very glad that the Tories will have to taste their own medicine; it will be a good lesson to them. Although I regret it because of some Tories, I do not regret it for those who have said we were never doing enough.

There is one further point I should like to mention. When a certain piece of legislation is brought before us, it is stated to be essential and indispensable, and we are told that we cannot get along without it. Well, according to what was said yesterday, the revenue under this contentious legislation will be from twenty to twenty-five million dollars. If it is twenty million dollars, that will be fifteen million dollars less than what has been given the west; if it is twenty-five million dollars, it will be ten million dollars less than what we are giving the west. Therefore, if the prairie provinces had not been given $35,000,000 this year, we would not need contentious legislation like this. I have wanted to say this for a long time.

The CHAIRMAN: Shall the title carry?

Mr. POULIOT: No, sir.

The CHAIRMAN: I should like to point out to the hon. gentleman that we are now discussing succession duties, and that the general matters of expenditure and taxation which he is now discussing are hardly linked up with the title of this bill.

Mr. POULIOT: If you will allow me one further word—

The CHAIRMAN: Let us confine ourselves to the bill.

Mr. JACKMAN: We passed section 8 so quickly that I did not have an opportunity to refer to one other matter. I do not know whether an opinion was expressed in this connection yesterday, but what happens in a case where a man accommodates another on a promissory note, for no consideration, and the note becomes a charge against the man's estate? Will that be considered a liability of the estate?

Mr. ILSLEY: I think that is covered by section 8 (2) (b), which reads:

> Notwithstanding anything contained in the last preceding subsection allowance shall not be made—
>
> (b) for any debt in respect whereof there is a right to reimbursement from any other person unless such reimbursement cannot be obtained.

Mr. JACKMAN: Take the case of a father who has educated his sons. He says, "I have no more money for you, but if you want to start up in business I will endorse a note for $5,000." The father dies; the son cannot meet the note, and therefore there is a claim against the father's estate. Will that claim be allowed as a deduction from the assets?

Mr. ILSLEY: That is precisely covered by the subsection I read. If reimbursement could not be obtained, it would be allowed.

Mr. JACKMAN: Even though full consideration had not been received for it?

Mr. ILSLEY: There is a right to reimbursement from the son.

Mr. JACKMAN: He may or may not be on the note, which might be given directly to the bank.

Mr. ILSLEY: I do not know. I can only direct the hon. gentleman's attention to that section. That sort of thing is carefully covered there, and it would just be a question of applying that principle.

Mr. JACKMAN: That section is meant, as I understand it, only to prevent fraudulent evasion. Anything that is a real debt of the estate, even though full consideration were not given, would be satisfactory? In other words, unless there was a real attempt at evasion—

Mr. ILSLEY: I do not understand the illustration given by the hon. gentleman. This is a case where a parent goes on a note for his son, is it? They borrow the money from somebody else, say, from a bank? In that event the father would owe the bank at the time of his death.

Mr. HANSON (York-Sunbury): He would be a guarantor.

Mr. ILSLEY: Yes, but he would be liable to the bank. If he paid the bank he would have a right to be reimbursed by his son.

Mr. HANSON (York-Sunbury): Yes, and if the son was worthless this is what would happen. The executor would list the note among the assets, but then he would value it at nil.

Mr. ILSLEY: Yes.

Mr. HANSON (York-Sunbury): He would have to demonstrate that it was not worth anything. I see no trouble, because I think those cases in practice arise quite frequently.

Mr. ILSLEY: Yes.

Mr. HANSON (York-Sunbury): If I endorse a note for a man and he is not worth it, I have to take it up. Then, if I die, my estate would be the holder of the note. My executor would list it among the assets. But if the maker of the note was worthless, it would be valued at nothing. He would have to satisfy the department that it was worth nothing, but I believe in a reasonable case that could be done.