

## 8.—The Incidence of Dominion and New Brunswick Succession Duties on Certain Estates

Class	Aggregate Net Value	Dominion Duty			Provincial Duty			Combined Duties
		Dutiable Value	Rate	Duty	Dutiable Value	Rate	Duty	
	\$	\$	p.c.	\$	\$	p.c.	\$	\$
A. Widow only.....	20,000	Nil	—	—	Nil	—	—	—
	25,000	5,000	2.45	122.50	—	—	—	122.50
	50,000	30,000	4.90	1,470.00	50,000	5.00	2,500.00	3,970.00
	100,000	80,000	7.35	5,880.00	100,000	9.00	9,000.00	14,880.00
	300,000	280,000	13.35	37,380.00	300,000	13.00	39,000.00	76,380.00
	500,000	480,000	16.35	78,480.00	500,000	16.00	80,000.00	158,480.00
	1,000,000	980,000	19.35	189,630.00	1,000,000	23.00	230,000.00	419,630.00
B. Only child over 18...	20,000	20,000	2.80	560.00	1	—	—	560.00
	25,000	25,000	2.90	725.00	Nil	—	—	725.00
	50,000	50,000	5.40	2,700.00	50,000	5.00	2,500.00	5,200.00
	100,000	100,000	8.35	8,350.00	100,000	9.00	9,000.00	17,350.00
	300,000	300,000	14.35	43,050.00	300,000	13.00	39,000.00	82,050.00
	500,000	500,000	17.35	86,750.00	500,000	16.00	80,000.00	166,750.00
	1,000,000	1,000,000	20.35	203,500.00	1,000,000	23.00	230,000.00	433,500.00
C. Brother or sister....	20,000	20,000	3.30	660.00	20,000	7.00	1,400.00	2,060.00
	25,000	25,000	3.40	850.00	25,000	8.25	2,062.50	2,912.50
	50,000	50,000	6.35	3,175.00	50,000	12.00	6,000.00	9,175.00
	100,000	100,000	9.35	9,350.00	100,000	16.50	16,500.00	25,850.00
	300,000	300,000	15.35	46,050.00	300,000	20.50	61,500.00	107,550.00
	500,000	500,000	18.35	91,750.00	500,000	23.50	117,500.00	209,250.00
	1,000,000	1,000,000	21.35	213,500.00	1,000,000	29.25	292,500.00	506,000.00
D. Stranger.....	20,000	20,000	3.80	760.00	20,000	14.00	2,800.00	3,560.00
	25,000	25,000	3.90	975.00	25,000	14.75	3,687.50	4,662.50
	50,000	50,000	7.35	3,675.00	50,000	18.50	9,250.00	12,925.00
	100,000	100,000	10.35	10,350.00	100,000	24.50	24,500.00	34,850.00
	300,000	300,000	16.35	49,050.00	300,000	29.50	88,500.00	137,550.00
	500,000	500,000	19.35	96,750.00	500,000	32.50	162,500.00	259,250.00
	1,000,000	1,000,000	22.35	223,500.00	1,000,000	39.25	392,500.00	616,000.00

<sup>1</sup> No duty on estates up to \$25,000 devised to near relations.

*Quebec.*—Succession duties were first instituted in 1892, by c. 17 of the Statutes of that year. The current legislation is c. 18 of 1943 and full information may be obtained from the Collector of Succession Duties, Provincial Revenue Office, Quebec.

Beneficiaries are divided into three classes, as follows:—

- (1) The wife or husband; children or grandchildren; parents or grandparents; son- or daughter-in-law; father- or mother-in-law; step-parents or step-children.
- (2) Brothers, sisters or their descendants; uncles or aunts and their children.
- (3) Others.

No duty is payable when the aggregate value of the property passing to persons in Class (1) does not exceed \$10,000. This sum is increased by \$1,000 for each child who has survived or has left surviving descendants. To beneficiaries in Class (2) no duty is payable on bequests up to \$1,000 and the same exemption is extended to beneficiaries in Class (3) who have been in the employ of the testator for five years or more. No duty is payable on legacies for religious, charitable or educational