home.

Item agreed to.

## DEPARTMENT OF FINANCE

112. Departmental administration, \$1,505,769.

**Mr. Adamson:** I should like to ask the parliamentary assistant a question concerning the operation of the department in connection with the Dominion Succession Duty Act. I understand it operates in this way: If a married taxpayer in the province of Quebec dies, for purposes of dominion succession duties it is understood that half of his estate belongs to his wife, and that dominion succession duties are therefore levied on half. In the other provinces, however, in the event of the man's death the tax is levied against the whole estate. I understand that this is the method of levying the tax under the Dominion Succession Duty Act. Would the parliamentary assistant comment in the matter?

**Mr. James Sinclair (Parliamentary Assistant to the Minister of Finance):** Mr. Chairman, this is a matter for the Department of National Revenue, since the administration of the Dominion Succession Duty Act comes under that department. Perhaps the Minister of National Revenue could answer.

**Hon. J. J. McCann (Minister of National Revenue):** I must confess I was not paying close attention to the hon. member's question, but from what I understand the hon. member to say I think he is correct. The point is, however, that the other half of the estate becomes taxable when the widow dies. The rate is changed when the estate is cut in half.

**Mr. Adamson:** The schedule of rates is much lower in Quebec than in the common law provinces.

**Mr. Blackmore:** Mr. Chairman, before the item carries I wish to make several remarks. First of all I wish to say to the press gallery people and to the newspapers, as well as to members of the House of Commons, that in speaking now I am not entering upon a filibuster. I should like to make it abundantly clear that in my judgment the most important set of estimates coming before the House of Commons are those of the Minister of Finance.

The Department of Finance is responsible for our housing situation, for the agricultural prices afflicting us from coast to coast, for the cost of living from which we are now suffering, for the profits which are permitted to great corporations in this nation, profits which most people will agree are exorbitant at the present time, for the taxation that afflicts the Dominion of Canada, and for the tariffs that our people across the country suffer from so inequitably.

Surely the department which has under its control matters such as these is one which ought not to be considered hastily or lightly in the dying hours of any session of parliament. Yet during the fifteen years of my