

CONFIDENTIAL

Second Working Session, Constitutional Conference

September, 1970

NOTES FOR  
INTRODUCTORY COMMENTS

September 9th, 1970.

Report From the Continuing Committee of Officials

5. (b) Taxing Power - Death Duties

1. The working session in June 1969 agreed that there should be careful exploration of the various possibilities for handling the death duties field in the Constitution.
2. A sub-committee of experts established by the CCO to study the subject submitted a report which was considered and approved by the CCO.
3. A consensus was not reached on the central issue: whether there should be concurrent jurisdiction, or whether either the provinces or the Government of Canada ought to administer the field exclusively. However, the majority seems to prefer domicile to situs as the basis of taxation.
4. It is hoped that some agreement will be reached concerning the changeover of provincial power from direct to indirect taxation and concerning the appropriate base for provincial taxation.