

## 10.—The Incidence of Dominion and Ontario 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	2-50	1,250-00	2,720-00
	100,000	80,000	7-35	5,880-00	100,000	7-50	7,500-00	13,380-00
	300,000	280,000	13-15	37,380-00	300,000	10-00	30,000-00	67,380-00
	500,000	480,000	16-35	78,480-00	500,000	12-50	62,500-00	140,980-00
	1,000,000	980,000	19-35	189,630-00	1,000,000	18-00	180,000-00	369,630-00
B. Only child over 18...	20,000	20,000	2-80	560-00	Nil	-	-	560-00
	25,000	25,000	2-90	725-00	"	-	-	725-00
	50,000	50,000	5-40	2,700-00	50,000	2-50	1,250-00	3,950-00
	100,000	100,000	8-35	8,350-00	100,000	7-50	7,500-00	15,850-00
	300,000	300,000	14-35	43,050-00	300,000	10-00	30,000-00	73,050-00
	500,000	500,000	17-35	86,750-00	500,000	12-50	62,500-00	149,250-00
	1,000,000	1,000,000	20-35	203,500-00	1,000,000	18-00	180,000-00	383,500-00
C. Brother or sister....	20,000	20,000	3-30	660-00	20,000	8-60	1,720-00	2,380-00
	25,000	25,000	3-40	850-00	25,000	9-15	2,287-50	3,137-50
	50,000	50,000	6-35	3,175-00	50,000	11-90	5,950-00	9,125-00
	100,000	100,000	9-35	9,350-00	100,000	15-20	15,200-00	24,550-00
	300,000	300,000	15-35	46,050-00	300,000	18-00	54,000-00	100,050-00
	500,000	500,000	18-35	91,750-00	500,000	20-50	102,500-00	194,250-00
	1,000,000	1,000,000	21-35	213,500-00	1,000,000	26-00	260,000-00	473,500-00
D. Stranger.....	20,000	20,000	3-80	760-00	20,000	13-10	2,620-00	3,380-00
	25,000	25,000	3-90	975-00	25,000	13-40	3,350-00	4,325-00
	50,000	50,000	7-35	3,675-00	50,000	15-00	7,500-00	11,175-00
	100,000	100,000	10-35	10,350-00	100,000	17-50	17,500-00	27,850-00
	300,000	300,000	16-35	49,050-00	300,000	22-50	67,500-00	116,550-00
	500,000	500,000	19-35	96,750-00	500,000	27-50	137,500-00	234,250-00
	1,000,000	1,000,000	22-35	223,500-00	1,000,000	35-00	350,000-00	573,500-00

<sup>1</sup> Plus a surtax of 15 p.c.<sup>2</sup> Plus surtax on provincial duty.<sup>3</sup> Plus a surtax of 20 p.c.<sup>4</sup> Plus a surtax of 25 p.c.

*Manitoba.*—Succession duties were first instituted in 1893 by c. 31 of the Statutes of that year. The current legislation is c. 201 of the Revised Statutes of Manitoba, 1940, as amended, and full particulars may be obtained on application to the Administrator, Succession Duties Division, Department of the Provincial Treasurer, Winnipeg.

Beneficiaries are divided into three classes, as follows:—

- (1) Widow; husband; child; parent.
- (2) Grandparent; grandchild; son- or daughter-in-law; brother or sister or child of such brother or sister.
- (3) Others.

A general exemption of \$5,000 is allowed beneficiaries in Class (1), whether or not they reside in the Province, but this amount is extended to \$25,000 when the beneficiary is resident in the Province; duty is payable on the whole when the limit is passed. No duty is payable on estates not exceeding \$1,500, nor on bequests to individuals up to \$300. Property devised for religious, charitable or educational purposes within the Province, up to \$2,000 for any one of such purposes, is exempt and any surplus over \$2,000 for such purposes is subject to Class (2) rates. A further exemption of \$5,000 to a widow, or child under 18, or both, and of \$10,000 to a widow with more than one child, or two orphan children under 18, is granted in the case of money received as the proceeds of an insurance policy.