section stand and see what we are doing. I do not know, for example, whether the Pension Act applies to the members of the militia. I realize that this might be raising a contentious point, but there would be no reason for extending the privileges of this to the members of the reserve army. It is the Canadian active service force that is entitled to benefit.

Mr. DOUGLAS (Weyburn): Except that, under the Militia Act, the government may by order in council place the reserve army on active service in Canada. In that event they would come under the section.

Mr. ILSLEY: Yes. The expression "active service" means something, surely.

Mr. STIRLING: May I draw the minister's attention to an answer given by the Minister of National Defence and reported at page 2908 of Hansard? If the minister will look up that page he will see that included in the active service force are the veterans guard, the coast defence and anti-aircraft units, and the instructional staffs and training centres. I do not know if that is what the Minister of Finance has in mind; but if he is going to let this section stand I would draw his attention particularly to what was said on that occasion by the Minister of National Defence.

Mr. MACDONALD (Brantford City): If the word "active" were deleted and the word "service" remained, then in the event of the regular army being called up for two weeks military training and a man being killed in that time, his estate would be exempt from the provisions of this measure.

Mr. BOUCHER: Only if he came under the Pension Act.

Mr. MACDONALD (Brantford City): I do not think that is the intention of the legislation. I believe its intention is to give special consideration—

Mr. JACKMAN: Not "special"—equitable, probably.

Mr. MACDONALD (Brantford City): It is a consideration over and above that given to a person who does not go to war. It is to give consideration to those who offered their lives for their country. If they are killed while offering their lives for their country, then they are to get the extra consideration which this section sets out. I do not think the section is intended to mean that benefits shall be given to anyone who happens to be killed during two weeks military training.

Mr. GREEN: I do not agree with the hon. member for Brantford City. If a man is killed while he is on military training in Canada,

he is dead, just the same as if he were killed overseas, and his family would find themselves in just the same sort of trouble. It is frightfully difficult under the pension law as it stands to-day for a man serving in Canada, even though he may be waiting to go overseas, to qualify for pension. It is frightfully difficult for his widow to qualify for pension. That is what we were complaining about yesterday. We pointed out that some wider provision should be made for men who are in active training for overseas service. But, as the law stands now, it will be very difficult for a man to qualify.

I submit to the minister that if a widow can qualify on the death of her husband, then certainly that should be a case in which she should be entitled to this exemption, which, after all, starts at quite a high figure. I think, if we start drawing fine lines, we shall only be unfair. A man's life is offered for his country if it is given for his country here in Canada. He is a member of our forces, and his family should be entitled to the benefit of this exemption.

Mr. MACKENZIE (Vancouver Centre): As the section stands, it is clear. According to the interpretation of the officers of the national defence department it includes everyone in Canada, except those called out under the National Resources Mobilization Act. They are all on active service or on service within or without Canada. Therefore this section applies to all, if they could qualify for pension under the Pension Act as passed by the house—and if not modified in another place. That would be the interpretation of the section as it stands to-day.

Mr. BOUCHER: It seems to me most reasonable that if a person is entitled to pension he should be entitled to exemption, and, conversely, if he is entitled to exemption he should be entitled to pension. Therefore I believe it simply follows that one should be the test for the other.

Mr. ILSLEY: Are hon, members arguing that in a time of peace all the privileges of this section should extend to men whose deaths take place while they are training?

Mr. GREEN: Yes, because under those conditions it is very difficult for a man's dependents to qualify for pension. There would be very few cases which would arise; and if a man has given his life for Canada, even though it may have been in peace time, he has given it as a result of preparing to defend his country in war time. Surely we are drawing too fine a line when we say that in those circumstances the widow is not entitled to the exemption.