

*Succession Duty Act*

widow could qualify for pension as a result of any disability arising out of the last war or this war—

Mr. ILSLEY: Right.

Mr. GREEN: —then she would also qualify for the exemption.

Mr. ILSLEY: That is correct, but that is different from what the hon. member for St. Paul's was saying. This excludes the peace cases, cases of pension arising from peace-time disability. That is the very point.

Mr. HANSON (York-Sunbury): Except by enemy action.

Mr. ILSLEY: Yes; but there would be no enemy in peace time.

Mr. GREEN: The minister spoke a few minutes ago as though he found it hard to understand why anyone should ask that estates over a certain amount should be entitled to exemption. I raised the point a few days ago when the resolution preceding the bill was up for discussion, and the reason why I raised it was that I believe it is not right in principle that the estates of men who give their lives for their country should be subject to succession duty tax imposed by the dominion which sent these men overseas. It was on that principle that I raised the objection.

Amendment agreed to.

Section as amended agreed to.

On section 8—Allowances in computing aggregate net value and dutiable value.

Mr. ILSLEY: I have a small amendment to that. It reads:

That section 8, subsection 1, be amended by inserting after the word "surrogate" in the thirteenth line the words "probate or other like".

So that the opening of the said subsection shall read:

(1) In determining the aggregate net value and dutiable value respectively, an allowance shall be made for debts and encumbrances (including reasonable funeral expenses and surrogate, probate or other like court fees, but not including the charges of solicitors).

Mr. HANSON (York-Sunbury): That is good enough.

Mr. GIBSON: I so move.

Amendment agreed to.

Section as amended agreed to.

Preamble agreed to.

On the title.

Mr. HANSON (York-Sunbury): May I say to the minister that, on the whole, if we have to have legislation of this kind I think

[Mr. Green.]

this is a pretty good bill. It contains certain features that I do not like. I know it is in the experimental stage so far as this jurisdiction is concerned, but I hope the administrators of the measure will keep an open mind and note any deficiencies that may become evident as time goes on. Do not be afraid to come back to parliament to rectify evils and omissions that may become apparent. Let us try to improve this measure as we go along. I do not think the rates in themselves are oppressive, although, of course, when coupled with the provincial rates, in certain instances they are heavy. I hope this bill may accomplish the result that I think is in the back of the minister's mind, of ultimately invading and capturing the field for the central authority. That would be very unpopular in some places, but on the whole I think it would be a good thing for those who have to pay the taxes. Then we would have a uniform act and uniformity of administration, and I think we would have it in a jurisdiction in which, in some instances at least, the public will have a little more confidence.

Mr. POULIOT: I give credit to the leader of the opposition for the study he has given this legislation; but, although we are now on the title, I wish to direct attention to subsection 4 of section 35, which reads:

The minister, upon proof to his satisfaction that an overpayment of duty has been made, may refund the amount of such overpayment, provided no such refund shall be made after the expiration of one year from the receipt by the minister of an amount purporting to be in full settlement of the duty.

I find that pretty hard, and I hope the minister may see his way clear to give it a wide interpretation.

I will not insist further on that point, but I wish to say one thing to the leader of the opposition and his supporters. Ever since the special session of 1939 they have been asking this government to do more and more. They have wanted this country to practise total war. Now we have total taxation because of that total war; and if there is anyone who should not complain about this taxation, it is precisely the leader of the opposition and his satellites. The proof of the pudding is in the eating. I am against this legislation, for reasons I have already stated; but those who have been advocating a greater war effort than was at first contemplated, cannot object to it. They were never satisfied with the policy of the government, which they said was never doing enough. They wanted more and more; and every time the leader of the opposition said, "do more", I rose and asked what he meant, but he never replied. Now we have the reply, in this taxation. I regret it for the sake of some of my fellow citizens, but I am