

*Succession Duty Act*

Mr. GIBSON: I move accordingly, Mr. Chairman.

Mr. HANSON (York-Sunbury): What does all that mean? It must be a conjunction of the two, lack of wilfulness and lack of knowledge of the death?

Mr. ILSLEY: Yes. This is the same wording as used at the end of section 49; this makes the wording uniform.

The CHAIRMAN: The subsection as proposed to be amended will read:

Every person who fails to comply with this section shall be guilty of an offence and shall, for each offence, be liable to a penalty of one thousand dollars, and an amount not exceeding the amount of duty levied on or with respect to the properties contained in the safe, compartment of a safe or vault, or safety deposit box, opened or removed in contravention of this section, but such penalty shall not apply when the minister is satisfied that the contravention of this section was not wilful and occurred through ignorance of such death.

Amendment agreed to.

Mr. HANSON (York-Sunbury): I have not had time to study this subsection, but it appears that every person who fails to comply with this section shall be liable to a straight "penalty of one thousand dollars, and an amount not exceeding the amount of duty levied on or with respect to the properties contained in the safe." Why not say "a penalty not exceeding one thousand dollars"?

Mr. POTTIER: That is what it means.

Mr. HANSON (York-Sunbury): It does not mean that. If any penalty is imposed, it must be one thousand dollars.

Mr. POTTIER: I do not think that is the right interpretation.

Mr. HANSON (York-Sunbury): Then let us make it clear that that is not the meaning. Let us say "a penalty not exceeding one thousand dollars."

Mr. ILSLEY: That is all right with me. I think it means that anyway.

Mr. HANSON (York-Sunbury): I move accordingly, Mr. Chairman.

The CHAIRMAN: It is moved to strike out the words "of one" in line 15 and to substitute therefor the words "not exceeding."

Amendment agreed to.

Mr. ILSLEY: To meet the point raised by the hon. gentleman who spoke about a will, perhaps it would be well to add another subsection, although I am not satisfied that it is necessary because the ten days' notice may be shortened. If the hon. gentleman will

[Mr. Ilesley.]

look at subsection 2, he will see that it provides for a notice of at least ten days or other period to which the minister may agree. That enables the period to be shortened, but to make it clear I propose to amend the section by adding a subsection 4 as follows:

(4) Notwithstanding the provisions of this section the will of the deceased may at any time with the consent of the minister or his representative be removed from such depository.

Mr. ROSS (Calgary East): Probably insurance policies should be removable too.

Mr. ILSLEY: No; they will be dealt with along with the other valuables.

Mr. ROSS (Calgary East): That may be a couple of weeks later, and the policies may expire in the meantime.

Mr. HANSON (York-Sunbury): Why should the will not be delivered automatically without the intervention of the minister at all?

Mr. ILSLEY: The minister must exercise control over the safety deposit box.

Mr. HANSON (York-Sunbury): It should be opened only under supervision. I agree with this principle of safeguarding the taking out of bearer securities and the like of that. The will, however, should automatically come into the possession of the executor, and he should not have to go through too much red tape before he gets it. He may not know who the executor is until the will is opened. Usually these wills are sealed up.

Mr. STIRLING: They have to get the will to find out who the executor is.

Mr. GRAHAM: I agree with the leader of the opposition, because we shall find, under these circumstances, the habit growing up of never putting the will in a safety deposit box, and it is a dangerous practice to keep wills at home or in places where death and the destruction of the will might occur together. The practice in my own province is that the safety deposit box may be opened in the presence of the executor, the solicitor and the bank representative, and the will taken therefrom, and it seems to me that unless that provision is made, the invariable practice will be not to put wills in safety deposit boxes.

Mr. HANSON (York-Sunbury): I will give the hon. member the remedy. Let him advise all his clients to execute their wills in duplicate and leave one with the solicitor and file the other in the bank. It is good practice.

Mr. STIRLING: In the case of the death of an individual when no one is aware who the executor is, who can take action, under this proposed wording? This does happen. I know of a specific case where it caused a great deal of concern.