

family, imagining what is going to happen when I die. In this, I am sure, I represent the generation in this country of young men who, perhaps, saw some service in the last war or were too young to have seen any. I certainly do represent the generation which is taking on some of the burdens in this country, and I see no reason why at every step we should be plagued with new acts of parliament. I believe that the Minister of Finance should have considered the matter much more gravely before he elected to put this measure on the statute books, because it certainly must undo a great deal of the work which was attempted to be done through the dominion-provincial relations conference. There, we tried to get some uniformity under one authority with regard to corporation taxation and with regard to income taxes. We know that, most unfortunately the conference did not succeed. Let us, however, assume that it had succeeded; would it have been the situation that inside of four or five months another statute would have been introduced duplicating a statute which now obtains in practically all of the provinces?

Look at the difficulties we have had here. A good many of us have had some legal education; many hon. members are practising lawyers; yet it is most difficult to understand exactly what the incidence of the taxation is, or what is going to be left when one passes away. The ordinary business man simply cannot understand these things, he is so hemmed in by regulations of one sort and another. I think this bill should not have been introduced. I understand that it is estimated to produce \$20,000,000. If more money had to be raised, it would have been better to have placed taxes in some other form than is embodied in the present bill.

The minister has said that the present legislation will be with us for, if you like, all time. Certainly it is not a temporary war measure. I would say to him that, if he will be content to derive revenue from it for the period of the war only, I am sure that, contrary to the opinion expressed by the hon. member for Rosetown-Biggart, that would suit the people of Canada; and if extra money must be raised, let it be raised through some other tax.

The minister has suggested that some inequalities will obtain if estates which fall into the hands of the taxing authority only during the war period are taxed and those that fall in after the war are not taxed. I admit that there may be some slight inequality there, to be accepted by all, but, after all, the war is an emergency time. If we must have money to carry on the war, and also to prevent inflation—although I do not suppose that is the primary intention of this measure—no

undue hardship will result if it falls only on those estates which mature, so to speak, during the war period, and is afterwards withdrawn.

We seem to have in this country no end of taxation measures. It may be true that some people are not very much interested in these matters, but this is a land of opportunity. There is hardly a well-to-do man in this country to-day who did not start with practically nothing. Certainly, if one has regard to those hon. members who are well to do, it cannot be denied that most of them began with little or nothing. Canada in the past has offered some opportunities to its youth. Now, apparently, if our friends to the left have their way, the only opportunity left in this country will be the opportunity of being levelled down.

Mr. MacNICOL: I wish to ask a question with reference to subsection 2, paragraph (g):

(2) Notwithstanding anything contained in the last preceding subsection allowance shall not be made—

(g) for any estate, legacy, . . . paid or payable to any province.

Do I understand that if a man leaves by his will \$10,000 to his native province, the dominion government will tax that bequest?

Mr. ILSLEY: Section 8, subsection 2, paragraph (g), relates only to duties paid to a province, not gifts or legacies to a province. This simply provides that succession duties and similar duties paid to the provinces may not be deducted from the estate before the dominion succession duties are reckoned on that estate.

Mr. SLAGHT: I wish to add just one word in reply to the observations of the hon. member for Rosedale. He suggests that the minister and the administration are to blame for bringing in this tax, and he mentions that, wherever as a young man he turns, he finds himself faced with possible taxation. Then he tells us that we must not kill the land of opportunity. I think we all agree, in the main, with those observations. I wish, however, to suggest that this is one of the fairest, most reasonable and best forms of taxation that any government in any country can devise. We all agree that so far as men who accumulate material things in this world are concerned, "You can't take it with you". In the main this is a death and succession duty, and the virtue of it to my mind lies in the fact that it is graded. The hon. member will see that if he will read the schedule. Therefore the estates of those who leave the most to dependents who did nothing whatever to earn it, and who find money coming into their laps in sufficient quantities in some