

B—NATIONAL LIBRARY

319	General Administration	182,591 00
320	Payment to the National Library Purchase Account for the purpose of acquiring books, in conformity with section 12 of the National Library Act	40,000 00

Resolutions to be reported.

The said resolutions were reported and concurred in and the Committee of Supply obtained leave to sit again at the next sitting of the House.

A Message was received from the Senate informing this House that the Senate had passed Bill No. C-37, An Act respecting the Taxation of Estates, with the following amendments:

1. *Page 5, line 31.* Strike out "and".
2. *Page 5, line 34.* Strike out the period and substitute therefor:—" ; and".
3. *Page 5.* Immediately after paragraph (d) of subclause (2) of clause 3, add the following as paragraph (e):—
 "(e) notwithstanding anything in this section, the expression in paragraph (a) of subsection (1) 'property of which the deceased was, immediately prior to his death, competent to dispose' does not include the share of the spouse of the deceased in any community of property that existed between the deceased and such spouse immediately prior to his death."
4. *Page 26, line 21.* Strike out line 21 and substitute therefor:—"made for or on account of income tax, except where a superannuation or pension benefit is taxable under the *Income Tax Act*."
5. *Page 28, lines 1 and 2.* Strike out lines 1 and 2 and substitute therefor:—"The value of the debt shall, unless it is established that at the time of the creation of the debt the deceased and such debtor were persons dealing with each other at arm's length, be determined for the purposes of this Part as though the amount thereof outstanding".
6. *Page 35, lines 6 to 13.* Strike out lines 6 to 13, both inclusive, and substitute therefor:—"43. (1) Any amount payable as tax, interest or penalties under this Act by a person as the successor to any property passing on the death of a deceased shall, where the property to which that person is the successor includes any estate or interest in land situated in Canada, be and continue to be for as long as that amount or any part thereof remains unpaid a lien upon such estate or interest; and".
7. *Page 35.* Immediately after subclause (1) of clause 43, add the following as subclause (2):—" (2) Notwithstanding subsection (1), the consent of the Minister under section 47 to the transfer of any land or any estate or interest therein upon which a lien under subsection (1) exists shall be deemed to discharge such lien, and the Minister shall, upon application therefor made to him in any case where subsequent to the registration of any caution of lien as provided in subsection (1), any such lien is discharged, whether by payment in full of the amount thereof or in any other manner, issue to the person by whom the application is made a certificate of such discharge."