

Mr. HANSON (York-Sunbury): Does "child" in paragraph (b) include a step-child?

Mr. ILSLEY: No.

Mr. MacNICOL: It includes an adopted child.

Mr. ILSLEY: Yes.

Mr. HANSON (York-Sunbury): Why is there the limitation of age in the definition of "child"?

Mr. ILSLEY: The usual provision is to extend the definition to children if adopted under the age of twelve. If adopted over that age, they can hardly be said to be adopted in the ordinary acceptance of the term.

Mr. HANSON (York-Sunbury): Does it mean legally adopted or adopted by action?

Mr. ILSLEY: Legally adopted.

Mr. HANSON (York-Sunbury): The limitation seems to me to be too narrow. It is not only the limitation of twelve years of age but the limitation of under eighteen years of age at the date of the testator's death. That latter limitation should come out. The child must be adopted before it is twelve and must be under eighteen at the date of the testator's death; otherwise it is not considered a child. That is a very narrow construction.

Mr. ILSLEY: That provision applies not only to adopted children but to all children.

Mr. HANSON (York-Sunbury): That is all the worse.

Mr. ILSLEY: That is the definition of "child."

Mr. HANSON (York-Sunbury): On the broader principle, why in the world is a child under eighteen a child and over eighteen not a child?

Mr. ILSLEY: It is merely for the purposes of the legislation.

Mr. HANSON (York-Sunbury): The idea is to get more money; that is the whole answer.

Mr. ILSLEY: Oh, no; not at all. There is no doubt about the rights of children of a deceased who are over eighteen. They come in a certain class of beneficiaries, and the rate applicable to them is set out. The rate and exemptions applicable to children are given.

Mr. HANSON (York-Sunbury): Is this the English definition, or is it taken from some of the provinces, or is it new?

Mr. ILSLEY: It is a new definition.

Mr. HANSON (York-Sunbury): I thought so. In none of the other jurisdictions of the country is there such a limitation.

Mr. MACKENZIE (Vancouver Centre): There is in the Pension Act.

Mr. HANSON (York-Sunbury): The minister says it is a new definition; that is the answer I got. If it is a new definition I am right in assuming that there is no other jurisdiction in the country in which there is such a definition. I have not examined all the statutes, I am bound to say, but I have examined a good many and I have never seen such a definition before. I suggest that it is not fair.

Mr. ILSLEY: My hon. friend does not understand it. His criticism has reference to draftsmanship and not to rights. That is all.

Mr. MacINNIS: I have had a little experience in social affairs, although not in a legal way, and as the word "child" applies in social legislation it usually means a child not over sixteen. In the Pension Act the age is sixteen; in the mother's allowance legislation it is sixteen; in the provinces it is sixteen. Surely, when the government gives a leeway of two years, that ought to be sufficient. Either that, or the age in the other acts ought to be raised from sixteen to eighteen.

Mr. JACKMAN: Surely, if there is any reason behind this apart from securing more revenue, it must be the assumption that a child receiving an inheritance will use part of the principal to maintain himself until he reaches an age when he can go into the world himself; otherwise, why is there the discrimination between children under eighteen and children over eighteen, one being in class A and the other in class B? What is the purpose of it? Is it the assumption that a young child, until it is more mature, will eat into principal?

Mr. ILSLEY: They are more dependent.

Mr. JACKMAN: In other words, the whole bill seems to confirm the idea, which is prevalent on this continent, that people live off capital and not income. The whole thing seems to have root in that idea. The idea in the old country is that people should live off income, but this seems to suggest that if a certain amount of money is left a child, the child will need that money to maintain and educate itself until it finally goes into the world. Such an idea is unsound and does not obtain in the Ontario statute.

Mr. MacINNIS: I was under the impression that people lived off labour.