

Mr. HANSON (York-Sunbury): A will is not property; it is not money.

Mr. McCUAIG: Subsection 2 of section 50 states that the box must not be opened until notice is given to the minister.

Mr. HANSON (York-Sunbury): That would be an impossible provision.

Section agreed to.

On section 50—Safety deposit box not to be opened or removed.

Mr. HANSON (York-Sunbury): This creates a most difficult position. How can this section be operated in conjunction with the provisions of the provincial acts? I suggest to the minister that there will be a real difficulty about this. A man may be complying with the provisions of this law and contravening the provincial law. I am not familiar with the operations in Ontario, but I can see trouble ahead. There would not be any trouble in my own province because it is smaller and everything works quite harmoniously; they are all honest people there.

Mr. McCUAIG: My question has not been answered yet.

Mr. ILSLEY: I intimated that the hon. gentleman had made a reasonable suggestion, that it ought to be provided for if it was not. I have been looking at section 50 ever since to see if the executor could not obtain the will from the safety deposit box without giving this ten days' notice. I am afraid he cannot, and we shall have to have an amendment.

Mr. HANSON (York-Sunbury): I think he should be able to get the will immediately.

Mr. ILSLEY: I think the intention of the section was to provide for a ten days' notice in connection with procuring valuables. I have an amendment to propose to section 50 and then I will propose an amendment to cover the point raised by my hon. friend. It is proposed to amend section 50, subsections 1 and 2 by inserting before the word "safety" in line 37 the following words "safe, compartment of a safe, vault, or" and by deleting the words "such safety deposit box" where they occur in the 38th line and the words "a safety deposit box" where they occur in the 43rd and 44th lines and inserting the words "such depository" and by deleting the words "safety deposit box" where they occur in the 2nd line of subsection 2 and inserting the word "depository".

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

Mr. HANSON (York-Sunbury): What is the effect of that?

Mr. ILSLEY: The effect is to extend the class of depositories from safety deposit box to include safe, compartment of a safe and vault.

The CHAIRMAN: I will read the section as proposed to be amended:

50. (1) Unless the consent thereto in writing of the minister or his representative is obtained, no person shall,—

(a) permit the opening of any safe, compartment of a safe, vault or safety deposit box or the removal thereof where such depository contains any negotiable instrument, certificates representing indebtedness under bond or otherwise or representing any holdings of stock, muniment of title, insurance policy or any other property belonging to a deceased person, or permit the withdrawal from such depository of any thing mentioned in this clause; or

(b) deliver up or part with the possession of any property belonging to a deceased person which is at the time of the death of that person held by him for safe keeping.

(2) Notice in writing of the intention to open up any such depository or to withdraw anything therefrom or to deliver up or part with the possession of any property held for safe keeping as aforesaid shall be served on the minister or his representative at least ten days, or other period to which the minister may agree, before such opening, withdrawal, delivery or parting with possession is to take place, and the minister or his representative may attend at the time and place aforesaid and there give a consent in writing thereto, and he may examine the contents thereof, or the minister may give such consent without so attending and examining as herein provided.

Mr. GRAHAM: May I ask the meaning of the words "in writing thereto," referring to the minister or his representative?

Mr. ILSLEY: It is intended to mean the employees of the income tax division who will be in charge of the administration of succession duties. It is really intended to mean the inspector of income tax, but it is not quite limited to him.

Mr. GRAYDON: Duly authorized.

Mr. GRAHAM: I do not find it in the definition clause. Could the commissioner not be anybody nominated as such?

Mr. ILSLEY: Oh, yes, anybody authorized.

Mr. HANSON (York-Sunbury): The state would have the right to be present at the opening of the box. It would be opened at their instance, and they would have the key.

Mr. ILSLEY: Yes.

Amendment agreed to.

Mr. ILSLEY: There is another amendment which I will ask my colleague to move, that subsection 3 of section 50 be amended by adding thereto the following words:

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.